

City of McGregor



Proposed Budget

FY 2023-24

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2023-24

This budget will raise more revenue from property taxes than last year's budget by \$604,728 which is a 18.21 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$113,929.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

	2023-2024	2022-2023
Property Tax Rate:	\$0.543591/100	\$0.548028/100
No-New-Revenue Tax Rate:	\$0.472650/100	\$0.472315/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.303520/100	\$0.351164/100
Voter-Approval Tax Rate:	\$0.543591/100	\$0.548028/100
Debt Rate:	\$0.229448/100	\$0.196864/100

The total debt obligation for City of McGregor secured by property taxes is \$18,042,000.

BUDGETED PERSONNEL

	FY 2015 Adopted	FY2016 Adopted	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Proposed
City Secretary/HR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Foreman	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Laborers	4.0	4.0	5.0	6.0	6.0	6.0	6.0	4.0 **	4.0	5.0
Fleet Maintenance	1.0	1.0	2.0	2.0	1.5	1.5	1.5	1.0	1.0	1.0
Police Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Asst Police Chief	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lieutenant	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	1.0	1.0
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Patrol	7.0	7.0	7.0	7.0	6.0 *	6.0	7.0	7.0	7.0	9.0
Dispatchers	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0
Dispatch Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Animal Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parks Director										0.5
Parks Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parks Laborers	3.0	3.0	4.0	4.0	4.0	4.0	4.0	6.0	6.0	7.0
City Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Manager					0.5	0.5	0.5	0.5	0.0	0.0
Building Official	1.0	1.0	1.0	1.0	2.0	2.0	2.0	1.0	1.0	0.5
Code Compliance Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Cemetery Laborers	1.0	1.0	2.0	2.0	2.0	2.0	2.0	0.0	0.0	0.0
Court Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Finance Director									1.0	1.0
Accounts Payable Clerk									1.0	1.0
Public Works Director	1.0	1.0	1.0	1.0	0.5	0.5	0.5	0.5	1.0	1.0
Assistant Public Works Director					0.5	0.5	0.5	1.0	0.0	0.0
Production Supervisor	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0	1.0
Utility Maintenance Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Tech	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Utility Maintenance Tech	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0	5.0
Wastewater Supervisor	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0	1.0
Wastewater Laborers	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Water Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Customer Service Rep	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0
MEDC Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chamber Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Airport Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.5	0.5
Apartment Manager	1.0	1.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apartment Maintenance	1.0	1.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Event Center Director					0.75	1.0	1.0	1.0	1.0	0.5
Event Center Coordinator									0.5	1.0
Event Center Part-time maintenance										0.5
Event Center Part-time coordinator										0.5
	53.0	53.0	55.8	55.0	57.8	59.0	60.0	57.0	58.0	65.0

*Gave up one position to increase pay of remaining officers

**Gave up two positions to increase pay for Public Works employees

Salary/Wage/Benefit Allocations:

	Finance Director		Asst Finance Dir		Fleet Supervisor	
Utility Fund	50%	\$ 77,026	50%	\$ 67,032	50%	\$ 38,002
General Fund	50%	77,026	50%	67,032	50%	38,002
TOTAL		<u>\$ 154,052</u>		<u>\$ 134,063</u>		<u>\$ 76,004</u>

**City of McGregor, Texas
Fiscal Year 2024
Proposed Annual Budget**

Table of Contents

Introduction	
Principal City Officials	1
Mission Statement & Strategic Initiatives	2
Budget Calendar	3
Budget Introduction	4
 Budget Overview	
Budget Summary of All Funds	13
Budget Summary of All Funds	14
Revenue by Type-All Funds (Chart)	16
Budgeted Appropriation of Expenditures	17
Expenditures by Category – All Funds (Chart)	18
 General Fund	
General Fund Description	20
General Fund Summary	21
General Fund Revenues by Source (Chart)	22
Fiscal Year 2020 Revenues	23
Summary of Expenditures by Department (Chart)	25
General Fund Shared Costs	26
City Secretary/HR	27
Fire Department	28
Streets	29
Police	30
Parks	31
City Council	32
City Manager	33
Community Development	34
Municipal Court	35
Code Enforcement	36
Fleet Maintenance	37
Finance	38
 Enterprise Funds	
Enterprise Funds Overview	40
Utility Fund Overview	41
Utility Fund Summary	42
Utility Fund Revenues	43
Administration Department	44
Water Production	45
Utility Maintenance	46
Wastewater Treatment Plant	47
Airport Fund Overview	48
Airport Fund	49
 Special Revenue Funds	
Special Revenue Funds Overview	53
Hotel/Motel Tax Fund	54

Cemetery Fund	57
Court Technology	60
Court Security	61
Court Truancy Prevention	62
Court Local Municipal Jury Fund	63
The Exchange Event Center	64
Industrial Park Fund	67
Debt Service Fund	
Debt Service Overview	71
General Debt Service	72
Debt Service Requirements	74
Component Unit	
Component Unit Overview	76
MEDC Fund	77
MEDC Expenditures-by Category (chart)	80
Appendix	
Glossary and Acronyms	82
Top Ten Taxpayers	90
All Debt Recap	91
2023 Tax Rate Calculation Worksheet	92

To be included in Final Document:

Boards and Commissions
 Budget Ordinance O- -2023
 Certified Tax Roll Ordinance O- -2023
 Tax Levy Ordinance O- -2023
 Fee Schedule O- -2023
 Investment Policy Resolution R- -2023
 Investment Policy



City of McGregor, Texas
City Officials

Elected Officials:

Mayor	Jimmy Hering	At-Large
Mayor Pro-Tem	Paul Allison	Ward 2
Council Member	Sherry Adams	At-Large
Council Member	Andrew Henderson, Sr	Ward 1
Council Member	Steven Dutschmann	Ward 3
Council Member	Renee Flores	Ward 4

Appointed Officials/Department Heads:

City Manager	Kevin P. Evans
Chief of Police	James W. Burson, Sr.
City Secretary	Angelia Sloan
Airport Manager	Barry Lightfoot
Finance Director	Carolyn Baker
Code Compliance Director	Paul Estrada
Planning Director	Bryan LeMeilleur
MEDC Director	Andrew Smith
Exchange Event Center Director	Cassie Thomas
Public Works Director	Chad Saylors



Vision

The City of McGregor is committed to providing excellent services to the citizens of McGregor, enhancing the quality of life, building and maintaining relationships and promoting a sense of community.

Mission

To provide unparalleled services and protection for the community with trust and integrity while promoting the highest quality of life in a wholesome small town atmosphere.

Values

Integrity
Commitment to quality services
Intuitive
Treating Citizens respectfully
Innovative

Strategic Areas of Emphasis

1. Public Safety: McGregor residents enjoy a safe community.
2. Infrastructure: McGregor is updating and revitalizing infrastructure to support the developing community.
3. Economic Development: McGregor is continuing to develop new growth creating an economically diverse community.
4. Service: McGregor strives to provide excellent public and customer services.
5. Quality of Life: McGregor is a wholesome, small town where residents enjoy diversity, parks, recreation, and educational opportunities.

City of McGregor, Texas
Budget Calendar
Fiscal Year 2024

<u>Date</u>	<u>Activity</u>
May 15	Distribute INCODE budget material to Directors.
May 21-June 24	Review and revise revenue projections.
May 25	Payroll changes / additional Personnel requests due.
May 31	Budget requests and decision package requests due.
June 1 - 28	Finance budget analysis.
June 27 – July 3	Present Preliminary budget for City Manager review.
July 5 – July 7	Directors present proposed budgets to City Manager.
July - 10	Council Budget Priorities/Workshop.
July 11 -14	Finance completes budget revisions and summaries.
July 22	City Manager's proposed budget filed with City Secretary.
July 28	Tax roll due from McLennan County Appraisal District
July 31	Budget revisions as needed.
July 31	Tax rates presented to City Council, posted to home page along with certain debt information.
August 3	Publication of notice of budget hearing.
August 03	Publication of notice of tax rate hearing and notice of tax rate public hearing on internet.
August 14	Public hearing on budget. Public hearing on tax rate. Action on budget.
August 17	Reading of ordinances to ratify property tax and adopt certified estimated rolls, budget and tax rate.
September	Budgets distributed to staff.

INTRODUCTION

A municipal budget is more than a book of numbers, charts and graphs. The budget is a tool for prioritization, communication, and allocation of resources that go toward the implementation of programs, projects and services. It is the duty of those fortunate enough to serve the citizens of McGregor to operate in a transparent, efficient, and ethical manner and the budget is a tool that allows us to do just that.

BUDGET DOCUMENT KEY ELEMENTS

The following is a summary of key elements included in the City of McGregor Fiscal Year 2024 proposed budget, which begins October 1, 2023 and ends September 30, 2024. The City Council adopts the budget annually by ordinance.

Budgets are prepared for the full range of municipal services provided by the City: public safety, community services, utility services, a general aviation airport, general administrative and support services.

Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Enterprise Funds, and Debt Service Fund.

BUDGET DOCUMENT STRUCTURE

This budget is presented in several sections:

- Introduction section includes the City's mission statement, strategic areas of emphasis and describes the budget process and policies.
- Budget Overview provides narrative and graphical summary presentations of all funds, including the General Fund, Enterprise Funds, Special Revenue Funds and the Debt Service Fund.
- Appendix includes supplementary material including the Tax Rate Ordinance and Budget Appropriation Ordinance. A glossary of Terms and Acronyms, Board Appointments, and community profile are also included in the Appendix.

The budget document is designed to give both decision makers and citizens a better view of the resources utilized in fulfilling the City's mission for the community as defined by the Council.

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. Following is a description of the various funds and account groups:

Governmental Fund Types

Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Project Funds.

- **General Fund:** The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund supports all general governmental purposes such as public safety, streets, facility maintenance, recreation, and administrative functions.
- **Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- **Debt Service Fund:** Is utilized to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- **Capital Improvement Program Funds:** These funds are used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from

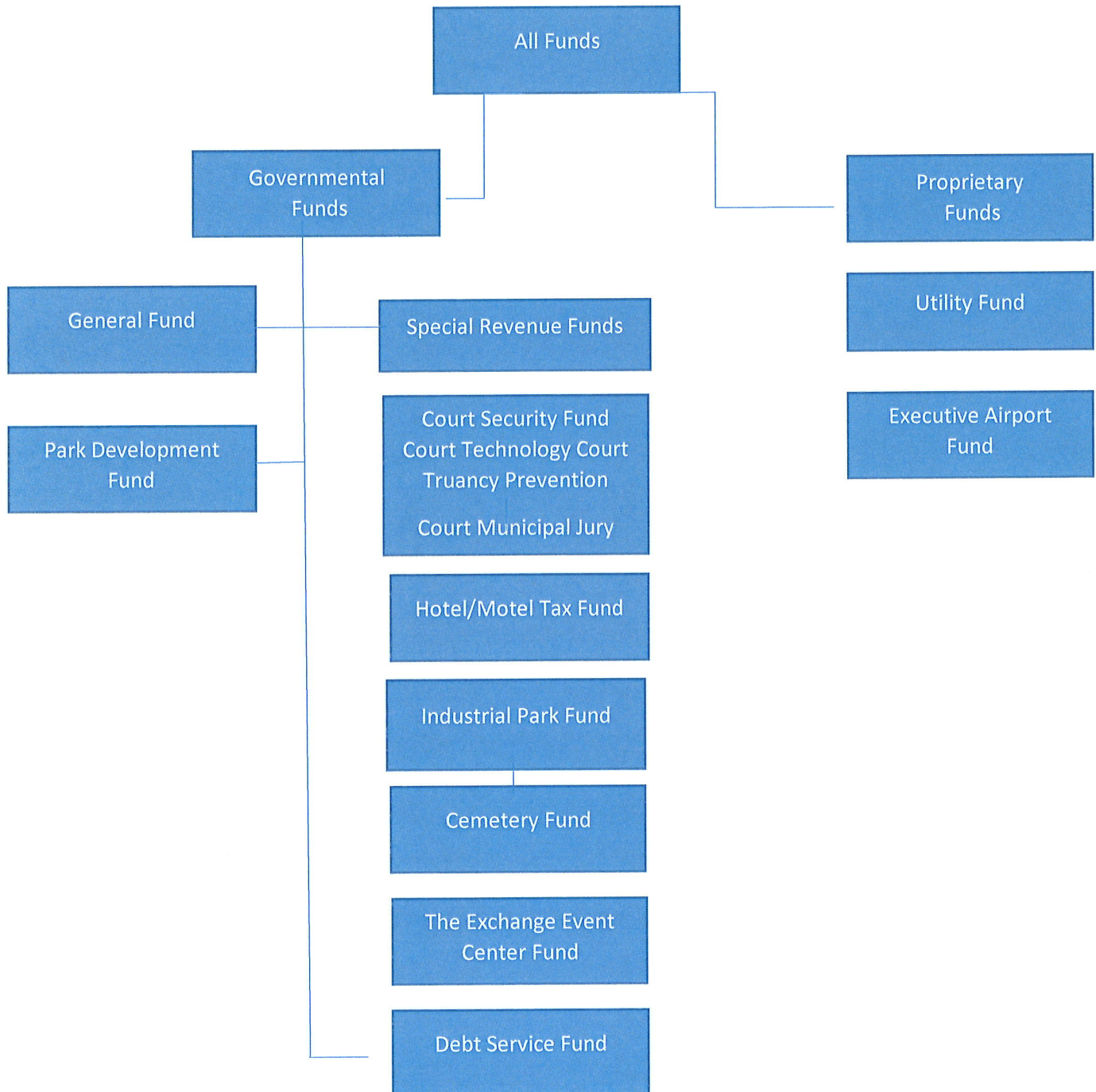
debt proceeds on a project length basis rather than a fiscal year basis. These funds are not included in the budget document and are not budgeted.

Proprietary Fund Types

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting.

- Enterprise Funds: These funds are used to account for services that are financed and operated in a manner similar to private business, where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.

Fund Structure Fiscal Year 2022



BUDGET BASIS OF PRESENTATION

Governmental fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles (GAAP). The fund balance approach of Governmental Funds or working capital approach can be described as current assets minus current liabilities. The enterprise funds are budgeted using a flow of economic resources and use the accrual basis of accounting. These are same methods as used in the City of McGregor's Comprehensive Annual Financial Report (CAFR). Contrary to Generally Accepted Accounting Principles of recording depreciation in the income statements and recording effects of retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets, but does include capital expenses and debt principal retirement in the annual budget. Cash equivalents are presented as operating funds. The cash equivalent approach for the City is defined as:

$$\begin{aligned} &\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepaid} - \\ &\quad \text{Accounts Payable (Current Liabilities)} \end{aligned}$$

BALANCED BUDGET

The operating budget presented is a balanced budget in which combined projected resources (current revenues plus fund balances) equal or exceed estimated expenditures. When the current revenues for a particular fund are less than the current expenditures of that fund, the deficit is funded through fund balance. A summary of the effect of the FY 2024 budget upon the fund balances is presented in the Budget Overview section of this document. The change in operating funds can be found with the detail relating to each fund.

The City avoids budgetary procedures that balance the budget at the expense of future years' budgets, such as, postponing expenditures or accruing future years' revenues.

Budget monitoring and reporting occurs throughout the year. Departments typically begin budget preparation and development in March. Instructions and forms are distributed to the department directors to determine the allocation of their respective base budgets. The Finance Department coordinates the development of revenue projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue projections.

After all budget requests have been submitted by the departments, the finance director reviews and compiles the information. This data is assembled and distributed to the City Manager for review in advance of any budget workshop session or the presentation of the Preliminary Proposed Budget.

The Council sets the property tax rate necessary to support the adopted expenditure budget. The process of adopting the property tax rate is dictated by the truth-in-taxation guidance issued by the Texas Legislature. The truth-in-taxation regulations govern the conduct of public hearings, publication of notices, and amounts by which tax rates may be increased without voter approval. The property tax rate is adopted in two components – one funds the maintenance and operations of the organization and the other funds the general obligation debt service requirements of the city. The property tax rate is adopted by ordinance of the City Council.

PRESENTATION OF ANNUAL REPORTING PERIODS

The budget document presents annual reporting periods for FY 2020 through FY 2022 actual revenues and expenditures, FY 2023 Budget, FY 2023 projected actual revenues and expenditures, and FY 2024 proposed budget.

FY 2024 FINANCIAL POLICIES

Section 5.2 of the City Charter states the City Manager is responsible for preparing and submitting an annual budget to the City Council for which he will be responsible for its administration after adoption. The adopted budget must include the outstanding debt obligations of the City; the financial resources to the credit of each fund; the funds received from all sources during the preceding year; the funds

available from all sources during the ensuing year; the estimated revenue available to cover the adopted budget; and the estimated tax rate required to cover the adopted budget (Texas Local Government Code Chapter 102).

At least one public hearing must be scheduled on the budget. The City Secretary must post the notice of the public hearing at City Hall, on the City's internet webpage, and publish the notice in a newspaper of general circulation at least seven days prior to the public hearing.

After the public hearing, the City Council may consider the budget ordinance for adoption with or without amendment after the required readings. The vote has to be a record vote and the adoption of the budget must occur prior to beginning the new fiscal year.

Expenditures are controlled at the fund level for all funds and may not exceed appropriations at that level. Budget transfers between departments within the same fund require approval of the City Manager. Since expenditures may not legally exceed budget appropriations, amendments to the budget are occasionally required. Budget amendments are processed when necessary to increase appropriations, or to allow for increased transfers between funds. At any time in the fiscal year the City Council may make emergency appropriations to meet unforeseen need for public expenditure in order to protect the public health, safety, or welfare.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance.

In compliance with the Space X contract, each budget year 15% of all lease and purchase revenue received from the Industrial Park will be transferred to the Industrial Park Fund (Fund 80). These monies will be utilized to cover building and infrastructure repairs, maintenance, and other improvement expenses as deemed necessary by the City Manager.

Following the adoption of a bond ordinance by the City Council and prior to the delivery of any such bonds issued, the City Finance Director and the City Manager will be delivered a copy of the final bond cash flows, including the final amortization schedule, attached to the corresponding bond ordinance adopted by the City Council. These will be submitted independently by the financial advisor and the

paying agent/registrar to the City Finance Director and the City Manager. The City Finance Director will provide written acknowledgment that the debt amortization schedules provided independently by the financial advisor and paying agent/registrar are matching prior to the delivery of any bonds.

CAPITALIZATION POLICY

The purpose of this policy is to ensure adequate and appropriate control of the City's assets and to establish guidelines for capitalization in accordance with Generally Accepted Accounting Principles (GAAP).

The City recognizes there are three basic methods of financing its capital requirements. Funding from current revenues, funding from fund balance, or funding through the issuance of debt. Types of debt and more detailed guidelines for issuing debt are set forth in the Debt section.

The City of McGregor Purchasing Policy states "Purchases \$500 and above require a written purchase order and the approval of the Department Manager..." By definition, capital assets cost \$5,000 or more, so they must be purchased via a purchase order.

Capital assets (or "fixed assets") are defined as real or personal property used in the City's operations. They are not repair or supply items and are not acquired for the purpose of resale. Generally, items must be capitalized if they meet all of the following criteria:

- A. The expected useful life is three (3) years or more.
- B. The item belongs to one of the general classes of property that is considered capital assets as defined by general accounting terms. Below are the broad capital asset classes:
 - 1. Land
 - 2. Buildings and Improvements
 - 3. Equipment

4. Improvements other than Buildings
5. Infrastructure

DEBT POLICY

The City of McGregor issues debt to finance a major portion of its capital improvements. The proceeds of bonds and certificates of obligation provide funding for major street, drainage, sidewalk, traffic improvements, facility construction, and other major capital purchases that have an anticipated lifespan greater than the life of the associated debt. The City's ad valorem tax revenues are pledged to provide for the payment of principal and interest on general government debt.

Revenue bond proceeds are utilized to fund capital improvements of the City's enterprise activities. The Utility Fund currently has outstanding revenue bonds. The City establishes rates sufficient to generate the funding of the ongoing operations of the respective systems and provide net revenues sufficient to fund the principal and interest on the outstanding debt.

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, bank notes, and other obligations permitted or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance. Debt will not be used to fund current operating expenditures.

The City's proposed ad valorem tax rate is \$0.543591 per \$100 valuation. Of the City's tax rate, \$0.196864 per \$100 valuation is currently designated for debt service.

Bond Ratings

The City of McGregor's current bond rating from Standard and Poor's is AA-.

**CITY OF MCGREGOR
BUDGET SUMMARY
FISCAL YEAR 9/30/24**

	GENERAL FUND	PARK DEV FUND	UTILITY FUND	AIRPORT FUND	CEMETERY FUND	EXCHANGE FUND	HOTEL/MOTEL FUND	COURT FUNDS	MEDC FUNDS	IND PARK FUND	DEBT SERVICE	TOTAL BUDGET
REVENUES	\$6,525,832	\$10,000	\$5,785,719	\$314,420	\$75,000	\$167,000	\$40,000	\$15,210	\$802,307	\$1,300	\$1,657,006	\$15,393,794
DEPARTMENTAL EXPENDITURES												
#10-500-NON DEPARTMENTAL	771,796											771,796
#10-520-CITY SECRETARY/HR	151,152											151,152
#10-521-FIRE	262,600											262,600
#10-522-STREET/DRAINAGE	1,075,061											1,075,061
#10-523-POLICE	2,045,876											2,045,876
#10-524-PARKS	773,041											773,041
#10-525-CITY COUNCIL	88,041											88,041
#10-526-CITY MANAGER	263,868											263,868
#10-527-COMMUNITY DEVELOPMENT	771,361											771,361
#10-528-MUNICIPAL COURT	120,298											120,298
#10-529-CODE ENFORCEMENT	174,747											174,747
#10-530 FLEET MAINTENANCE	71,331											71,331
#10-531 FINANCE	220,501											220,501
#25-510 ADMIN			1,034,413									1,034,413
#25-520 WATER PRODUCTION			2,496,372									2,496,372
#25-525 UTILITY MAINTENANCE			1,225,523									1,225,523
#25-550-WASTEWATER TREATMENT PLANT			487,648									487,648
#41-500-MEDC									654,344			654,344
#42/43-COURT FUNDS									3,400			3,400
#46-500-HOTEL/MOTEL							40,000					40,000
#48-500-THE EXCHANGE						201,444						201,444
#50-500-AIRPORT				301,843						146,869		301,843
#80-500-PARK IND FUND												146,869
#90-500 CEMETERY					75,000							75,000
SUBTOTAL DEPARTMENTAL EXPENSES	6,789,671	0	5,243,956	301,843	75,000	201,444	40,000	3,400	654,344	146,869	0	13,456,529
OTHER DIRECT EXPENDITURES												
DEBT SERVICE-2018 CO			154,469									154,469
DEBT SERVICE-2017 CO										188,738		188,738
DEBT SERVICE-2014 CO			249,925									249,925
DEBT SERVICE-2013 CO			86,925									86,925
DEBT SERVICE-2016 CO										538,280		538,280
DEBT SERVICE-1995 FMHA			50,445									50,445
DEBT SERVICE-2018A CO										147,963		147,963
DEBT SERVICE-2021 CO										239,496		239,496
DEBT SERVICE-2023 CO										483,650		483,650
FIRE TRUCK										55,879		55,879
OTHER NON-DEPARTMENTAL										3,000		3,000
FRANCHISE TAXES			0									0
TOTAL DIRECT EXPENDITURES	6,789,671	0	5,785,719	301,843	75,000	201,444	40,000	3,400	654,344	146,869	1,657,006	15,655,298
TRANSFERS IN	409,408	0				34,444				145,569		589,421
TRANSFERS (OUT)	(145,569)	(34,444)	0	(12,577)	0	0	0	0	(147,963)	(248,868)	0	(589,421)
NET REV (LOSSES)	\$0	(\$24,444)	\$0	\$0	\$0	\$0	\$0	\$11,810	(\$0)	(\$248,868)	\$0	(261,503)
BEGINNING WORKING CAPITAL	6,290,069	350,197	3,035,646	625,952	534,609	(26,460)	143,725	109,667	1,134,799	315,887	47,726	\$12,561,817
ESTIMATED WORKING CAPITAL, ENDING	6,290,069	325,753	3,035,646	625,952	534,609	(26,460)	143,725	121,477	1,134,799	67,019	47,726	12,300,314

Working capital = Current assets minus current liabilities
Estimated working capital, ending = Current assets minus current liabilities, plus net revenue

FY 2024 BUDGET SUMMARY

The following is a summary of the FY 2024 annual budget for the City of McGregor, Texas.

BUDGET REVENUES

The City of McGregor FY2024 revenues exclusive of transfers are proposed at \$15,393,794 for all funds except construction in progress.

The chart "Combined Revenue-All Funds" lists revenues by type. Revenue types include tax revenues, franchise fees, charges for services, permits and fees, service fees, administrative fees, land leases, recreation fees, fines, transfers, and investment/miscellaneous revenues.

Below is a brief summary of the FY 2024 revenue types:

- Tax revenues which include property tax, sales tax, and hotel occupancy tax, are estimated at \$6,391,240 or 40% of the City's revenue base.
- Franchise taxes are assessed to utility companies, including telephone, cable, and gas. For FY 2024 franchise taxes are estimated at \$372,500 or 2.3% of total revenues.
- Licenses and Permit Fee revenues are budgeted at \$575,000 or 3.6% of total revenues.
- Charges for Services primarily represent revenues received by the utilities. Primary sources of charges for services in the General Fund are recreation charges, and public safety charges. Total revenue to be generated for FY 2024 from all services is estimated at \$6,139,469 or 38.4% of total revenues.
- Fines, forfeitures, and penalties total \$145,210 or 0.9% of total revenues for the City.

- Investment earnings and miscellaneous revenues, including proceeds from the sale of property, and donations are budgeted at \$408,298 or 2.6% of total revenues.
- Land leases total \$1,362,078 or 8.5% of total revenues.
- Transfers in are budgeted at \$589,421 or 3.7%.

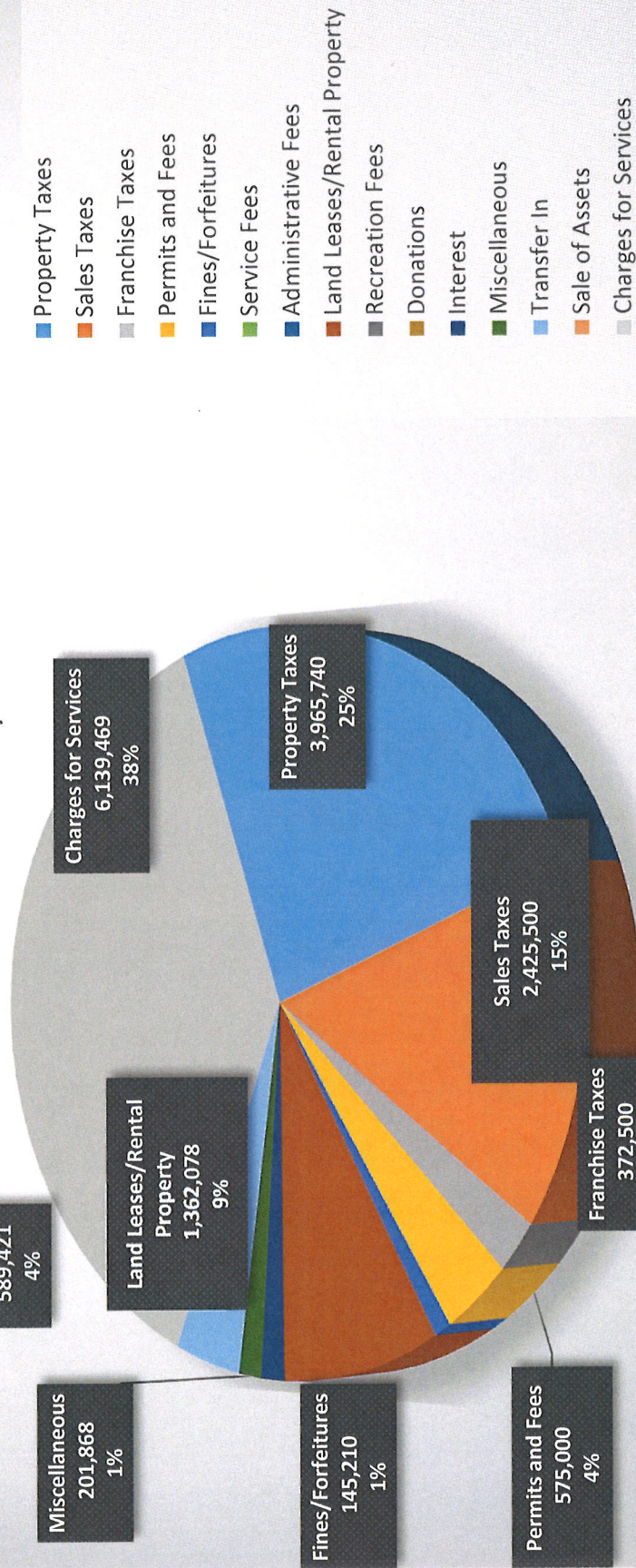
Revenue Assumptions:

Several assumptions were utilized in the projection of revenues for FY 2024. Those assumptions include:

- The budget was prepared with the property tax voter-approval rate of \$0.543591 per \$100 of assessed valuation. The estimated total tax levy for FY 2024 is \$3,925,651. The General Fund (M&O) tax rate is budgeted at \$0.3141430 per \$100 of assessed valuation and the debt service portion tax rate is \$0.229448 per \$100 of assessed valuation. The General Fund property tax levy is estimated at 100% of levy, or \$2,268,647 with an additional \$41,000 budgeted for penalty, interest and delinquent taxes. Debt Service property tax is estimated at \$1,657,005 with \$4,400 in delinquent taxes, penalty and interest. Interest earned is estimated at \$913.
- For the FY 2023-24 budget Sales Tax revenue was estimated with a 45.7% increase from prior year budget and a \$180,000 increase from the FY 2022-23 projected revenue.

The following chart summarizes the City's revenues by type.

COMBINED REVENUE - ALL FUNDS



BUDGETED APPROPRIATION OF EXPENDITURES

The City of McGregor Fiscal Year 2023 budget appropriation of expenditures and transfers for all funds is \$16,354,371.

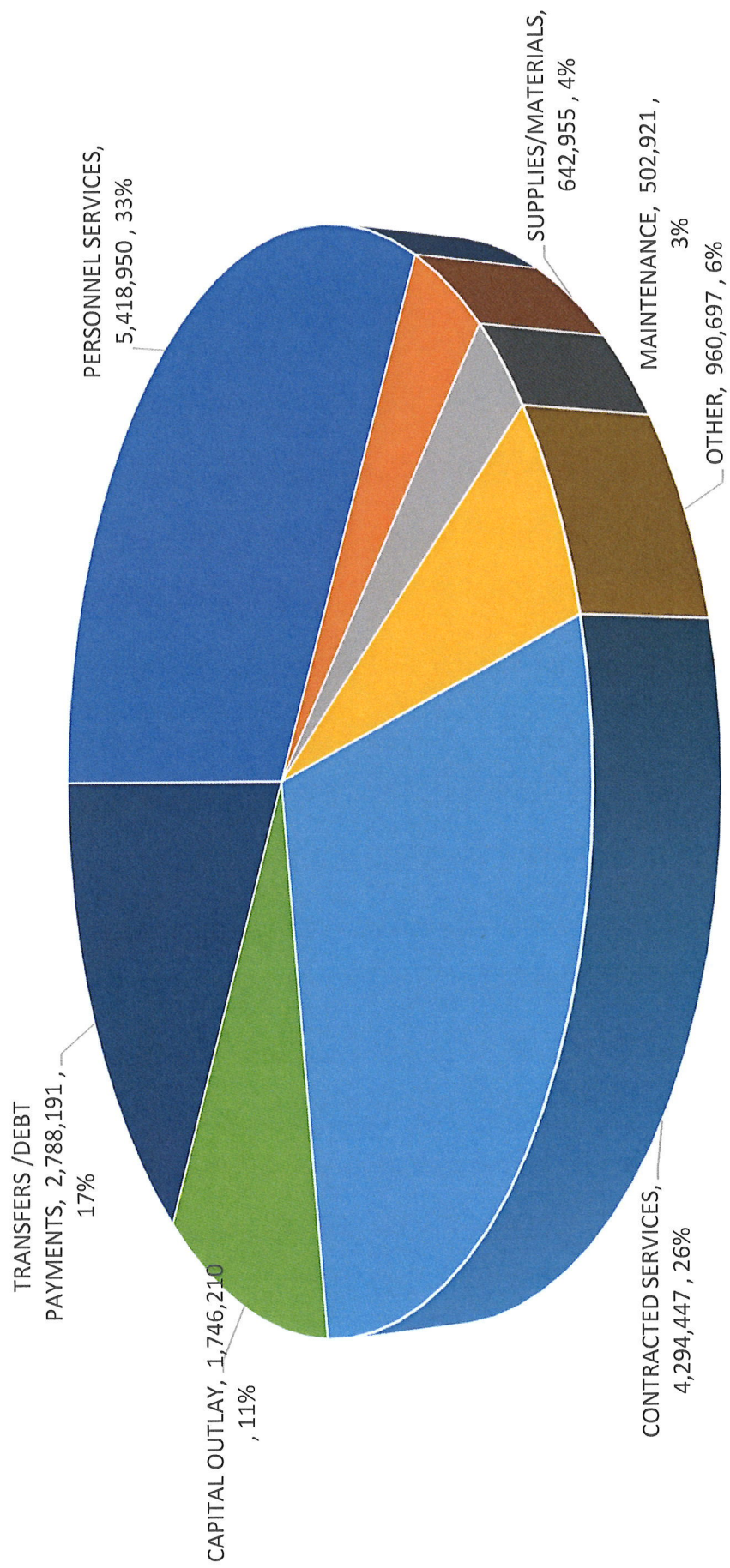
Uses of Appropriated Funds:

The Chart “Expenditures by Category-Combined Funds” lists appropriations by category. Category types include personnel services, supplies/materials, maintenance, contracted services, other charges, transfers/debt payments and capital outlay.

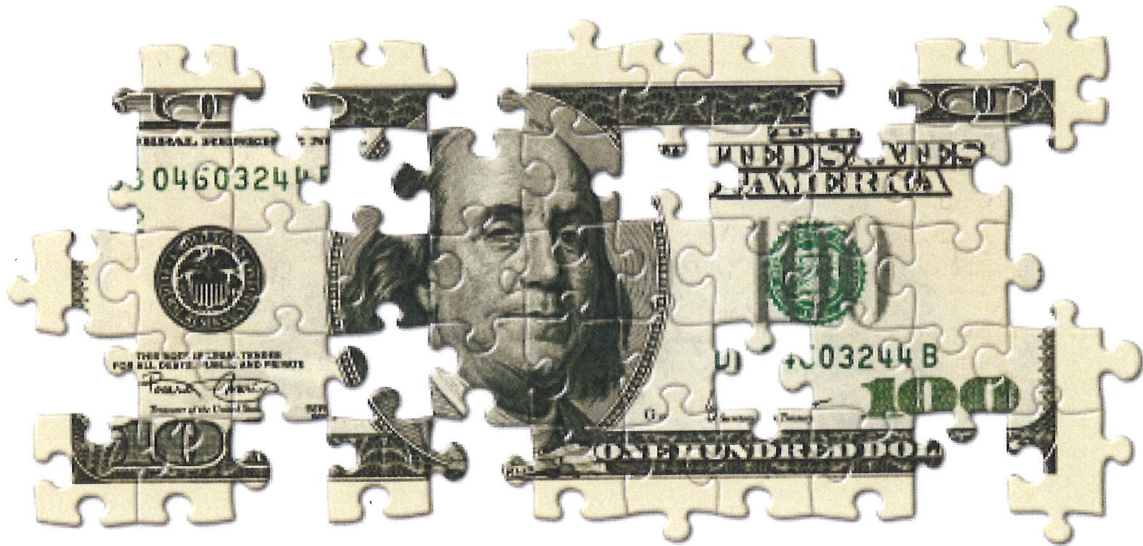
- General Fund proposed expenditures net of debt and transfers for fiscal year 2024 are \$6,789,673.
- Personnel costs for all funds for FY 2024 are proposed at \$5,418,950 or 33.1% of the total budget. The budget includes a cost-of-living increase on October 1, 2023.
- Supplies, and Other expenditures account for 9.8% of the total appropriations for FY 2024 or \$1,603,652. The emergency management service expenditures, printing and publications, travel and training are examples of accounts under these categories.
- Maintenance and Contracted Services expenses for FY 2024 are proposed at \$4,797,368 and account for 29.4% of budgeted expenses. These categories include equipment and vehicle maintenance expenses, street maintenance, utilities, professional and consulting fees.
- Transfers and Debt Service payments for all funds are budgeted at \$2,788,191 or 17% of the total proposed budget for FY 2024.
- Capital outlay for FY 202 is requested at \$1,746,210 or 10.7% of budgeted expense. This category includes capital improvement projects to be funded through operating revenues. Funding for vehicles and equipment is also included in this category.

The following graph provides a summary of proposed outlays by category.

Expenditures By Category-Combined Funds



GENERAL FUND





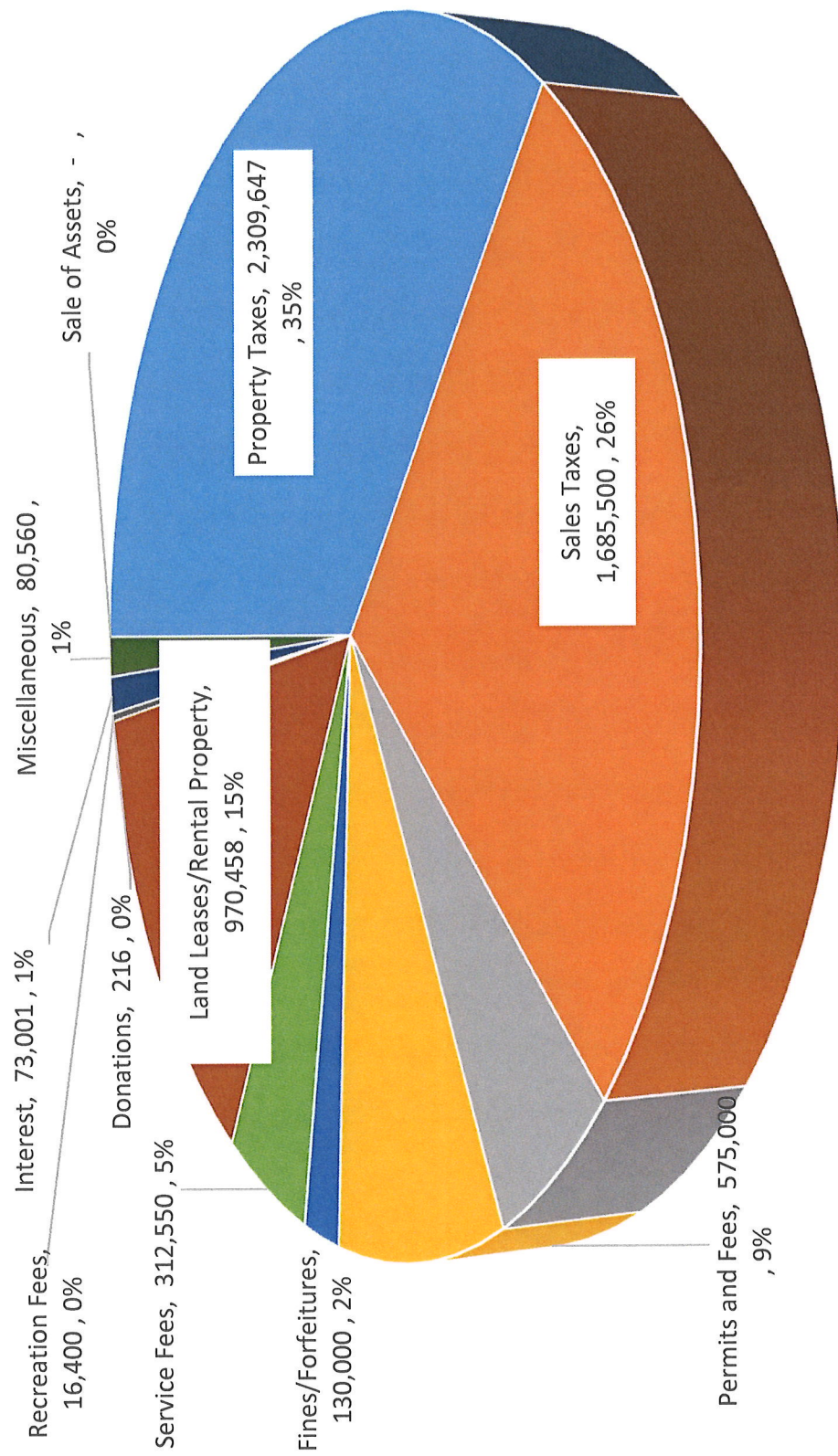
GENERAL FUND

This fund is the General Operating Fund of the City and is supported with property tax, sales tax, other general taxes, franchise fees, licenses and fees for services. This fund supports all general governmental purposes such as public safety, streets, facility maintenance, recreation, and administrative functions.

ANNUAL BUDGET SUMMARY
GENERAL FUND
FY 2023-24

	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL YTD	BUDGET 2023-24
REVENUES				
PROPERTY TAXES	\$ 2,027,495	\$ 2,178,925	\$ 2,071,153	\$ 2,309,647
SALES/ USE FEES	1,027,284	1,156,360	1,111,970	1,685,500
FRANCHISE FEES	354,763	382,160	238,239	372,500
PERMIT FEES	71,785	75,000	563,373	575,000
FINES	184,354	190,000	96,566	130,000
SERVICE AND ADMIN FEES	193,087	188,024	109,025	312,550
LEASES/RENTALS	894,198	954,137	677,635	970,458
RECREATION FEES	19,741	16,400	2,450	16,400
DONATIONS	15,238	507	159	216
MISC FEES	76,903	59,620	83,879	80,560
SALE OF ASSETS	-	-	-	-
GRANT PROCEEDS	-	-	-	-
INTEREST INCOME	24,743	14,002	42,533	73,001
TOTAL REVENUES	4,889,590	5,215,135	4,996,983	6,525,832
EXPENDITURES				
NON-DEPARTMENTAL	618,552	675,698	721,368	771,796
OFFICE	122,129	150,124	85,432	151,152
FIRE DEPT	113,878	198,800	27,340	262,600
STREETS	834,763	1,086,848	514,507	1,075,061
POLICE	1,427,471	1,834,729	988,270	2,045,876
PARKS	442,822	540,922	262,119	773,041
CITY COUNCIL	96,606	121,847	39,110	88,041
CITY MANAGER	108,649	100,225	76,483	263,868
COMMUNITY DEVELOPMENT	26,082	179,689	665,723	771,361
MUNICIPAL COURT	105,178	119,490	64,879	120,298
CODE ENFORCEMENT	105,057	154,118	67,561	174,747
FLEET MAINTENANCE	50,985	69,571	38,879	71,331
FINANCE	130,386	211,834	64,767	220,501
TOTAL EXPENDITURES	4,182,559	5,443,894	3,616,439	6,789,671
EXCESS (DEFICIENCY) OF REVENUES	707,031	(228,760)	1,380,543	(263,839)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN-AIRPORT/MEDC/IND PARK	142,577	371,881	105,754	409,408
TRANSFERS OUT-IND PARK FUND	(120,241)	(143,121)	(95,414)	(145,569)
TOTAL OTHER FINANCING SOURCES	22,336	228,759	10,340	263,839
NET CHANGE IN FUND BALANCE	\$ 729,367	\$ (0)	\$ 1,390,883	\$ 0

GENERAL FUND REVENUE BY SOURCE



CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 GENERAL FUND REVENUES

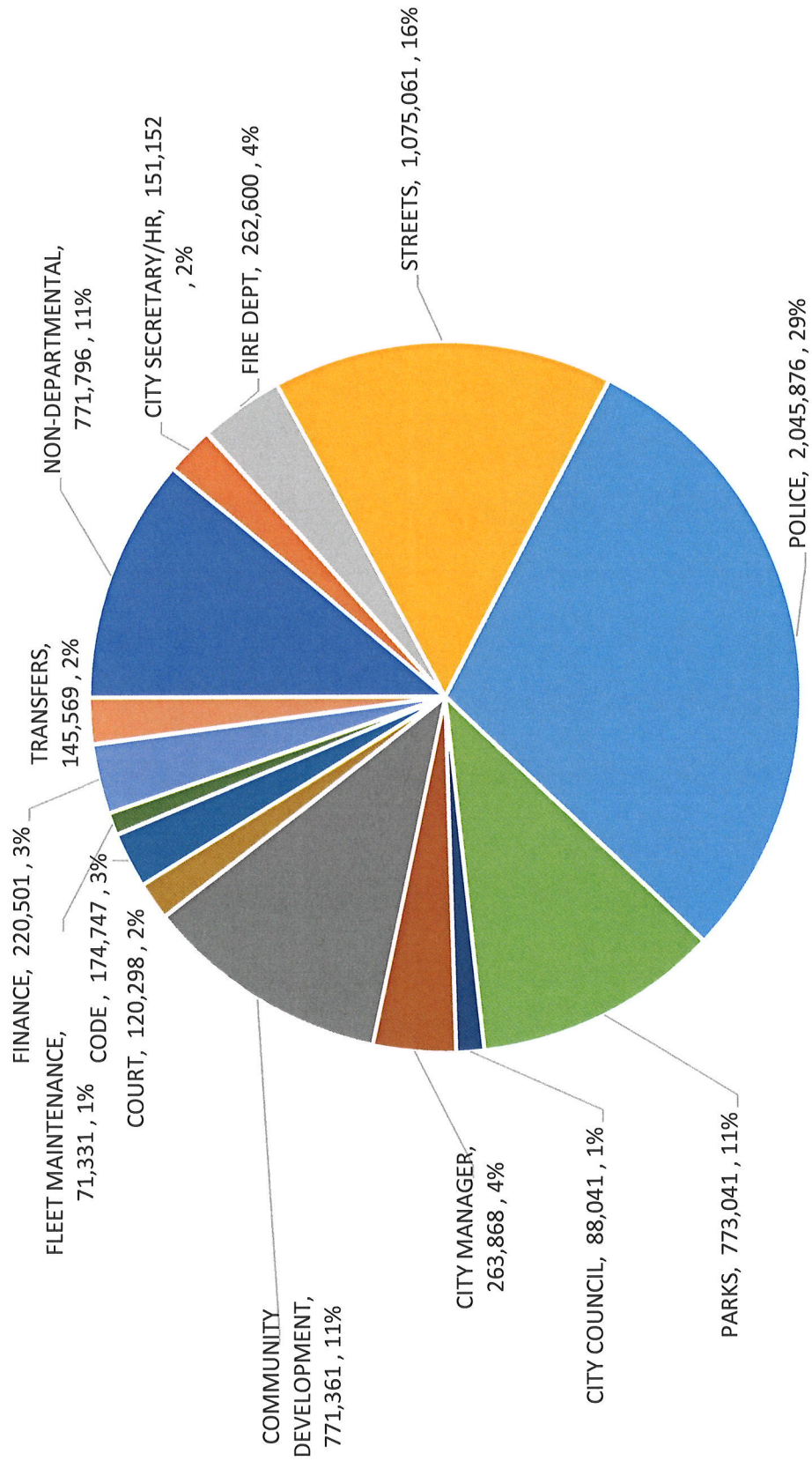
	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4008 RETURNED CHECK FEES		-	35	0			
4020 RECEIVED FOR REIMBURSEMENT	25,021	12,496	959	1,000	13,669	16,000	15,000
4025 OVER & SHORT	-		-				
4050 ADMINISTRATIVE FEE AIRPORT	7,660	7,700	8,319	8,868	5,912	8,868	12,577
4051 R/ARMS ADMIN. FEE							
4101 M & O DELINQUENT	28,370	33,736	66,398	35,000	19,266	20,000	20,000
4102 M & O CURRENT	1,747,387	1,882,777	1,936,436	2,118,925	2,031,562	2,100,000	2,268,647
4104 SALES TAX 1%	808,466	878,119	1,023,121	1,152,760	1,108,092	1,500,000	1,680,000
4105 MIXED BEVERAGE TAX	5,683	2,955	4,163	3,600	3,878	5,100	5,500
4106 M & O PENALTY & INTEREST	25,332	24,566	24,661	25,000	20,325	20,325	21,000
4110 PLATS/ZONING/PRELIM/FINAL	1,600	1,600		-	6,800	8,000	8,000
4116 BRUSH REMOVAL FEES	64,270	66,231	61,794	72,000	51,381	73,200	74,000
4119 SITE/CONSTRUC PLAN REVIEW	16,865	15,086	300		4,968	5,500	5,500
4200 SENIOR PROGRAM DONATION	402	325	188	207	159	227	216
4201 TIME WARNER CABLE FRAN TAX	52,048	31,313	31,165	42,000	20,554	41,000	42,000
4202 ATMOS GAS FRANCHISE TAX	43,185	42,902	59,160	59,160	69,316	69,316	70,000
4203 TELEPHONE FRANCHISE FEE	14,051	8,263	7,559	11,000	3,499	7,000	7,500
4204 ELECTRIC FRANCHISE FEE	224,789	219,407	224,760	230,000	19,016	230,000	232,000
4205 GARBAGE FRANCHISE/WC	36,206	29,327	32,119	40,000	125,854	135,000	21,000
4206 VOLUNTARY RELEASED ANIMALS	90	365	810	800	425	600	800
4208 IMPOUND FEES	340	255	255	250	85	150	250
4209 PICKUP/DISPOSE DEAD ANIMAL			85				
4210 ANIMAL CONTROL LICENSE FEE	25	10	15	20	50	75	100
4211 CONTRACTOR REGISTRATION	8,575	10,550	7,625	8,500	7,074	9,000	9,000
4212 CONSTRUCTION PERMITS	73,741	93,638	71,785	75,000	563,373	575,000	575,000
4213 GARAGE SALE FEES	860	650	940	1,200	460	800	1,000
4214 LOT CLEANING FEES			2,463	2,300	4,100	5,000	5,000
4215 PEDDLERS LICENSE		1,450	500	500	-		
4216 REINSPECTION FEE	50			-			
4221 MISC.SALES/SURPLUS	11,362	7,342	9,928	5,000	566	1,583	2,000
4222 CURB & GUTTERS	1,324	11,642		5,000			
4224 NOTARY FEES	312	329	222	300	98	130	250
4225 STREET REPAIR		3,541	99	-	5,000	5,000	
4227 DISPATCHING FEE	4,100	7,446	7,512	8,000	1,400	7,500	7,500
4228 SALE OF SCRAP METAL - IND PARK							
4229 COPY FEES	36	69	40	50	49	60	60
4231 INSURANCE REFUNDS/DIVIDENDS	9,463	33,274	25,807	6,000	46,712	50,000	25,000
4232 COLLECTIONS/BAD DEBT							
4233 SALE OF LAND/ALLEY/ROW			422,236	-			
4234 LIEN REIMBURSEMENT	2,478	14,319	16,483	5,000	23,333	30,000	18,000
4235 LAND LEASE - SPACE X	563,829	563,829	704,786	704,787	512,572	768,858	768,858
4245 LAND LEASE - 402			15,000	18,000	12,000	18,000	18,000
4237 LAND LEASE - INSITUFORM	36,180	36,850	40,200	40,200	23,450	40,200	40,200
4238 LAND LEASE -AG	123,784	125,678	7,712	135,150	85,050	113,400	113,400

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2023-24

10 GENERAL FUND REVENUES

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4240 LAND LEASE- (A100 BLDG)	416,250	187,500	94,000	26,000	26,643	26,643	
4244 LAND LEASE- KNIFE RIVER	30,000	27,500	32,500	30,000	17,500	30,000	30,000
4300 FINES	117,803	116,215	184,354	190,000	96,566	120,000	130,000
4307 COLLECTION AGENT FEE	16,893	21,651	19,096	21,000	10,326	16,000	21,000
4311 FIRE INSPECTIONS	75	371	632	555	420	510	600
4500 SOFTBALL REVENUE	25	425	100	100	210	7,500	-
4501 POOL-SEASON PASS			1,100	-	50	1,300	1,500
4502 POOL-SWIMMING LESSONS				900			
4503 POOL REGULAR ADMISSION		3,808	9,208	6,200		4,000	6,200
4504 POOL VENDING MACHINE		598	3,415	2,700		1,500	3,000
4505 POOL PARTIES		2,150	5,758	5,300	1,420	3,500	6,000
4506 PARK RESERVATION FEE	180	625	825	800	560	800	800
4507 PARK DEPOSITS	55	330	435	400	260	350	400
4509 PARK CONTRIBUTIONS	150	(900)	10,050	300			
4510 MISCELLANEOUS FEES	25,194	97	1,590	300	(121)	5,000	5,000
4515 CEMETERY ADMINISTRATIVE FEE	2,950	2,350	2,800	2,600	2,000	2,600	2,600
4600 INT POOLED CASH/PARTIAL PAY	20,374	11,256	24,742	14,000	42,532	70,000	73,000
4601 EARNED INTEREST @ RFCU	1	1	1	2	0	1	1
4706 GRANT PROCEEDS	150,000			-			
4804 FINGERPRINT PER CARD/PHOTOS	10			-	10	180	150
4805 ACC REPORT/CERTIFY CRIM LETTER	139	160	330	350	224	275	300
4806 DONATION	100		15,050	-	1,600	1,620	
4810 POLICE TRAINING FUND	1,630	1,431		1,200		-	
4811 SRO REIMBURSEMENT	1,130	49,509	56,180	48,719		48,719	140,000
4812 PD ESCORT/FUNERALS/MOVERS	42,879	46,519	43,527	55,000	14,295	40,000	50,000
4816 TRANSFER IN-INDUSTRIAL PARK FUND							248,868
4818 PROPERTY EVIDENCE SEIZURES	909			2,000		-	2,000
4841 TRANSFER FROM EDC	149,863	148,163	134,258	149,763	99,842	149,763	147,963
4844 TRANSFER FROM ARPA GRANT FUND				213,250			-
	4,914,491	4,787,795	5,455,588	5,587,016	5,104,387	6,395,153	6,936,740

GENERAL FUND EXPENDITURES BY DEPARTMENT



CITY OF MCGREGOR
PREPOSED ANNUAL BUDGET
FY 2023-24

10 GENERAL FUND SHARED COSTS

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
500-0201	OFFICE SUPPLIES	4,606	3,724	2,247	4,500	2,224	4,200	4,500
500-0202	SNACK & DRINK MONEY	814	646	514	900	339	900	900
500-0217	POSTAGE	2,954	2,643	3,071	4,500	4,581	6,000	6,500
500-0220	MISCELLANEOUS SUPPLIES	1,143	3,101	2,335	4,000	2,038	1,500	4,000
500-0240	EQUIPMENT & FURN < \$5,000	4,425	343	770	1,200	196	1,200	1,200
500-0601	PRINTING & PUBLICATIONS	7,510	9,784	5,085	9,000	2,616	12,000	9,000
500-0602	DUES AND FEES	1,443	1,366	47,390	1,500	1,501	1,501	1,525
500-0604	PHYSICALS & EXAMS			100				
500-0644	TRANSFER TO GRANT FUND (44)				50,000			-
500-0701	COMPUTER MAINT- LABOR	8,485	7,778	9,393	8,500	4,376	7,294	8,500
500-0702	COMPUTERS, SOFTWARE, SUPPLIES	43,010	45,803	48,395	48,688	25,563	48,900	48,688
500-0703	ELECTRICITY	23,454	12,905	7,568	15,000	5,317	6,604	15,000
500-0704	TELEPHONE	6,279	5,382	5,116	5,800	2,250	4,603	5,000
500-0705	HEAT	1,340	1,770	4,439	3,000	4,313	5,150	5,500
500-0706	GEN FUND WATER BILL	5,669	5,203	3,964	5,200	4,112	17,000	15,000
500-0707	INTERNET SERVICES	3,174	3,261	3,134	3,350	2,344	3,350	3,350
500-0712	C3 WATER BILL	26,655	6,779	4,300	10,000	14,823	14,823	10,000
500-0714	UNEMPLOYMENT INSURANCE	1,361	514	-	-			-
500-0715	INSURANCE AND BONDS	175,589	170,783	135,331	180,000	145,189	195,610	208,000
500-0717	COMMISSIONS ON RENTAL PROPS		6,030	5,125	7,500	-	-	7,500
500-0719	LEGAL & CONSULTING	52,644	45,190	55,261	50,000	98,294	130,000	120,000
500-0721	APPRAISAL DISTRICT	22,499	23,441	24,926	27,378	20,660	27,378	29,595
500-0722	PUBLIC HEALTH DISTRICT	10,618	9,101	14,394	15,963	11,972	15,968	17,825
500-0725	COUNTY TAX OFFICE	7,037	7,785	7,426	6,631	11,708	15,133	9,042
500-0726	CENTRAL PARK HOLDINGS 380 AGREEMENT	-	20,055	34,772	45,000	65,760	65,760	45,000
500-0727	SPACE-X 380 AGREEMENT	-	52,106	49,225	65,000	90,425	90,425	90,000
500-0728	LONE STAR SOLAR AGREEMENT			-	2,620	-	-	2,620
500-0729	LGS, TX DEV AGREEMENT			42,234	7,417	6,822	6,822	-
500-0730	JANITORIAL SERVICE	9,480	8,690	8,985	9,500	6,320	9,500	9,500
500-0731	OFFICE MACHINE LEASE	8,717	8,836	6,357	8,500	5,126	8,500	8,500
500-0734	ENGINEERING	10,907	32,738	14,519	25,000	12,900	25,000	25,000
500-0736	PEST CONTROL	1,650	1,500	2,339	2,550	1,320	2,550	2,550
500-0750	CONSULTING	35,694	32,344	59,985	35,000	27,015	39,000	42,000
500-0904	TRANSFER OUT-INDUSTRIAL PARK FUND	176,449	155,247	120,241	143,121	95,414	143,121	145,569
500-0905	TRANSFER TO DEBT SERVICE FUND	-						
500-0913	COW NOTE-AIRPORT SEWER	12,032	10,216	9,852	12,500	15,954	15,954	16,000
500-1007	CAPITAL OUTLAY					125,307		
		<u>665,637</u>	<u>695,063</u>	<u>738,793</u>	<u>818,819</u>	<u>816,782</u>	<u>925,746</u>	<u>917,364</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 CITY SECRETARY/HR

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	YTD Actual	Projected FYE	Budget FY 2023-24
520-0101	ADMINISTRATIVE/CITY SECRETARY	73,152	73,700	75,505	89,878	58,554	89,878	95,172
520-0120	SOCIAL SECURITY	5,819	5,611	6,214	7,335	4,741	7,335	7,740
520-0122	GROUP INSURANCE	9,240	8,164	14,840	9,184	5,255	8,600	9,459
520-0123	LIFE INSURANCE	119	109	137	158	104	155	169
520-0125	RETIREMENT	7,620	7,337	10,681	12,570	7,223	12,570	13,911
520-0126	CAR ALLOWANCE			5,585	6,000	3,923	6,000	6,000
520-0220	MISCELLANEOUS SUPPLIES	177	58	189	-	244	244	300
520-0240	FURNITURE & EQUIP < \$5,000				-	-		
520-0601	PRINTING AND PUBLICATIONS	77		2,890	200	356	356	2,000
520-0602	DUES AND SUBSCRIPTIONS	82	240	215	300	501	390	400
520-0603	TRAVEL AND TRAINING	3,832	2,956	3,574	4,000	2,641	3,000	4,000
520-0609	ELECTION COST	1,987	7,187	1,146	5,000	1,071	2,177	3,000
520-0702	CODIFICATION OF ORDINANCES	275	275	275	6,500	275	6,500	4,000
520-0704	TELEPHONE	1,780	1,945	878	1,000	375	1,000	1,000
520-0706	RECORDS MANAGEMENT				8,000	170	4,000	4,000
		<u>104,160</u>	<u>107,583</u>	<u>122,129</u>	<u>150,124</u>	<u>85,432</u>	<u>142,205</u>	<u>151,152</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 FIRE

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
521-0126 FIREMENS RELIEF & RETIREMENT	2,100	2,000	1,975	2,000	1,333	2,000	2,000
521-0202 VOL FF INCENTIVES			1,156				1,500
521-0208 GAS AND OIL	2,982	3,720	5,646	10,000	2,660	4,160	6,000
521-0220 MISCELLANEOUS/FIRE SUPPLIES	173		-		350	350	500
521-0240 FURNITURE & EQUIP < \$5,000	47		-	100			
521-0301 EQUIPMENT REPAIR	516	25,491	3,831	25,000	5,564	22,000	25,000
521-0302 AUTOMOTIVE REPAIR	154	1,268	-	1,100			2,000
521-0401 BUILDING/GROUNDS REPAIR	388	1,226	6,603	4,000		1,500	5,000
521-0602 DUES & SUBSCRIPTIONS	764	154	289	300		300	500
521-0603 TRAVEL AND TRAINING	1,165	450	955	2,000	323	500	2,000
521-0604 AMBULANCE-CORYELL EMS	75,000	75,000		75,000		100,000	100,000
521-0605 EMERGENCY MANAGEMENT				3,300	49	3,300	3,300
521-0608 MEALS	102			-			
521-0701 COMPUTER MAINTENANCE	1,414	1,296	1,565	1,500	729		1,500
521-0702 COMPUTER SOFTWARE, SUPPLIES	1,670	1,591	1,639	1,800	-	500	1,000
521-0703 ELECTRICITY	2,309	1,831	864	2,000	1,026	3,200	4,500
521-0704 TELEPHONE	4,322	3,981	3,923	4,000	2,411	3,000	3,000
521-0705 HEAT	1,274	1,275	1,908	2,000	1,038	1,500	2,000
521-0715 INSURANCE AND BONDS	3,919	3,919	4,869	5,000	3,860	4,000	5,000
521-0723 UNIFORMS	534		-				
521-0736 PEST CONTROL	891	810	1,189	1,300	688	1,032	1,100
521-0738 RADIO SYSTEM	1,275	2,200	3,125	2,400	1,500	3,400	5,700
521-0750 CONSULTING		3,868	870	1,000	1,320	2,500	53,000
521-1002 CAPITAL OUTLAY	14,840		73,472	55,000	4,489		38,000
	<u>115,840</u>	<u>130,081</u>	<u>113,878</u>	<u>198,800</u>	<u>27,340</u>	<u>153,242</u>	<u>262,600</u>

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

10 STREETS

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
522-0101	SUPERVISOR	30,439	56,920	46,494	65,092	-	65,092	64,537
522-0102	LABORERS	160,966	168,458	189,370	245,646	168,628	245,646	282,774
522-0108	ON CALL	6,090	6,270	6,015	8,190	4,350	8,190	9,555
522-0118	CERTIFICATION PAY	200	200	300	260	170	260	260
522-0119	OVERTIME	3,367	10,766	7,897	13,140	5,964	13,140	14,351
522-0120	SOCIAL SECURITY	16,170	18,119	18,996	25,423	13,256	25,423	28,418
522-0122	GROUP INSURANCE	53,844	28,935	34,773	55,104	34,973	55,104	66,217
522-0123	LIFE INSURANCE	597	537	654	946	439	946	1,183
522-0125	RETIREMENT	21,218	24,152	32,974	43,747	20,495	43,747	51,266
522-0201	OFFICE SUPPLIES	213	159	909	200	-	200	200
522-0204	SMALL TOOLS	1,093	2,582	2,341	2,000	2,800	4,000	2,500
522-0208	GAS AND OIL	28,230	36,098	58,350	48,000	21,935	32,000	40,000
522-0209	HERBICIDE			2,699	1,000	430	2,000	4,000
522-0220	MISC. SUPPLIES	1,585	4,159	(739)	1,000	2,219	2,560	2,500
522-0240	EQUIPMENT UNDER \$5,000	672	1,662	6,445	3,000	-	2,000	5,000
522-0301	EQUIPMENT REPAIR	37,474	43,019	43,368	40,000	55,568	75,000	42,000
522-0302	AUTOMOTIVE REPAIR	1,754	10,461	8,004	5,000	4,608	7,600	8,000
522-0306	TRAFFIC SIGNS/DEVICES	6,603	14,342	11,157	8,000	13,291	14,000	15,000
522-0401	BUILDING REPAIR	-	296	195	-	16,540	17,000	1,000
522-0503	STREETS AND ALLEYS	66,224	26,345	211,309	150,000	50,253	100,000	180,000
522-0505	SEAL COAT PROGRAM				40,000	-	-	
522-0601	PRINTING AND PUBLICATIONS	119	350		500	22	22	300
522-0602	DUES AND SUBSCRIPTIONS		-		400	-		400
522-0603	TRAVEL AND TRAINING	1,364	479	29	1,500	746	1,000	1,500
522-0604	PHYSICALS & DRUG TESTING	973	2,123	1,243	1,200	181	500	1,000
522-0608	MEALS	1,089	418	1,137	500	574	200	500
522-0701	COMPUTER MAINTENANCE	1,414	1,296	1,565	1,500	729	1,500	1,500
522-0703	ELECTRICITY	64,944	70,005	83,085	84,000	37,190	75,000	84,000
522-0704	TELEPHONE	1,655	1,969	1,802	1,800	644	1,800	1,800
522-0705	HEAT	664	553	952	1,200	504	750	800
522-0707	INTERNET	659	1,447	1,206	1,500	965	1,350	1,500
522-0723	UNIFORMS	2,510	2,684	2,532	4,000	2,367	3,000	4,000
522-0724	EQUIPMENT RENTAL		226	-				
522-0734	ENGINEERING FEES	7,423	5,578	6,203	7,000	3,325	7,000	7,000
522-0736	PEST CONTROL			300.00	-			
522-0737	GPS	2,332	2,559	1,198	-			
522-0751	TANK REMOVAL		300		8,000			
522-1014	CAPITAL OUTLAY	56,588	49,500	52,000	218,000	51,343	126,343	110,000
522-1101	TXDOT PROJECT	33,826						42,000
		<u>612,299</u>	<u>592,968</u>	<u>834,763</u>	<u>1,086,848</u>	<u>514,507</u>	<u>932,373</u>	<u>1,075,061</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 POLICE

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
523-0101 ADMINISTRATIVE	122,614	123,087	127,950	133,371	86,888	127,950	141,226
523-0105 PATROLMEN	429,026	435,622	430,558	564,337	302,955	430,558	633,064
523-0106 COMMUNICATION/DISPATCH	219,628	210,601	237,164	276,207	163,989	237,164	311,989
523-0107 ANIMAL CONTROL	39,637	39,790	41,216	47,818	31,845	47,818	50,210
523-0118 CERTIFICATION PAY	2,180	1,820	3,230	2,880	1,530	2,880	2,880
523-0119 OVERTIME	14,817	11,045	2,467	15,000	14,513	17,000	23,000
523-0120 SOCIAL SECURITY	64,037	60,998	62,856	79,530	44,829	79,530	88,921
523-0122 GROUP INSURANCE	146,917	133,664	142,089	156,129	80,030	156,129	189,190
523-0123 LIFE INSURANCE	2,146	1,874	2,353	2,838	1,581	2,838	3,549
523-0125 RETIREMENT	86,671	81,918	110,969	136,293	69,355	136,293	159,826
523-0201 OFFICE SUPPLIES	2,394	1,580	2,042	2,400	708	2,400	2,900
523-0203 AUTOMOTIVE SUPPLIES	254	9	32	200	51	200	300
523-0205 ANIMAL SUPPLIES/SHELTER	31,167	40,228	29,241	39,093	15,335	39,093	53,450
523-0206 ANIMAL CONTROL MISC EXP	207	60	28	300	40	250	300
523-0207 AMMUNITION	300	520	1,489	2,500	2,319	2,319	2,500
523-0208 GAS AND OIL	35,640	39,584	61,135	60,000	27,257	51,000	64,000
523-0217 POSTAGE	335	285	886	900	72	900	900
523-0220 OFFICER SUPPLIES	3,302	553	792	1,000	2,641	3,500	2,500
523-0221 SRO SUPPLIES	51			500	-	-	500
523-0240 FURNITURE & EQUIP < \$5,000	6,531	13,135	8,668	4,600	345	4,000	11,500
523-0301 EQUIPMENT REPAIR	93	2,869	180	500	713	713	
523-0302 AUTOMOTIVE REPAIR	13,720	18,423	15,512	9,500	11,434	16,000	14,000
523-0401 BUILDING REPAIRS	6,392	7,641	1,785	16,000	1,685	4,500	16,000
523-0601 PRINTING AND PUBLICATIONS	504	266	1,110	1,200	-	-	1,200
523-0602 DUES AND SUBSCRIPTIONS	593	527	585	600	296	500	600
523-0603 TRAVEL AND TRAINING	159	6,024	1,219	1,400	4,645	5,600	6,500
523-0604 PHYSICALS & DRUG TESTING	64	451	311	500	474	1,000	500
523-0608 BUSINESS MEALS	290	101	942	300	201	300	1,750
523-0620 MISCELLANEOUS OTHER	1,549	1,226	1,446	1,400	1,018	1,320	1,400
523-0701 COMPUTER MAINTENANCE	15,795	14,618	10,000	19,000	10,933	19,000	35,000
523-0702 COMPUTER SOFTWARE, SUPPLIES	1,320	194	11,210	1,500	329	1,000	15,000
523-0703 ELECTRICITY	9,664	10,895	5,275	10,800	4,016	9,400	10,000
523-0704 TELEPHONE	10,423	10,805	10,909	11,500	6,417	11,871	11,501
523-0705 HEAT	585	590	880	1,000	475	859	1,000
523-0706 WATER BILL	5,470	4,311	6,524	8,500	4,374	6,512	7,000
523-0707 INTERNET SERVICES	3,303	3,514	3,165	3,600	2,616	3,638	3,600
523-0723 UNIFORMS	542	6,242	3,122	3,000	416	1,500	10,000
523-0724 VERIZON INTERNET	2,748	3,020	3,058	3,200	8,082	4,109	3,200
523-0729 LEADSONLINE INTERNET SVC.	2,128	2,128	2,192	2,192	2,819	2,819	2,819
523-0730 JANITORIAL SERVICES	4,740	4,740	4,740	4,740	3,166	4,685	4,800
523-0731 EQUIPMENT LEASE/RENTAL	3,997	4,044	7,471	4,300	2,496		4,300
523-0735 PEST CONTROL	828	690	1,053	1,275	592	888	1,300
523-0736 GPS - PATROL CARS(TRIMBLE)	2,702	2,332	1,046	-			-
523-0737 SPECIAL OPS - PROP & EVID ACCT	749	1,008	-	2,000	8	8	2,000
523-0738 RADIO SYSTEM	7,825	7,900	8,650	8,700	4,350	8,700	8,700
523-1005 CAPITAL OUTLAY	67,883	52,785	59,921	192,125	70,431	192,125	141,000
	<u>1,371,917</u>	<u>1,363,719</u>	<u>1,427,471</u>	<u>1,834,729</u>	<u>988,270</u>	<u>1,638,868</u>	<u>2,045,876</u>

**PROPOSED ANNUAL BUDGET
FY 2023-24**

10 PARKS

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
524-0101	ADMINISTRATIVE							40,557
524-0102	LABORERS	125,831	124,089	183,838	225,074	143,537	225,074	300,837
524-0108	ON CALL	6,255	5,115	6,345	9,555	4,470	9,555	10,920
524-0109	POOL MANAGER		2,797	7,587	8,000	-	8,000	6,000
524-0110	LIFEGUARDS		8,665	36,357	59,085	-	40,000	35,000
524-0118	CERTIFICATION PAY				480	-	-	480
524-0119	OVERTIME	2,418	3,790	6,145	6,500	3,179	6,500	6,825
524-0120	SOCIAL SECURITY	9,817	10,564	18,037	23,540	11,493	23,000	30,395
524-0122	GROUP INSURANCE	43,110	36,129	48,059	64,230	32,960	63,000	80,072
524-0123	LIFE INSURANCE	574	395	725	1,104	712	1,104	1,437
524-0125	RETIREMENT	13,966	13,191	25,875	31,675	19,840	31,675	49,819
524-0128	CAR ALLOWANCE							2,700
524-0201	OFFICE SUPPLIES	304	38	-	75	9	50	50
524-0203	AUTOMOTIVE SUPPLIES	180	14	4	50	-	50	50
524-0204	SMALL TOOLS	466	1,622	1,091	1,000	642	1,000	1,500
524-0208	GAS AND OIL	7,348	8,112	12,182	9,500	7,047	9,500	10,000
524-0209	CRIMINAL JUSTICE GAS & OIL	459		-	-	-		
524-0210	CHEMICALS	570	1,345	1,733	2,000	860	2,500	4,000
524-0211	POOL EQUIPMENT & EXPENSES	1,287	13,281	21,964	13,000	7,726	15,000	15,000
524-0220	MISC. SUPPLIES	848	1,789	945	300	108	108	-
524-0240	FURNITURE & EQUIP < \$5,000			-	2,000	-	2,000	2,000
524-0301	EQUIPMENT REPAIR	3,197	2,791	4,042	4,000	2,801	4,000	5,000
524-0302	AUTOMOTIVE REPAIR	1,521	2,272	4,451	3,000	496	2,000	3,500
524-0305	CRIMINAL JUSTICE VEHICLE MAINT.	408	141	-	-			
524-0401	BUILDING REPAIR	159	30	94	-	189	189	-
524-0403	EQUIPMENT RENTALS		134	-	500	-	-	500
524-0404	PARKS MAINTENANCE	5,672	7,579	13,381	10,500	2,643	10,500	11,000
524-0405	CONTRACTED GROUNDS MAINT.	16,200	17,937	17,550	17,820	8,415		
524-0602	DUES AND SUBSCRIPTIONS	212	117	127	224	40	250	250
524-0603	TRAVEL AND TRAINING	1,068	390	1,595	2,000	1,249	2,000	2,000
524-0604	CRIMINAL JUSTICE MEALS/SNACKS	962		-	-			
524-0606	EMPLOYEE PHYSICALS & DRUG TEST	544	1,488	1,149	1,000	226	500	500
524-0608	MEALS	437		65	250	73	250	250
524-0701	COMPUTER MAINT	707	648	783	860	365	860	900
524-0703	ELECTRICITY	3,238	6,765	25,538	8,500	7,187	11,300	14,000
524-0704	TELEPHONE	1,775	1,863	1,300	2,000	461	900	1,000
524-0723	UNIFORMS	1,445	1,182	1,869	5,600	1,169	3,000	3,000
524-0724	EQUIPMENT RENTALS	485		88	500	4,223	4,223	500
524-0737	GPS	1,166	1,198	(9,296)	-	-		
524-1005	CAPITAL OUTLAY	11,439	17,830	9,200	27,000	-	27,000	133,000
		<u>264,067</u>	<u>293,299</u>	<u>442,822</u>	<u>540,922</u>	<u>262,119</u>	<u>505,088</u>	<u>773,041</u>

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

10 CITY COUNCIL

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
525-0101	COUNCIL PAY	-	2,200	-	1,000	-	1,200	1,200
525-0220	MISC. SUPPLIES	594	737	2,060	2,400	1,518	2,000	2,400
525-0240	FURNITURE & EQUIP < \$5,000	-	-	-	500	-	-	500
525-0400	CITY HALL BLDG MAINT	1,541	2,862	964	2,000	536	1,800	2,000
525-0401	BUILDING & GROUNDS	222	4,333	518	2,000	229	1,200	2,000
525-0402	MILO BUILDINGREPAIR/UTILITIES	3,378	3,896	9,580	2,000	3,541	5,172	3,200
525-0403	SR CENTER MAIN/UTILITIES	8,817	7,241	7,326	6,500	3,851	6,400	6,800
525-0601	PRINTING AND PUBLICATIONS	400	575	420	750	235	500	500
525-0602	DUES AND SUBSCRIPTIONS	2,500	2,500	5,000	2,500	-	2,500	2,500
525-0603	TRAVEL AND TRAINING	1,520	667	1,026	1,600	635	900	1,600
525-0618	CONTINGENCY	-	-	-	37,846	-	-	2,341
525-0619	LIBRARY UTILITIES	4,266	4,996	6,528	8,000	3,345	6,200	8,000
525-0620	MISC. OTHER	2,901	-	4,160	2,500	-	2,000	2,500
525-0621	LIBRARY CONTRIBUTION	14,000	14,000	14,000	14,000	9,333	14,000	14,000
525-0622	CHAMBER OF COMMERCE	10,031	5,004	13,774	13,000	9,001	7,200	13,000
525-0623	MEMBERSHIP/HOTCOG	1,251	1,251	1,251	1,251	851	1,337	1,500
525-0624	CHAMBER BLDG REPAIR	-	152	-	-	35	-	-
525-0625	FIRE DEPARTMENT	-	24,000	30,000	24,000	6,000	24,000	24,000
		<u>51,422</u>	<u>74,415</u>	<u>96,606</u>	<u>121,847</u>	<u>39,110</u>	<u>76,409</u>	<u>88,041</u>

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

10 CITY MANAGER

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
526-0101 ADMINISTRATIVE	149,753	149,633	64,697	63,952	44,436	63,952	172,909
526-0120 SOCIAL SECURITY	11,225	10,857	4,625	5,152	2,949	5152	14,043
526-0122 GROUP INSURANCE	25,247	21,450	23,054	9,399	13,945	9,399	25,848
526-0123 LIFE INSURANCE	129	109	137	63	104	63	169
526-0125 RETIREMENT	16,658	16,041	8,690	8,829	5,941	8,829	25,241
526-0126 457 DEF COMP	3,123	3,014	1,207	512	863	512	3,458
526-0128 CAR ALLOWANCE	7,172	7,200	-	2,880	-	2,880	7,200
526-0220 MISC. SUPPLIES		29		-			
526-0240 FURNITURE & EQUIP < \$5,000				-			
526-0601 PRINTING AND PUBLICATIONS			27	-			
526-0602 DUES & SUBSCRIPTIONS	2,015	2,047	2,466	3,439	1,343	3,439	5,000
526-0603 TRAVEL AND TRAINING	5,089	2,796	3,746	6,000	6,902	8,000	10,000
526-0620 MISC. OTHER	-	-					
	<u>220,412</u>	<u>213,177</u>	<u>108,649</u>	<u>100,225</u>	<u>76,483</u>	<u>102,226</u>	<u>263,868</u>

INDUSTRIAL PARK FUNDS TRANSFERRED IN TO COVER SALARIES AND BENEFITS :

INDUSTRIAL PARK FUND	\$ 248,868
	<u>\$ 248,868</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 COMMUNITY DEVELOPMENT

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
527-0101	PLANNER	106,666	65,734	3,250	77,885	43,125	66,750	71,663
527-0102	PERMIT CLERK				38,092	32,415	54,035	59,514
527-0120	SOCIAL SECURITY	8,328	5,048	228	8,872	5,724	8,980	10,448
527-0122	GROUP INSURANCE	14,615	6,127		18,368	7,166	17,431	18,919
527-0123	LIFE INSURANCE	199	80		315	155	315	338
527-0125	RETIREMENT	11,692	6,970	463	15,205	10,369	14,000	18,779
527-0126	CAR ALLOWANCE	4,483	3,115	270	-	3,531	5,400	5,400
527-0204	SMALL TOOLS	143			150	-		150
527-0208	GAS & OIL	921			-			-
527-0220	MISC. SUPPLIES	160	365		250	118	118	200
527-0240	FURNITURE & EQUIP < \$5,000	1,687			-		-	-
527-0302	AUTOMOBILE REPAIR	183			-		-	-
527-0601	PRINTING AND PUBLICATIONS	520	944	633	750	46	750	200
527-0602	DUES AND SUBSCRIPTIONS	1,310	793	(346)	600	5,460	5,600	5,600
527-0603	TRAVEL AND TRAINING	873	1,068	899	1,600	2,891	3,500	3,000
527-0604	FILING FEES	654	466	400	900	210	750	500
527-0606	PHYSICALS & DRUG TESTING	-		438	152	124	124	150
527-0608	MEALS	397	378		250	45	100	300
527-0704	TELEPHONE	1,823	1,496	858	900	216	865	900
527-0723	UNIFORMS	217	144		400		400	300
527-0737	GPS	389	130		-		-	-
527-0750	PLAN REVIEW FEES	15,915	10,804	18,989	15,000	554,126	600,000	575,000
527-1001	CAPITAL PURCHASE	-	-	-				
		<u>171,174</u>	<u>103,662</u>	<u>26,082</u>	<u>179,689</u>	<u>665,723</u>	<u>779,118</u>	<u>771,361</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 MUNICIPAL COURT

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
528-0101	MUNICIPAL JUDGE	8,195	7,512	8,441	8,605	5,737	8,605	9,035
528-0102	COURT CLERK	45,354	49,055	51,547	60,351	38,991	60,351	63,380
528-0120	SOCIAL SECURITY	4,160	4,241	4,537	5,275	3,395	5,275	5,540
528-0122	GROUP INSURANCE	9,230	8,284	8,590	9,184	5,375	9,184	9,460
528-0123	LIFE INSURANCE	129	109	137	158	104	158	169
528-0125	RETIREMENT	4,724	4,883	6,790	7,912	5,116	7,912	8,715
528-0220	MISCELLANEOUS SUPPLIES	29						
528-0601	PRINTING & PUBLICATIONS	213		305	305			
528-0602	DUES & SUBSCRIPTIONS	100	224		200			
528-0603	TRAVEL AND TRAINING	2,015	150		1,500	711	1,500	1,500
528-0681	OMNIBASE SERVICES	1,404	1,698	1,944	1,500	480	1,500	1,500
528-0719	LEGAL EXPENSES	8,217	6,356	8,465	6,500	3,978	5,000	6,000
528-0722	COLLECTION AGENCY	11,673	17,325	14,422	18,000	994	15,000	15,000
		<u>95,444</u>	<u>99,837</u>	<u>105,178</u>	<u>119,490</u>	<u>64,879</u>	<u>114,485</u>	<u>120,298</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 CODE

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
529-0101	ADMINISTRATIVE	64,149	40,619	56,059	66,950	43,250	66,950	70,298
529-0102	LABORERS	53,936	28,071		-			
5299-0118	ON CALL PAY		210		-			
529-0119	OVERTIME		543		-			
529-0120	SOCIAL SECURITY	8,993	5,286	4,285	5,122	3,273	5,122	5,378
529-0122	GROUP INSURANCE	18,461	12,374	7,951	9,184	5,255	9,184	9,460
529-0123	LIFE INSURANCE	388	139	137	158	104	158	169
529-0125	RETIREMENT	12,325	6,970	7,384	8,777	5,675	8,777	9,666
529-0203	AUTOMOTIVE SUPPLIES	105			-		-	100
529-0208	GAS & OIL	1,559	1,345	1,950	1,200	998	1,750	2,000
529-0220	MISC. SUPPLIES	-	75	36	100	92	200	200
529-0240	FURNITURE & EQUIP < \$5,000	1,728	17		1,000		-	250
529-0302	AUTOMOTIVE REPAIR	140	15	17	1,000	491	800	1,500
529-0601	PRINTING AND PUBLICATIONS	18	18	495	550	21	500	550
529-0602	DUES AND SUBSCRIPTIONS	95	40	275	275	40	215	225
529-0603	TRAVEL AND TRAINING	813	893	1,401	1,800	419	1,800	1,800
529-0604	FILING FEES	384	48	66	450	291	450	500
529-0606	EMPLOYEE PHYSICALS & DRUG TESTS	32	248		152		-	152
529-0704	TELEPHONE	1,532	1,479	1,653	1,600	450	2,051	2,000
529-0716	MOWING/CLEARING LOTS	8,541	5,875	17,111	15,000	6,950	15,000	25,000
529-0723	UNIFORMS	164	234	238	800	251	500	500
529-0726	BUILDING DEMOLITION	9,119	6,838	6,000	40,000	-	-	30,000
529-1006	CAPITAL OUTLAY	-						15,000
		<u>182,480</u>	<u>111,338</u>	<u>105,057</u>	<u>154,118</u>	<u>67,561</u>	<u>113,457</u>	<u>174,747</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

10 FLEET MAINTENANCE

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
530-0101	ASSISTANT PW DIRECTOR	56,930	56,697	-		-	-	
530-0102	MECHANICS/FLEET SUPERVISOR	38,443	40,382	21,448	25,002	16,192	25,002	26,252
530-0108	ON CALL	1,590	1,560	720	683	765	683	683
530-0118	CERTIFICATION PAY	-	-	-	240	-	-	240
530-0119	OVERTIME	4,301	2,536	591	1,803	422	800	947
530-0120	SOCIAL SECURITY	8,037	7,794	1,799	2,121	1,330	2,121	2,222
530-0122	GROUP INSURANCE	18,461	14,291	5,344	4,300	5,255	4,300	4,730
530-0123	LIFE INSURANCE	258	189	149	79	104	80	85
530-0125	RETIREMENT	10,516	10,207	3,062	3,635	2,278	3,635	3,994
530-0201	OFFICE SUPPLIES	41	143	42	300	5	300	300
530-0203	SHOP SUPPLIES	597	972	17	1,000	216	940	750
530-0204	SMALL TOOLS	291	347	497	500	-	500	500
530-0208	GAS & OIL	3,745	3,647	4,444	6,000	2,572	6,000	6,000
530-0220	MISC. SUPPLIES	556	143	139	250	550	700	750
530-0240	FURNITURE & EQUIP < \$5,000	830	280	2,492	5,000	-	2,500	5,000
530-0301	EQUIPMENT REPAIR	-	119	788	2,000	21	800	2,000
530-0302	AUTOMOTIVE MAINTENANCE	1,957	207	1,084	2,500	321	1,200	2,500
530-0601	PRINTING AND PUBLICATIONS	18	18		-	21	21	-
530-0603	TRAVEL AND TRAINING	1,141	329		2,000	99	-	2,000
530-0604	PHYSICALS AND TESTING	150	495		200	-	-	200
530-0608	MEALS	124	25		100	-	100	150
530-0704	TELEPHONE	1,478	1,623	682	1,292	172	500	750
530-0723	UNIFORMS	565	649	414	800	495	500	800
530-0724	EQUIPMENT RENTAL	220	220	233	250	270	270	400
530-0736	PEST CONTROL	156	130	237	216	144	216	280
530-0737	GPS	389	389	97	-			
530-0738	WASTE OIL DISPOSAL		150	280	300		300	300
530-1001	CAPITAL PURCHASE	-	-	6,425	9,000	7,649	8,200	9,500
		<u>150,792</u>	<u>143,543</u>	<u>50,985</u>	<u>69,571</u>	<u>38,879</u>	<u>59,668</u>	<u>71,331</u>

SHARED SALARIES AND BENEFITS:

UTILITY FUND	50%	\$ 39,151
GENERAL FUND	50%	\$ 39,151
		<u>\$ 78,302</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2023-24**

10 FINANCE

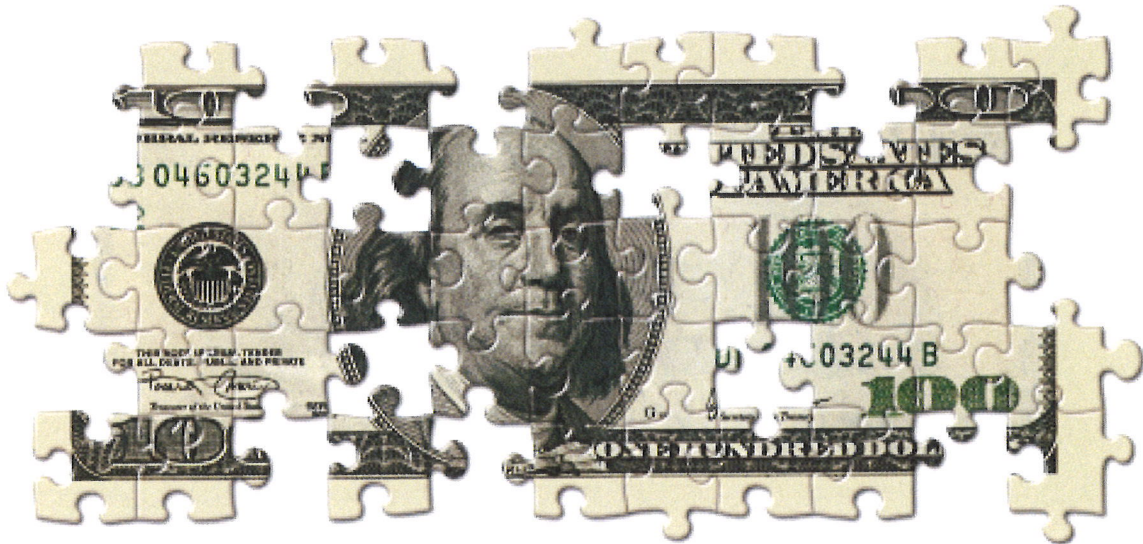
		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
531-0101	ADMINISTRATIVE	97,608	99,438	49,851	109,150	36,596	56,205	110,733
531-0106	CLERICAL	54,550	28,552	32,870	32,010	5,720	17,060	34,398
531-0120	SOCIAL SECURITY	12,105	9,805	6,368	10,799	3,224	5,576	11,102
531-0122	GROUP INSURANCE	16,922	16,328	13,928	17,199	6,209	13,607	18,919
531-0123	LIFE INSURANCE	230	219	223	315	207	311	338
531-0125	RETIREMENT	15,876	12,810	10,902	18,506	5,548	9,400	19,955
531-0220	MISCELLANEOUS SUPPLIES	80			150	-	150	150
531-0240	FURN & EQUIP < \$5,000	1,899		638	500	748	748	750
531-0601	PRINTING & PUBLICATIONS	-	249	-	250	-	200	250
531-0602	DUES/SUBSCRIPTIONS	620	630	630	650	-	630	650
531-0603	TRAVEL & TRAINING	174	350	90	1,500	889	1,250	1,500
531-0604	PHYSICALS & DRUG TESTING	80	-	-	304	-	103	180
531-0704	TELEPHONE	256	435	491	525	124	550	600
531-0718	AUDIT	27,122	19,196	14,395	19,976	5,501	19,976	20,975
531-1000	CAFR MAINT/NEW SOFTWARE	2,322	2,438					
		<u>229,843</u>	<u>190,451</u>	<u>130,386</u>	<u>211,834</u>	<u>64,767</u>	<u>125,766</u>	<u>220,501</u>

SHARED SALARIES AND BENEFITS:

			FINANCE DIR	ASSISTANT FINANCE DIR
UTILITY FUND	50%	77,026		\$ 67,032
GENERAL FUND	50%	77,026		\$ 67,032
		<u>154,052</u>		<u>\$ 134,064</u>

ASSISTANT FINANCE DIRECTOR POSITION APPROVED FY 2023 REMAINS UNFILLED

ENTERPRISE FUNDS





ENTERPRISE FUNDS

The City's Enterprise Funds include the following:

- Utility Fund
- Executive Airport

These funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

All Enterprise Fund types are accounted for on the accrual basis. Revenues are recognized in the period they are earned and become measurable, and expenses in the period in which they are incurred and measurable. Contrary to Generally Accepted Accounting Principles (GAAP) of recording depreciation in the income statement and recording retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.



UTILITY FUND

Anticipated utility revenues are 4,977,119 which is an increase of \$134,849 from the FY 2023 adopted budget of \$4,842,270. Non-operating revenue sources include tap/connection fees at \$57,000, penalty revenue of \$75,000, solid waste revenue of \$620,000 and other income of \$56,600.

Anticipated total operating expenses are \$4,527,205 which is an increase of \$429,534 (10.4%) from the FY 2023 adopted operating budget of \$4,097,671.

Non-Operating expenses in FY 2024 are anticipated to be \$1,584,124. An increase of \$77,363 from the FY 2023 adopted budget.

Capital Outlay budgeted in FY 2023 was \$607,100, debt service was \$881,661 and transfers out of \$18,000. In the FY 2024 budget, Capital Outlay is \$932,710 debt service is \$651,414 and transfers out are \$0 for an overall increase of \$77,363 (5.1%).

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET SUMMARY
UTILITY FUND
FY 2023-24

	ACTUAL 2021-22	BUDGET 2022-23	YEAR-TO-DATE 2022-23	BUDGET 2023-24
REVENUES				
WATER REVENUE	\$ 3,337,178	\$ 3,080,440	\$ 1,244,972	\$ 3,234,462
SEWER REVENUE	\$ 1,504,930	\$ 1,642,945	\$ 979,923	\$ 1,742,557
TAPS/CONNECTIONS	23,420	48,450	31,150	57,000
SOLID WASTE	609,365	647,169	381,938	620,000
PENALTY REVENUE	81,547	75,000	47,055	75,000
RECONNECT FEES	5,496	6,000	3,446	4,500
INSURANCE PROCEEDS/REFUNDS	54,995		-	
INTEREST INCOME	7,066	4,800	23,630	43,000
MISCELLANEOUS INCOME	41,529	19,300	4,588	9,200
TOTAL REVENUES	5,665,526	5,524,104	2,716,702	5,785,719
EXPENDITURES				
ADMINISTRATION	1,088,976	1,256,693	598,793	1,034,413
WATER PRODUCTION	1,791,620	2,145,676	1,320,208	2,496,372
UTILITY MAINTENANCE	438,291	817,089	329,769	1,225,523
WASTEWATER TREATMENT PLANT	450,479	485,212	317,024	487,648
			-	-
TOTAL EXPENDITURES	3,769,365	4,704,671	2,565,793	5,243,955
EXCESS (DEFICIENCY) OF REVENUES	1,896,161	819,433	150,909	541,764
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN-ARPA		62,228		-
TRANSFERS OUT-OTHER FUNDS-DEBT	(867,641)	(881,661)	(629,535)	(541,764)
DEBT PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES	(867,641)	(819,433)	(629,535)	(541,764)
NET CHANGE IN FUND BALANCE	\$ 1,028,520	\$ -	\$ (478,626)	\$ 0

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

25 Utility Fund

Account	Description	Actual	Actual	Actual	Budget	Actual	Projected	Budget
				FY 2021-22	FY 2022-23	YTD		FY 2023-24
4000	WATER REVENUE			3,337,178	3,080,440	1,244,972	3,000,000	3,234,462
4001	WASTEWATER REVENUE			1,504,930	1,642,945	979,923	1,742,557	1,742,557
4002	WATER TAPS/CONNECTION FEES			19,150	42,450	26,600	45,000	50,000
4003	GARBAGE REVENUE			609,365	647,169	381,938	571,891	620,000
4004	BULK WATER			162	200	29	100	100
4005	PENALTY REVENUE			81,547	75,000	47,055	81,000	75,000
4006	RECONNECT/SERV CHG/ADMIN FEES			5,496	6,000	3,446	4,500	4,500
4007	SALE OF SCRAP/MISC.			12,212	10,000	-	-	-
4008	RETURN CHECK CHARGES			350	500	420	500	500
4011	TAMPERING FEE			4,900	-	-	-	-
4012	SEWER TAPS			4,270	6,000	4,550	7,000	7,000
4017	BASIC SERVICE CALL			150	-	125	125	-
4025	LONG / (SHORT)			(231)	-	(1,006)	(1,006)	-
4199	TOWER RENTAL			3,600	3,600	2,100	3,600	3,600
4231	INSURANCE REFUNDS/DIVIDEND			54,995	-	50,269	62,000	-
4233	SALE OF ASSETS			9,919	-	-	-	-
4510	MISCELLANEOUS FEES			10,467	5,000	2,920	4,500	5,000
4600	INTEREST INCOME			7,066	4,800	23,630	42,630	43,000
4844	TRANSFER IN FROM GRANT FUND-ARPA				62,227	-	62,227	-
		-	-	5,665,526	5,586,331	2,766,971	5,626,624	5,785,719

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

25 ADMINISTRATION

Account	Description	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
510-0101	ADMINISTRATIVE			233,011	285,205	188,269	285,205	191,845
510-0106	CLERICAL			88,439	128,265	35,892	92,000	124,597
510-0108	ON CALL			660	683	-	-	683
510-0118	CERTIFICATION PAY			-	240	-	-	240
510-0119	OVERTIME			592	1,803	422	800	947
510-0120	SOCIAL SECURITY			24,148	32,321	16,379	25,500	24,421
510-0122	GROUP INSURANCE			32,265	52,797	14,686	52,797	42,568
510-0123	LIFE INSURANCE			452	804	207	804	761
510-0125	RETIREMENT			42,682	55,389	29,657	55,389	43,895
510-0126	DEF COMP			1,810	1,976	1,295	1,976	
510-0128	CAR ALLOWANCE			-	4,320			-
510-0201	OFFICE SUPPLIES			1,556	3,000	314	2,500	2,500
510-0203	AUTOMOTIVE SUPPLIES			-	100	-	-	100
510-0208	GAS & OIL			2,118	2,000	1,216	4,000	4,000
510-0217	POSTAGE			8,831	9,500	6,750	9,577	13,000
510-0220	MISCELLANEOUS SUPPLIES			736	500	790	1,000	500
510-0226	ICE MAKER LEASE			1,896	1,800	1,168	1,800	1,800
510-0240	FURN & EQUIP < \$5,000			29	1,000	900	900	1,000
510-0302	AUTOMOTIVE REPAIR			284	750	212	400	500
510-0401	BUILDING & GROUNDS REPAIR			212	2,000	508	1,000	1,000
510-0601	PRINTING & PUBLICATIONS			3,163	1,800	438	1,800	1,800
510-0602	DUES & SUBSCRIPTIONS			674	1,000	420	800	1,000
510-0603	TRAVEL AND TRAINING			380	1,500	99	500	1,000
510-0604	PHYSICALS & DRUG TESTING			137	100	-	-	150
510-0608	MEALS			494	500	221	500	300
510-0618	CONTINGENCY			-	2,992	-		29,656
510-0620	MISCELLANEOUS OTHER (CREDIT CARD FEES)			13,392	8,000	10,487	13,500	16,000
510-0631	FRANCHISE TAX GF - SOLID WASTE			16,346	18,000	2,149	18,000	-
510-0701	COMPUTER MAINTENANCE			5,479	5,362	2,553	3,500	5,300
510-0702	COMPUTER SOFTWARE/SUPPLIES			3,347	3,400	2,631	3,000	3,000
510-0703	ELECTRICITY			(10)	-	-	-	-
510-0704	TELEPHONE			4,947	5,800	1,701	5,000	5,800
510-0705	HEAT			1,829	2,000	1,508	2,400	2,400
510-0707	INTERNET SERVICES			2,932	3,150	2,013	3,150	3,200
510-0708	WATER FEES - COW			20,023	25,000	12,962	18,000	20,000
510-0709	COM UTILITIES			990	1,400	811	1,400	1,400
510-0723	UNIFORMS & UNIF RENTAL			318	800	642	642	600
510-0725	COLLECTION AGENCY			-	500	-	-	500
510-0730	JANITORIAL SERVICES			3,540	3,800	2,360	3,800	3,800
510-0731	COPIER LEASE			3,751	2,700	2,834	3,245	3,500
510-0736	PEST CONTROL			1,581	1,235	360	1,235	1,300
510-0739	MC DROUGHT CONTINGENCY WATER			-	1,700	-	-	-
510-0750	CONTRACT LABOR/CONSULTANT FEES			220	1,500	110	220	1,500
510-0751	MONTHLY GARBAGE PAY			582,069	580,000	257,980	550,000	587,500
510-0916	TRANSFER TO FUND 69 (2021 CO DEBT SERVICE)			234,898	237,315	172,593	237,940	-
510-0917	TRANSFER TO FUND 84 (1995 GO)			49,786	49,986	36,353	49,986	50,445
510-0918	TRANSFER TO FUND 82 (2014 CO DEBT SERVICE)			246,775	245,925	178,855	245,925	249,925
510-0919	TRANSFER TO FUND 85 (2013 CO DEBT SERVICE)			86,219	89,141	64,830	89,141	86,925
510-0921	TRANSFER TO FUND 72 (2017 CO DEBT SERVICE)			109,624	107,250	78,000	107,250	-
510-0922	TRANSFER TO FUND 74 (2018 CO DEBT SERVICE)			123,994	152,044	96,755	152,044	154,469
510-1008	CAPITAL OUTLAY							
510-1560	DEPRECIATION EXPENSE							
				1,956,617	2,138,354	1,228,327	2,048,626	1,685,827

SHARED SALARIES AND BENEFITS:

		FLEET SUPERVISOR	FINANCE DIRECTOR	ASSISTANT FINANCE DIR
UTILITY FUND	50%	\$ 39,151	77,026	\$ 67,032
GENERAL FUND	50%	\$ 39,151	77,026	\$ 67,032
		\$ 78,302	154,052	\$ 134,063

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

25 WATER PRODUCTION

Account	Description	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
520-0101	ADMINISTRATIVE	50,705	58,017	38,647	58,017	60,622
520-0102	LABORERS	42,803	79,880	47,617	79,880	82,992
520-0108	ON CALL	5,475	4,095	3,555	8,190	8,190
520-0118	CERTIFICATION PAY	500	240	340	-	240
520-0119	OVERTIME	24,921	6,250	23,299	35,000	10,000
520-0120	SOCIAL SECURITY	8,993	11,380	8,286	11,380	12,438
520-0122	GROUP INSURANCE	17,179	27,552	14,085	27,552	28,379
520-0123	LIFE INSURANCE	275	473	272	473	507
520-0125	RETIREMENT	16,381	19,466	14,887	19,466	22,281
520-0201	OFFICE SUPPLIES	-	500	70	500	500
520-0203	AUTOMOTIVE SUPPLIES	115	300	195	300	500
520-0204	SMALL TOOLS	1,036	1,200	940	1,200	1,200
520-0208	GAS & OIL	4,254	6,000	1,514	6,000	6,000
520-0210	CHEMICALS	11,931	19,500	16,264	28,952	35,000
520-0217	POSTAGE	-	1,000	29	1,000	1,000
520-0220	MISCELLANEOUS SUPPLIES	887	1,000	3,122	4,000	3,000
520-0221	LAB SUPPLIES	25	2,000	1,732	3,464	3,500
520-0240	FURN & EQUIP < \$5,000	-	1,000	3,909	3,909	1,000
520-0301	EQUIPMENT REPAIR	2,483	7,500	1,024	7,500	7,500
520-0302	AUTOMOTIVE REPAIR	2,499	3,000	6,542	6,266	7,000
520-0401	BUILDING & GROUNDS REPAIR	15,813	4,000	7,228	8,000	8,000
520-0602	DUES & SUBSCRIPTIONS	-	500	-	500	500
520-0603	TRAVEL AND TRAINING	-	4,800	898	4,800	3,800
520-0604	PHYSICALS & DRUG TESTING	221	300	215	300	300
520-0607	PLANT FEES	9,086	14,000	7,950	14,000	14,000
520-0608	MEALS	154	250	98	250	250
520-0702	COMPUTER SOFTWARE/SUPPLIES	1,718	2,000	490	2,000	1,000
520-0703	ELECTRICITY	79,994	100,000	38,203	106,000	115,000
520-0704	TELEPHONE	2,707	3,000	838	3,000	3,000
520-0713	EQUIPMENT/PLANT MAINTENANCE	6,171	8,000	6,384	8,000	8,000
520-0723	UNIFORMS & UNIF RENTAL	595	1,600	1,154	1,600	1,800
520-0724	EQUIPMENT RENTAL	1,645	2,000	1,141	2,000	2,000
520-0731	COPIER LEASE	-	-	718	1,135	1,260
520-0732	BLUEBONNET WATER FEES	1,086,538	1,341,699	930,488	1,361,114	1,424,064
520-0733	BRAZOS RIVER AUTH OPTION WTR	12,199	14,633	12,118	14,623	16,000
520-0734	ENGINEERING FEES	56,130	25,000	9,267	25,972	24,000
520-0735	GPS	486	-	-	-	-
520-0736	PEST CONTROL	631	640	424	640	640
520-0739	MC DROUGHT CONTINGENCY WATER	-	1,700	-	1,700	1,700
520-0752	SOUTHERN TRINITY GRD WTR DIST	4,841	6,200	2,011	4,300	5,000
520-1008	CAPITAL OUTLAY	322,228	365,000	114,255	217,821	574,210
-	-	1,791,620	2,145,676	1,320,208	2,080,804	2,496,372

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

25 UTILITY MAINTENANCE

Account		Description	Actual		Budget	Actual	Projected	Budget		
			FY 2021-22	FY 2020-23		YTD	FYE	FY 2023-24		
525-0102	LABORERS			170,255	204,535	126,422	126,422	248,818		
525-0108	ON CALL			7,005	6,825	4,710	6,825	8,190		
525-0118	CERTIFICATION PAY			-	600		-	720		
525-0119	OVERTIME			10,527	6,250	8,638	10,000	10,000		
525-0120	SOCIAL SECURITY			14,283	16,693	10,331	16,698	20,481		
525-0122	GROUP INSURANCE			37,382	45,920	23,514	45,920	56,757		
525-0123	LIFE INSURANCE			412	788	337	788	1,014		
525-0125	RETIREMENT			24,735	28,607	18,342	28,607	36,813		
525-0201	OFFICE SUPPLIES			552	1,000	507	800	1,000		
525-0203	AUTOMOTIVE SUPPLIES			41	300	125	300	400		
525-0204	SMALL TOOLS			641	2,500	3,140	3,350	3,000		
525-0208	GAS & OIL			12,711	18,500	7,156	14,600	15,000		
525-0210	CHEMICALS			109	500	-	350	500		
525-0217	POSTAGE			-	300	153	300	300		
525-0220	MISCELLANEOUS SUPPLIES			419	700	457	700	700		
525-0222	SYSTEM MAINTENANCE			71,016	115,000	47,410	100,000	150,000		
525-0223	METERS			38,570	75,000	6,556	75,000	20,000		
525-0224	SAND, GRAVEL & RELATED			1,825	8,000	-	8,000	8,000		
525-0240	FURN & EQUIP < \$5,000			3,000	5,000	4,373	4,523	5,000		
525-0301	EQUIPMENT REPAIR			21,257	20,000	6		15,000		
525-0302	AUTOMOTIVE REPAIR			2,320	7,500	4,399	7,500	10,000		
525-0409	COLLECTION LINES			5,269	15,000	2,952	10,000	15,000		
525-0602	DUES & SUBSCRIPTIONS			255	800	-	500	800		
525-0603	TRAVEL AND TRAINING			2,082	10,000	1,159	4,000	8,000		
525-0604	PHYSICALS & DRUG TESTING			363	300	131	300	400		
525-0608	MEALS			461	500	372	500	500		
525-0702	COMPUTER SOFTWARE/SUPPLIES			322	750	72	500	750		
525-0704	TELEPHONE			956	1,600	1,039	2,100	2,100		
525-0705	HEAT			46						
525-0710	PUMPING SERVICES			150	1,800	200	1,200	1,200		
525-0723	UNIFORMS & UNIF RENTAL			2,193	4,000	1,928	4,000	3,000		
525-0724	EQUIPMENT RENTAL			275	1,000	195	700	1,000		
525-0731	COPIER RENTAL			-			232	700		
525-0735	GPS			648						
525-0736	PEST CONTROL			1,370	1,320	920	1,380	1,380		
525-1001	CAPITAL OUTLAY			6,841	215,500	54,224	80,000	349,000		
525-1002	CAPITAL OUTLAY-METER PROGRAM							230,000		
				-	-	438,291	817,089	329,769	476,095	1,225,523

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

25 WWTP

Account	Description	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
530-0102	LABORERS	66,302	96,958	69,703	96,958	117,412
530-0108	ON CALL	5,220	4,095	4,650	8,190	8,190
530-0118	CERTIFICATION PAY	-	240	-	-	240
530-0119	OVERTIME	10,155	6,250	10,117	15,000	10,000
530-0120	SOCIAL SECURITY	6,240	8,227	6,384	8,227	10,392
530-0122	GROUP INSURANCE	22,106	25,799	13,852	25,799	28,379
530-0123	LIFE INSURANCE	560	473	414	473	507
530-0125	RETIREMENT	11,307	14,099	11,084	14,099	18,678
530-0201	OFFICE SUPPLIES	228	400	52	400	400
530-0203	AUTOMOTIVE SUPPLIES	94	225	260	260	500
530-0204	SMALL TOOLS	2,452	2,200	938	2,700	2,200
530-0208	GAS & OIL	12,811	14,000	5,953	14,000	15,000
530-0210	CHEMICALS	12,075	28,067	21,694	35,400	36,000
530-0220	MISCELLANEOUS SUPPLIES	2,374	1,800	1,887	1,500	1,500
530-0221	LAB SUPPLIES	1,172	3,000	105	3,000	3,000
530-0224	SAND, GRAVEL & RELATED	-	2,000	-	2,000	2,000
530-0240	FURN & EQUIP < \$5,000	686	4,000	1,903	4,000	4,000
530-0301	EQUIPMENT REPAIR	3,305	7,500	508	7,500	7,500
530-0302	AUTOMOTIVE REPAIR	1,879	3,000	274	3,000	3,000
530-0308	CLARIFIER MAINTENANCE	27	2,000	-	2,000	2,000
530-0401	BUILDING & GROUNDS REPAIR	10,478	3,000	8,487	8,487	10,000
530-0405	SLUDGE MAINTENANCE	14,262	14,000	15,718	15,715	16,000
530-0406	RACE TRACK MAINTENANCE	713	5,000	817	5,000	5,000
530-0407	EFFLUENT MAINTENANCE	1,184	1,500	-	1,500	1,500
530-0408	LIFT STATION MAINTENANCE	11,779	6,000	7,355	7,355	8,000
530-0602	DUES & SUBSCRIPTIONS	-	500	133	500	500
530-0603	TRAVEL AND TRAINING	-	4,500	297	4,500	4,500
530-0604	PHYSICALS & DRUG TESTING	146	300	158	300	300
530-0607	PLANT FEES	29,462	35,000	23,584	35,000	35,000
530-0608	MEALS	188	280	90	280	300
530-0609	BIO MONITORING	12,530	12,000	(3,180)	5,000	12,000
530-0702	COMPUTER SOFTWARE/SUPPLIES	4,398	4,200	1,501	2,500	4,200
530-0703	ELECTRICITY	72,253	57,500	24,350	30,000	24,350
530-0704	TELEPHONE	1,788	2,100	511	2,100	2,100
530-0706	AERATOR MAINTENANCE CONTRACT	4,816	10,500	3,968	5,000	5,000
530-0707	INTERNET SERVICES	1,074	1,200	803	1,200	1,200
530-0710	PUMPING SERVICES	-	2,000	450	2,000	2,000
530-0711	SLUDGE DISPOSAL	21,343	26,000	9,074	20,000	20,000
530-0713	EQUIPMENT/PLANT MAINTENANCE	17,068	18,000	-	5,000	10,000
530-0723	UNIFORMS & UNIF RENTAL	1,225	2,400	434	2,400	1,800
530-0724	EQUIPMENT RENTAL	1,328	1,400	1,056	1,500	1,500
530-0734	ENGINEERING FEES	12,406	25,000	16,826	20,000	20,000
530-0735	GPS	324	-	-	-	-
530-0736	PEST CONTROL	1,982	2,000	1,064	2,000	2,000
530-1008	CAPITAL OUTLAY	70,738	26,500	53,750	53,750	29,500
-	-	450,479	485,212	317,024	475,593	487,648



MUNICIPAL AIRPORT FUND

Operating revenues for FY 2024 are projected to be \$268,920. Total revenues are anticipated to be \$314,420 with \$45,500 attributed to non-operating sources. Non-operating income is expected to increase by \$6,816 in FY 2024 from \$38,684 to \$45,500.

Total operating expenses are expected to be \$276,843, which is a decrease of \$9,889 from the FY 2023 adopted operating budget of \$286,732.

Non-Operating expenses in FY 2024 are anticipated to be \$37,577. An increase of \$28,709 (324%) from the FY 2023 adopted budget of \$8,868..

Capital Outlay budgeted in FY 2023 was \$0, debt service was \$0 and administrative charges were \$8,868. In the FY 2024 proposed budget, Capital Outlay is \$25,000, debt service is \$0 and administrative charges are \$12,577 or an overall increase of \$28,709.

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET SUMMARY
EXECUTIVE AIRPORT
FY 2023-24**

	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL YTD	BUDGET 2023-24
REVENUES				
AIRPORT REVENUE	305,663	295,600	203,429	314,420
TOTAL REVENUES	305,663	295,600	203,429	314,420
EXPENDITURES				
PERSONNEL	86,803	156,988	58,602	158,683
SUPPLIES	621	4,525	230	6,875
MAINTENANCE/CONTRACTED SVCS	27,473	33,750	4,581	33,550
UTILITIES	8,633	9,900	4,883	9,900
DEBT SERVICE	-	-	-	-
MISCELLANEOUS EXPENSES	26,474	11,055	1,024	2,330
OTHER/CONTINGENCY	-	20,514	-	15,505
CAPITAL OUTLAY/DEPR EXPENSE	-	50,000	10,640	75,000
TOTAL EXPENDITURES	150,004	286,732	79,961	301,843
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN				
TRANSFERS OUT	(8,319)	(8,868)	(5,173)	(12,577)
TOTAL OTHER FINANCING SOURCES	(8,319)	(8,868)	(5,173)	(12,577)
EXCESS (DEFICIENCY) OF REVENUES	147,340	8,868	118,295	(0)
RESERVES				
NET CHANGE IN FUND BALANCE	\$ 147,340	\$ (0)	\$ 118,295	\$ (0)

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

50 AIRPORT

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4000 HANGAR RENT	164,879	196,911	200,135	200,000	134,069	190,000	200,000
4001 FARMLAND LEASE	25,000	26,790	26,790	30,000	19,645	26,343	26,790
4002 FUEL FLOWAGE FEE	19,644	24,409	25,731	15,000	12,595	22,720	25,000
4003 PEGASUS FLIGHT SCHOOL	(2,700)	1,200	3,600	3,600	2,100	3,600	3,600
4004 USER FEE	11,590	13,210	13,060	13,000	8,870	12,800	12,800
4006 STORAGE	3,001	3,272	3,042	3,000	2,625	3,675	3,675
4007 FLIGHT INSTRUCTOR FEE	100	100	100	100	-	100	100
4009 LATE FEES		-	125	150	-	-	
4013 AERIAL SPRAYING	800	1,600	800	800	-	800	800
4020 MISCELLANEOUS INCOME	2,906	34,859	3,775	-	1,802	3,600	2,000
4025 AIRPORT LAND LEASE	16,593	16,802	17,763	17,000	8,730	17,000	17,000
4231 INSURANCE REFUNDS/DIVID.		-					
4250 JAG MAINT HANGAR	6,300	2,400		3,600			
4251 JAG AVIATION AVIONICS 40 AND 50	8,542	8,542	8,542	8,550	5,736	8,655	8,655
4600 INTEREST	2,662	276	2,199	800	7,257	13,200	14,000
4844 TRANSFER IN FROM ARPA							
	259,316	330,372	305,663	295,600	203,429	302,493	314,420

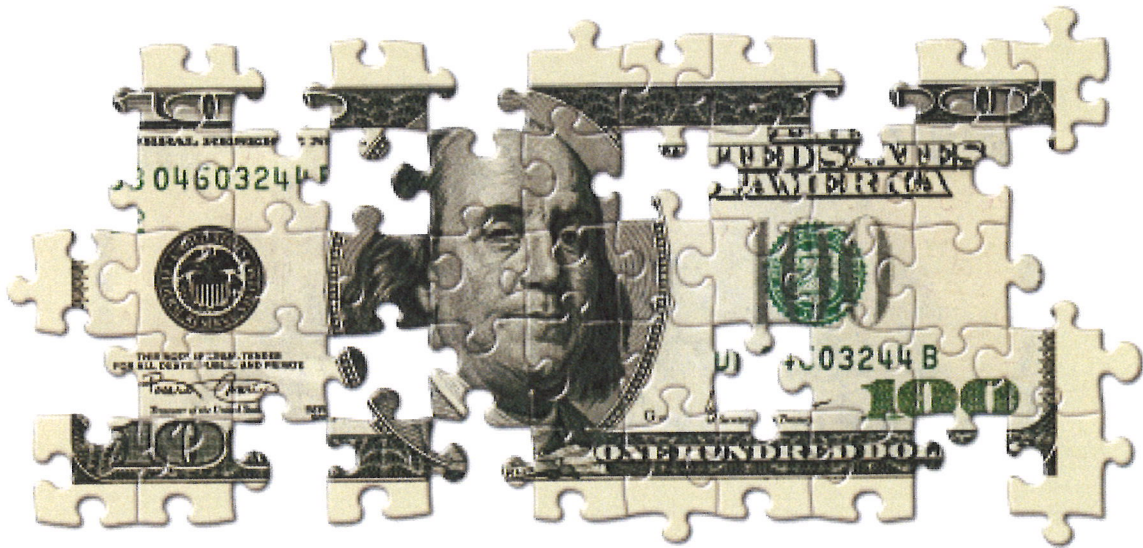
CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

50 AIRPORT FUND

		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
500-0101	ADMINISTRATIVE	63,087	52,097	60,168	70,000	41,031	70,000	75,705
500-0102	ASSISTANT AIRPORT MANAGER	1,078		-	39,128	-	-	39,144
500-0119	OVERTIME	68		-			-	-
500-0120	SOCIAL SECURITY	5,478	4,148	4,857	8,761	3,313	6,500	8,786
500-0122	GROUP INSURANCE	4,615	8,164	8,467	18,368	5,255	8,600	18,919
500-0123	LIFE INS	129	109	137	315	91	158	338
500-0125	RETIREMENT	7,203	5,519	8,535	15,015	5,797	7,800	15,792
500-0128	CAR ALLOWANCE	2,622	3,600	4,639	5,400	3,116	5,400	-
500-0130	NETPENSION LIABILITY ADJ		(3,681)					
500-0131	OPEB LIABILITY ADJUSTMENT		(316)					
500-0201	OFFICE SUPPLIES	6	237	104	300		300	300
500-0204	SMALL TOOLS	20	445	350	500	90	400	500
500-0208	GAS & OIL	83	91	130	500	140	300	2,800
500-0217	POSTAGE	282	338	-	325		325	325
500-0220	MISCELLANEOUS SUPPLIES	153	110	37	1,200		500	1,200
500-0228	ELECTRICAL SUPPLIES		-		1,500		1,500	1,500
500-0229	SAFETY EQUIPMENT	943	371		200		100	250
500-0240	FURN & EQUIP < \$5,000	5,780		2,188	4,525		4,500	-
500-0301	EQUIPMENT REPAIR	411	5	2,460	500	48	400	500
500-0401	BUILDING/GROUNDS REPAIR	4,055	4,790	10,751	18,000	3,326	18,000	15,000
500-0601	PRINTING & PUBLICATIONS		18	84		52	52	-
500-0602	DUES & SUBSCRIPTIONS		55	16	100	106	125	200
500-0603	TRAVEL & TRAINING	75	974	3,650	2,000	866	1,100	2,000
500-0604	PHYSICALS & DRUG TESTIMG	262	-		130		-	130
500-0618	CONTINGENCY		-		20,514		-	15,505
500-0630	TRANSFER OUT		-					-
500-0701	COMPUTER MAINTENANCE	2,413	2,267	2,891	2,300	243	2,300	2,800
500-0702	AIRPORT OPERATIONS MAINTENANCE	5,164	5,787	2,075				-
500-0703	ELECTRICITY	5,389	4,172	5,198	6,000	2,763	4,500	6,000
500-0704	TELEPHONE	1,497	1,651	1,820	2,100	1,206	2,100	2,100
500-0707	INTERNET SERVICES	1,546	1,466	1,615	1,800	915	1,800	1,800
500-0723	UNIFORMS	34	162	317	800	-	800	800
500-0731	COPIER LEASE			524	1,450	302	1,450	1,450
500-0734	ENGINEERING			-	5,000		-	4,000
500-0736	PEST CONTROL	1,044	870	1,273	1,500	662	1,500	1,500
500-0737	CONTRACT LABOR			7,600				
500-0738	ELECTRICAL SYSTEM MAINTENANCE	112	3,438	423	5,000		5,000	5,000
500-0751	ENVIRONMENTAL		300	20,219	3,500		2,500	2,500
500-0752	UTILITY REPAIRS							
500-0801	ADMINISTRATIVE FEE	7,660	7,700	8,319	8,868	5,173		12,577
500-0901	FNB NP 35082 PRIN	18,602			-			
500-0902	FNB NP 35082 INTERST	3,819	1,753		-			
500-1001	EQUIPMENT PURCHASE			14,750	-			25,000
500-1101	CIP SPECIAL PROJECTS	62,000	39,899		50,000	10,640	10,640	50,000
500-1560	DEPRECIATION EXPENSE	67,477	75,814					
		273,107	222,354	173,597	295,600	85,134	158,649	314,420

Assistant Airport Manager position approved in 2023 budget has not been filled.

SPECIAL REVENUE FUNDS





SPECIAL REVENUE FUNDS

Special Revenue Funds may be used to account for the proceeds of specific revenue sources (other than permanent funds or for major capital projects) that are legally restricted as to expenditure for specified purposes.

As Governmental Funds, they are accounted for by using the current financial resources measurement focus and the modified accrual basis. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

The City adopts legal budgets for the following Special Revenue Funds:

- Hotel/Motel Tax Fund
- Cemetery Fund
- Court Technology/ Court Security Funds
- Court Truancy Prevention Fund
- Court Municipal Jury Fund
- Exchange Event Center Fund
- The Industrial Park Fund

CITY OF MCGREGOR, TEXAS
PROPOSED ANNUAL BUDGET SUMMARY
HOTEL/MOTEL
FY 2023-24

	ACTUAL 2021-22	BUDGET 2022-23	YTD	BUDGET 2023-24
REVENUES				
HOTEL/MOTEL TAX REVENUE	42,318	40,000	18,866	40,000
TOTAL REVENUES	42,318	40,000	18,866	40,000
EXPENDITURES				
MARKETING	6,030	35,800	3,240	36,000
MISC/EVENTS	4,200	4,200	3,200	4,000
MARKET STUDY	-			
TOTAL EXPENDITURES	10,230	40,000	6,440	40,000
EXCESS (DEFICIENCY) OF REVENUES	32,088	-	12,426	-
RESERVES		-		-
NET CHANGE IN FUND BALANCE	\$ 32,088	\$ -	\$ 12,426	\$ -

PROPOSED ANNUAL BUDGET
FY 2023-24

46 HOTEL/MOTEL TAX

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2022-23	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4115 HOTEL TAX REVENUE	28,869	34,216	42,318	40,000	18,866	40,000	40,000
	28,869	34,216	42,318	40,000	18,866	40,000	40,000

**CITY OF MCGREGOR, TEXAS
PROPOSED ANNUAL BUDGET
FY 2023-24**

46 HOTEL/MOTEL TAX

		Actual	Actual	Actual	Budget	Actual	Projected	Budget
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	YTD	FYE	FY 2023-24
500-0220	MISC./EVENTS	4,800		4,200	4,200	3,200	3,200	4,000
500-0601	PRINTING/ADVERTISING	3,440	6,644	6,030	-	3,240	8,000	25,000
500-0615	MARKETING	400			35,800		20,000	11,000
500-0616	H.O.T. REGIONAL MKTG EFFORT							
500-0750	CONSULTANT FEES				-			
		8,640	6,644	10,230	40,000	6,440	31,200	40,000

CITY OF MCGREGOR, TEXAS
PROPOSED ANNUAL BUDGET SUMMARY
FY 2023-24
CEMETERY

	ACTUAL 2021-22	BUDGET 2022-23	YTD	BUDGET 2023--24
REVENUES				
LOT SALES PERPETUAL CARE	\$ 14,400	\$ 8,500	\$ 9,200	\$ 10,000
TRUST AND INTEREST INCOME	\$ 55,753	\$ 30,000	\$ 60,359	\$ 60,000
MAINTENANCE FEES	\$ 5,750	\$ 5,000	\$ 4,250	\$ 5,000
MISCELLANEOUS INCOME	\$ -		\$ 475	\$ -
TOTAL REVENUES	75,903	43,500	74,284	75,000
EXPENDITURES				
SUPPLIES	1,028	3,800	597	5,300
MAINTENANCE/CONTRACTED SERVICES	568	18,125	(23)	20,500
UTILITIES	114	300	53	300
MISCELLANEOUS EXPENSES	-	1,500		
CONTINGENCY		7,775		23,900
DEBT SERVICE				
CAPITAL OUTLAY/DEPR EXPENSE	-	12,000	24,110	25,000
TOTAL EXPENDITURES	1,710	43,500	24,737	75,000
EXCESS (DEFICIENCY) OF REVENUES	74,193	-	49,547	-
NET CHANGE IN FUND BALANCE	\$ 74,193	\$ -	\$ 49,547	\$ -

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

90 CEMETERY

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4000 LOT SALES PERPETUAL CARE	11,700	9,100	14,400	8,500	9,200	10,000	10,000
4001 TRUST AND INTEREST INCOME	57,138	6,984	55,753	30,000	60,359	62,000	60,000
4010 MAINTENANCE FEES	5,900	5,150	5,750	5,000	4,250	5,050	5,000
4020 MISCELLANEOUS INCOME	-	-	-	-	475		-
	74,738	21,234	75,903	43,500	74,284	77,050	75,000

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

90 CEMETERY

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
500-0202 SNACK AND DRINK	-	-		-		-	-
500-0203 AUTOMOTIVE SUPPLIES	-	-	4	500		200	500
500-0204 SMALL TOOLS	300	61	27	500	132	500	500
500-0208 GAS & OIL	1,882	1,606	997	2,100	348	700	2,100
500-0220 MISCELLANEOUS SUPPLIES	47	33	-	700	117	500	700
500-0240 FURNITURE & EQUIP <5,000	-	-	-	1,500	-	-	1,500
500-0301 EQUIPMENT REPAIR	181	188	364	1,500	(48)	1,200	2,000
500-0302 AUTOMOTIVE REPAIR	1,206	-	39	2,000	26	600	2,500
500-0401 BUILDING MAINTENANCE	44	-	-	1,000		-	1,000
500-0405 GROUND MAINTENANCE	391	-	-	4,000			4,000
500-0503 STREET REPAIRS		-	165	8,625		5,000	10,000
500-0618 CONTINGENCY				7,775		-	23,900
500-0703 ELECTRICITY	146	118	114	300	53	150	300
500-0724 RENTAL EQUIPMENT		-		-		-	-
500-0730 CONTRACT LABOR		-		1,000	-	-	1,000
500-1003 CAPITAL OUTLAY		28,713		12,000	24,110	24,110	25,000
	4,196	30,719	1,710	43,500	24,737	32,960	75,000

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

42 COURT TECHNOLOGY

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4186 COURT TECHNOLOGY REVENUE	3,115	3,005	4,776	5000	2,601	4,500	4500
500-0240 FURNITURE & EQUIP < \$5,000	3,718			2000	1,018	1,018	2000
500-0702 COMPUTERS,SOFTWARE,SUPPLIES	438	827	910	500	-	500	500
500-0731 COPIER LEASE			257	500	520	900	900
500-1000 CAPITAL OUTLAY							
REVENUE OVER\((UNDER) EXPENDITURES:	(1,041)	2,178	3,608	2,000	1,063	2,982	1,100

**CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24**

43 COURT SECURITY

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4187 MC BLDG SECURITY	2,936	3,266	5,561	5,300	3,100	5,300	5,400
500-0240 FURNITURE/EQUIPEMENT <\$5000	-	-	-	-		-	-
500-0603 TRAINING	-	-	-	-		-	-
REVENUE OVER\ (UNDER) EXPENDITURES:	2,936	3,266	5,561	5,300	3,100	5,300	5,400

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

47 TRUANCY PREVENTION

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual	Projected	Budget FY 2023-24
4188 TRUANCY PREVENTION REVENUE	1,577	2,663	5,208	5,564	3,026	5,187	5,200
						-	
REVENUE OVER\ (UNDER) EXPENDITURES:	1,577	2,663	5,208	5,564	3,026	5,187	5,200

**PROPOSED ANNUAL BUDGET
FY 2023-24**

49 LOCAL MUNICIPAL JURY FUND

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4189 LOCAL MUNICIPAL JURY FUND	32	53	104	120	60	110	110
REVENUE OVER\ (UNDER) EXPENDITURES:	32	53	104	120	60	110	110

CITY OF MCGREGOR, TEXAS
PROPOSED ANNUAL BUDGET SUMMARY
THE EXCHANGE
FY 2023-24

	ACTUAL 2021-22	BUDGET 2022-23	YTD	BUDGET 2023-24
REVENUES				
RENTAL REVENUE	148,593	112,500	86,270	133,000
FEES	24,475	22,500	12,075	25,500
MISCELLANEOUS REVENUE	7,070	6,500	2,432	8,500
TOTAL REVENUES	180,138	141,500	100,776	167,000
EXPENDITURES				
PERSONNEL	91,420	126,363	66,739	142,083
SUPPLIES	11,469	11,800	7,192	11,850
MAINTENANCE/CONTRACTED SERVICES	59,869	41,264	22,579	13,060
UTILITIES	19,259	29,360	22,038	23,976
MISCELLANEOUS EXP	18,243	12,431	3,381	10,475
CAPITAL OUTLAY/DEPR EXPENSE	13,567	-		
TOTAL EXPENDITURES	213,828	221,218	121,930	201,444
EXCESS (DEFICIENCY) OF REVENUES	(33,690)	(79,718)	(21,154)	(34,444)
OTHER FINANCING SOURCES (USES)				
TRANSFER IN FROM PARK DEV FUND	-	79,718		34,444
RESERVES		-		-
NET CHANGE IN FUND BALANCE	\$ (33,690)	\$ (0)	\$ (21,154)	\$ (0)

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

48 THE EXCHANGE	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4020 MISCELLANEOUS INCOME		2510	14,677	0	1,197	1,800	2000
4029 CITY SPECIAL EVENTS			4,000	4,000	0	3,000	4,000
4030 BUSINESS RENTAL	1,950	8,138	10,712	6,500	5,725	7,000	8,000
4040 PARTY RENTAL	8,625	87,450	64,800	62,000	44,150	58,000	60,000
4050 WEDDING RENTAL	1,500	51,150	19,250	22,000	15,950	32,000	32,000
4060 CC CENTER RENTAL	425	13,475	23,625	12,000	5,750	14,450	15,000
4070 OTHER RENTAL	9,190	24,908	11,529	10,000	14,695	18,000	18,000
4080 DAMAGE FEES		3,646	87	500	-	-	500
4090 SANITATION FEE	3,563	22,788	11,188	12,000	4,875	8,125	9,000
4100 SELF SERVE ALCOHOL FEE			13,200	10,000	7,200	12,400	16,000
4150 DEPOSITS RETAINED	1,796	7,170	7,070	2,500	1,235	2,000	2,500
4815 TRANSFER IN -PARK DEV FUND	67,400			79,718	-	84,838	34,444
4844 TRANSFER IN FROM ARPA				-			
	<u>94,448</u>	<u>221,234</u>	<u>180,138</u>	<u>221,218</u>	<u>100,776</u>	<u>241,613</u>	<u>201,444</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

48 THE EXCHANGE		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
500-0101	ADMINISTRATIVE	60,374	59,872	67,204	77,250	50,464	94,463	75,501
500-0102	ATTENDANT (PART TIME)			-	17,213			30,381
500-0120	SOCIAL SECURITY	4,216	4,131	4,758	6,323	3,798	6,000	8,306
500-0122	GROUP INSURANCE	9,230	8,164	8,590	9,184	6,205	9,184	14,189
500-0123	LIFE INSURANCE	129	109	137	158	91	158	254
500-0125	RETIREMENT	6,191	5,968	9,069	10,835	6,182	10,100	10,753
500-0128	CAR ALLOWANCE		-	1,662	5,400	3,116	5,400	2,700
500-0201	OFFICE SUPPLIES	103	63	230	500	317	500	500
500-0204	SMALL TOOLS	32	297	-	-			
500-0205	JANITORIAL SUPPLIES	1,594	4,000	7,383	5,000	4,038	7,200	8,000
500-0217	POSTAGE		500	-	1,500	-	500	500
500-0220	MISC. SUPPLIES	938	592	3,297	3,500	683	900	1,350
500-0240	FURNITURE & EQUIP < 5000	968	6,060	523	1,200	2,154	4,341	1,500
500-0301	EQUIPMENT REPAIR	1,026	-	389	479	6	250	300
500-0401	BUILDING & GROUNDS	1,485	4,710	8,495	5,500	2,486	4,260	4,500
500-0405	CONTRACTED GROUNDS MTNC	2,980	7,525	8,688	9,000	4,214	9,200	-
500-0601	PRINTING/ADVERTISING	72	15	2,692	500	1,855	2,500	650
500-0602	DUES & SUBSCRIPTIONS	1,559	1,621	1,144	1,200	619	1,421	1,200
500-0603	TRAVEL & TRAINING	277	159	1,142	1,800	-	500	1,800
500-0604	PHYSICALS & DRUG TESTING		-	-	152	158	158	325
500-0608	MEALS	1,150	1,493	1,479	1,800	907	1,555	1,700
500-0618	CONTINGENCY							
500-0702	COMPUTERS, SOFTWARE, SUPPLIES	75	219	36	100	27	150	1,200
500-0703	ELECTRICITY	-	13,684	8,114	18,000	14,144	19,000	13,000
500-0704	TELEPHONE	344	361	336	500	255	383	500
500-0705	HEAT	1,341	1,962	3,198	2,200	3,125	3,500	4,000
500-0706	COM UTILITIES	7,550	8,132	6,332	7,200	3,670	5,170	5,000
500-0707	INTERNET SERVICES	707	1,258	1,280	1,460	844	1,266	1,476
500-0708	ALARM MONITORING	540	865	481	600	225	500	600
500-0723	RENTAL EQUIPMENT		450	2,902	1,000	1,252	1,500	2,500
500-0725	LAUNDRY SERVICES	801	1,233	3,097	2,200	2,481	3,000	3,500
500-0730	JANITORIAL SERVICES	-	2,263	19,200	20,000	10,900	15,954	-
500-0731	COPIER LEASE	1,595	1,761	1,716	1,800	1,120	2,420	2,960
500-0736	PEST CONTROL	1,075	1,400	2,650	2,800	1,120	2,180	2,300
500-0750	CONTRACT LABOR/CONSULTANTS	-	-	24,038	4,864	12,199	28,000	-
500-1009	CAPITAL OUTLAY			13,567				
		<u>106,353</u>	<u>138,865</u>	<u>213,828</u>	<u>221,218</u>	<u>138,654</u>	<u>241,613</u>	<u>201,444</u>

CITY OF MCGREGOR, TEXAS
PROPOSED ANNUAL BUDGET SUMMARY
FY 2023-24
INDUSTRIAL PARK FUND

	ACTUAL 2021-22	BUDGET 2022-23	YTD	BUDGET 2023-24
REVENUES				
INTEREST	\$ 1,023	\$ 300	\$ 589	\$ 1,300
INSURANCE REIMBURSEMENT	\$ -			
TOTAL REVENUES	1,023	300	589	1,300
EXPENDITURES				
SUPPLIES	240		-	
MAINTENANCE/CONTRACTED SERVICES	44,240	84,757	25,530	83,869
UTILITIES		58,664	34,031	63,000
MISCELLANEOUS EXPENSES			-	
DEBT SERVICE				
CAPITAL OUTLAY/DEPR EXPENSE	-	-	8,475	-
TOTAL EXPENDITURES	44,480	143,421	68,037	146,869
EXCESS (DEFICIENCY) OF REVENUES	(43,458)	(143,121)	(67,447)	(145,569)
OTHER FINANCING SOURCES (USES):				
TRANSFERS OUT-GENERAL FUND	120,241	143,121	102,929	(248,868)
TRANSFERS IN-GENERAL FUND				145,569
RESERVES				
NET CHANGE IN FUND BALANCE	\$ 76,783	\$ -	\$ 35,481	\$ (248,868)

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

80 INDUSTRIAL PARK FUND

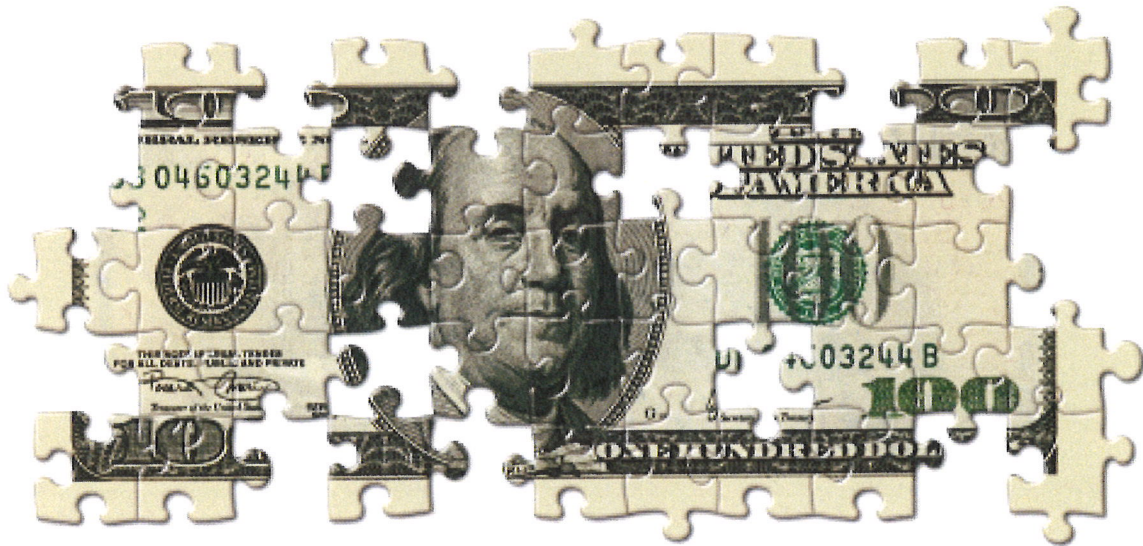
	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4001 INTEREST	1,035	1,032	1,023	300	589	1,000	1,300
4012 TRANSFER IN	176,449	155,247	120,241	143,121	83,487	143,121	145,569
4231 INSURANCE REIMBURSEMENT	112,517			-			
4233 SALE OF ASSETS/LAND RESERVES					267,927	267,927	145,421
	<u>290,001</u>	<u>156,279</u>	<u>121,264</u>	<u>143,421</u>	<u>84,077</u>	<u>144,121</u>	<u>146,869</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

80 INDUSTRIAL PARK FD

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
500-0220 MISCELLANEOUS	25	2,580	240		-	0	-
500-0401 BUILDING REPAIRS	3,349	17,606	36,733	17,800	1,393	8,000	20,448
500-0503 STREETS AND ALLEYS							
500-0601 PUBLICATIONS/PRINTING							
500-0602 WATER/WW RELOCATION	5,050				5,707	6,000	
500-0610 TRANSFER TO GENERAL FUND							248,868
500-0618 CONTINGENCY							
500-0703 ELECTRICITY		94,394	19,173	51,750	25,345	52,000	53,000
500-0705 HEAT		1,710	6,387	6,914	8,686	9,400	10,000
500-0719 LEGAL	268	25,933	3,250	3,597		4,536	5,000
500-0720 CONTRACTED SERVICES	24,365	1,564	3,590	15,000	5,225	8,500	12,000
500-0724 EQUIPMENT RENTAL			-				
500-0734 ENGINEERING	41,836	36,899	3,918	-	1,876	5,200	8,000
500-0736 PEST CONTROL		1,050	350	3,360	1,050	4,200	4,200
500-0750 CONSULTANTS/CONTRACT LABC	51,104	53,273	7,401	45,000	15,986	23,111	34,221
500-0751 GARBAGE	646	-		-			
500-1000 CAPITAL OUTLAY		314,546			8,475		-
	126,643	546,975	81,041	143,421	73,743	120,947	395,737

DEBT SERVICE FUNDS





DEBT SERVICE FUND

The Debt Service Fund, also known as the Interest and Sinking Fund, was established for the payment of principal and interest on general obligation debt.

As one of the governmental funds, the modified accrual basis is used as the basis of accounting in this fund. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

An ad valorem (property tax) rate and tax levy are required to be computed and levied which will be sufficient to product the funding to satisfy annual debt service requirements.

The Debt Service Fund services tax supported debt that includes General Obligation Bonds, Time Warrants, long-term debt and Certificates of Obligation. These types of debt fund public projects such as streets, parks, and facilities and other improvements.

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

78 GENERAL DEBT SERVICE

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
4001 EARNED INTEREST	3,381	460	2,156	1,990	428	730	913
4002 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-
4101 I & S DELINQUENT	12,663	16,035	26,590	7,510	7,911	8,500	1,500
4106 I & S PENALTY & INTEREST	11,669	10,458	9,588	2,500	7,734	8,000	2,900
4112 I & S CURRENT	819,192	809,752	763,465	1,187,878	1,141,309	1,180,000	1,651,693
RESERVES-OVER COLLECTIONS PY							
	<u>846,905</u>	<u>836,704</u>	<u>801,799</u>	<u>1,199,878</u>	<u>1,157,383</u>	<u>1,197,230</u>	<u>1,657,006</u>

CITY OF MCGREGOR
PROPOSED ANNUAL BUDGET
FY 2023-24

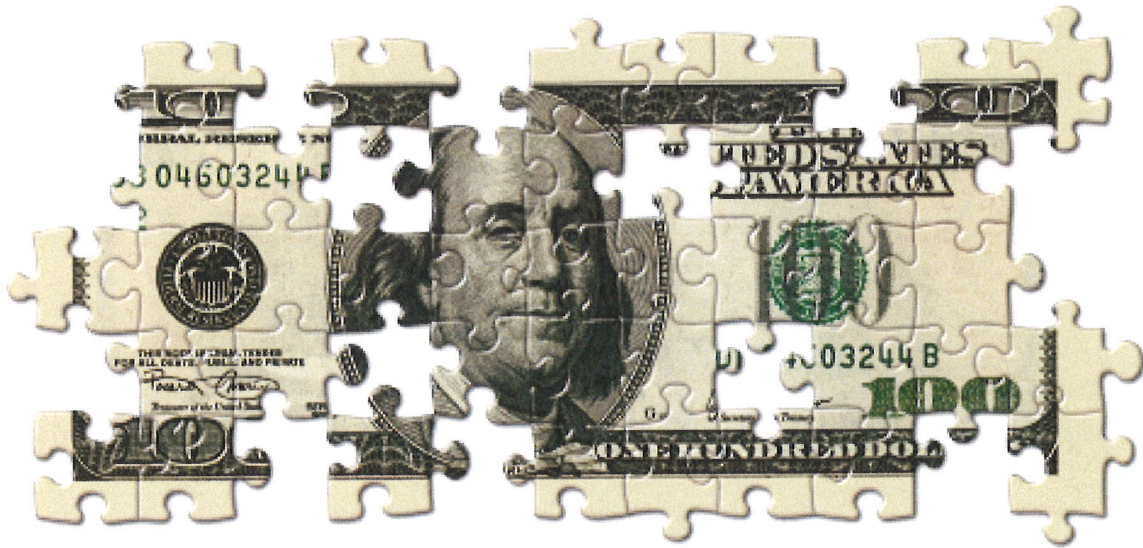
78 GENERAL DEBT SERVICE

	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FYE	Budget FY 2023-24
500-0900 ADMINISTRATIVE FEES	851	849	1,251	1,400	427		3,000
500-0901 PRINCIPAL PAYMENT ON 2003 CO	95,000	100,000	105,000	115,000		115,000	-
500-0902 INTEREST PAYMENT ON 2003 CO	14,319	11,063	7,766	4,060	1,970	4,060	-
500-0905 LEASE PAYMENT-JOHN DEERE	11,101			-			-
500-0908 PRIN-FIRE TRUCK	42,319	43,886	141,657	-			-
500-0909 INT-FIRE TRUCK	8,441	6,873	7,663	-			-
500-0911 PRINCIPAL PAYMENT ON 2016 CO	200,000	205,000	215,000	220,000	-	220,000	350,000
500-0912 INTEREST PAYMENT ON 2016 CO	230,280	220,280	210,030	199,280	99,640	199,280	188,280
500-0913 PRINCIPAL PAYMENT ON 2017 CO-GEN	45,000	45,000	50,000	50,000		50,000	120,000
500-0914 INTEREST PAYMENT ON 2017 CO-GEN	36,888	34,908	33,513	31,288	16,134	31,288	68,738
500-0915 PRINCIPAL PAYMENT ON 2018A CO	85,000	85,000	85,000	90,000		90,000	90,000
500-0916 INTEREST PAYMENT ON 2018A CO	64,863	63,163	61,463	59,763	29,881	59,763	57,963
500-0917 CONTRACTUAL OBLIG SERIES 2022 PFCO-PRIN				18,000		18,000	29,000
500-0918 CONTRACTUAL OBLIG SERIES 2022-PFCO INT				32,050	18,314	32,050	26,879
500-0919 SERIES 2023 CO-PRINCIPAL				245,000		245,000	190,000
500-0920 SERIES 2023 CO-INTEREST				134,037		134,037	293,650
500-0921 PRINCIPAL ON 2021 CO							220,000
500-0922 INTEREST ON 2021CO							19,496
	<u>834,062</u>	<u>816,023</u>	<u>918,343</u>	<u>1,199,878</u>	<u>148,052</u>	<u>1,198,478</u>	<u>1,657,006</u>

CITY OF MCGREGOR, TEXAS
FY 2023-24 PROPOSED ANNUAL BUDGET SUMMARY
DEBT SERVICE FUND (FUNDS 69,72,74,78,82,84,85)

	ACTUAL 2021-22	BUDGET 2022-23	YTD	BUDGET 2023-24
REVENUES				
TRANSFERS IN - WATER				
TRANSFERS IN - WASTE WATER				
TRANSFERS IN - UTILITY FUND	867,861	881,661	561,057	541,764
I & S DELINQUENT	26,590	7,510	24,834	1,500
I & S PENALTY & INTEREST	9,588	2,500	6,737	2,900
I & S CURRENT	763,465	1,187,878	745,581	1,651,693
OTHER INCOME	2,156	1,990	953	913
RESERVES	98,561	-		-
TOTAL REVENUES	1,768,221	2,081,539	1,339,162	2,198,770
EXPENDITURES				
PRINCIPAL ON 1995 GO	40,221	40,221	-	41,231
INTEREST ON 1995 GO	9,565	9,765	4,359	9,214
PRINCIPAL ON 2003 BONDS	105,000	115,000	-	
INTEREST ON 2003 BONDS	7,766	4,060	1,970	
PRINCIPAL ON 2013 CO	75,000	80,000	-	80,000
INTEREST ON 2013 CO	11,219	9,141	4,571	6,925
PRINCIPAL ON 2014 CO	195,000	200,000		210,000
INTEREST ON 2014 CO	51,450	45,600	22,800	39,600
FIRE TRUCK PRIN	141,657	-	-	-
FIRE TRUCK INTEREST	7,663	-	-	-
PRINCIPAL ON 2016 CO	215,000	220,000	-	350,000
INTEREST ON 2016 CO	210,030	199,280	99,640	188,280
PRINCIPAL ON 2017 CO	115,000	115,000	-	120,000
INTEREST ON 2017 CO	73,338	73,338	16,134	68,738
PRINCIPAL ON 2018 CO	60,000	90,000		95,000
INTEREST ON 2018 CO	63,994	62,044	31,022	59,119
PRINCIPAL ON 2018A CO	85,000	90,000		90,000
INTEREST ON 2018A CO	61,463	59,763	29,881	57,963
PRINCIPAL ON 2021 CO	210,000	215,000		220,000
INTEREST ON 2021 CO	24,723	22,140	11,070	19,496
CONTRACTUAL OBLI SERIES 2022-PRIN	-	18,000		29,000
CONTRACTUAL OBLI SERIES 2022-INT	-	32,050	18,314	26,879
PRINCIPAL ON 2023 CO	-	245,000		190,000
INTEREST ON 2023 CO	-	134,037		293,650
ADMINISTRATIVE FEES	1,251	2,101	1,227	3,675
TOTAL EXPENDITURES	1,764,339	2,081,539	240,988	2,198,770
EXCESS (DEFICIENCY) OF REVENUES	3,881	0	1,098,174	-
NET CHANGE IN FUND BALANCE	\$ 3,881	\$ 0	\$ 1,098,174	\$ -

COMPONENT UNIT





Component Unit

A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable.

The City adopts a legal budget for the following Component Unit:

- McGregor Economic Development Corporation

MCGREGOR ECONOMIC DEVELOPMENT CORP
PROPOSED ANNUAL BUDGET SUMMARY
FY 2023-24

	ACTUAL 2021-22	BUDGET 2022-23	ACTUAL YTD	BUDGET 2023-24
REVENUES				
SALES TAX	\$ 511,560	\$ 576,380	\$ 554,031	\$ 700,000
LAND LEASE		\$ 2,500		
MISCELLANEOUS INCOME	44	-	-	2,500
INTEREST INCOME	2,606	1,250	8,105	14,000
REIM FROM CHAMBER	61,324	96,389	-	85,808
TOTAL REVENUES	575,535	676,518	562,136	802,307
EXPENDITURES				
PERSONNEL	159,497	206,335	121,723	201,584
SUPPLIES	557	280	272	430
MAINTENANCE/CONTRACTED SVCS	40,969	37,314	30,021	54,673
UTILITIES	655	800	285	800
MISCELLANEOUS EXPENSES	18,975	21,000	13,039	26,700
CONTINGENCY		200,146		157,158
DEBT SERVICE	-	0	0	0
SPECIAL PROJECTS	11,700	69,750	80,926	213,000
TOTAL EXPENDITURES	232,352	535,624	246,265	654,345
EXCESS (DEFICIENCY) OF REVENUES	343,185	140,893	315,871	147,963
OTHER FINANCING SOURCES (USES):				
RESERVES	-			
TRANSFERS IN		8,869	-	-
TRANSFERS OUT-CITY/EXCHANGE	(134,258)	(149,763)	(99,842)	(147,963)
TOTAL OTHER FINANCING SOURCES	(134,258)	(140,894)	(99,842)	(147,963)
NET CHANGE IN FUND BALANCE	\$ 208,927	\$ (0)	\$ 216,029	\$ (0)

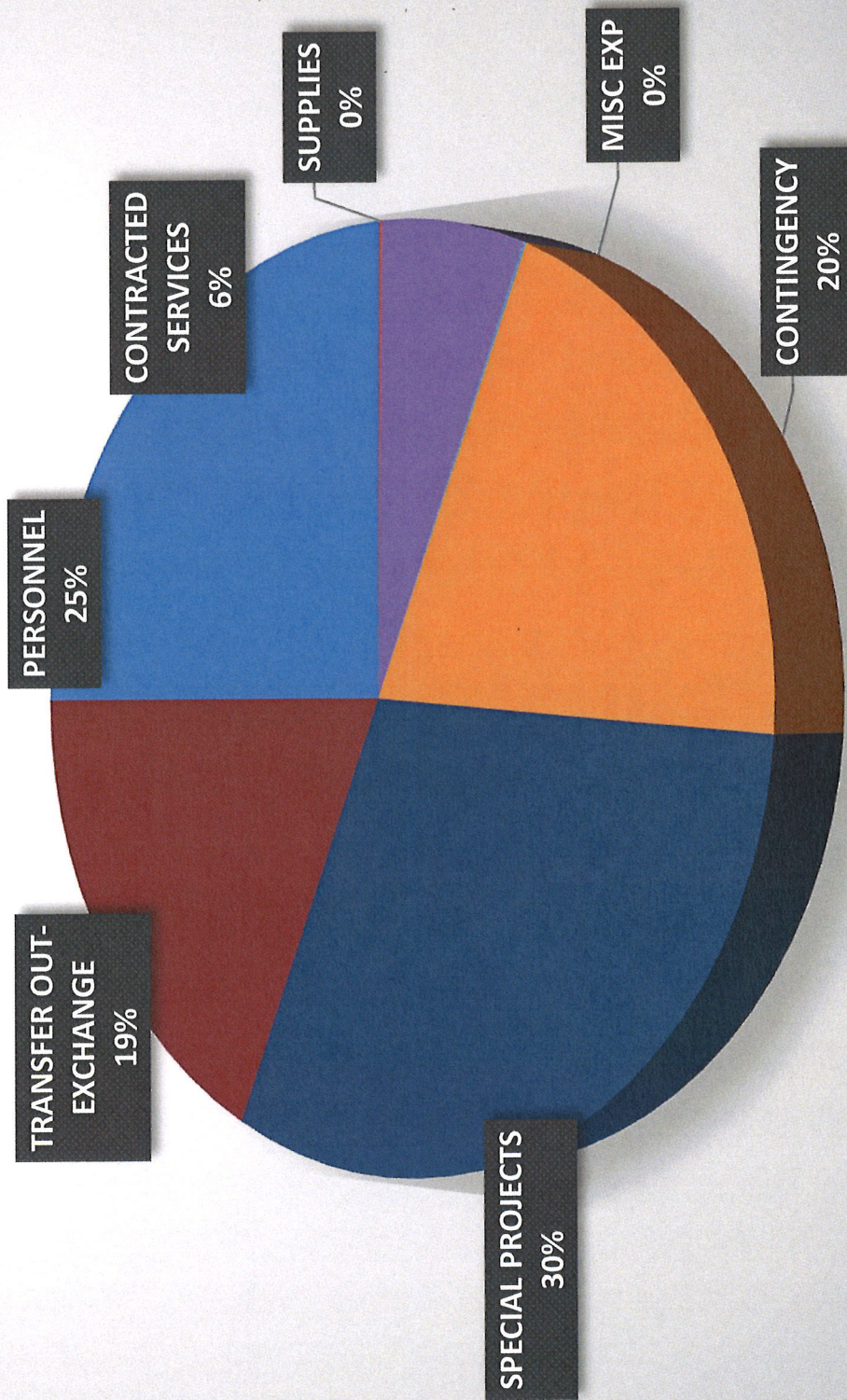
MCGREGOR ECONOMIC DEVELOPMENT CORP
PROPOSED ANNUAL BUDGET
FY 2023-24

41 MEDC	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected FY 2022-23	Budget FY 2023-24
4104 SALES TAX	404,233	439,033	511,560	576,380	554,031	746,671	700,000
4233 SALE OF LAND / ASSETS			44		-	-	
4235 LAND LEASE			-	2,500		2,500	2,500
4510 MISCELLANEOUS INCOME			-			3	
4600 INTEREST INCOME	3,505	463	2,606	1,250	8,105	14,600	14,000
4512 REIM FROM CHAMBER	32,282	35,383	61,324	96,389		71,649	85,808
4844 TRANSFER FROM GRANT FUND-ARPA				8,869		8,869	
	<u>440,019</u>	<u>474,878</u>	<u>575,535</u>	<u>685,387</u>	<u>562,136</u>	<u>844,292</u>	<u>802,307</u>

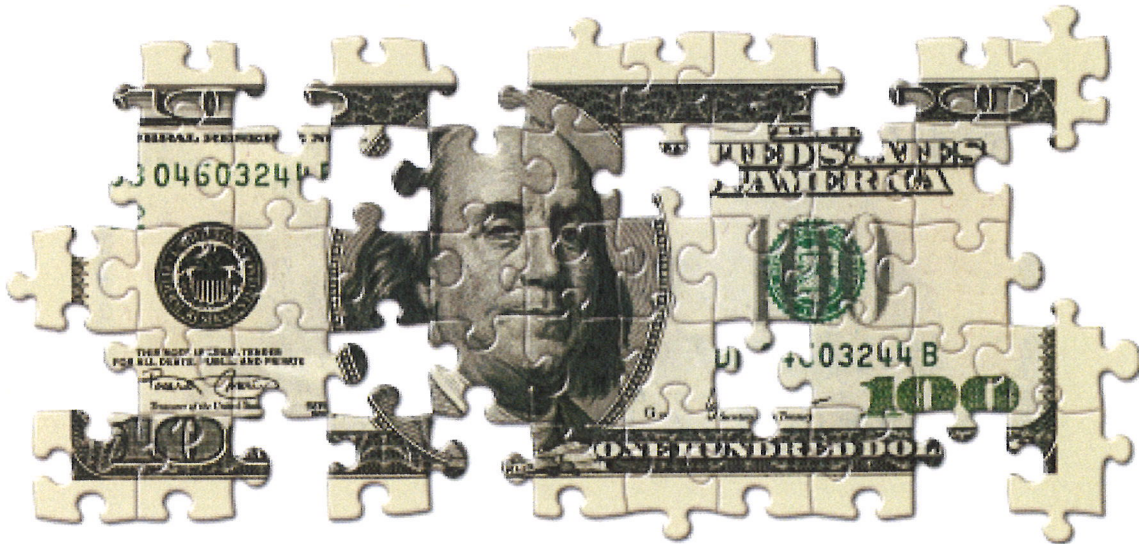
MCGREGOR ECONOMIC DEVELOPMENT CORP
PROPOSED ANNUAL BUDGET
FY 2023-24

41 MEDC		Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budget FY 2022-23	Actual YTD	Projected	Budget FY 2023-24
500-0101	ADMINISTRATIVE	111,448	105,090	117,650	149,992	88,395	149,992	144,787
500-0120	SOCIAL SECURITY	8,634	7,920	8,990	11,887	6,929	11,887	11,489
500-0122	GROUP INSURANCE	18,461	16,208	12,939	18,368	10,622	18,368	18,919
500-0123	LIFE INSURANCE	259	219	208	315	181	315	338
500-0125	RETIREMENT	11,927	10,834	15,973	20,372	12,064	20,372	20,651
500-0126	CAR ALLOWANCE	2,988	3,000	3,738	5,400	3,531	5,400	5,400
500-0201	OFFICE SUPPLIES	844		129	-		-	
500-0217	POSTAGE		124		130		130	130
500-0220	MISC. SUPPLIES	15	35	428	150	272	272	300
500-0240	FURNITURE & EQUIP < 5000	31			500		-	500
500-0601	PRINTING/ADVERTISING	4,200	4,000	4,000	4,500		500	4,500
500-0602	DUES & SUBSCRIPTIONS	1,944	1,804	3,399	2,500	3,200		6,200
500-0603	TRAVEL & TRAINING	6,943	5,060	15,577	18,000	9,839	15,000	20,000
500-0618	CONTINGENCY				200,145			157,158
500-0621	MEDIA & WEB PAGE	16,500	14,667	14,667	17,000	16,667	30,833	34,000
500-0622	EDC EVENT SPONSORSHIP	2,891	1,750	5,700	7,750	2,000	3,500	8,000
500-0630	TRANSFER TO CITY-EXCHANGE GRANT	149,863	148,163	134,258	149,763	99,842	149,763	147,963
500-0703	COPIER LEASE	3,296	2,459	2,788	3,090	2,094	3,000	3,000
500-0704	TELEPHONE	768	687	655	800	285	705	800
500-0719	LEGAL FEES	541	2,675		750	486	750	750
500-0730	JANITORIAL SERVICES	900	2,700	2,700	3,000	1,800	2,700	3,000
500-0734	ENGINEERING	505			-		-	-
500-0750	CONSULTING	17,688	3,924	8,078	-		-	-
500-0760	AUDIT FEES	6,766	6,279	8,736	8,974	8,974	8,974	9,423
500-1100	SPECIAL ED PROJECTS-UNRESERVED		2,800	6,000	37,000	78,926	80,000	80,000
500-1108	FAÇADE PROJECT		1,360		25,000		25,000	125,000
500-1110	CAPITAL OUTLAY		25,000		-		-	
		<u>367,409</u>	<u>366,758</u>	<u>366,610</u>	<u>685,387</u>	<u>346,107</u>	<u>527,461</u>	<u>802,307</u>

MEDC 2023-24 EXP BUDGET



APPENDIX



The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

A.D.A.

Americans with Disabilities Act

Account Classification

A basis for distinguishing types of expenditures. The five major classifications used by the City of McGregor are personnel, services (01xx), supplies/materials (02xx), and maintenance (03xx-04xx), street maintenance (05xx), other (06xx), contracted services (07xx), administrative services (08xx), debt service (09xx) and capital outlay (1xxx).

Accretion

In portfolio accounting, a straight line accumulation of capital gains on a discount bond in anticipation of receipt of par at maturity.

Accrual Basis

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Ad Valorem Tax

Also referred to as property tax, this is the charge levied on all real, personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Amortization

The repayment of a loan by installment.

Annual Budget

The total budget as approved by the City Council, as revised.

Appropriation

A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.

Assessed Property Valuation

A value established by the McLennan County Appraisal District which approximates market value of real or personal property.

Balanced Budget

A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal or less than the proposed revenues plus resources on hand at the beginning of the fiscal year.

Bond Proceeds

The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for

	construction for large capital projects, such as buildings, streets, and water and sewer lines.
Book Value	The original acquisition cost of an investment plus or minus the accrued amortization or accretion.
Budget Document	The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.
Budget Highlights	Significant changes in expenditures or programs within a fund, department or division.
Budget Summary	Provides a listing of revenues, expenditures, and available resources for all funds.
Budget	A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The "preliminary" budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The "approved" budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.
Budgetary Control	The control or management of a governmental or enterprise fund in accordance with approved budget to keep expenditures within the limitations of available appropriations and revenues.
CAFR	Comprehensive Annual Financial Report
Capital Outlay	Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.
CD	Certificate of Deposit
Certificates of Obligation (C.O.)	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are financed through property tax revenues.
Certified Property Values	To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.
CIP	Capital Improvements Program

CO	Certificate of Obligation
Crack Seal	An intermediate street maintenance repair technique.
Debt Service Fund	A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.
Deficit	An excess of liabilities over assets, of losses over profits, or of expenditure over income.
Delinquent Taxes	Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed.
Department	A major administrative segment responsible for management of operating Divisions that provides services within a functional area.
Depreciation	The decrease in value of fixed assets due to use and the passage of time. That portion of the cost of a fixed asset is charged as an expense during a particular period. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
EDC	Economic Development Corporation
Effective Tax Rate	The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.
EMS	Emergency Medical Services
Encumbrances	Commitments for the expenditure of monies.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business. The rate schedules are established to insure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Airport and Racheal Arms Apartments are enterprise funds in the City of McGregor.
Estimated Revenue	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
Expenditure	Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.

Expense	Resources spent by enterprise funds in accordance with budgeted appropriations on assets or goods and services obtained.
FASB	Financial Accounting Standards Board
FBO	Fixed Base Operator
FCC	Federal Communications Commission
Fines & Forfeitures	Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.
Fiscal Year	A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of McGregor's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.
FLSA	Federal Labor Standards Act
FTE	Full Time Employee
Fund Balance	The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.
Fund	An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts. In the budget process, a formal Annual Budget is adopted for the General Fund, General Debt Service Fund, Water Fund, Wastewater Fund, Airport Fund, Rachael Arms Apartments Fund, Hotel/Motel Tax Fund, and Cemetery Fund.
Funds	Public funds in the custody of the City that the City has the authority to invest.
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB 34	Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.

GASB	Government Accounting Standards Board. The agency of the Financial Accounting Foundation that promulgates standards for accounting and financial reporting by governmental entities.
General Fund	The largest governmental fund within the City, the General Fund accounts for the majority of the non-enterprise financial resources of the government. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges, and other type of revenue. This fund includes most of the basic operating functions such as police protection, municipal court, finance, planning and inspection, public works, parks/recreation, and general administration.
General Obligation (G.O.) Bonds	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation (bond)
Governmental Funds	Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available. Refers to the General Fund, all Special Revenue Funds and the Debt Service Fund.
GPM	Gallons Per Minute
HIPAA	Health Insurance Portability & Accountability Act
HR	Human Resources
HVAC	Heating Vent Air Conditioning
I/I	Inflow & Infiltration
Infrastructure	General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.
Intangible Asset	A legal claim to some future benefit, typically a claim to future cash. Goodwill, intellectual property, patents, copyrights and trademarks are examples of intangible assets.

Investment Pool	An entity created under code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.
IT	Information Technology
L.E.O.S.E.	Law Enforcement Officers Standard Education
LAN	Local Area Network
Levy	To impose or collect by legal authority.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Mandates or Mandated Expenses	Any expense relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.
Market Value	The current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market-pricing source quoted on the valuation date.
MG	Million Gallons
MGD	Million Gallons per Day
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable" and "available to finance expenditures within the current period". Expenditures are recognized when the related liability is incurred except for : (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the note to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.
NCIC/TCIC	National Crime Information Center/Texas Crime Information Center
Net Current Assets	The difference between current assets and current liabilities, also known as working capital.

Net Debt	General Obligation Debt net of debt service fund balance and self-supporting debt.
Net Taxable Value	The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.
OPEB	Other Post-Employment Benefits.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.
Ordinance	A statute or regulation especially enacted by a city government.
Overlapping Debt	The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.
P + Z	Planning + Zoning
Personnel Services	Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.
Property Tax	Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.
Proprietary Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Reserve	An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.
Resolution	A formal statement of a decision, determination or course of action placed before a city council and adopted.
Revenue Bonds	Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

Revenues	Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
Seal Coat	Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.
Special Revenue Fund	A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Court Technology Fund would be examples of a special revenue fund.
Tax Rate	The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set each year by the City Council of the City of McGregor, Texas.
Taxes	A sum of money levied on sales, real, personal and mixed property by a government for its support or for specific services.
TIF	Tax Increment Financing.
Unencumbered Balance.	The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.
Working Capital	Current assets less current liabilities. The term is used to indicate unencumbered fund balances in Enterprise Funds.

TOP TEN TAXPAYERS

FY 2023-24

	TAXABLE ASSESSED VALUE
FERGUSON ENTERPRISES INC	\$67,840,150
SPACE X COMPANY	\$60,240,700
KNAUF INSULATION	\$17,213,250
FERGUSON ENTERPRISES INC	\$16,151,020
MESSER GAS	\$12,500,000
FUBAKAZE HOLDINGS, LLC	\$10,339,540
BEHLEN MANUFACTURING, INC	\$ 6,574,879
SCF RC FUNDING IV LLC	\$ 6,127,650
ONCOR ELECTRIC DELIVERY CO LLC	\$ 5,591,420
TRANSTECH FABRICATION LLC	\$ 4,896,122

City of McGregor
RECAP OF ALL DEBT
FYE 9/30/22

	GENERAL DEBT SERVICE		BANK NOTES	TOTAL ENT FD DEBT OBLIGATION				COMPONENT UNIT			TOTAL	
	Principal	Interest		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	709,000	596,059		686,000	173,803	859,803	340,000	358,151	698,151			2,863,014
2025	755,000	564,305		702,000	156,090	858,090	340,000	350,977	690,977			2,868,372
2026	807,000	530,291		712,000	137,862	849,862	340,000	343,803	683,803			2,870,956
2027	839,000	501,180		638,000	119,295	757,295	340,000	336,629	676,629			2,774,105
2028	871,000	471,454		664,000	103,569	767,569	340,000	329,455	669,455			2,779,478
2029	898,000	440,461		659,000	87,142	746,142	340,000	322,281	662,281			2,746,885
2030	934,000	408,303		450,000	70,566	520,566	4,880,000	315,107	5,195,107			7,057,976
2031	966,000	374,750		221,000	60,218	281,218	4,977,000	212,139	5,189,139			6,811,107
2032	1,003,000	334,238		227,000	52,320	279,320	5,077,000	107,125	5,184,125			6,800,683
2033	1,035,000	289,830		238,000	44,201	282,201						1,607,031
2034	1,078,000	253,230		238,779	35,686	274,465						1,605,695
2035	1,115,000	214,555		240,000	26,250	266,250						1,595,805
2036	1,067,000	173,950		245,000	18,019	263,019						1,503,969
2037	570,000	134,400		140,000	9,619	149,619						854,019
2038	520,000	111,000		145,000	4,894	149,894						780,894
2039	400,000	86,400										486,400
2040	415,000	70,400										485,400
2041	430,000	53,800										483,800
2042	450,000	36,600										486,600
2043	465,000	18,600										483,600
	15,327,000	5,663,807		6205779	1099532.4	7305311.4	16,974,000	2,675,670	19,649,670			47,945,789

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of McGregor

254-840-2806

Taxing Unit Name

Phone (area code and number)

PO Box 192, McGregor, TX 76657

<https://cityofmcgregor.com>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 602,717,868
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 602,717,868
4.	2022 total adopted tax rate.	\$ 0.548028 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 3,936,830
	B. 2022 values resulting from final court decisions:	- \$ 3,555,000
	C. 2022 value loss. Subtract B from A. ³	\$ 381,830
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 4,056,700
	B. 2022 disputed value:	- \$ 608,505
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 3,448,195
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,830,025

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 606,547,893
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 415,230 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 797,273 C. Value loss. Add A and B. ⁶	\$ 1,212,503
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,212,503
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 950,388
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 604,385,002
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,312,199
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 2,080
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,314,279
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 722,788,548 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 1,943,954 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 720,844,594

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 1,325,435
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 1,325,435
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 722,170,029
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 20,958,731
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 20,958,731
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 701,211,298
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.472650 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.351164 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 606,547,893

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,129,977
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 1,333	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 2,992	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -1,659	
	E. Add Line 30 to 31D.	\$ 2,128,318
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 701,211,298
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.303520 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u> B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0</u> /\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u> B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0</u> /\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u> /\$100	
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.303520</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 C. Add Line 40B to Line 39. \$ <u>0.303520</u> /\$100	
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.314143</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,657,006 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,657,006
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 1,657,006
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 99.00 % C. Enter the 2021 actual collection rate. 101.00 % D. Enter the 2020 actual collection rate. 103.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,657,006
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 722,170,029
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.229448 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.543591 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 722,170,029
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.472650 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.472650 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.543591 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.543591 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 722,170,029
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.543591 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.548028 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.548028 /\$100
D.	Adopted Tax Rate.....	\$ 0.548028 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.546945 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.546945 /\$100
D.	Adopted Tax Rate.....	\$ 0.546945 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.578954 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0.578954 /\$100
D.	Adopted Tax Rate.....	\$ 0.578954 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.543591 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.303520 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 722,170,029
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.069235 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.229448 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.602203 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.548028 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.548028 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 604,385,002
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 701,211,298
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.543591 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.472650 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.543591 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.602203 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

**print
here**

Randy H Riggs

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7-31-23

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)