

ANNUAL OPERATING BUDGET

FISCAL YEAR 2022-2023





City of Everman Fiscal Year 2022 - 2023 Budget Cover Page

S.B. No. 656, Section 102.007 of the Texas Local Government Code requires that the following information be included on the cover page of the budget document:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$353,396, which is a 13.38 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 \$3,209.

The record vote for each member of the governing body voting on the adoption of the tax rate is as follows:

City Council	Title	Record Vote
Ray Richardson	Mayor	Yes
Linda Sanders	Councilmember - Place 1	Yes
Vacant	Councilmember - Place 2	-
Johnnie Allen	Councilmember - Place 3	Yes
Susan Mackey	Mayor Pro Tem - Place 4	Yes
Judy Sellers	Councilmember - Place 5	Yes
Miriam Davila	Councilmember - Place 6	Yes

Property Tax Rate Comparison	Fiscal Year 2022-2023	Fiscal Year 2021-2022
Property Tax Rate	\$1.119676 / \$100	\$1.149676 / \$100
No New Revenue Tax Rate	\$0.985572 / \$100	\$1.084257 / \$100
No New Revenue Maintenance & Operations Rate	\$0.844683 / \$100	\$0.938572 / \$100
Voter Approval Rate	\$1.151125 / \$100	\$1.202263 / \$100
Debt Rate	\$0.274993 / \$100	\$0.230841 / \$100

The total debt obligation for the City of Everman, Texas secured by property taxes is \$9,468,892. Fiscal Year 2023 principal and interest requirement for debt service is \$740,710.



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(PICTURED LEFT TO RIGHT: DAVILA, SELLERS, MACKEY, RICHARDSON, SANDERS, AND ALLEN)

CITY ADMINISTRATION

City Manager/Police Chief
Craig Spencer

Assistant City Manager/Finance Director
Susanne Helgesen

City Secretary
Mindi Parks

Economic Development Director
Michael Nicoletti

Fire Chief
Landon Whatley

Assistant Police Chief
Al Brooks

Public Works Director
Gilberto Ramirez

Human Resources Director
Jennifer Nateros

City Facilities Director
Jeff Reed

Office & Court Administrator
Edna Martinez

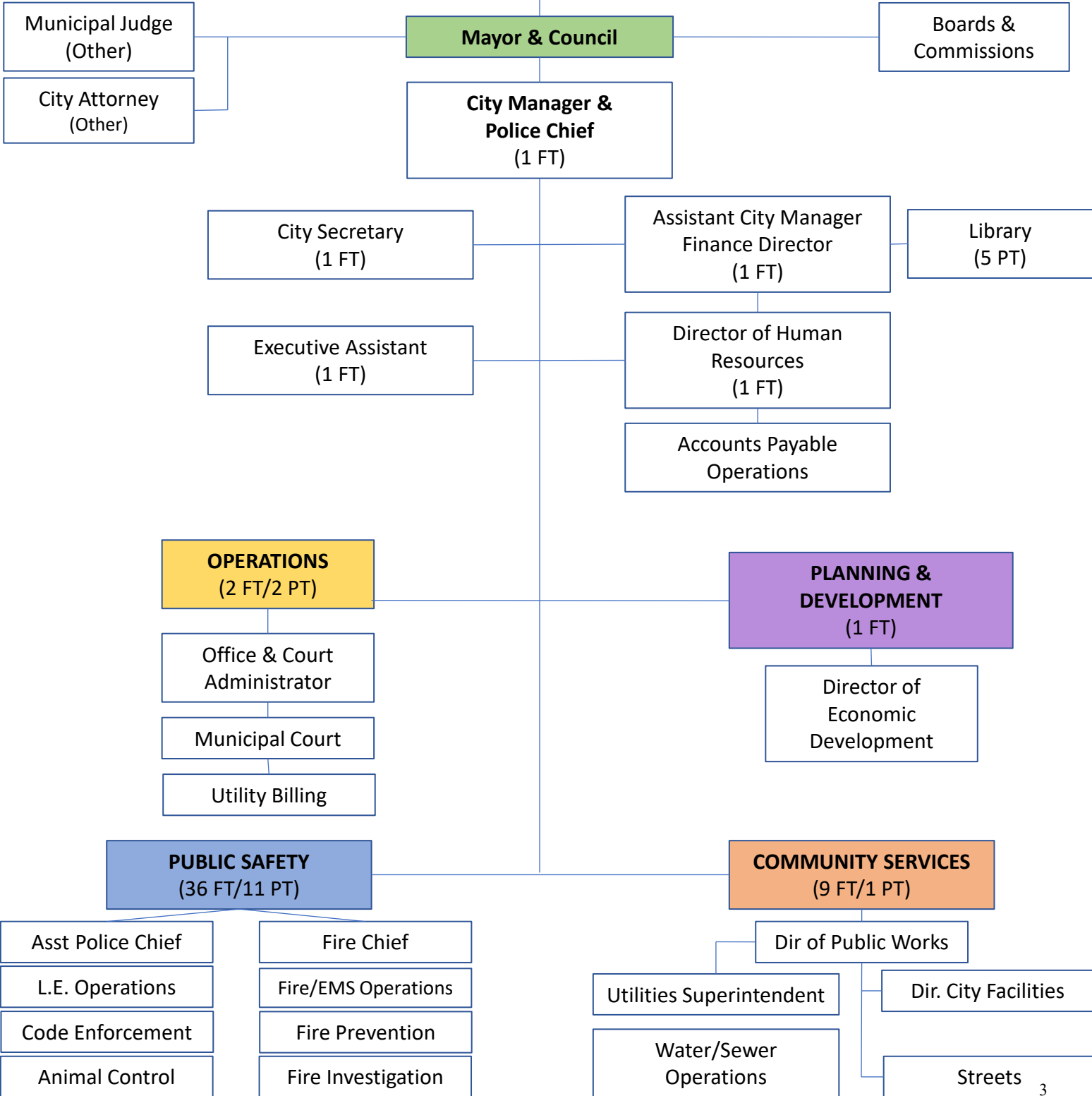


FY 2022-2023 Organizational Chart



53 Full-Time Employees
19 Part-Time Employees
5 Other Employees

CITIZENS OF EVERMAN





Mission Statement

The City of Everman is committed to serving its residents, businesses and visitors through proud, proactive, progressive, and innovative leadership through the provision of services enhancing the quality of life in our community.

Vision Statement

Everman envisions a community with:

- Preserved and improved residential neighborhoods
- Redeveloped commercial areas
- Parks for active recreation, open spaces for trails, and preservation of stream corridors
- Abundant employment opportunities all leading to a higher quality of life for present and future residents

Core Values

LEADERSHIP We strive to uphold the highest work ethic, lead by example, treat everyone fairly and equitably, empower people to do their best, promote continuous improvement, foster teamwork, communicate openly and respectfully so as to achieve trust and accountability throughout our community.

INTEGRITY We safeguard public trust through honest business practices, open communication, consistency, and accountability.

INNOVATION We continuously look for better ways to deliver services and respond quickly to new challenges creatively and efficiently.

STEWARDSHIP We are entrusted to manage and grow the City's resources and to make wise choices when using them. We maintain and preserve our municipal assets to help build a better future for our community.

SAFETY & WELL-BEING We care about and contribute to the safety and well-being of our community.

Goals & Corresponding Strategies

Complete Streets: *Plan, design and implement streets, sidewalks and transportation networks that better allow access for all types of users.*

Delivery of Public Services: *Continue to make Everman a desirable place to live and invest by providing public services that are valued by our community.*

Organizational Strength: *Enhance the effectiveness of our organization through development of employee skills and knowledge.*

City Asset Stewardship: *Repair, maintain and improve City assets, including streets, sidewalks, sewer systems, buildings, parks and trails to better serve the community, anticipate future needs and prevent further degradation.*

Transparency, Accountability and Communication: *Implement programs, processes, revisions and training to improve and advance the City's efforts.*

Financial Stability: *Develop a strategic plan to better address current and future City expenditure and revenue needs while continuing to provide high quality municipal service.*



Honorable Mayor and City Council:

The Proposed Fiscal Year 2022-2023 Operating and Capital Budget for the City of Everman is hereinafter submitted in accordance with State Law and the City Charter. This budget will commence on October 1, 2022, and continue through September 30, 2023. The budget being presented to you is a highly conservative budget. The total operating budget of \$9,141,981 reflects the City's continued commitment to providing public services, infrastructure and programs that will enhance the quality of life for the residents of Everman. We will also continue to strive to increase the financial reserves in the General Fund and other funds in compliance with the financial policies approved by City Council.

For Fiscal Year 2022-2023, there will be a decrease in the Total Tax Rate. The proposed budget before you is balanced and based on a \$1.119676 property tax rate. It is important to understand that the Average Homestead Taxable Value has increased by 0.2%. This reduction means that property owners will see a decrease of approximately 2.44% in the amount of taxes paid. The average single-family residence in Everman is appraised at \$112,545, which results in a savings of \$32. The projected ad valorem tax revenue, excluding collections of past-due taxes, is \$2,995,361 allocated to the General Fund and \$536,202 allocated to Debt Service. The projected increase in 2022-2023 ad valorem tax collections is \$369,197 over projected 2021-2022 collections.

Current Performance and Budget Comparisons

The overall budget performance for the City of Everman has been excellent, especially when considering the challenges, we have faced. In 2020, the City of Everman incurred a significant amount of debt through various loans, notes payable, and certificate of obligation bonds totaling over \$7M. This debt was necessary in order to address several critical infrastructure and facility needs. Nearly all projects associated with this debt have been completed. I am happy to report that most of these projects were completed at or below the initial budgets. Furthermore, in 2021, the City of Everman received an initial allocation of American Rescue Plan Act funds in the amount of almost \$770,000. Approximately 75% of these funds have been allocated toward further infrastructure improvements. These improvements were necessary, and this funding eliminated the need for the City of Everman to allocate general operating funds, positively impacting the budget. The other 25% of the funds have been allocated for additional first responder personnel in response to the global COVID-19 pandemic.

As mentioned above, the proposed budget is a highly conservative budget with little to no capital improvements. There are a few reasons for such a conservative budget with limited capital investment. The City of Everman has invested significantly in infrastructure and facility improvements in recent years. These improvements were desperately needed and long overdue. From 2020 until now, an unprecedented \$25M in funds from a variety of internal and external

funding sources, has been committed to the Capital Improvement Projects within the City of Everman. While some of these projects are now complete, there are several more in the planning or engineering phase and are expected to begin within the upcoming year. These projects include the Forest Hill Drive expansion, Wichita Street expansion, Legends of Hanna Ranch sewer main upgrade, West Enon Avenue replacement, and Tarrant County CDBG Waterline Replacement Project on South Race Street, just to name a few.

Additionally, the City of Everman is seeing an increased interest in development within the City. This increase can be directly attributed to the substantial investment in capital improvements the City has committed to in recent years. The City of Everman has been performing very well, and it is our intention to keep that trend moving forward. There are certainly more capital improvements needed as we move forward into the future; however, with so many current investments and commitments already on the table, we needed to shift our budget priorities this year. The proposed budget has a strong focus on increasing the investment in our hard-working employees.

Earlier this year, a survey was conducted through the Texas Municipal League that revealed: on average, in comparison to other like-size cities within the North Texas regions, our employees are compensated at a rate of 16% lower than others. These studies were completed prior to the most recent inflation and cost of living increases that all Americans are feeling as we are quickly approaching what experts are predicting to be a recession. After reviewing the survey studies and the current economy, it became painfully evident that we needed to address this urgent need. The employees within the City of Everman are the true heartbeat behind the many services that we provide. It is imperative that we invest in them appropriately. When we invest in our employees, that investment is ultimately returned through higher productivity, increased morale, and improved services. Therefore, this budget includes an 11.5% cost of living increase for all employees in the City of Everman.

Goals & Objectives

As the City Manager for the City of Everman, it is my objective to carry out the goals and objectives that are set by you, the City Council. I do my best to innovatively address every issue this City faces with those specific goals in mind. As always, we will continue to assess our operations and identify any potential areas for improvement. I know that it is a goal of the City Council to minimize the burdens placed upon residents and business owners while providing excellent services and facilities.

This past year has granted us a significant opportunity for improvement as it relates to expenditures. Last year, one of our goals was to identify potential improvements as it relates to alternative revenue and funding sources (i.e., sales tax, grants, services, etc.). It is my opinion that we have certainly improved within these areas; however, these efforts must not cease. These additional funding sources have proven to be valuable as they have significantly improved the

overall financial position of the City. This additional revenue was one of the contributing factors that has enabled us to propose a reduction in the tax rate in Fiscal Year 2023. Although the goal of reducing the property tax rate has been met, we will continue to work on improving the financial position and adding alternative revenue sources, with the primary goal of reducing the property tax rate in the future.

Conclusion

The FY 2023 Budget was prepared to balance the priorities of the community and City Council with the resources available to the City. It is my hope that you are pleased with the proposed budget, as presented. I am so incredibly thankful to have such a fantastic team of directors and staff who have worked hard on this budget. The budget process is always a team effort that takes significant work from all department heads and directors. I also want to highlight the incredible work that Finance Director, Susanne Helgesen has put into building the final product that you see before you. As a City Manager, I am blessed to have such a wonderful and talented group of individuals to work with.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'C. W. Spencer', with a stylized flourish at the end.

C. W. Spencer
City Manager

2022 Planning Calendar

City of Everman

Date: 08/01/2022 03:30 PM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30, 2022	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15, 2022	Deadline for submitting appraisal records to ARB.
July 15, 2022	72-hour notice for Regular Council Meeting (<i>Open Meetings Notice</i>)
July 18, 2022	72-hour notice for Budget Workshop (<i>Open Meetings Notice</i>)
July 19, 2022	Regular Council Meeting
July 20, 2022* (Aug. 30, 2022)	Deadline for ARB to approve appraisal records.
July 21, 2022	Certification of anticipated collection rate by collector.
July 21, 2022	Calculation of no new revenue tax rate and voter-approval tax rate.
July 22, 2022	Publication of no new revenue and voter-approval tax rates on tax office and appraisal district websites; submission of no new and voter-approval rates to governing body.
July 22, 2022	72-hour notice for Budget Workshop (<i>Open Meetings Notice</i>)
July 22, 2022	Budget Workshop: Payroll, Benefits, & Expenditures
July 25, 2022	Deadline for chief appraiser to certify rolls to taxing units.
July 26, 2022	Budget Workshop: Proposed Tax Rates and Revenues - Meeting of governing body to discuss tax rate and final budget numbers; take record vote and schedule public hearing. Publish public hearing notice in newspaper and on City website.
July 29, 2022	72-hour notice for Regular Council Meeting (<i>Open Meetings Notice</i>)
August 1, 2022	Publish public hearing notice in newspaper and on City website for Tax Rate and Proposed Budget.
August 2, 2022	Regular Council Meeting; Distribute Proposed Budget Books to City Council and City Secretary.
August 5, 2022	72-hour notice for public hearing at which the governing body will adopt tax rate and FY 2023 Budget (<i>Open Meetings Notice</i>)

August 9, 2022	Hold public hearing on Tax Rate (may not be earlier than 3 days after first public hearing) and on Proposed Budget; (1) Adopt Property Tax Rate. Record Vote on Tax Rate Ordinance. (2) Adopt FY 2023 Budget; Record Vote on Budget Ordinance.
August 10, 2022	Publish the Notice of Property Tax Rates on City website.
August 11, 2022	Deliver Tax Rate to Tarrant County.
August 22, 2022	Deadline to call for an election.
August 29, 2022	Deadline to adopt a tax rate above the voter-approval tax rate.
August 31, 2022	Publish digital form of FY 2023 Budget on City website.

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day

City of Everman **Budget and Financial Policies**

Updated: 08/01/2022

Article VI of the City Charter sets forth the basic policies for the overall management of the City finances. The annual city budget shall serve as a policy document, financial plan, operations guide, and a communication device. The City's primary objective is to adopt a balanced budget that is prepared in accordance with Texas State Law.

- The Council establishes certain policy goals within the budget, these are reflected in spending amounts and spending priorities. The budget is the single most comprehensive document which encapsulates information pertinent to issues the city wants to address and outcomes it wants to achieve. Such items as capital projects, planning documents, salary and compensation issues, and performance goals are implemented through expenditures programmed in the budget.
- The budget outlines estimated revenues and anticipated expenditures for each fund and each department in the City government. Per the Texas State Constitution, the city must pass a balanced budget where expenditures cannot exceed revenue for the year and any fund balance it may have.
- The budget document contains departmental missions and goals it wishes to accomplish, staffing tables, narratives and highlights that describe the scope of operations. This function of the budget starts to go into detail how the Council goals and objectives will be carried out.
- The budget is a document that is presented to the public where they can learn about the city's operations. By law, there must be a budget transmittal letter and information about the city's finances. There are also narratives describing the different aspects of the budget.

Basis of Accounting and of Budgeting

The City accounts and budgets for all Governmental Funds using the modified accrual basis of accounting. This basis means that revenue is recognized in the accounting period in which it becomes available and measurable, while expenditures are recognized in the accounting period in which they are incurred. Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting. Exceptions to the modified accrual basis of accounting include:

- Grants, which are considered revenue when awarded, not received; and
- Principal and interest on long-term debt, which are recognized when paid.

The City's Proprietary Funds, which include the enterprise funds, are accounted and budgeted using the full-accrual basis of accounting. Under this method, revenues are recognized when they are earned and measurable, while expenses are recognized when they are incurred regardless of timing or related cash flows. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay expense which are treated as budgeted expenses.

City of Everman Fund Balance Policy

Updated: 08/1/2022

Purpose:

The Government Accounting Standards Board (GASB) requires the City Council to make certain decisions regarding the use of resources and classifications of ending fund balance in order for the annual financial reports (audits) to be in compliance with generally accepted accounting principles (GAAP). The intent is to improve the usefulness of the amounts reported in ending fund balance on the year-end financial reports by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

A hierarchy of fund balance classifications has been created. These classifications are based primarily on the extent to which governments are bound by the constraints placed on resources reported in those funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources. For the City of Everman, this impacts the City's General Fund, Special Revenue Funds, and the Debt Service Fund. There are five categories required for ending fund balances:

Nonspendable Fund Balance

- Amounts that cannot be spent due to form, for example, inventories and prepaid amounts. Also, long-term loan and notes receivables, and property held for resale would be reported here unless the proceeds are restricted, committed or assigned.
- Amounts that must be maintained intact legally or contractually (principal of a permanent fund)

Restricted Fund Balance

- Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed Fund Balance

- Amounts constrained for a specific purpose by a government using its highest level of decisions-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
- Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

Assigned Fund Balance

- For all governmental funds other than the general fund, any remaining positive amounts not classified as nonspendable, restricted or committed.
- For the general fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned fund balance.

Unassigned Fund Balance

- For the general fund, amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.

- For all governmental funds other than the general fund, amount expended in excess of resources that are nonspendable, restricted, committed, or assigned (a residual deficit). In determining a residual deficit, no amount should be reported as assigned.

Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purposes of that fund. If the balance of a Special Revenue Fund is not formally restricted or committed by fiscal year end, then it must be reported as part of the General Fund for fiscal year end audited financial statement purposes. For some of the city's special revenue funds, this necessitates the City Council to provide direction on the intended use of resources for the future. Staff recommends that the City Council adopt the following list of the city's Special Revenue Funds and their expected ending fund balances classifications:

TCOLE – Special Revenue Fund – Restricted
 Economic Development Fund – Restricted
 TIF District #1 Fund (County/Hospital) - Restricted
 Street Improvement Fund – Restricted
 Crime Control Fund – Restricted
 Asset Forfeiture Fund - Restricted
 Confiscated Property/Cash Fund – Restricted

Committed Fund Balance:

The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting.

The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance:

The City Council has authorized the City's Financial Director as the official authorized person to assign fund balances to a specific purpose as approved by this fund balance policy.

Order of Expenditure of Funds:

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Governmental Fund Type Definitions:

Governmental fund types include the general fund, special revenue funds and debt service funds. GASB has clarified the definitions of these funds as follows:

General Fund

The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes other than debt service. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt service funds should be used to report resources if legally mandated.

City of Everman Investment Policy

Updated: 08/1/2022

Policy:

It is the policy of the City of Everman (City) to invest public funds in a manner which will provide the highest investment return while minimizing safety and liquidity risk. All investments shall require FDIC coverage and/or collateralization necessary to assure the safety of the invested funds. Investments shall be managed to insure availability of the cash flow necessary for day-to-day operations of the City. All investments will be made compliant with the Public Funds Investment Act.

Scope:

This policy applies to all financial assets of the City. The financial assets are accounted for by the following funds in the City's Annual Financial Audit.

Funds:

- General Fund
- Water/Sewer Enterprise Fund
- General Fund Debt Service Fund
- Special Revenue Funds
- 2020A TWDB Certificates of Obligation (Escrow)
- 2020 Certificates of Obligation Fund
- Asset Forfeiture Fund
- Confiscated Property/Cash Fund
- Capital Improvement Fund

Prudence:

Investments shall be made with judgment and care --- under circumstances then prevailing --- which persons of prudence, discretion and intelligence exercise in the management of their own investments, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the “**prudent person**” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with the written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development.

Objectives:

The primary objectives in priority order, of the City investment activities shall be:

Safety – Safety of principal is the foremost objective of this investment policy. Investments of the City shall be undertaken in a manner that ensures the preservation of capital. To attain this objective, investments are required to be FDIC insured or collateralized with minimum risk securities.

Liquidity – The City’s investment portfolio shall remain sufficiently liquid to enable the City to discharge all financial obligations on a timely basis.

Yield – The City’s portfolio shall be invested to maximize yield, without jeopardizing Safety and Liquidity requirements, within the investment alternatives authorized by this policy.

Delegation of Authority:

Management responsibility for the investment program is hereby delegated to the Director of Finance, as the Investment Officer, under the direct supervision of the City Manager. The Finance Director shall establish written procedures for the operations of the investment program in compliance with this policy. These procedures should include proper internal controls designed to prevent fraudulent activities and misappropriation of funds.

Ethics and Conflicts of Interest:

Officers and employees involved in the investment process shall refrain from taking any actions or making any commitments that, in any way, appear to be self-serving or beneficial to any entity other than the City and the citizens of the City, collectively. Officers and employees involved in the investment process and who have any beneficial relationship with the counterparty of an investment transaction or the issuer of an investment security must disclose the relationship to the City Manager. Checking accounts and savings accounts and other such individual accounts do not constitute a beneficial relationship in this context.

Authorized and Suitable Investments:

Though the Public Funds Investment Act permits the City to invest in a wider range of securities, the City has chosen to limit investments to the following two categories:

Certificates of Deposit (CDs) are issued by an FDIC-insured financial institution. These may be purchased in denominations that do not exceed the maximum FDIC insurance amount. The total investment in CDs of a single issuer may not exceed the FDIC insurable amount at any given time. The Finance Director shall make arrangements with a custodial bank to effect purchase and maturity transactions and to hold the physical CDs during the period of investment. Generally, only funds from the General Fund may be used to purchase CDs.

Local Government Investment Cooperative (LOGIC) is a government investment pool created for local government investment with good liquidity and limited return. It is administered by First Southwest and JPMorgan Chase. All invested funds that require a high degree of liquidity shall be invested in this pool. These investments require collateralization and the Finance Director shall maintain a file of the monthly collateralization report provided by JPMorgan for audit purposes. Generally, all City investment funds not originating from the City's General Fund shall be invested in LOGIC.

City's Frost Checking Account: City funds in excess of \$250,000 shall not be left uninvested in the City's checking account for an extended period of time. These funds are insured only to the FDIC limit and minimize the yield benefit and therefore, should be otherwise invested within 60 days of receipt. The Finance Director has discretion for exceptional situations but should advise the City Manager in such cases.

Diversification:

Due to the limited portfolio of the City and the security types, security diversification is not a crucial concern. It is important, however, to adhere to the maximum investment of \$250,000 in any single issuer of CDs. The default investment is the LOGIC pool due to its liquidity attributes and collateral methodology.

Internal Control:

The investment program will be audited on an annual basis by independent auditors.

Reporting:

The Finance Director shall provide a report of investment balances on a monthly basis in the Financial Update to City Council. At least once each quarter a detailed report of the CD portfolio will be provided along with the Financial Update, if applicable.

Training:

The Investment Officer must receive training within 12 months after assuming his/her duties. Additional training on a continued basis, not to exceed an interval of 2 years, is required to assure compliance with the Public Funds Investment Act. However, when **Authorized and Suitable Investments** are limited by policy to Certificates of Deposits, and interest-bearing deposit accounts such as LOGIC and the Frost checking account, requirements for the PFIA training shall be waived per the *Government Code Title 10, Subtitle F, Chapter 2256, Subchapter A, Section 2256.008*. Online TML training opportunities should be part of the continuing education of the Investment Officer when the City's investment policy authorizes investment in any securities not specifically excluded in the exceptions paragraph of the Code.

Interested Parties:

The City must present a written copy of the investment policy to any entity seeking to sell an investment to the City. The selling entity must execute written instruments acknowledging receipt of the policy and declaring that the policy has been reviewed and that all reasonable procedures have been implemented to ensure prudent investment activities.

Annual Review and Adoption:

The City Council shall adopt by resolution the investment policy at the regular December Council meeting each year or, in its absence, the next regular Council meeting following December. In conjunction with the annual financial audit, the City shall perform a compliance audit of management controls on investment activity and adherence to the City's Investment Policy.

City of Everman Purchasing Policy

Updated: 08/1/2022

Purpose & Scope:

To establish a policy to provide clear and concise guidelines for the purchasing needs of the City in a professional, responsive and timely manner in compliance with all applicable federal, state, and local purchasing laws. Public purchasing entities have the responsibility to obtain the most value for the tax dollar in an open, fair manner. The primary governing authority for the City of Everman's Purchasing Policy shall be the City Charter in conjunction with the Local Government Code Chapter 252, "Purchasing and Contracting Authority of Municipalities." All procurement activity shall be governed by the Purchasing Policy, in accordance with applicable state and local government codes. The Finance Department shall from time to time review the Purchasing Policy and the City's resolution shall record any changes made to the policy. All department heads receive a copy of the procurement policy and are expected to comply with the policy.

Procurement:

Purchases of non-contract goods or services totaling \$3,000 or less require no quotation. In such instances, departments should make every effort to use the City's credit card.

Except where otherwise exempted by applicable State law, purchases totaling \$3,000 or more (but less than \$50,000) require a minimum of three quotes, two of which must be from Tarrant County HUB vendors, if available and identified in the CMBL on the State website. All quotations received must be in writing from the vendor and will be evaluated by the Finance Department.

Except where otherwise exempted by applicable State law, purchases totaling greater than \$50,000 require a formal solicitation process (sealed bids, sealed proposals, requests for offer, and other competitive processes as identified). Formal solicitations will identify the requirement and for any prime contractor to provide a subcontracting plan that complies with the good faith effort requirement of this policy and its goals. Purchases of supplies and services exceeding \$50,000 will be processed by the Finance department and must comply with applicable State laws.

Cooperative Contracts & Purchases:

Cooperative purchasing occurs when two or more governmental entities coordinate some or all purchasing efforts to reduce administrative costs, take advantage of quantity discounts, share specifications, and create a heightened awareness of legal requirements. Cooperative purchasing can occur through the following:

Interlocal Agreement Purchases:

Texas Government Code Chapter 791, Interlocal Cooperation Act, allows local governments to contract with and between one another, to provide governmental functions and services, as well as join together in contracting with other entities to provide goods and services.

State Contract Purchases:

Texas Local Government Code Chapter 271, Subchapter D, § 271.081-271.083, State Cooperation in Local Purchasing Programs, allows local governments to purchase items on the State's purchasing contracts and allows the State to solicit bids on the local government's behalf when considered feasible by the State.

Piggybacking:

Piggybacking occurs when one governmental agency purchases for itself and for others as a convenience to the others. Both governmental agencies should protect themselves by establishing an agreement in writing, even when the arrangement is informal. The agreement should specify the duties and responsibilities of each party.

Joint Purchases:

Joint purchasing occurs when two or more governmental agencies join together to purchase one or more items. This may involve each entity handling part of the administrative duties or agreeing to have one entity handle the transactions under the guidance of other entities. All parties to a purchase must agree to the product specifications so that the result will be a satisfactory purchase for all involved entities.

Emergency Purchases:

The Legislature exempted certain items from sealed bidding in the Vernon's Texas Codes Annotated - Local Government Code Section 252.022(a), including but not limited to:

- A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;
- A procurement necessary to preserve or protect the public health or safety of the municipality's residents;
- A procurement necessary because of unforeseen damage to public machinery, equipment or other property.

Purchases of this type should be made using good fiscal judgement and care, and do not require a purchase order before purchase.

If an emergency arises during normal office hours, the purchase must be approved by the City Manager. The City Manager will then notify Council as soon as practical.

If an emergency arises after normal office hours and/or when the City Manager cannot be reached, the department head should use their professional judgement to make the necessary decisions based on the immediate needs of the City. The department head shall notify the City Manager as soon as practical. The City Manager will then notify council as soon as practical.

Capital Items:

All capital items, regardless of dollar amount, are to be procured by the Finance department or as directed by the City Manager. Capital items are those items costing \$5,000 or more and having a useful life of more than one year. Items costing less than \$5,000 should not be charged to a capital account. Capital items with a purchase price of \$5,000 or more are considered fixed asset capital expenditures and should be charged to the appropriate fixed asset accounts.

Federal Funding:

Departments are required to notify the Finance department when any purchase is made using any type of federal funding (i.e.: grant, transportation, homeland security, etc.). This is to ensure that proper terms, conditions, and clauses can be added in order to preserve the funding and guarantee reimbursement.

Professional Services:

Texas Government Code, Chapter 2254, Subchapter A, Professional Services, states that contracts for the procurement of defined professional services may not be awarded on the basis of competitive bids. Instead, they must be awarded on the basis:

- Of demonstrated competence and qualifications to perform the services;
- For a fair and reasonable price;
- Fees are allowed;
- Must be consistent with and not higher than the recommended practices and fees published by the applicable professional associations; and
- May not exceed any maximum provided by law.

Professional Services for the purposes of Government Code Chapter 2254 are defined as those *“services within the scope of the practice, as defined by state law, of accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, or professional nursing, or provided in connection with the professional employment or practice of a person who is licensed or registered as a certified public accountant, an architect, a landscape architect, a land surveyor, a physician, including a surgeon, an optometrist, a professional engineer, a state certified or state licensed real estate appraiser, or a registered nurse.”*

Personal and professional services are exempted from the competitive bidding process and are procured through the use of Request for Qualification (RFQ) documents. The Purchasing Division is available to consult with departments regarding the preparation of information; however, the presentation of technical and qualifications aspects of personal and/or professional services included in the RFQ documents is the sole responsibility of the requesting department.

ORDINANCE No. 784

AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE BUDGET YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 APPROVING BUDGET FIGURES FOR FISCAL YEAR 2023; PROVIDING FOR THE FILING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Everman, (hereinafter referred to as the “City”), is a Home Rule municipality located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Manager of the City submitted a budget proposal to the City Council prior to the beginning of the fiscal year, and in said budget proposal set forth the estimated revenues and expenditures; and

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2022 and ending September 30, 2023, (hereinafter referred as the “Budget”) and

WHEREAS, the Budget, a copy of which is attached hereto as Exhibit “A” and incorporated herein for all purposes, specifically sets forth each of the various projects for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such projects; and

WHEREAS, the budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year and such Budget has been available for inspection by any taxpayer; and

WHEREAS, the public notice of a public hearing on the proposed Budget, stating the date, time, place and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held on August 9, 2022, prior approval of such date being hereby ratified and confirmed by the City Council, and those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held therefore and has determined that the Budget attached hereto is in the best interest of the City and that same should be approved and adopted.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVERMAN, TEXAS, THAT:

SECTION 1. All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. The Budget as set forth in Exhibit "A", of the revenue of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2022, and ending September 30, 2023, as modified by the City Council, be, and the same is, in all things adopted and approved as the Budget of the City of Everman for the fiscal year beginning October 1, 2022 and ending September 30, 2023, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases and other expenditures proposed in the Budget.

SECTION 3. The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary. The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas as required by State law.

SECTION 4. That the revised figures, prepared and submitted by the City Manager for the 2022/2023 Budget, be, and the same are hereby, in all things, approved and appropriated, and any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

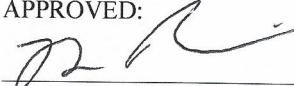
SECTION 5. Any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent to conflict therewith.

SECTION 6. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 7. That this ordinance be in full force and effect from and after its adoption.

PASSED AND APPROVED IN OPEN SESSION OF THE CITY COUNCIL OF THE CITY OF EVERMAN, TEXAS ON THE 9th DAY OF August, 2022.

APPROVED:



Ray Richardson
Mayor

ATTEST:



Mindi Parks
City Secretary

NOTICE OF PROPOSED 2022 TAX RATE

EVERMAN PROPOSED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY REDUCE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$93.89.

PROPOSED TAX RATE	\$1.119676 PER \$100
PRECEEDING YEAR'S TAX RATE	\$1.149676 PER \$100
NO-NEW REVENUE TAX RATE	\$0.985572 PER \$100
VOTER-APPROVAL REVENUE TAX RATE	\$1.151125 PER \$100

A tax rate of \$1.119676 per \$100 valuation has been proposed for adoption by the governing body of Everman. This rate exceeds the lower of the no-new-revenue or voter-approval revenue tax rate; therefore, a public hearing will be held by the governing body before adopting the proposed tax rate.

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Everman from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Everman may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Everman is not required to hold an election at which voters may accept or reject the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property})/100$$

The following table compares the taxes imposed on the average residence homestead by Everman last year to the taxes proposed to be imposed on the average residence homestead by Everman this year:

	2021	2022	Change
Total Tax Rate (per \$100 of value)	\$1.149676	\$1.119676	Decrease of \$0.030000 OR -2.61%
Average Homestead Taxable Value	\$112,350	\$112,545	Increase of \$195 OR 0.17%
Tax on Average Homestead	\$1,291.66	\$1,260.14	Decrease of \$31.52 OR -2.44%
Total Tax Levy on All Properties	\$2,626,164	\$2,995,361	Increase of \$353,396 OR 13.38%

For assistance with tax calculations, please contact the tax assessor for Everman at 817-370-4535 or ssmoore@tarrantcounty.com.

Public meeting regarding tax rate proposal: Tuesday, July 26, 2022 at 6:30 PM at 212 N. Race Street, Everman, TX 76140 (Live Virtual Meeting).

Public hearing on new tax rate: Tuesday, August 9, 2022 at 6:30 PM at 212 N. Race Street, Everman, TX 76140 (Live Virtual Meeting).

Property Tax Rate Comparison

	Tax Year 2022 FY 2023	Tax Year 2021 FY 2022	Tax Year 2020 FY 2021
Property Tax Rate	1.119676	1.149676	1.149676
No New Revenue Tax Rate	0.985572	1.084257	0.997229
No New Revenue M&O Rate	0.844683	0.938572	0.944594
Voter Approval Rate	1.151125	1.202263	1.156532
Debt Tax Rate	0.276879	0.230841	0.136371
De Minimis Tax Rate	1.308463	1.388301	1.294025
Tax Levy	\$2,995,361	\$2,626,164	\$2,486,343
Potential Increase over PY	\$369,197	\$139,821	-

** The Adopted Tax Rate is for Tarrant Appraisal District (TAD) Appraisals done in 2022 for Everman 2023 Fiscal Year Collections **

Average Household Taxable Value Comparison

	Tax Year 2022 FY 2023	Tax Year 2021 FY 2022	Tax Year 2020 FY 2021
Avg. Single-Family Residence	\$112,545	\$112,350	\$105,441
Divided by 100	\$1,125	\$1,124	\$1,054
Tax Rate per \$100 Value	1.119676	1.149676	1.149676
Avg Home Tax Due	\$1,260	\$1,292	\$1,212
Percentage Increase	-2.44%	6.55%	-
Increase in Dollars	-\$32	\$79	-

** The Adopted Tax Rate is for Tarrant Appraisal District (TAD) Appraisals done in 2022 for Everman 2023 Fiscal Year Collections **

ORDINANCE No. 783

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF EVERMAN, TEXAS, UPON ALL TAXABLE PROPERTY FOR THE TAX YEAR OF 2022 DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND AN EFFECTIVE DATE CLAUSE.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

BE IT THEREFORE, ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVERMAN, TEXAS:

Section 1. For the current expense of the City of Everman and for the general improvements of the City and its property, there is hereby levied and ordered to be assessed and collected for the year 2022 on all property situated within the corporate limits of the City limits of the City of Everman, and not exempt from taxation by valid laws, an ad valorem tax rate of 1.119676 cents on the One Hundred (\$100.00) Dollars valuation of such property.

\$ 0.844683 For the purpose of maintenance and operation.

\$ 0.274993 For the purpose of interest and principal on general obligation debt.


\$ 1.119676 Total tax rate.

Section 2. That the taxes herein are levied according to law and shall be due and payable on October 1, 2022, and the same shall come delinquent on February 1, 2023. Should any taxpayer fail to make payment before the date of delinquency, the penalty as provided by law shall be assessed until the unpaid taxes and penalties have been satisfied. All prior year delinquent taxes will be used for the purpose of maintenance and operation, provided all debt requirements have been met.

Section 3. In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause, sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence, clause, or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

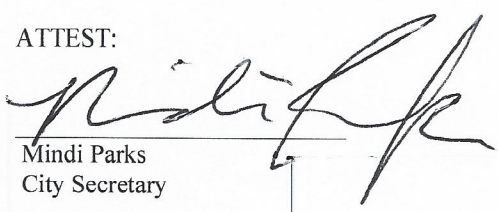
Section 4. This ordinance shall be in full force and effect from and after its passage and publication as provided by law.

PASSED AND APPROVED IN OPEN SESSION OF THE CITY COUNCIL OF THE CITY OF EVERMAN, TEXAS ON THE 9th DAY OF AUGUST 2022.



Ray Richardson
Mayor

ATTEST:



Mindi Parks
City Secretary

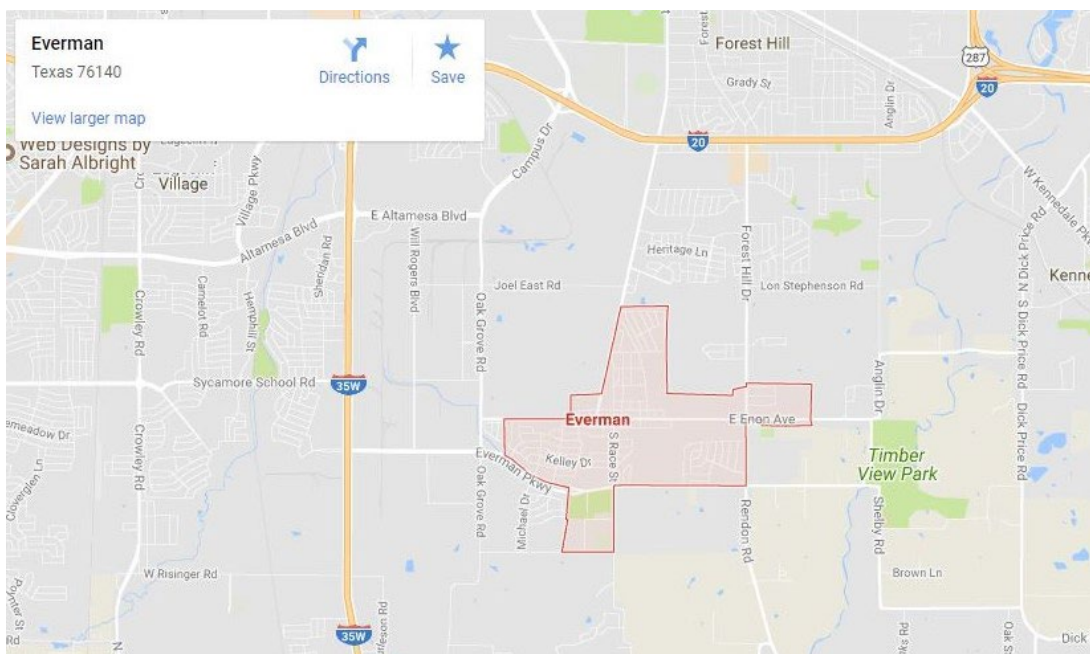
City Overview

Location

The City of Everman is located in Tarrant County south of Loop 820 (I-20 West) twelve miles south of downtown Fort Worth, which is a part of the Dallas-Fort Worth Metropolitan Area.

Access from Interstate 35 and Interstate 20 provides the city access to DFW International Airport within 20 minutes.

The City is located in the Dallas-Fort Worth Metroplex, which has remained a relatively strong diverse economy in a desirable Sunbelt location. The Metroplex is an eleven county area, which includes major cities of Dallas and Fort Worth with total population exceeding three million people. Everman's adjacent proximity to this area enhances its appeal to businesses searching for a place to relocate.



City History

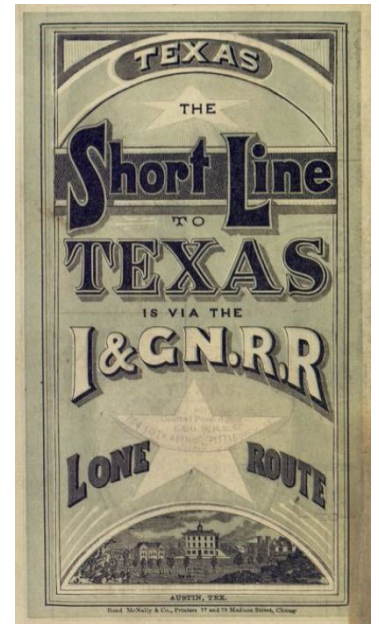
Everman is an incorporated residential community on the southern edge of Fort Worth near U.S. Highway 820 in southeastern Tarrant County. Members of the Kiowa, Apache and Wichita tribes inhabited the area until the arrival of Anglo-Americans in the early to middle 1850s. A hamlet named Oak Grove existed in the area for several years. A small community to the east of present day Everman was known as “Enon”. The “Enon” community name had been taken from the Bible. They had a doctor’s office, a drug store, and a general store. The community of Enon name lives on still today as the primary east/west street within the City of Everman. Enon street was named after the first settlement.



With the construction of the International Great Northern Railroad from Houston to Fort Worth in 1902, the community shifted to accommodate the railroad, and there the more established community of Everman Village was developed. The town moved closer to the railroad for convenience as it provided transportation for the citizens and a means to ship freight both to Houston and to Fort Worth, the nearest city. After the railroad was established, the town put up a cotton gin and started a land office business.



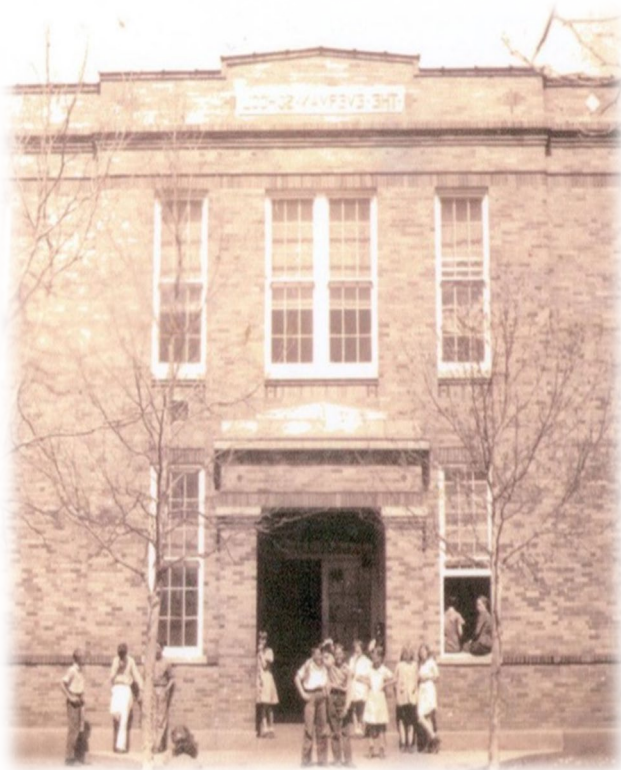
The people named their new community Everman after John Wesley Everman, the man who was the head of the surveying party that platted the town site. John Everman was a native of Philadelphia and came to Texas as an engineer for the IGN Railroad and eventually became the general superintendent and assistant general manager for the Texas and Pacific Railway Company. He passed away in Dallas in 1946 at the age of 85. The original streets were named after all the men who were in that survey party: Noble, Trammell, Trice, Parker, and Hansbarger.



In 1905 postal service began to the settlement.



An independent school district followed shortly after in 1906. The community was one of three sites selected in 1917 to serve as a flight training school for the Canadian Royal Flying Corps and the Aviation Section of the United States Signal Corps. Barron Field, located just outside the city, stimulated the local economy and increased population growth.



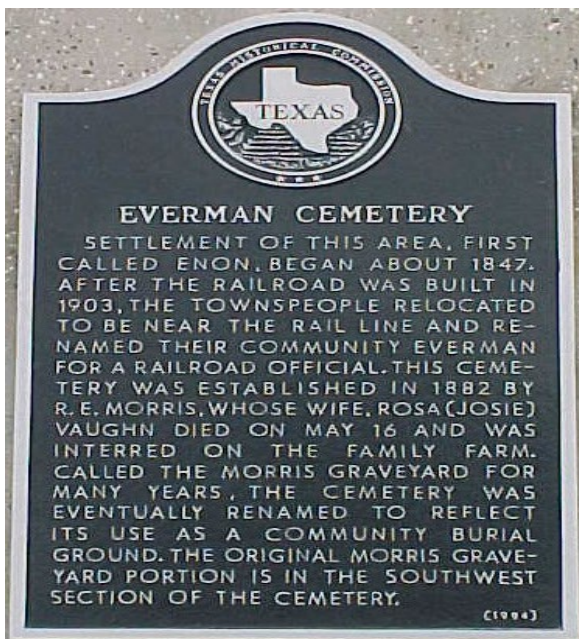
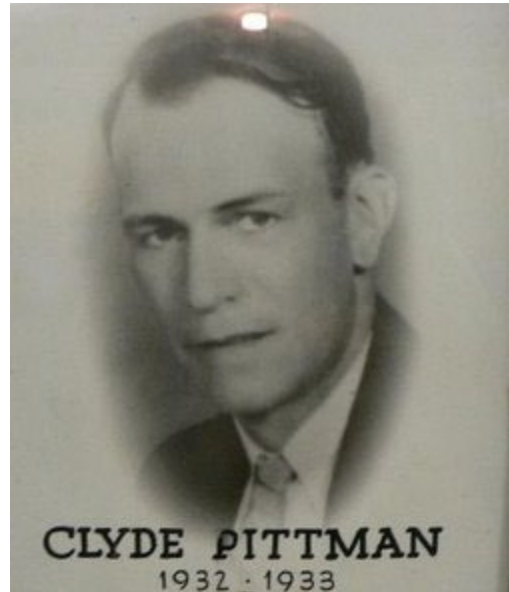
In 1924, a fire destroyed the bank, a lodge that was over the bank, and a grocery store. By the mid-1920s Everman had eight businesses and an estimated population of 138.





An election was held on July 7, 1945 and the City of Everman was established. In August 1945, a mayor, a marshal, and five aldermen were elected. The first mayor of Everman was W.A. Wilson. The first marshal was Buster Stephenson and the five aldermen being W.B. Dwiggins, Jack Neill, Clyde Pittman, Howard Easter, and J.W. Bishop.

Bonds were sold to build a public water supply system since the city's first water was being furnished by Claude Vaughan's well. The volunteer fire department was then organized. In 1948 the name changed from the Village of Everman to the City of Everman. Unfortunately, there was another devastating fire in 1966. This time the City lost the post office, a drug store, and a café. These businesses all rebuilt in another location.



By the mid-1970s the number of residents in Everman had increased to more than 5,000, partly due to the construction of the nearby Dallas-Fort Worth International Airport.



In 1976, The Everman Garden Club obtained a Texas Historical Marker for the Barron Munitions Building, which after the war had served as a schoolhouse for African-American schoolchildren.

The City of Everman adopted a home rule charter on April 5, 1986 and operate under a council/mayor form of government.

In 1988, the Everman Area Chamber of Commerce was established with a large number of local businesses and companies. Everman is considered a small town with a population around 6,348 and 11 businesses. The economy of Everman employs 3,872 people. Some of the largest industries currently in Everman are Dry Wall, Landscape Architects, and Florist Shops.



The city of Everman is served by the Everman Independent School District. There are five K-4 elementary schools, two intermediate schools (grades 5-6), one junior high and two high schools.

Still today, the City of Everman is considered to be a traditional Texas community that offers the benefits of both suburban and rural life. Everman's population is estimated at just over 6,200. The city is in the process of being revitalized starting with the renovation and rebuild of the Fire Station, a complete demolition and rebuild of the City Hall Annex-Civic Center, and multiple other projects throughout the city. As we move forward with all the new developments in the city, we still pay homage to those who laid the foundation of this great city. The Everman community was and still is filled with hardworking individuals that are resilient, influential and tightly knit together. As Everman continues to grow, we will lean on the people of the past for their examples of fortitude and leadership spirit that has laid a strong foundation for tomorrow.

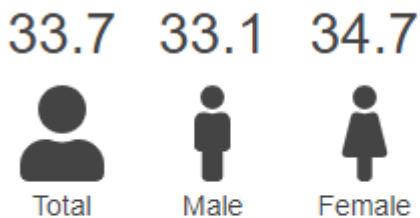


Demographics

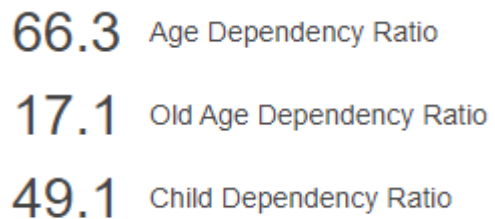
As of the 2000 census there were 5,836 residents in Everman. Over the next nineteen years, the city's population grew by 6.3% to 6,232. The City of Everman continues to grow at a slow, but steady pace as the Texas economy booms and many families have the desire to live in more rural locations. Everman has a population density of 3,521 people per square mile. Everman is the 346th most populated city in the state of Texas out of 1,804 cities.

The average household income in Everman is \$58,365 with a poverty rate of 20.35%. The median rental costs in recent years comes to \$1,120 per month, and the median house value is \$113,906. The median resident age in Everman is 33.7 years. For every 100 females there are 104.8 males. There are 4,407 adults in Everman, 645 of them are senior citizens.

Everman Median Age



Everman Age Dependency



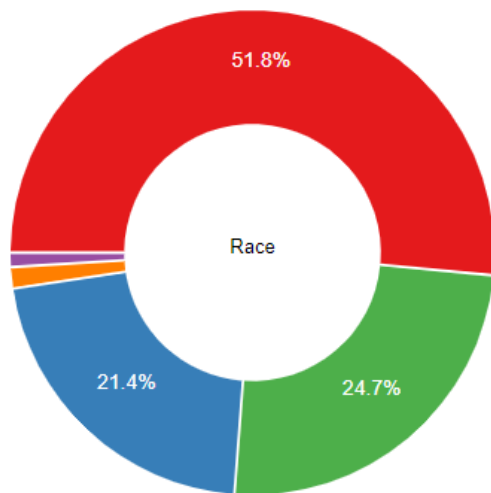
Everman Adults

There are 4,407 adults, (645 of whom are seniors) in Everman.

Everman Sex Ratio



According to the most recent US Census (2018) ACS 5-Year Survey, the racial composition of Everman was:



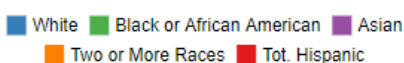
Hispanic: 51.8%

Black or African American: 24.7%

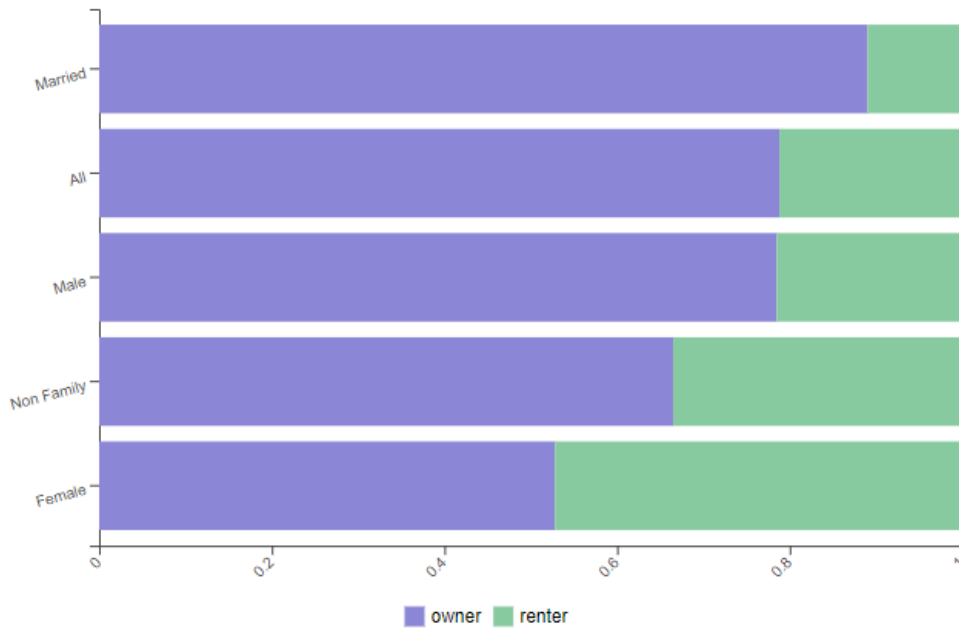
White: 21.4%

Two or more races: 1.3%

Asian: 0.8%



Everman Renter vs Owner Occupied by Household Type



Everman Household Types

Type	Owner	Renter
Married	89%	11%
All	78.8%	21.2%
Male	78.5%	21.5%
Non Family	66.5%	33.5%
Female	52.8%	47.2%

78.8% Rate of Home Ownership

Other City Information

CITY GOVERNMENT	
Type	Home Rule
Number on Council	7
Municipal Police	13
Paid Firefighters	
Volunteer Firefighters	42
City Zoning Body	Yes
Master Plan	Yes

SALES TAX		
TAX TYPE	TAX RATE (%)	COMMENTS
State Sales Tax	6.250%	
Municipal Sales Tax	1.000%	
Economic Development Tax	0.500%	4B
Street Maintenance	0.250%	
Crime Control District	0.250%	
Total Sales Tax	8.250%	

CITY INCENTIVES

INCENTIVE TYPE	CITY HAS INCENTIVE
Tax Abatement	Yes
Enterprise Zone	No
Industrial Foundation	No
Foreign Trade Zone	No
Reinvestment Zone	No
Freeport Exemption	Yes
Other Incentives	Yes

Everman Community and Economic Development Corporation CASH GRANT INCENTIVE POLICY 2008

Policy:

- Assessed value from real and business personal property (bpp) for impact analysis
- Industrial, commercial, and professional employment based on Full Time Employment (FTE) salary averages with full benefits
- Minimum assessed project value of \$1,000,000
- Tax base enhancement is our primary goal and job creation is our secondary goal

Cash Grant per Project:

- Minimum number of new FTE jobs with benefits – 10 FTE @ 2080 hours per year per FTE
- Minimum Annual Payroll of \$300,000 (\$30,000 annual average salary per FTE)
- Incentive payments will begin after a Certificate of Occupancy is issued by the City of Everman

Assessed Valuation:

- A new business locating to Everman must create an increase in assessed valuation of \$1,000,000
- An existing business that has operated a minimum of 2.5 years in Everman must create an increase in assessed valuation of only \$250,000; as well as create a minimum of 2.5 new FTE's with an annual payroll increase of \$150,000
- New or existing businesses must be located in the City of Everman city limits

RECREATION			
Parks	2	Area Lakes	2
Country Clubs		Health Centers	1
Public Golf Courses	1	Theaters	1
Tennis Courts		Bed & Breakfast Facilities	
Hotel & Motel Rooms	1	Libraries	1
Other		Six Flags Over Texas;	

CLIMATE			
Annual Average Temperature	76.5 F	Annual Average High Temperature	96.1 F
Annual Average Low Temperature	33.9 F	Annual Average Precipitation	32.0"
Annual Average Snowfall	3.0"	Elevation	864'

Major Employers

EMPLOYER	INDUSTRY	EMPLOYEES
Everman ISD	Education	510
Advanced Cast Stone	Cast stone	102
Smith Drywall 1, Ltd.	Drywall Installation	50
Bean Electrical, Inc.	Commercial & industrial	50
City of Everman	Municipal Government	50
REPCO	Thermostats	25
Adams Waterproofing Company, Inc.	Waterproofing Installation products	22
McKinney Machine	Precision Machine shop	12
Knox Machine	Machine Shop	10

General Fund



The City Manager serves under the policy direction of the City Council and is responsible for making recommendations to the Council concerning policies, programs and developing methods to ensure the efficient operation of City services. The office of the City Manager coordinates and administers the implementation of ordinances, policies and procedures that will provide for the orderly, positive, and planned growth and development of the City of Everman.



The City Secretary's Office is responsible for the administration of City elections, the citywide Records Management Program, the agenda management system, the Municipal Records Centers, as well as responding to Public Information Requests. The department also coordinates the City Council's boards and commissions appointment process and maintains the records relating to these appointments. The department is responsible for the publication of official notice requirements, posting of all meeting notice requirements, and for updating and distributing the city's Code of Ordinances and Land Development Code.



The City's Finance Administration department provides managerial, analytical administrative support to the City Manager and all operating departments and is responsible for the management and direction of all financial affairs of the City. This includes: Accounting, Cash Management, Investments, Payroll, Debt, Audit, and Budget.



The Human Resources department works in partnership with departments to maximize their workforce to ensure they deliver the highest level of services to both our external and internal customers. The department provides management expertise in manpower planning, compensation and benefits planning, diversity and employee relations issues, training, long-range human resources planning, and provides support for and oversight of the City-wide employee appreciation program.



The Parks and Recreation Department strives to provide park facilities and recreation programs that enhance the aesthetic value of the city and help our citizens more fully enjoy living in Everman.



The Annex – Community Civic Center hosts a variety of events. The community civic center provides essential services to the city. The facility includes everything from City offices and public meeting spaces that can be used for free classes and memorials honoring important members of the community. The community center may also be rented for private events.



The Everman Police Department is devoted to providing competent, courteous, professional and community-oriented police services. They protect life, property, and individual liberties while enhancing the quality of life in Everman. They also preserve order within the City limits and secure the residents from violence and property loss.



The Everman Fire Department serves and protects its citizens and visitors by providing the best in Emergency Medical Services, Fire Suppression, Fire Prevention and Education, and Emergency Management. They protect the lives and property of the community from the adverse effects of fire, sudden medical emergencies or exposure to dangerous conditions created either by man or nature through quality education and training with support from our city leaders.



The Streets department of Public Works is responsible for maintaining and operating the City’s roadways and infrastructure in order to lengthen their service life and to provide safe driving conditions for all citizens.



As “a welcoming place to inspire the mind,” the library serves the lifelong learning, informational, and cultural needs of Everman citizens and provides a friendly environment for all ages to develop and nourish an enduring love for reading and learning to enrich their lives and the quality of community life.



The Municipal Court is responsible for the maintenance of court records on the disposition of cases, the issuance of warrants for those individuals who do not meet their obligations to the court, and the collection of fines. The Municipal Court also provides opportunities for the youth to engage and learn about the legal system through the Teen Court Program. In addition, the court engages in initiatives to promote safety, encourage rehabilitation, and prevent recidivism.



The Animal Control department is charged with enforcing laws related to the control and impoundment of animals. This includes laws that may affect the feeding, spaying and neutering, and care of outdoor animals.



The Code Enforcement department protects the community by regulating and ensuring that all buildings and properties are in compliance with ordinances and zoning laws. Upon discovering violations, they promptly send out warning notices, assist owners in taking corrective steps, and charge penalties if noncompliance persists.

Water & Sewer Fund



The Water and Sewer department is responsible for delivering high quality drinking water and the safe disposal of sewage while protecting the health and environment of our residents, businesses and visitors. Improving services in water supply and sanitations are the major concerns of the department, especially in context of increasing demand.



The Utility Billing and Collections (UB) department is responsible for billing and processing payments from City utilities that include water, sewer, drainage, solid waste, and recycling services. With extensive customer contact, this department places a strong emphasis on customer service.



The drainage division maintains drainage inlets, storm sewers, open drainage channels and ditches to assure they remain free of vegetation and hazardous waste. Sedimentation must be controlled, and channels should carry water runoff flow as designed.

Debt Service Fund



The City of Everman issues general obligation bonds for a term of generally fifteen to twenty years, for the purpose of constructing major capital improvements which include municipal facilities, parks, and streets. In accordance with the constitution of the State of Texas, and not contrary thereto, the City of Everman shall have the power to borrow money against the credit of the city for any public purpose that is not now nor hereafter prohibited by the constitution and laws of the State of Texas.

Special Revenue Funds

The Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. These funds provide an enhanced level of accountability and transparency to taxpayers that the dollars will go to the intended purpose. Where required additional revenue sources may be added to supplement approved uses.

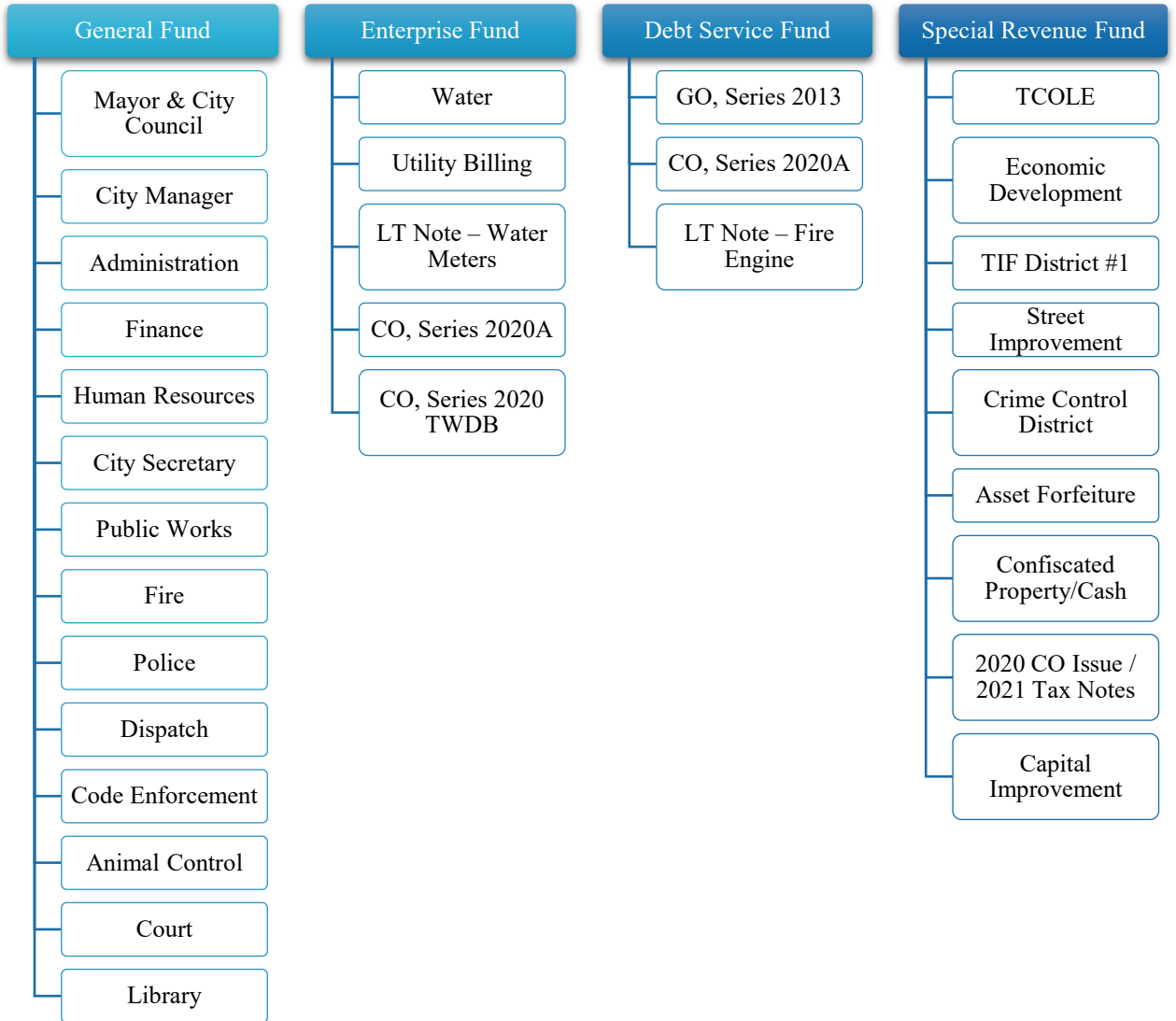


The Tax Increment Financing (TIF) fund was established in Fiscal Year 2013 to track property tax and sales tax revenue, and associated expenses, for the City's Tax Increment Financing agreement. The city currently has one TIF: the City of Everman Tax Increment Reinvestment Zone #1. Revenues from the TIF zone will be used to pay for eligible infrastructure costs, public streets, and bridges within the defined TIF area.



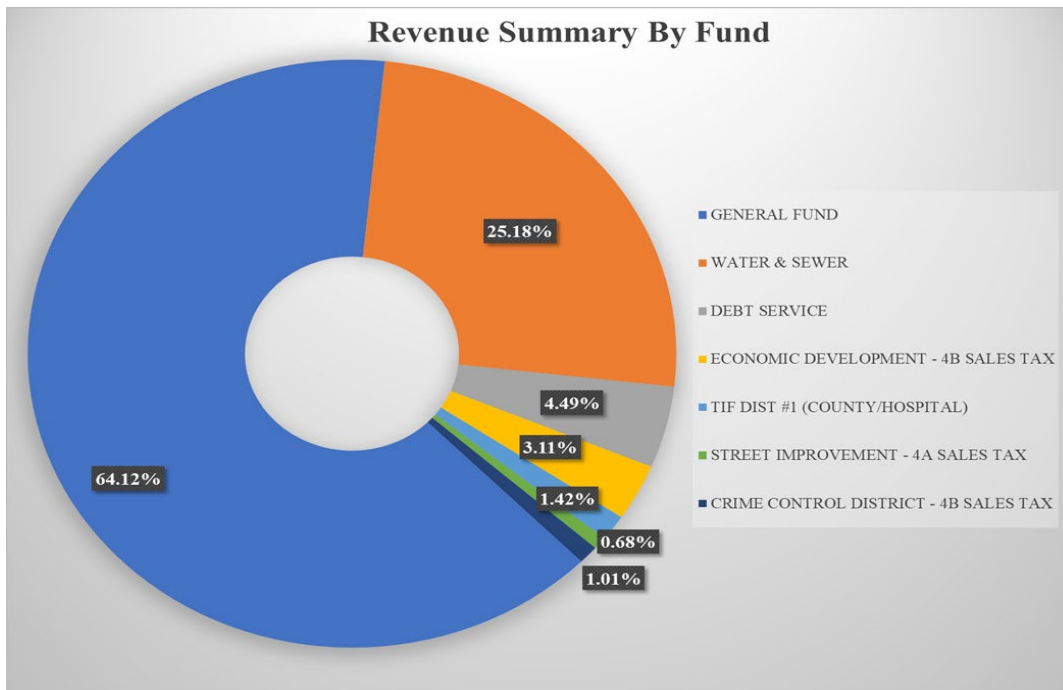
The Everman Economic Development Corporation (EDC) was formed in 2000 by the citizens of Everman. Its primary mission is to recruit and retain businesses to increase the tax base and create quality jobs. The EDC is overseen by a seven-member board appointed by the City Council and is funded by one-half cent sales tax. EDC efforts stimulate employment, retail sales and the commercial tax base which in turn reduces the property tax burden and improves the quality of life of Everman's residents.

City of Everman Fund Structure



**ALL FUNDS
REVENUE SUMMARY BY FUND**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUES - FUND					
100 GENERAL FUND	\$ 4,982,274	\$ 5,171,140	\$ 5,172,640	\$ 4,341,496	\$ 5,944,801
200 TCOLE - SPECIAL REVENUE FUND	1,579	1,500	1,500	-	1,500
201 ECONOMIC DEVELOPMENT - 4B SALES TAX FUND	199,152	283,410	283,410	170,843	288,350
202 TIF DIST #1 FUND (COUNTY/HOSPITAL)	106,188	110,250	110,250	121,701	131,500
203 STREET IMPROVEMENT - 4A SALES TAX FUND	99,830	251,500	251,500	85,735	62,978
204 CRIME CONTROL DISTRICT - 4B SALES TAX FUND	90,772	123,500	123,500	78,095	93,500
205 ASSET FORFEITURE FUND	-	-	-	-	-
206 CONFISCATED PROPERTY-CASH FUND	-	-	-	-	-
300 DEBT SERVICE FUND	319,447	298,275	298,275	536,460	416,266
401 2020 CO ISSUE - 2021 TAX NOTES FUND	-	-	-	-	-
500 WATER & SEWER FUND	2,159,525	2,060,151	2,060,151	1,605,979	2,334,586
501 CAPITAL IMPROVEMENT FUND (W&S)	-	-	-	-	-
ALL EQUITY CHANGE	-	-	-	-	(131,500)
	\$ 7,958,767	\$ 8,299,726	\$ 8,301,226	\$ 6,940,309	\$ 9,141,981



**ALL FUNDS
EXPENDITURE SUMMARY BY FUND**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
EXPENDITURES - FUND						
100	GENERAL FUND	\$ 5,125,673	\$ 5,172,640	\$ 5,172,640	\$ 3,886,386	\$ 5,944,801
200	TCOLE - SPECIAL REVENUE FUND	1,500	1,500	1,500	-	1,500
201	ECONOMIC DEVELOPMENT - 4B SALES TAX FUND	259,475	283,410	283,410	190,819	288,350
202	TIF DIST #1 FUND (COUNTY/HOSPITAL)	-	-	-	-	-
203	STREET IMPROVEMENT - 4A SALES TAX FUND	173,147	251,500	251,500	184,077	62,978
204	CRIME CONTROL DISTRICT - 4B SALES TAX FUND	94,508	123,500	123,500	15,662	93,500
205	ASSET FORFEITURE FUND	-	-	-	-	-
206	CONFISCATED PROPERTY-CASH FUND	-	-	-	-	-
300	DEBT SERVICE FUND	310,198	298,275	298,275	287,824	416,266
401	2020 CO ISSUE - 2021 TAX NOTES FUND	165,000	-	-	24,960	-
500	WATER & SEWER FUND	\$ 916,223	\$ 2,060,151	\$ 2,060,151	\$ 2,748,875	\$ 2,334,586
501	CAPITAL IMPROVEMENT FUND (W&S)	-	-	-	-	-
		\$ 7,045,724	\$ 8,190,976	\$ 8,190,976	\$ 7,338,602	\$ 9,141,981

**GENERAL FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
PROPERTY TAX	\$ 2,429,460	\$ 2,701,164	\$ 2,701,164	\$ 2,166,038	\$ 3,070,361
FRANCHISE TAX	269,844	265,000	265,000	180,064	258,000
OTHER TAXES	431,992	415,000	415,000	362,912	433,500
PERMITS/FEES	376,664	389,100	389,100	230,541	403,200
ADMINISTRATIVE TRANSFERS	397,020	566,834	566,834	378,143	594,220
FINES/WARRANTS	60,512	132,000	132,000	91,612	114,500
OTHER REVENUE	562,333	321,000	321,000	578,738	379,500
INTER GOVT. REVENUE	449,162	414,000	414,000	353,448	733,000
EQUITY CHANGE	5,287	(32,958)	(31,458)	-	(41,480)
	\$ 4,982,274	\$ 5,171,140	\$ 5,172,640	\$ 4,341,496	\$ 5,944,801

PROPERTY TAX	51.65%
FRANCHISE TAX	4.34%
OTHER TAXES	7.29%
PERMITS/FEES	6.78%
ADMINISTRATIVE TRANSFERS	10.00%
FINES/WARRANTS	1.93%
OTHER REVENUE	6.38%
INTER GOVT. REVENUE	12.33%

**GENERAL FUND
REVENUE SUMMARY BY ACCOUNT**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT					
PROPERTY TAX					
PROPERTY TAX - CURRENT	\$ 2,344,274	\$ 2,626,164	\$ 2,626,164	\$ 2,115,834	\$ 2,995,361
PROPERTY TAX - DELINQUENT	48,193	45,000	45,000	24,566	45,000
PROPERTY TAX - PENLTY & INT	36,993	30,000	30,000	25,638	30,000
PROPERTY TAX - ABATEMENT		-	-	-	-
FRANCHISE TAX					
FRANCHISE TAX	262,193	250,000	250,000	175,943	250,000
RIGHT OF WAY TAX	7,651	15,000	15,000	4,121	8,000
OTHER TAXES					
BINGO PRIZE FEE	31,332	30,000	30,000	19,705	30,000
SALES TAX	396,990	375,000	375,000	340,286	400,000
SALES TAX - MIXED BEVERAGE	3,670	10,000	10,000	2,921	3,500
PERMITS/FEES					
REV - AMUSEMENT MACH PERMITS	150	500	500	-	-
REV - BUILDING PERMIT FEES	20,479	25,000	25,000	7,763	25,000
REV - ELECTR/MECHAN/PLUMB FEES	1,650	5,000	5,000	1,870	3,000
REV - ELECTRICAL PERMIT FEES	5,360	10,000	10,000	2,506	5,000
REV - GARAGE SALE PERMITS	2,200	2,500	2,500	1,050	2,500
REV - LIQUOR LICENSE FEES	-	500	500	-	500
REV - PLUMBING PERMIT FEES	6,607	15,000	15,000	4,254	7,000
REV - ANIMAL ADOPTION FEES	-	1,000	1,000	380	1,000
REV - ANIMAL CONTROL FEES	204	500	500	182	500
REV - CIVIC CENTER FEES	6,355	10,000	10,000	-	40,000
REV - COMMERCIAL INSP FEE	1,075	1,500	1,500	750	-
REV - CONSULT PLAN REVIEW FEES	9,134	-	-	-	-
REV - LIBRARY FINES/FEES	676	1,500	1,500	1,816	2,000
REV - PAVILLION RENTAL FEES	725	2,000	2,000	1,465	2,000
REV - POLICE FEES	322	100	100	226	200
REV - RECYCLING FEES	87,741	85,000	85,000	56,937	85,000
REV - RESIDENTIAL INSP FEE	465	1,500	1,500	285	2,000
REV - SANITATION FEES	227,412	220,000	220,000	146,062	220,000
REV - SECURITY ALARM FEE	5,149	5,000	5,000	3,600	5,000
REV - SPORTS FIELDS RENTL FEES	550	2,000	2,000	465	1,500
REV - ZONING & BOA FEES	410	500	500	931	1,000
ADMINISTRATIVE TRANSFERS					
TRANSFERS IN	397,020	566,834	566,834	378,143	594,220
FINES/WARRANTS					
REV - COURT FINES AND FEES	49,437	120,000	120,000	72,995	100,000
REV - COURT SEC FEE - RESTR	554	1,500	1,500	785	1,500
REV - COURT TECH FEE - RESTR	1,205	1,500	1,500	1,679	1,500
REV - COURT JUD SUP - TECH FEE	106	500	500	155	500
REV - COURT MUNCPL BUILD-RESTR	570	-	-	774	-
REV - COURT MUNCPL JURY- RESTR	12	-	-	16	-
REV - COURT PROBATION BOND	8,184	7,500	7,500	14,816	10,000
REV - COURT RESTITUTION FEE	215	-	-	180	-
REV - COURT TIME PY JUD EFF	153	500	500	169	500
REV - COURT UNIFORM TRAFFIC	76	500	500	43	500
OTHER REVENUE					
REV - AMBULANCE FEES	159,135	185,000	185,000	123,880	185,000
REV - ANIMAL CONTROL DONATIONS	-	-	-	-	-
REV - FIRE DONATIONS	3,627	-	-	1,000	-
REV - LIBRARY DONATIONS	-	-	-	-	-
REV - PARK DONATIONS	-	-	-	-	-
REV - POLICE DONATIONS	2,250	3,000	3,000	11,137	3,000
REV - SPECIAL EVENT DONATIONS	1,111	-	-	9,775	-
REV - INTEREST - INVESTMENT	470	1,000	1,000	1,273	2,000
REV - COUNTY LAB FEES REST	-	-	-	136	-
REV - FIRE BILLING	1,162	1,000	1,000	3,769	3,000
REV - GAIN ON ASSET SALE	112,600	80,000	80,000	34,075	130,000
REV - INSURANCE PROCEEDS	28,866	-	-	14,926	-
REV - LABOR LIENS RECOVERY	2,182	15,000	15,000	1,146	2,000
REV - MEMORIAL PARK	-	-	-	1,490	-
REV - MISCELLANEOUS	28,701	5,000	5,000	106,810	20,000
REV - OIL & GAS	5,615	6,000	6,000	6,849	7,500
REV - VENDING/PAY PHN COMM	343	-	-	146	-
REV - YOUTH SPORTS ASSOC	-	-	-	2,666	2,000
GRANT REV - CARES ACT STIM-CRF	101,108	-	-	-	-
GRANT REV - AMER RES PLAN-ARPA	-	-	-	170,593	-
GRANT REV - ESD (COUNTY)	99,196	25,000	25,000	75,000	25,000
GRANT REV - FIRE	15,967	-	-	12,066	-
GRANT REV - POLICE	-	-	-	2,000	-
INTER GOVT. REVENUE					
REV - COUNTY RUNS - EMS	91,700	70,000	70,000	61,526	85,000

	REV - COUNTY RUNS - FIRE	97,020	84,000	84,000	75,255	102,000
	REV - EVERMAN ISD - SRO	260,442	260,000	260,000	216,667	546,000
EQUITY CHANGE	BUDGETED INCR/(DECR) FUND BAL	5,287	(32,958)	(31,458)	-	(41,480)
		<u>\$ 4,982,274</u>	<u>\$ 5,171,140</u>	<u>\$ 5,172,640</u>	<u>\$ 4,341,495</u>	<u>\$ 5,944,801</u>

**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
EXPENDITURES - DEPT.						
000	NON-DEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ 272,000.00
110	ADMINISTRATION - CITY MANAGER	503,389.23	706,680.00	706,680.00	464,379.98	486,762.00
120	FINANCE	473,231.98	507,479.00	429,147.00	540,990.63	421,608.00
130	HUMAN RESOURCES	-	-	78,332.00	92,167.37	129,775.00
140	CITY SECRETARY	96,202.38	131,597.00	131,597.00	63,357.14	143,309.00
150	CITY COUNCIL	18,946.20	22,500.00	22,500.00	14,484.37	27,200.00
210	PARKS	130,618.86	137,184.00	137,184.00	138,356.20	97,500.00
220	PUBLIC WORKS	635,148.01	608,110.00	608,110.00	359,352.81	545,672.00
310	FIRE	875,102.20	738,169.00	738,169.00	589,880.71	925,814.00
320	POLICE	1,730,703.11	1,691,465.00	1,691,465.00	1,153,193.13	1,767,002.00
330	DISPATCH	-	-	-	-	348,569.00
340	CODE ENFORCEMENT	60,998.78	73,861.00	73,861.00	39,339.22	74,365.00
350	ANIMAL CONTROL	94,209.28	106,063.00	106,063.00	74,717.43	117,032.00
360	COURT	130,378.85	108,599.00	108,599.00	75,599.18	116,903.00
410	CIVIC CENTER	3,727.09	11,000.00	11,000.00	3,062.07	15,000.00
420	LIBRARY	68,090.46	94,933.00	94,933.00	65,527.76	111,290.00
510	FLEET	304,926.83	235,000.00	235,000.00	211,977.64	345,000.00
		\$ 5,125,673.26	\$ 5,172,640.00	\$ 5,172,640.00	\$ 3,886,385.64	\$ 5,944,801.00

NON-DEPARTMENTAL	4.58%
ADMINISTRATION - CITY MANAGER	8.19%
FINANCE	7.09%
HUMAN RESOURCES	2.18%
CITY SECRETARY	2.41%
CITY COUNCIL	0.46%
PARKS	1.64%
PUBLIC WORKS	9.18%
FIRE	15.57%
POLICE	29.72%
DISPATCH	5.86%
CODE ENFORCEMENT	1.25%
ANIMAL CONTROL	1.97%
COURT	1.97%
CIVIC CENTER	0.25%
LIBRARY	1.87%
FLEET	5.80%

**GENERAL FUND
NON-DEPARTMENTAL 100-000
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50122-000-000	EXP - EQUIP LEASE PAYMENT	\$ -	\$ -	\$ -	\$ -	5,000
100-50132-000-000	EXP - JANITORIAL SUPPLIES	-	-	-	-	2,500
100-50158-000-000	EXP - POSTAGE & FREIGHT	-	-	-	-	4,000
100-50159-000-000	EXP - POSTAGE METER & MAINT	-	-	-	-	2,000
100-54100-000-000	EXP - BUILDING MAINTENANCE	-	-	-	-	5,000
100-57100-000-000	EXP - UTILITY - ELECTRIC	-	-	-	-	175,000
100-57200-000-000	EXP - UTILITY - GAS	-	-	-	-	10,000
100-57400-000-000	EXP - UTILITY - TELEPHONE	-	-	-	-	68,500
		\$ -	\$ -	\$ -	\$ -	272,000

**GENERAL FUND
ADMINISTRATION - CITY MANAGER 100-110
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50104-110-000	EXP - AWARDS, BANQUETS	\$ 546	\$ 1,000	\$ 1,000	\$ 7,378	\$ 1,000
100-50114-110-000	EXP - COMPUTER PROG & M/A	18,508	10,000	10,000	10,206	12,000
100-50116-110-000	EXP - DUES / MEMBERSHIP	811	1,100	1,100	-	1,000
100-50121-110-000	EXP - EMPLOYEE UNIFORMS	56	-	-	-	-
100-50122-110-000	EXP - EQUIP LEASE PAYMENT	3,248	2,400	2,400	3,533	-
100-50132-110-000	EXP - JANITORIAL SUPPLIES	2,250	2,500	2,500	1,167	-
100-50144-110-000	EXP - MINOR EQUIPMENT	2,132	500	500	44	500
100-50150-110-000	EXP - OFFICE SUPPLIES	1,789	1,500	1,500	1,242	1,000
100-50158-110-000	EXP - POSTAGE & FREIGHT	5,424	4,000	4,000	2,749	-
100-50172-110-000	EXP - TRAVEL/TRAINING/SCHOOLS	7,282	500	500	359	500
100-52500-110-000	EXP - FICA	17,038	22,331	22,331	12,648	21,840
100-52502-110-000	EXP - TMRS	20,111	25,665	25,665	13,940	22,400
100-52600-110-000	EXP - INSURANCE - DENTAL	907	1,409	1,409	730	1,240
100-52603-110-000	EXP - INSURANCE - HEALTH	25,682	42,032	42,032	24,561	42,032
100-52604-110-000	EXP - INSURANCE - LIFE	14,198	1,400	1,400	1,497	1,830
100-52700-110-000	EXP - LONGEVITY	1,220	1,300	1,300	1,008	1,415
100-52800-110-000	EXP - SALARIES	227,263	265,393	265,393	173,725	271,805
100-52804-110-000	EXP - SALARIES - OVERTIME	50	500	500	30	500
100-52900-110-000	EXP - UNEMPLOYMENT COMP	7,679	650	650	1,222	1,435
100-52901-110-000	EXP - WORKERS COMPENSATION	675	7,500	7,500	4,174	6,265
100-53300-110-000	EXP - LEGAL SERVICES	14,573	30,000	30,000	23,344	30,000
100-54100-110-000	EXP - BUILDING MAINTENANCE	8,227	5,000	5,000	1,075	-
100-55000-110-000	EXP - CONTINGENCY RESERVE	3,262	25,000	25,000	-	25,000
100-55500-110-000	EXP - IRS PENALTY/INTEREST	197	-	-	-	-
100-55600-110-000	EXP - MISCELLANEOUS	5,574	1,000	1,000	2,881	1,000
100-55800-420-000	EXP - WINTER STORM	(8,453)	-	-	-	-
100-56103-110-000	EXP - CONSULTANT PLAN REVIEW	9,131	-	-	-	-
100-56109-110-000	EXP - LEXIPOL GRANT SERVICES	-	10,000	10,000	5,500	10,000
100-56111-110-000	EXP - OTHER SERVICES	4,209	4,000	4,000	2,228	4,000
100-56113-110-000	EXP - PROFESSIONAL SERVICES	13,593	20,000	20,000	20,112	30,000
100-57100-110-000	EXP - UTILITY - ELECTRIC	36,089	175,000	175,000	90,679	-
100-57200-110-000	EXP - UTILITY - GAS	-	-	-	6,865	-
100-57400-110-000	EXP - UTILITY - TELEPHONE	41,270	45,000	45,000	51,484	-
100-58100-110-000	EXP - CAPITAL EXPENDITURES	18,850	-	-	-	-
		\$ 503,389	\$ 706,680	\$ 706,680	\$ 464,380	\$ 486,762

**GENERAL FUND
FINANCE 100-120
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50106-120-000	EXP - BANK CHARGES	\$ 3,254	\$ 4,850	\$ 4,850	\$ 6,490	\$ 6,500
100-50114-120-000	EXP - COMPUTER PROG & M/A	33,742	40,000	40,000	35,568	1,000
100-50116-120-000	EXP - DUES / MEMBERSHIP	701	700	400	135	400
100-50119-130-000	EXP - EMPLOYEE APPRECIATION (HR)	-	2,000	-	-	-
100-50131-120-000	EXP - INS PROP & LIABILITY	75,007	65,000	65,000	72,710	78,000
100-50144-120-000	EXP - MINOR EQUIPMENT	492	-	-	-	-
100-50150-120-000	EXP - OFFICE SUPPLIES	2,875	4,000	3,000	491	2,000
100-50159-120-000	EXP - POSTAGE METER & MAINT	2,018	2,000	2,000	492	2,000
100-50172-120-000	EXP - TRAVEL/TRAINING/SCHOOLS	1,294	4,000	2,500	75	3,000
100-52500-120-000	EXP - FICA	9,539	8,600	4,700	4,499	5,300
100-52502-120-000	EXP - TMRS	10,900	10,000	5,800	4,894	5,800
100-52600-120-000	EXP - INSURANCE - DENTAL	789	900	450	243	450
100-52603-120-000	EXP - INSURANCE - HEALTH	23,290	24,064	12,032	7,541	12,032
100-52604-120-000	EXP - INSURANCE - LIFE	708	800	500	514	545
100-52700-120-000	EXP - LONGEVITY	492	580	280	288	144
100-52800-120-000	EXP - SALARIES	127,330	151,935	100,935	60,269	107,005
100-52900-120-000	EXP - UNEMPLOYMENT COMP	288	350	200	372	432
100-52901-120-000	EXP - WORKERS COMPENSATION	1,005	4,200	3,000	250	500
100-55200-120-000	EXP - CITY TIF CONTRIBUTION	83,320	90,000	90,000	96,393	100,000
100-55600-120-000	EXP - MISCELLANEOUS	1,114	1,000	1,000	67	1,000
100-55700-120-000	EXP - TARRANT APPRAISAL DIST	13,728	15,000	15,000	13,237	15,000
100-56100-120-000	EXP - AUDIT SERVICES	70,375	70,000	70,000	65,600	72,500
100-56113-120-000	EXP - PROFESSIONAL SERVICES	3,711	-	-	2,250	-
100-56114-120-000	EXP - TAX COLLECTION SERVICES	7,258	7,500	7,500	7,701	8,000
100-58100-120-000	EXP - CAPITAL EXPENDITURES	-	-	-	160,913	-
		\$ 473,232	\$ 507,479	\$ 429,147	\$ 540,991	\$ 421,608

**GENERAL FUND
HUMAN RESOURCES 100-130
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50114-130-000	EXP - COMPUTER PROG & M/A	\$ -	\$ -	\$ -	\$ -	\$ 500
100-50116-130-000	EXP - DUES / MEMBERSHIP	-	-	300	231	550
100-50119-130-000	EXP - EMPLOYEE APPRECIATION	-	-	2,000	661	2,000
100-50150-130-000	EXP - OFFICE SUPPLIES	-	-	1,000	1,017	1,000
100-50172-130-000	EXP - TRAVEL/TRAINING/SCHOOLS	-	-	1,500	1,078	500
100-52500-130-000	EXP - FICA	-	-	3,900	2,314	4,000
100-52502-130-000	EXP - TMRS	-	-	4,200	2,633	4,304
100-52600-130-000	EXP - INSURANCE - DENTAL	-	-	450	243	420
100-52603-130-000	EXP - INSURANCE - HEALTH	-	-	12,032	7,541	12,032
100-52604-130-000	EXP - INSURANCE - LIFE	-	-	300	277	350
100-52700-130-000	EXP - LONGEVITY	-	-	300	300	500
100-52800-130-000	EXP - SALARIES	-	-	51,000	32,751	57,944
100-52900-130-000	EXP - UNEMPLOYMENT COMP	-	-	150	372	440
100-52901-130-000	EXP - WORKERS COMPENSATION	-	-	1,200	134	235
100-55500-130-000	EXP - IRS PENALTY/INTEREST	-	-	-	12,569	-
100-55600-130-000	EXP - MISCELLANEOUS	-	-	-	-	500
100-55601-130-000	EXP - RISK MANAGEMENT	-	-	-	-	5,000
100-56112-130-000	EXP - PAYLOCITY	-	-	-	30,046	40,000
		\$ -	\$ -	\$ 78,332	\$ 92,167	\$ 129,775

**GENERAL FUND
CITY SECRETARY 100-140
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50102-140-000	EXP - ADVERT, MARKET & PUBL	\$ 8,632	\$ 10,000	\$ 10,000	\$ 60	\$ 10,000
100-50104-140-000	EXP - AWARDS, BANQUETS	3,435	7,500	7,500	5,231	6,000
100-50114-150-000	EXP - COMPUTER PROG & M/A	-	-	-	-	500
100-50116-140-000	EXP - DUES / MEMBERSHIP	-	200	200	3,619	200
100-50117-140-000	EXP - ELECTION	3,856	8,000	8,000	-	16,000
100-50144-140-000	EXP - MINOR EQUIPMENT	329	200	200	-	200
100-50150-140-000	EXP - OFFICE SUPPLIES	872	2,000	2,000	298	1,000
100-50172-140-000	EXP - TRAVEL/TRAINING/SCHOOLS	856	2,500	2,500	-	2,000
100-52500-140-000	EXP - FICA	4,750	4,800	4,800	3,255	5,151
100-52502-140-000	EXP - TMRS	5,438	5,300	5,300	3,520	5,565
100-52600-140-000	EXP - INSURANCE - DENTAL	394	420	420	243	420
100-52602-140-000	EXP - INSURANCE - HEALTH STIPD	2,500	-	-	500	-
100-52603-140-000	EXP - INSURANCE - HEALTH	2,439	12,036	12,036	1,291	12,036
100-52604-140-000	EXP - INSURANCE - LIFE	326	400	400	361	400
100-52700-140-000	EXP - LONGEVITY	680	750	750	728	780
100-52800-140-000	EXP - SALARIES	60,638	65,056	65,056	42,537	74,814
100-52900-140-000	EXP - UNEMPLOYMENT COMP	144	220	220	372	440
100-52901-140-000	EXP - WORKERS COMPENSATION	88	2,215	2,215	179	303
100-56101-140-000	EXP - CODIFICATION SERVICES	825	10,000	10,000	1,165	7,500
100-56107-140-000	EXP - JANITORIAL SERVICES	2,188	-	-	-	-
		\$ 96,202	\$ 131,597	\$ 131,597	\$ 63,357	\$ 143,309

**GENERAL FUND
CITY COUNCIL 100-150
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50104-150-000	EXP - AWARDS, BANQUETS	\$ (286)	\$ 1,600	\$ 1,600	\$ -	\$ 1,600
100-50114-150-000	EXP - COMPUTER PROG & M/A	2,127	500	500	2,181	1,500
100-50116-150-000	EXP - DUES / MEMBERSHIP	1,989	2,200	2,200	611	2,000
100-50144-150-000	EXP - MINOR EQUIPMENT	583	1,000	1,000	1,310	1,000
100-50150-150-000	EXP - OFFICE SUPPLIES	230	400	400	28	400
100-50172-150-000	EXP - TRAVEL/TRAINING/SCHOOLS	664	3,600	3,600	1,721	7,500
100-52300-150-000	EXP - COUNCIL COMPENSATION	13,310	13,200	13,200	8,500	13,200
100-55600-150-000	EXP - MISCELLANEOUS	330	-	-	133	-
		\$ 18,946	\$ 22,500	\$ 22,500	\$ 14,484	\$ 27,200

**GENERAL FUND
PARKS 100-210
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50116-210-000	EXP - DUES / MEMBERSHIP	\$ 380	\$ 500	\$ 500	\$ -	\$ -
100-50121-210-000	EXP - EMPLOYEE UNIFORMS	782	1,000	1,000	508	-
100-50143-210-000	EXP - MEMORIAL PARK	34	-	-	732	2,000
100-50144-210-000	EXP - MINOR EQUIPMENT	-	-	-	132	5,000
100-50150-310-000	EXP - OFFICE SUPPLIES	29	-	-	-	-
100-50153-210-000	EXP - PARK EQUIPMENT MAINT	-	2,500	2,500	1,255	3,000
100-50154-210-000	EXP - PARK MAINT SUPPLIES	28,186	10,000	10,000	26,992	30,000
100-50172-210-000	EXP - TRAVEL/TRAINING/SCHOOLS	175	500	500	190	-
100-50178-210-000	EXP - YOUTH SPORTS ASSOC	-	-	-	3,894	-
100-52500-210-000	EXP - FICA	2,436	3,200	3,200	4,286	-
100-52502-210-000	EXP - TMRS	2,241	2,780	2,780	3,636	-
100-52600-210-000	EXP - INSURANCE - DENTAL	395	420	420	487	-
100-52603-210-000	EXP - INSURANCE - HEALTH	11,645	12,032	12,032	14,074	-
100-52604-210-000	EXP - INSURANCE - LIFE	152	160	160	179	-
100-52700-210-000	EXP - LONGEVITY	180	210	210	228	-
100-52800-210-000	EXP - SALARIES	25,459	32,302	32,302	57,587	-
100-52804-210-000	EXP - SALARIES - OVERTIME	59	500	500	384	-
100-52805-210-000	EXP - SALARIES - PART TIME	7,281	34,460	34,460	-	-
100-52900-210-000	EXP - UNEMPLOYMENT COMP	225	320	320	1,210	-
100-52901-210-000	EXP - WORKERS COMPENSATION	470	1,300	1,300	1,102	-
100-56113-210-000	EXP - PROFESSIONAL SERVICES	1,852	5,000	5,000	4,110	7,500
100-56118-210-000	EXP - LAWN CARE SERVICES	-	-	-	-	50,000
100-57100-210-000	EXP - UTILITY - ELECTRIC	18,838	-	-	-	-
100-58100-210-000	EXP - CAPITAL EXPENDITURES	\$ 29,800	\$ 30,000	\$ 30,000	\$ 17,370	\$ -
		130,619	137,184	137,184	138,356	97,500

**GENERAL FUND
PUBLIC WORKS 100-220
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50114-220-000	EXP - COMPUTER PROG & M/A	\$ 108	\$ -	\$ -	\$ -	\$ -
100-50116-220-000	EXP - DUES / MEMBERSHIP	506	500	500	451	1,000
100-50121-220-000	EXP - EMPLOYEE UNIFORMS	1,962	1,300	1,300	753	2,500
100-50141-220-000	EXP - MAJOR EQUIPMENT	(64)	-	-	-	-
100-50144-220-000	EXP - MINOR EQUIPMENT	(31)	750	750	249	2,000
100-50170-220-000	EXP - STREET REPAIR SUPPLIES	401	-	-	-	-
100-50171-220-000	EXP - TRAFFIC CONTROL SUPPLIES	5,166	3,500	3,500	8,210	4,000
100-50172-220-000	EXP - TRAVEL/TRAINING/SCHOOLS	875	3,000	3,000	-	3,000
100-52500-220-000	EXP - FICA	12,323	13,100	13,100	6,519	11,050
100-52502-220-000	EXP - TMRS	14,258	15,230	15,230	7,596	10,820
100-52600-220-000	EXP - INSURANCE - DENTAL	1,594	1,700	1,700	730	1,500
100-52603-220-000	EXP - INSURANCE - HEALTH	47,067	48,128	48,128	21,112	42,400
100-52604-220-000	EXP - INSURANCE - LIFE	862	850	850	764	750
100-52700-220-000	EXP - LONGEVITY	1,724	1,940	1,940	1,312	720
100-52800-220-000	EXP - SALARIES	163,973	200,712	200,712	92,123	146,127
100-52804-220-000	EXP - SALARIES - OVERTIME	2,801	1,000	1,000	1,017	2,500
100-52805-220-000	EXP - SALARIES - PART TIME	-	-	-	-	14,305
100-52900-220-000	EXP - UNEMPLOYMENT COMP	580	1,000	1,000	1,230	-
100-52901-220-000	EXP - WORKERS COMPENSATION	1,289	12,400	12,400	6,399	-
100-54100-220-000	EXP - BUILDING MAINTENANCE	2,475	-	-	-	-
100-54200-220-000	EXP - DRAINAGE MAINTENANCE	-	2,000	2,000	-	2,000
100-54502-220-000	EXP - SHOP TOWEL/FENDER COVERS	-	-	-	75	-
100-55600-220-000	EXP - MISCELLANEOUS	223	1,000	1,000	195	1,000
100-56113-220-000	EXP - PROFESSIONAL SERVICES	-	-	-	105	-
100-57100-220-000	EXP - UTILITY - ELECTRIC	73,281	-	-	-	-
100-57300-220-000	EXP - UTILITY - SANITATION	302,646	300,000	300,000	210,514	300,000
100-57400-220-000	EXP - UTILITY - TELEPHONE	1,132	-	-	-	-
		\$ 635,148	\$ 608,110	\$ 608,110	\$ 359,353	\$ 545,672

**GENERAL FUND
FIRE 100-310
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50108-310-000	EXP - BIO WASTE DISPOSAL	\$ 873	\$ -	\$ -	\$ -	\$ -
100-50112-310-000	EXP - COMMUNICATIONS M/A	21,645	22,000	22,000	20,274	5,000
100-50114-310-000	EXP - COMPUTER PROG & M/A	(1,704)	2,000	2,000	4,556	3,000
100-50116-310-000	EXP - DUES / MEMBERSHIP	1,275	3,000	3,000	330	3,000
100-50121-310-000	EXP - EMPLOYEE UNIFORMS	5,433	5,000	5,000	1,356	5,000
100-50123-310-000	EXP - ESD GRANT	25,421	25,000	25,000	22,508	25,000
100-50132-310-000	EXP - JANITORIAL SUPPLIES	1,932	1,750	1,750	1,119	1,500
100-50142-310-000	EXP - MEDICAL SUPPLIES	18,229	15,500	15,500	10,797	17,500
100-50144-310-000	EXP - MINOR EQUIPMENT	3,833	6,000	6,000	3,521	6,000
100-50145-310-000	EXP - MINOR TOOLS	1,124	-	-	568	-
100-50147-310-000	EXP - OFFICE EQUIPMENT	81	-	-	-	-
100-50150-310-000	EXP - OFFICE SUPPLIES	1,417	1,000	1,000	1,249	1,000
100-50151-310-000	EXP - OXYGEN SUPPLIES	1,974	1,500	1,500	584	1,500
100-50172-310-000	EXP - TRAVEL/TRAINING/SCHOOLS	5,142	3,500	3,500	4,109	3,500
100-52500-310-000	EXP - FICA	30,160	30,000	30,000	22,749	31,700
100-52502-310-000	EXP - TMRS	29,151	28,640	28,640	20,035	28,400
100-52600-310-000	EXP - INSURANCE - DENTAL	2,254	2,200	2,200	1,509	2,370
100-52601-310-000	EXP - INS - DISAB/DEATH BEN	3,968	5,000	5,000	3,968	5,000
100-52603-310-000	EXP - INSURANCE - HEALTH	81,522	80,000	80,000	49,910	120,700
100-52604-310-000	EXP - INSURANCE - LIFE	1,251	2,000	2,000	1,744	2,780
100-52700-310-000	EXP - LONGEVITY	652	800	800	468	840
100-52800-310-000	EXP - SALARIES	303,226	334,323	334,323	244,743	471,204
100-52804-310-000	EXP - SALARIES - OVERTIME	38,281	40,000	40,000	40,587	40,000
100-52805-310-000	EXP - SALARIES - PART TIME	53,280	43,956	43,956	23,711	77,280
100-52900-310-000	EXP - UNEMPLOYMENT COMP	1,657	2,000	2,000	4,399	5,200
100-52901-310-000	EXP - WORKERS COMPENSATION	2,720	20,000	20,000	14,243	20,840
100-54100-310-000	EXP - BUILDING MAINTENANCE	8,524	2,000	2,000	825	-
100-54300-310-000	EXP - EQUIPMENT MAINTENANCE	9,714	9,000	9,000	29,908	9,000
100-55406-310-000	EXP - GRANT PURCHASES	10,819	-	-	2,200	-
100-55600-310-000	EXP - MISCELLANEOUS	11,057	6,000	6,000	1,136	6,000
100-56105-310-000	EXP - CONTRACT LABOR - OTHER	37,610	40,000	40,000	21,515	26,000
100-56113-310-000	EXP - PROFESSIONAL SERVICES	7,610	6,000	6,000	5,644	-
100-56117-310-000	EXP - MEDICAL DIRECTION	-	-	-	-	6,500
100-57100-310-000	EXP - UTILITY - ELECTRIC	5,317	-	-	-	-
100-57200-310-000	EXP - UTILITY - GAS	3,607	-	-	-	-
100-57400-310-000	EXP - UTILITY - TELEPHONE	3,270	-	-	-	-
100-57400-310-000	EXP - UTILITY - TELE/INT/CABLE	-	-	-	260	-
100-58100-310-000	EXP - CAPITAL EXPENDITURES	142,776	-	-	29,356	-
		\$ 875,102	\$ 738,169	\$ 738,169	\$ 589,881	\$ 925,814

**GENERAL FUND
POLICE 100-320
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50114-320-000	EXP - COMPUTER PROG & M/A	\$ 35,012	\$ 38,000	\$ 38,000	\$ 28,729	\$ 30,000
100-50116-320-000	EXP - DUES / MEMBERSHIP	852	1,000	1,000	96	500
100-50118-320-000	EXP - EMERGENCY MANAGEMENT	4,932	5,000	5,000	4,895	5,000
100-50121-320-000	EXP - EMPLOYEE UNIFORMS	7,519	5,500	5,500	3,694	5,000
100-50122-320-000	EXP - EQUIP LEASE PAYMENT	990	2,300	2,300	600	-
100-50127-320-000	EXP - FIREARMS QUALIFICATION	3,568	3,500	3,500	5,881	4,000
100-50132-320-000	EXP - JANITORIAL SUPPLIES	1,077	750	750	2,205	1,500
100-50133-320-000	EXP - LABORATORY FEES	6,313	6,000	6,000	7,551	8,000
100-50144-320-000	EXP - MINOR EQUIPMENT	3,736	5,000	5,000	9,187	5,000
100-50146-320-000	EXP - NOTIFICATION SYSTEM	5,423	5,600	5,600	5,429	-
100-50147-320-000	EXP - OFFICE EQUIPMENT	(152)	-	-	80	-
100-50148-320-000	EXP - OFFICE FURNISHINGS	-	-	-	190	-
100-50150-320-000	EXP - OFFICE SUPPLIES	2,528	5,000	5,000	4,862	5,000
100-50161-320-000	EXP - PRISONER PROC/FILM/CRIME	214	1,500	1,500	306	1,500
100-50162-320-000	EXP - PROTECTIVE EQUIPMENT	2,965	3,000	3,000	-	3,000
100-50165-320-000	EXP - SRO EXPENSES INCURRED	2,444	2,900	2,900	901	3,000
100-50172-320-000	EXP - TRAVEL/TRAINING/SCHOOLS	18,390	7,500	7,500	5,981	7,500
100-52500-320-000	EXP - FICA	83,998	76,892	76,892	55,071	81,427
100-52502-320-000	EXP - TMRS	121,512	110,000	110,000	59,317	87,109
100-52600-320-000	EXP - INSURANCE - DENTAL	7,431	7,000	7,000	4,561	7,000
100-52603-320-000	EXP - INSURANCE - HEALTH	219,325	200,000	200,000	124,522	229,330
100-52604-320-000	EXP - INSURANCE - LIFE	4,880	6,000	6,000	5,372	6,000
100-52700-320-000	EXP - LONGEVITY	4,860	4,500	4,500	4,364	3,216
100-52800-320-000	EXP - SALARIES	979,711	1,065,523	1,065,523	688,141	1,173,376
100-52804-320-000	EXP - SALARIES - OVERTIME	69,754	55,000	55,000	52,251	35,000
100-52805-320-000	EXP - SALARIES - PART TIME	53,716	10,000	10,000	10,591	2,930
100-52900-320-000	EXP - UNEMPLOYMENT COMP	3,353	4,000	4,000	8,123	8,340
100-52901-320-000	EXP - WORKERS COMPENSATION	6,051	39,000	39,000	25,177	35,274
100-54100-320-000	EXP - BUILDING MAINTENANCE	10,330	4,000	4,000	3,124	4,000
100-54300-320-000	EXP - EQUIPMENT MAINTENANCE	2,451	3,000	3,000	912	2,000
100-55406-320-000	EXP - GRANT PURCHASES	4,904	-	-	-	-
100-55600-320-000	EXP - MISCELLANEOUS	10,800	4,000	4,000	1,820	3,000
100-56113-320-000	EXP - PROFESSIONAL SERVICES	13,213	10,000	10,000	9,198	10,000
100-56107-320-000	EXP - JANITORIAL SERVICES	1,462	-	-	-	-
100-57100-320-000	EXP - UTILITY - ELECTRIC	6,462	-	-	-	-
100-57200-320-000	EXP - UTILITY - GAS	2,422	-	-	2,603	-
100-57400-320-000	EXP - UTILITY - TELEPHONE	8,776	-	-	262	-
100-58100-320-000	EXP - CAPITAL EXPENDITURES	19,480	-	-	17,200	-
		\$ 1,730,703	\$ 1,691,465	\$ 1,691,465	\$ 1,153,193	\$ 1,767,002

**GENERAL FUND
DISPATCH 100-330
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50112-310-000	EXP - COMMUNICATIONS M/A	-	-	-	-	20,000
100-50114-330-000	EXP - COMPUTER PROG & M/A	-	-	-	-	8,000
100-50116-330-000	EXP - DUES / MEMBERSHIP	-	-	-	-	250
100-50121-330-000	EXP - EMPLOYEE UNIFORMS	-	-	-	-	500
100-50122-330-000	EXP - EQUIP LEASE PAYMENT	-	-	-	-	2,300
100-50144-330-000	EXP - MINOR EQUIPMENT	-	-	-	-	2,000
100-50146-330-000	EXP - NOTIFICATION SYSTEM	-	-	-	-	5,500
100-50150-330-000	EXP - OFFICE SUPPLIES	-	-	-	-	1,000
100-50172-330-000	EXP - TRAVEL/TRAINING/SCHOOLS	-	-	-	-	1,500
100-52500-330-000	EXP - FICA	-	-	-	-	14,200
100-52502-330-000	EXP - TMRS	-	-	-	-	15,300
100-52600-330-000	EXP - INSURANCE - DENTAL	-	-	-	-	1,680
100-52603-330-000	EXP - INSURANCE - HEALTH	-	-	-	-	48,000
100-52604-330-000	EXP - INSURANCE - LIFE	-	-	-	-	1,100
100-52700-330-000	EXP - LONGEVITY	-	-	-	-	1,200
100-52800-330-000	EXP - SALARIES	-	-	-	-	206,549
100-52804-330-000	EXP - SALARIES - OVERTIME	-	-	-	-	20,000
100-52805-330-000	EXP - SALARIES - PART TIME	-	-	-	-	10,200
100-52900-330-000	EXP - UNEMPLOYMENT COMP	-	-	-	-	2,200
100-52901-330-000	EXP - WORKERS COMPENSATION	-	-	-	-	7,090
100-54300-330-000	EXP - EQUIPMENT MAINTENANCE	-	-	-	-	1,000
100-55600-330-000	EXP - MISCELLANEOUS	-	-	-	-	1,000
100-56113-330-000	EXP - PROFESSIONAL SERVICES	-	-	-	-	1,000
100-56116-330-000	EXP - CHARTER RADIO LINK	-	-	-	-	6,000
100-58100-330-000	EXP - CAPITAL EXPENDITURES	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ 348,569

**GENERAL FUND
CODE ENFORCEMENT 100-340
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50114-340-000	EXP - COMPUTER PROG & M/A	\$ 410	\$ 1,500	\$ 1,500	\$ -	\$ 500
100-50116-340-000	EXP - DUES / MEMBERSHIP	-	250	250	-	250
100-50144-320-000	EXP - MINOR EQUIPMENT	26	-	-	-	-
100-50150-340-000	EXP - OFFICE SUPPLIES	222	500	500	116	500
100-50172-340-000	EXP - TRAVEL/TRAINING/SCHOOLS	125	250	250	178	250
100-52500-340-000	EXP - FICA	3,051	2,800	2,800	2,044	2,800
100-52502-340-000	EXP - TMRS	3,405	3,250	3,250	2,219	3,250
100-52600-340-000	EXP - INSURANCE - DENTAL	395	409	409	243	409
100-52603-340-000	EXP - INSURANCE - HEALTH	11,645	12,032	12,032	6,030	12,032
100-52604-340-000	EXP - INSURANCE - LIFE	213	219	219	232	250
100-52700-340-000	EXP - LONGEVITY	676	700	700	724	772
100-52800-340-000	EXP - SALARIES	38,854	41,101	41,101	26,751	47,270
100-52804-340-000	EXP - SALARIES - OVERTIME	359	300	300	121	300
100-52900-340-000	EXP - UNEMPLOYMENT COMP	144	200	200	372	432
100-52901-340-000	EXP - WORKERS COMPENSATION	346	350	350	243	350
100-55100-340-000	EXP - ABATEMENT SUPP/DANGER BLDG	65	-	-	-	-
100-56113-340-000	EXP - PROFESSIONAL SERVICES	-	10,000	10,000	67	5,000
100-57400-340-000	EXP - UTILITY - TELEPHONE	1,062	-	-	-	-
		\$ 60,999	\$ 73,861	\$ 73,861	\$ 39,339	\$ 74,365

**GENERAL FUND
ANIMAL CONTROL 100-350
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50103-350-000	EXP - ANIMAL CONTROL SUPPLIES	\$ 152	\$ 4,000	\$ 4,000	\$ 447	\$ 4,000
100-50114-350-000	EXP - COMPUTER PROG & M/A	-	1,000	1,000	404	1,000
100-50115-350-000	EXP - DRUG SUPPLIES	240	500	500	(182)	500
100-50121-350-000	EXP - EMPLOYEE UNIFORMS	-	600	600	-	600
100-50150-350-000	EXP - OFFICE SUPPLIES	-	200	200	-	200
100-50172-350-000	EXP - TRAVEL/TRAINING/SCHOOLS	-	1,000	1,000	-	1,000
100-52500-350-000	EXP - FICA	4,950	4,400	4,400	3,309	4,400
100-52502-350-000	EXP - TMRS	5,618	4,938	4,938	3,582	4,938
100-52600-350-000	EXP - INSURANCE - DENTAL	789	818	818	487	818
100-52602-350-000	EXP - INSURANCE - HEALTH STIPD	2,500	-	-	500	-
100-52603-350-000	EXP - INSURANCE - HEALTH	14,084	24,050	24,050	8,831	24,050
100-52604-350-000	EXP - INSURANCE - LIFE	275	236	236	340	390
100-52700-350-000	EXP - LONGEVITY	220	288	288	356	452
100-52800-350-000	EXP - SALARIES	55,489	57,408	57,408	39,097	66,020
100-52804-350-000	EXP - SALARIES - OVERTIME	8,130	1,000	1,000	4,541	2,500
100-52900-350-000	EXP - UNEMPLOYMENT COMP	288	325	325	661	864
100-52901-350-000	EXP - WORKERS COMPENSATION	300	3,000	3,000	2,539	3,000
100-54100-350-000	EXP - BUILDING MAINTENANCE	381	2,000	2,000	126	2,000
100-55600-350-000	EXP - MISCELLANEOUS	53	-	-	-	-
100-56113-350-000	EXP - PROFESSIONAL SERVICES	130	300	300	-	300
100-57100-350-000	EXP - UTILITY - ELECTRIC	185	-	-	-	-
100-57400-350-000	EXP - UTILITY - TELEPHONE	425	-	-	-	-
100-58100-350-000	EXP - CAPITAL EXPENDITURES	-	-	-	9,680	-
		\$ 94,209	\$ 106,063	\$ 106,063	\$ 74,717	\$ 117,032

**GENERAL FUND
COURT 100-360
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50114-360-000	EXP - COMPUTER PROG & M/A	\$ 2,225	\$ 1,500	\$ 1,500	\$ 7,442	\$ 4,000
100-50116-360-000	EXP - DUES / MEMBERSHIP	-	-	-	194	-
100-50144-360-000	EXP - MINOR EQUIPMENT	1,151	500	500	-	500
100-50147-360-000	EXP - OFFICE EQUIPMENT	-	-	-	17	-
100-50150-360-000	EXP - OFFICE SUPPLIES	831	1,000	1,000	770	1,000
100-50172-360-000	EXP - TRAVEL/TRAINING/SCHOOLS	200	1,500	1,500	-	1,500
100-52500-360-000	EXP - FICA	3,224	3,724	3,724	2,189	3,000
100-52502-360-000	EXP - TMRS	3,789	4,191	4,191	2,493	3,200
100-52600-360-000	EXP - INSURANCE - DENTAL	394	420	420	243	420
100-52603-360-000	EXP - INSURANCE - HEALTH	11,645	12,032	12,032	9,104	12,032
100-52604-360-000	EXP - INSURANCE - LIFE	241	300	300	263	300
100-52700-360-000	EXP - LONGEVITY	300	300	300	348	384
100-52800-360-000	EXP - SALARIES	44,175	48,682	48,682	30,655	54,235
100-52900-360-000	EXP - UNEMPLOYMENT COMP	144	200	200	372	432
100-52901-360-000	EXP - WORKERS COMPENSATION	138	1,500	1,500	127	900
100-53100-360-000	EXP - MUN COURT JUDGE	17,500	20,000	20,000	13,000	25,000
100-53200-360-000	EXP - MUN COURT PROSECUTOR	4,649	10,000	10,000	7,639	10,000
100-53300-360-000	EXP - LEGAL SERVICE	255	-	-	-	-
100-55500-360-000	EXP - IRS PENALTY/INTEREST	-	-	-	556	-
100-56113-360-000	EXP - PROFESSIONAL SERVICES	5,847	2,750	2,750	188	-
100-57400-360-000	EXP - UTILITY - TELEPHONE	4,101	-	-	-	-
100-58100-360-000	EXP - CAPITAL EXPENDITURES	29,568	29,568	29,568	-	-
		\$ 130,379	\$ 108,599	\$ 108,599	\$ 75,599	\$ 116,903

**GENERAL FUND
CIVIC CENTER 100-410
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50102-410-000	EXP - ADVERT, MARKET & PUBL	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
100-50132-410-000	EXP - JANITORIAL SUPPLIES	-	2,000	2,000	-	2,000
100-50144-410-000	EXP - MINOR EQUIPMENT	-	5,000	5,000	3,062	5,000
100-54100-410-000	EXP - BUILDING MAINTENANCE	74	2,000	2,000	-	2,000
100-56107-410-000	EXP - JANITORIAL SERVICES	1,462	-	-	-	4,000
100-57100-410-000	EXP - UTILITY - ELECTRIC	1,334	-	-	-	-
100-57200-410-000	EXP - UTILITY - GAS	856	-	-	-	-
		\$ 3,727	\$ 11,000	\$ 11,000	\$ 3,062	\$ 15,000

**GENERAL FUND
LIBRARY 100-420
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50102-420-000	EXP - ADVERT, MARKET & PUBL	\$ -	\$ 500	\$ 500	\$ -	\$ 500
100-50109-420-000	EXP - BOOKS / MAGAZINES	2,472	3,000	3,000	449	3,000
100-50114-420-000	EXP - COMPUTER PROG & M/A	2,618	7,000	7,000	281	5,000
100-50116-420-000	EXP - DUES / MEMBERSHIP	932	1,000	1,000	922	1,000
100-50137-420-000	EXP - LIBRARY SUPPLIES	1,907	2,500	2,500	1,637	2,500
100-50144-420-000	EXP - MINOR EQUIPMENT	3,468	2,000	2,000	1,726	2,000
100-50150-420-000	EXP - OFFICE SUPPLIES	284	-	-	-	-
100-52500-420-000	EXP - FICA	3,201	4,000	4,000	3,435	4,840
100-52502-420-000	EXP - TMRS	1,609	2,000	2,000	1,248	2,000
100-52805-420-000	EXP - SALARIES - PART TIME	41,082	68,353	68,353	45,454	84,250
100-52900-420-000	EXP - UNEMPLOYMENT COMP	390	540	540	1,124	2,160
100-52901-420-000	EXP - WORKERS COMPENSATION	549	540	540	257	540
100-54100-420-000	EXP - BUILDING MAINTENANCE	3,126	2,500	2,500	2,135	2,500
100-54300-420-000	EXP - EQUIPMENT MAINTENANCE	563	500	500	-	500
100-55600-420-000	EXP - MISCELLANEOUS	(126)	500	500	60	500
100-55800-420-000	EXP - WINTER STORM	2,749	-	-	-	-
100-56107-420-000	EXP - JANITORIAL SERVICES	1,462	-	-	-	-
100-57400-420-000	EXP - UTILITY - TELEPHONE	1,806	-	-	-	-
100-58100-420-000	EXP - CAPITAL EXPENDITURES	-	-	-	6,800	-
		\$ 68,090	\$ 94,933	\$ 94,933	\$ 65,528	\$ 111,290

**GENERAL FUND
FLEET 100-510
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
100-50136-510-000	EXP - LEASE PAYMENT	\$ 178,824	\$ 150,000	\$ 150,000	\$ 131,427	\$ 230,000
100-50140-510-000	EXP - MAINTENANCE SUPPLIES	-	2,000	2,000	1,369	2,000
100-50177-510-000	EXP - WELDING SUPPLIES	2,277	-	-	419	-
100-54100-510-000	EXP - BUILDING MAINTENANCE	433	2,000	2,000	29	2,000
100-54500-510-000	EXP - VEHICLE MAINTENANCE	45,730	25,000	25,000	2,434	10,000
100-54501-510-000	EXP - GAS, OIL & LUBE	73,180	55,000	55,000	75,449	100,000
100-54502-510-000	EXP - SHOP TOWEL/FENDER COVERS	1,294	1,000	1,000	850	1,000
100-57100-510-000	EXP - UTILITY - ELECTRIC	1,887	-	-	-	-
100-57200-510-000	EXP - UTILITY - GAS	1,301	-	-	-	-
		\$ 304,927	\$ 235,000	\$ 235,000	\$ 211,978	\$ 345,000

**SPECIAL REVENUE FUNDS
EXPENDITURE SUMMARY BY FUND**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
EXPENDITURES - FUND						
200	TCOLE - SPECIAL REVENUE FUND	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
201	ECONOMIC DEVELOPMENT - 4B SALES TAX FUND	259,475	283,410	283,410	190,819	288,350
202	TIF DIST #1 FUND (COUNTY/HOSPITAL)	-	-	-	-	-
203	STREET IMPROVEMENT - 4A SALES TAX FUND	173,147	251,500	251,500	184,077	62,978
204	CRIME CONTROL DISTRICT - 4B SALES TAX FUND	94,508	123,500	123,500	15,662	93,500
205	ASSET FORFEITURE FUND	-	-	-	-	-
206	CONFISCATED PROPERTY-CASH FUND	-	-	-	-	-
401	2020 CO ISSUE - 2021 TAX NOTES FUND	165,000	-	-	24,960	-
		\$ 693,630	\$ 659,910	\$ 659,910	\$ 415,518	\$ 446,329

TCOLE - SPECIAL REVENUE FUND	0.34%
ECONOMIC DEVELOPMENT - 4B SALES TAX FUND	64.60%
TIF DIST #1 FUND (COUNTY/HOSPITAL)	-
STREET IMPROVEMENT - 4A SALES TAX FUND	14.11%
CRIME CONTROL DISTRICT - 4B SALES TAX FUND	20.95%
ASSET FORFEITURE FUND	-
CONFISCATED PROPERTY-CASH FUND	-
2020 CO ISSUE - 2021 TAX NOTES FUND	-

**TCOLE - SPECIAL REVENUE FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
OTHER REVENUE	\$ 1,579	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
	\$ 1,579	\$ 1,500	\$ 1,500	\$ -	\$ 1,500

**TCOLE - SPECIAL REVENUE FUND
REVENUE SUMMARY BY ACCOUNT**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT					
OTHER REVENUE					
REV - TCOLE - LEOSE	\$ 1,579	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
	<u>\$ 1,579</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>

**TCOLE - SPECIAL REVENUE FUND 200-000
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
200-50172-000-000	EXP - TRAVEL/TRAINING/SCHOOLS	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
		<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>

**ECONOMIC DEVELOPMENT - 4B SALES TAX FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
OTHER REVENUE	\$ 199,152	\$ 175,750	\$ 175,750	\$ 170,843	\$ 201,000
EQUITY CHANGE	-	107,660	107,660	-	87,350
	<u>\$ 199,152</u>	<u>\$ 283,410</u>	<u>\$ 283,410</u>	<u>\$ 170,843</u>	<u>\$ 288,350</u>

**ECONOMIC DEVELOPMENT - 4B SALES TAX FUND
REVENUE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT						
OTHER REVENUE						
	REV - SALES TAX - 4B EDC	\$ 198,495	\$ 175,000	\$ 175,000	\$ 170,143	\$ 200,000
	REV - INTEREST - INVESTMENT	657	750	750	700	1,000
EQUITY CHANGE						
	BUDGETED (INCR)/DECR FUND BAL		107,660	107,660		87,350
		<u>\$ 199,152</u>	<u>\$ 283,410</u>	<u>\$ 283,410</u>	<u>\$ 170,843</u>	<u>\$ 288,350</u>

**ECONOMIC DEVELOPMENT - 4B SALES TAX FUND 201-000
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
201-50102-000-000	EXP - ADVERT, MARKET & PUBL	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
201-50114-000-000	EXP - COMPUTER PROG & M/A	-	-	-	1,745	-
201-50116-000-000	EXP - DUES / MEMBERSHIP	526	525	525	525	525
201-50130-000-000	EXP - INCENTIVES	-	20,000	20,000	5,800	20,000
201-50144-000-000	EXP - MINOR EQUIPMENT	110	-	-	-	-
201-50150-000-000	EXP - OFFICE SUPPLIES	105	250	250	71	250
201-50172-000-000	EXP - TRAVEL/TRAINING/SCHOOLS	1,865	2,100	2,100	1,575	2,100
201-51303-000-000	EXP - INTEREST -2021 TAX NOTES	4,042	-	-	4,436	7,098
201-51503-000-000	EXP - PRIN PYMT-2021 TAX NOTES	-	78,281	78,281	70,000	70,000
201-52500-000-000	EXP - FICA	5,900	-	-	(3)	-
201-52502-000-000	EXP - TMRS	7,452	-	-	30	-
201-52600-000-000	EXP - INSURANCE - DENTAL	346	-	-	-	-
201-52603-000-000	EXP - INSURANCE - HEALTH	10,183	-	-	-	-
201-52604-000-000	EXP - INSURANCE - LIFE	423	-	-	-	-
201-52700-000-000	EXP - LONGEVITY	320	-	-	368	-
201-52800-000-000	EXP - SALARIES	83,128	-	-	-	-
201-52900-000-000	EXP - UNEMPLOYMENT COMP	144	-	-	-	-
201-52901-000-000	EXP - WORKERS COMPENSATION	3,460	-	-	2	-
201-55600-000-000	EXP - MISCELLANEOUS	680	-	-	102	-
201-57400-000-000	EXP - UTILITY - TELEPHONE	242	-	-	-	-
201-58000-000-000	EXP - BIG PROJECT	-	20,000	20,000	-	20,000
201-58100-000-000	EXP - CAPITAL EXPENDITURES	96,545	-	-	-	-
201-59000-000-000	TRANSFERS OUT	44,004	159,254	159,254	106,169	165,377
		\$ 259,475	\$ 283,410	\$ 283,410	\$ 190,819	\$ 288,350

**TIF DIST #1 FUND (COUNTY/HOSPITAL)
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
OTHER REVENUE	\$ 106,188	\$ 110,250	\$ 110,250	\$ 121,701	\$ 131,500
	\$ 106,188	\$ 110,250	\$ 110,250	\$ 121,701	\$ 131,500

**TIF DIST #1 FUND (COUNTY/HOSPITAL)
REVENUE SUMMARY BY ACCOUNT**

REVENUE - ACCOUNT	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
OTHER REVENUE					
REV - TIF DIST #1	\$ 105,982	\$ 110,000	\$ 110,000	\$ 121,278	\$ 130,000
REV - INTEREST - INVESTMENT	206	250	250	423	1,500
	\$ 106,188	\$ 110,250	\$ 110,250	\$ 121,701	\$ 131,500

**STREET IMPROVEMENT - 4A SALES TAX FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
OTHER REVENUE	\$ 99,830	\$ 85,750	\$ 85,750	\$ 85,735	\$ 101,000
EQUITY CHANGE	-	165,750	165,750	-	(38,022)
	<u>\$ 99,830</u>	<u>\$ 251,500</u>	<u>\$ 251,500</u>	<u>\$ 85,735</u>	<u>\$ 62,978</u>

**STREET IMPROVEMENT - 4A SALES TAX FUND
REVENUE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT						
OTHER REVENUE						
	REV - SALES TAX - 4A STREET	\$ 99,248	\$ 85,000	\$ 85,000	\$ 85,071	\$ 100,000
	REV - INTEREST - INVESTMENT	582	750	750	663	1,000
EQUITY CHANGE						
	BUDGETED (INCR)/DECR FUND BAL	-	165,750	165,750	-	(38,022)
		<u>\$ 99,830</u>	<u>\$ 251,500</u>	<u>\$ 251,500</u>	<u>\$ 85,735</u>	<u>\$ 62,978</u>

STREET IMPROVEMENT - 4A SALES TAX FUND 203-000
EXPENDITURE SUMMARY BY ACCOUNT

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
203-50167-000-000	EXP - STREET MAINTENANCE	\$ 16,754	\$ 35,000	\$ 35,000	\$ 123,586	\$ 35,000
203-50171-000-000	EXP - TRAFFIC CONTROL SUPPLIES	-	5,000	5,000	-	5,000
203-58100-000-000	EXP - CAPITAL EXPENDITURES	126,885	190,000	190,000	46,163	-
203-59000-000-000	TRANSFERS OUT	29,508	21,500	21,500	14,328	22,978
		\$ 173,147	\$ 251,500	\$ 251,500	\$ 184,077	\$ 62,978

**CRIME CONTROL DISTRICT - 4B SALES TAX FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
OTHER REVENUE	\$ 90,772	\$ 83,100	\$ 83,100	\$ 78,095	\$ 90,100
EQUITY CHANGE	-	40,400	40,400	-	3,400
	<u>\$ 90,772</u>	<u>\$ 123,500</u>	<u>\$ 123,500</u>	<u>\$ 78,095</u>	<u>\$ 93,500</u>

**CRIME CONTROL DISTRICT - 4B SALES TAX FUND
REVENUE SUMMARY BY ACCOUNT**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT					
OTHER REVENUE					
REV - SALES TAX - 4B CCD	\$ 90,691	\$ 83,000	\$ 83,000	\$ 78,081	\$ 90,000
REV - INTEREST - INVESTMENT	80	100	100	14	100
EQUITY CHANGE					
BUDGETED (INCR)/DECR FUND BAL	-	40,400	40,400	-	3,400
	<u>\$ 90,772</u>	<u>\$ 123,500</u>	<u>\$ 123,500</u>	<u>\$ 78,095</u>	<u>\$ 93,500</u>

**CRIME CONTROL DISTRICT - 4B SALES TAX FUND 204-000
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
204-50122-000-000	EXP - EQUIP LEASE PAYMENT	\$ 50,000	\$ 75,000	\$ 75,000	\$ -	\$ 70,000
204-54500-000-000	EXP - VEHICLE MAINTENANCE	15,000	-	-	-	-
204-58100-000-000	EXP - CAPITAL EXPENDITURES	-	25,000	25,000	-	-
204-59000-000-000	TRANSFERS OUT	29,508	23,500	23,500	15,662	23,500
		\$ 94,508	\$ 123,500	\$ 123,500	\$ 15,662	\$ 93,500

**2020 CO ISSUE - 2021 TAX NOTES FUND 401-000
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
401-51100-000-000	EXP - AMORT - ISSUANCE COST	\$ 15,225	\$ -	\$ -	\$ -	\$ -
401-51400-000-000	EXP - PAYING AGENT	9,775	-	-	-	-
401-58100-000-000	EXP - CAPITAL EXPENDITURES	140,000	-	-	24,960	-
		\$ 165,000	\$ -	\$ -	\$ 24,960	\$ -

**DEBT SERVICE FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
PROPERTY TAX	\$ 319,399	\$ 298,275	\$ 298,275	\$ 536,202	\$ 415,666
OTHER REVENUE	48	-	-	258	600
	<u>\$ 319,447</u>	<u>\$ 298,275</u>	<u>\$ 298,275</u>	<u>\$ 536,460</u>	<u>\$ 416,266</u>

**DEBT SERVICE FUND
REVENUE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT						
PROPERTY TAX						
	PROPERTY TAX - CURRENT	\$ 315,395	\$ 295,000	\$ 295,000	\$ 532,897	\$ 411,666
	PROPERTY TAX - DELINQUENT	4,003	3,275	3,275	3,306	4,000
	PROPERTY TAX - ABATEMENT	-	-	-	-	-
OTHER REVENUE						
	REV - INTEREST - INVESTMENT	48	-	-	258	600
		<u>\$ 319,446</u>	<u>\$ 298,275</u>	<u>\$ 298,275</u>	<u>\$ 536,460</u>	<u>\$ 416,266</u>

**DEBT SERVICE FUND 300-100
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
300-51301-100-000	EXP - INTEREST	\$ 109,723	\$ 102,675	\$ 102,675	\$ -	\$ 120,727
300-51400-100-000	EXP - PAYING AGENT	475	600	600	300	600
300-51500-100-000	EXP - PRIN PYMT-2013 BOND	115,000	115,000	115,000	115,000	120,000
300-51502-100-000	EXP - PRIN PYMT-2020 CO ISSUE	85,000	80,000	80,000	80,000	80,000
300-51506-100-000	EXP - PRIN PYMT-FIRE ENGINE	-	-	-	92,524	94,939
		\$ 310,198	\$ 298,275	\$ 298,275	\$ 287,824	\$ 416,266

**WATER & SEWER FUND
REVENUE SUMMARY BY TYPE**

	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - TYPE					
WATER FEES	\$ 1,119,965	\$ 1,200,500	\$ 1,200,500	\$ 806,264	\$ 1,300,000
SEWER FEES	963,853	902,000	902,000	734,546	1,002,200
PENALTY FEES	73,464	65,000	65,000	62,037	70,000
OTHER REVENUE	2,243	2,250	2,250	3,132	2,500
EQUITY CHANGE	-	(109,599)	(109,599)	-	(40,114)
	\$ 2,159,525	\$ 2,060,151	\$ 2,060,151	\$ 1,605,979	\$ 2,334,586

WATER FEES	55.68%
SEWER FEES	42.93%
PENALTY FEES	3.00%
OTHER REVENUE	0.11%

**WATER & SEWER FUND
REVENUE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
REVENUE - ACCOUNT						
WATER FEES						
	REV - WATER SALES	\$ 1,119,965	\$ 1,200,000	\$ 1,200,000	\$ 811,199	\$ 1,300,000
	REV - WATER/SEWER TAP FEES	-	500	500	(4,935)	-
SEWER FEES						
	REV - SEWER FEES	961,517	900,000	900,000	732,989	1,000,000
	REV - SEWER PRE-TREATMENT FEE	2,336	2,000	2,000	1,557	2,200
PENALTY FEES						
	REV - PENALTY & RECONNECT FEES	73,464	65,000	65,000	62,037	70,000
OTHER REVENUE						
	REV - RENTAL PROPERTY REG FEE	1,120	1,000	1,000	400	500
	REV - INTEREST - INVESTMENT	108	250	250	2,222	1,500
	REV - INTEREST - INVESTMENT (2020 CO ISSUE)	573	500	500	-	-
	REV - INSUFFICIENT CHECK FEES	442	500	500	510	500
EQUITY CHANGE						
	BUDGETED INCR/(DECR) FUND BAL	-	(109,599)	(109,599)	-	(40,114)
		\$ 2,159,525	\$ 2,060,151	\$ 2,060,151	\$ 1,605,979	\$ 2,334,586

**WATER & SEWER FUND
DEBT SERVICE 500-100
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
500-51100-100-000	EXP - AMORT - ISSUANCE COST	\$ (10,057)	\$ -	\$ -	\$ -	\$ -
500-51300-100-000	EXP - INTEREST - 2020 CO ISSUE	20,350	-	-	20,650	35,250
500-51302-100-000	EXP - INTEREST - 2020 TWDB CO	22,605	-	-	1,040	2,079
500-51304-100-000	EXP - INTEREST - LT NOTES	17,977	17,977	17,977	16,342	14,612
500-51400-100-000	EXP - PAYING AGENT	775	300	300	400	300
500-51501-100-000	EXP - PRIN PYMT -2020 CO ISSUE	-	92,550	92,550	-	60,000
500-51504-100-000	EXP - PRIN PYMT -LT NOTE	-	-	-	-	78,103
500-51505-100-000	EXP - PRIN PYMT - 2020 TWDB CO		137,079	137,079	-	135,000
		\$ 51,651	\$ 247,906	\$ 247,906	\$ 38,432	\$ 325,344

**WATER & SEWER FUND
WATER 500-230
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
500-50114-230-000	EXP - COMPUTER PROG & M/A	\$ 318	\$ -	\$ -	\$ -	\$ 1,500
500-50116-230-000	EXP - DUES / MEMBERSHIP	2,321	2,000	2,000	114	2,000
500-50121-230-000	EXP - EMPLOYEE UNIFORMS	2,107	1,900	1,900	986	2,000
500-50133-230-000	EXP - LABORATORY FEES	3,350	3,000	3,000	1,050	3,000
500-50138-230-000	EXP - LINES/VALVES/FITTINGS	9,446	15,000	15,000	13,934	20,000
500-50139-230-000	EXP - LOSS - FIXED ASSETS SALE	(15,750)	-	-	-	-
500-50144-230-000	EXP - MINOR EQUIPMENT	1,355	6,000	6,000	4,283	6,000
500-50150-230-000	EXP - OFFICE SUPPLIES	374	300	300	395	500
500-50166-230-000	EXP - STATE FEES	27,088	26,800	26,800	15,386	30,000
500-50167-230-000	EXP - STREET MAINTENANCE	801	5,000	5,000	-	10,000
500-50172-230-000	EXP - TRAVEL/TRAINING/SCHOOLS	25	3,000	3,000	2,052	4,000
500-50175-230-000	EXP - WATER MTR/HYDRANT MAINT	95	3,000	3,000	184	3,000
500-50176-230-000	EXP - WATER WELL MAINTENANCE	23,679	10,000	10,000	5,628	10,000
500-50179-230-000	EXP - FORT WORTH WATER CONTR	27,329	25,000	25,000	14,442	25,000
500-52400-230-000	EXP - OPEB	319	-	-	-	-
500-52500-230-000	EXP - FICA	12,335	14,176	14,176	9,367	20,465
500-52502-230-000	EXP - TMRS	(12,037)	15,862	15,862	9,989	21,980
500-52600-230-000	EXP - INSURANCE - DENTAL	1,364	1,680	1,680	649	2,100
500-52603-230-000	EXP - INSURANCE - HEALTH	40,198	48,000	48,000	23,122	60,350
500-52604-230-000	EXP - INSURANCE - LIFE	700	1,041	1,041	916	1,285
500-52700-230-000	EXP - LONGEVITY	1,088	200	200	232	1,180
500-52800-230-000	EXP - SALARIES	143,244	185,301	185,301	119,777	297,580
500-52804-230-000	EXP - SALARIES - OVERTIME	15,094	15,000	15,000	8,673	18,000
500-52900-230-000	EXP - UNEMPLOYMENT COMP	664	815	815	1,682	2,160
500-52901-230-000	EXP - WORKERS COMPENSATION	7,387	11,019	11,019	5,443	11,019
500-54100-230-000	EXP - BUILDING MAINTENANCE	2,596	-	-	-	-
500-54600-230-000	EXP - CHEMICAL SUPPLIES	13,972	14,000	14,000	8,808	22,000
500-55300-230-000	EXP - DEPRECIATION	212,077	260,000	260,000	-	260,000
500-55600-230-000	EXP - MISCELLANEOUS	189	200	200	142	200
500-55800-230-000	EXP - WINTER STORM	(5,372)	-	-	-	-
500-56102-230-000	EXP - COLLECTION AGENCY	58	-	-	38	-
500-56113-230-000	EXP - PROFESSIONAL SERVICES	42,388	45,000	45,000	101,415	45,000
500-57100-230-000	EXP - UTILITY - ELECTRIC	61,494	-	-	-	-
500-57400-230-000	EXP - UTILITY - TELEPHONE	2,483	-	-	-	-
500-58100-230-000	EXP - CAPITAL EXPENDITURES	(867,446)	-	-	1,587,538	-
500-58901-230-000	EXP - WATER METER/HYDRANTS	2,096	12,000	12,000	12,934	30,000
500-59000-230-000	TRANSFERS OUT	-	-	-	-	381,887
		\$ (242,570)	\$ 725,294	\$ 725,294	\$ 1,949,179	\$ 1,292,206

**WATER & SEWER FUND
SEWER 500-240
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
500-50133-240-000	EXP - LABORATORY FEES	\$ -	\$ 500	\$ 500	\$ -	\$ 500
500-50138-240-000	EXP - LINES/VALVES/FITTINGS	-	2,000	2,000	-	2,000
500-50174-240-000	EXP - WASTEWATER TREATMENT	681,975	600,000	600,000	446,146	600,000
500-54400-240-000	EXP - SEWER MAINTENANCE	-	1,000	1,000	-	1,000
500-54600-240-000	EXP - CHEMICAL SUPPLIES	-	500	500	-	1,000
500-55300-240-000	EXP - DEPRECIATION	4,608	4,600	4,600	-	4,600
500-55600-240-000	EXP - MISCELLANEOUS	2,944	-	-	1,566	2,000
		\$ 689,527	\$ 608,600	\$ 608,600	\$ 447,712	\$ 611,100

**WATER & SEWER FUND
UTILITY BILLING 500-250
EXPENDITURE SUMMARY BY ACCOUNT**

		FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Revised Budget	FY 2022 YTD	FY 2023 Proposed Budget
500-50114-250-000	EXP - COMPUTER PROG & M/A	\$ 2,418	\$ 3,155	\$ 3,155	\$ -	\$ 1,500
500-50141-250-000	EXP - MAJOR EQUIPMENT	(485)	-	-	-	-
500-50144-250-000	EXP - MINOR EQUIPMENT	1,001	1,600	1,600	173	500
500-50150-250-000	EXP - OFFICE SUPPLIES	1,013	1,200	1,200	817	1,000
500-50172-250-000	EXP - TRAVEL/TRAINING/SCHOOLS	-	750	750	-	750
500-50173-250-000	EXP - UTILITY BILLING PRINT	18,022	14,000	14,000	12,145	14,000
500-52500-250-000	EXP - FICA	4,437	4,866	4,866	2,975	3,750
500-52502-250-000	EXP - TMRS	3,794	2,364	2,364	3,269	4,626
500-52600-250-000	EXP - INSURANCE - DENTAL	643	420	420	243	420
500-52603-250-000	EXP - INSURANCE - HEALTH	18,770	12,070	12,070	9,104	12,070
500-52604-250-000	EXP - INSURANCE - LIFE	264	335	335	162	200
500-52700-250-000	EXP - LONGEVITY	300	-	-	-	100
500-52800-250-000	EXP - SALARIES	51,621	27,643	27,643	17,243	31,800
500-52804-250-000	EXP - SALARIES - OVERTIME	1,012	1,250	1,250	192	1,000
500-52805-250-000	EXP - SALARIES - PART TIME	6,807	44,928	44,928	23,237	31,050
500-52900-250-000	EXP - UNEMPLOYMENT COMP	290	324	324	1,048	1,320
500-52901-250-000	EXP - WORKERS COMPENSATION	2,346	350	350	156	350
500-56102-250-000	EXP - COLLECTION AGENCY	377	500	500	1,180	1,500
500-56113-250-000	EXP - PROFESSIONAL SERVICES	6,883	-	-	(376)	-
500-57400-250-000	EXP - UTILITY - TELEPHONE	4,101	-	-	-	-
500-59000-250-000	TRANSFERS OUT	294,000	362,596	362,596	241,984	-
		\$ 417,614	\$ 478,351	\$ 478,351	\$ 313,552	\$ 105,936



Capital Improvement Plan

*“The CIP looks at
the ‘big picture’ of
community needs”*

Government exists to provide services that improve and protect general health, safety, and welfare. For municipalities and counties, this means providing essential services like fire and police protection, water, sewer, public safety, transportation, and recreation. These services can only be provided when adequate, functional capital assets and facilities are in place.

Capital assets generally refer to a community’s high-cost assets that have an intended lifespan of more than a single year. Examples include roads, pipelines, water treatment and sewage facilities, vehicles, arenas, buildings, parks, and sheds. Capital assets are the most fundamental component of community service provision—without assets, no services can be provided.

As a result, planning for capital assets is critical to maintaining long-term service provision for residents. Capital improvements are best planned in a capital improvement plan (CIP). CIPs are a “budgeting and financial tool used by a local government for maintaining, improving, or building new public facilities.

The CIP looks at the ‘big picture’ of community needs.” These plans illustrate a community’s intended capital purchases for the upcoming fiscal year and expected purchases for the subsequent four years (most CIPs have roughly five-year durations). CIPs match community needs with expected revenues and other funding sources to identify what is fiscally feasible. While following the guidance laid out in the general plan, CIPs should integrate information from the community’s master plan; Ultimately, using these tools together will create an expectation of how the physical facilities in the community will be planned and then constructed in coming years.

Why Should We Plan for Capital Assets?

Without capital improvement planning, crises rather than proactive community management drives community purchases. Crisis driven investment increases the likelihood of wasting funds, sub-optimal service provision, and ultimately lower quality of life for community residents. Adequate, accurate capital facility plans match a community’s capital needs with its financial capacity and integrate capital budgets with the annual operating budget, turning plans and budgeted funds into real projects. In many ways, a CIP is where a community plan’s rubber meets the road.

The benefits of adequate, accurate capital improvement planning include:

<ul style="list-style-type: none"> • Synchronizes capital and operating budgets 	<ul style="list-style-type: none"> • Matches financial capability with community needs
<ul style="list-style-type: none"> • Helps communities prioritize needs using objective criteria 	<ul style="list-style-type: none"> • Focuses attention on goals, needs, and financial capacity
<ul style="list-style-type: none"> • Avoids wasted resources 	<ul style="list-style-type: none"> • Improves financial security
<ul style="list-style-type: none"> • Reduces emergencies through preparation 	<ul style="list-style-type: none"> • Sets a clear financial path for a community’s future
<ul style="list-style-type: none"> • Ensures adequate service provision 	<ul style="list-style-type: none"> • Supports economic development
<ul style="list-style-type: none"> • Increases transparency 	<ul style="list-style-type: none"> • Funding sources require it



As leaders consider and discuss their community’s future with constituents, a CIP will help set the stage for what can be expected, what is feasible, and what is not possible based on community finances. This helps leaders focus on improvements that will change and hopefully improve constituents’ day-to-day lives by ensuring adequate service provision into the future.

Planning and Zoning Commission

In October of 2020, the Planning and Zoning Commission was tasked with the initial development and review of the Capital Improvement Plan. The Planning and Zoning Commission is comprised of long-time residents and business owners within the City of Everman. These members were appointed by the City Council and all share the commonality of having a vision for the future of our City.



The Planning and Zoning Commission serves a very important and unique role in the development of an appropriate Capital Improvement Plan. When developing plans for the future, it's imperative to have community input and feedback, above and beyond that of just the City Council. The Planning and Zoning Commission serves as the first check point for Capital Projects.

The process for Capital Projects is a lengthy process that proceeds through many phases. First, Directors or Department Heads must submit a *Capital Improvement Plan Project Request*. These requests require significant research and explanation of the desire or need for the project. These requests are then reviewed by the City Manager and the Finance Director for approval to be considered. Following those approvals, the project is then presented to the Planning and Zoning Commission for review. Submitters must attend a Planning and Zoning Commission Meeting where members may review the Capital Project Request and ask detailed questions regarding the project and/or the level of need. Submitters must be able to explain these projects in depth. Between October of 2020 and February of 2021, the Planning and Zoning Commission reviewed nearly 45 Capital Improvement Project Requests.

Once reviewed, the Planning and Zoning Commission assigns each project a priority level. The priority levels are defined below:

- “U” – Urgent:** Cannot be delayed; needed for health and safety.
- “C” – Committed:** Part of an existing contractual agreement or otherwise legally required.
- “N” – Necessary:** Needed to maintain existing level of quality of community services.
- “D” – Desirable:** Needed to improve quality of level of services.
- “F” – Deferrable:** Can be placed on hold until after 7-year period, but supports community development goals.
- “R” – Research:** Pending results of ongoing research, planning, and/or coordination.
- “I” – Inconsistent:** Conflicts with an alternative project/solution recommended by the CIP and/or Contrary to land use planning or community development goals.

Goals!!

In addition to reviewing project proposals, the Planning and Zoning Commission works to outline long term goals for the City. The overall goal is to constantly and consistently improve the quality of life for the residents of Everman. Some of the goals that have been identified by the Planning and Zoning Commission are:

- Improve the City Infrastructure, particularly related to transportation and water service.
- Improve the safety and well-being of citizens and residents through improved public safety services (i.e., Police, Fire and Emergency Medical Services).
- Provide more venues or attractions within the city for family friendly entertainment and activities (i.e., neighborhood fishing ponds, entertainment district, etc.)
- Have more essential services available to residents within the city (i.e., Pharmacies, Financial Institutions, Medical facilities, etc.)

Budgetary Considerations:

When considering the implementation of Capital Projects, there must be due consideration given to the overall operating budget. Below are some significant highlights pertaining specifically to the FY2023 Budget:

- FY 2023 budgeted Street Improvement Tax Revenue - \$62,978
 - Current Street Improvement Tax Reserve Balance - \$487,971
- FY 2023 budgeted Water & Sewer Fund Revenue - \$2,334,586
 - Current Water & Sewer Fund Reserve Balance - \$729,537
- FY 2023 budgeted Crime Control District Fund Revenue - \$93,500
 - Current Crime Control District Fund Reserve Balance - \$92,919
- FY 2023 budgeted TIF Reinvestment Zone #1 Fund Revenue – \$131,500
 - Current TIF Reinvestment Zone #1 Fund Reserve Balance - \$395,942
- FY 2023 budgeted Economic Development Fund Development (4B) - \$288,350
 - Current EDC Fund Reserve Balance: \$489,740

URGENT PROJECTS

Department	Project/Program Title	Estimated Costs	Funding Sources
Administration	New City Hall	2,185,000	General Fund, TIF Funds, Grants
Fire Department	Firefighter Protective PPE Replacement	17,958	General Fund, Grants
Parks Department	Johnson Park Playground Equipment	97,787	General Fund, Grants
Parks Department	Johnson & Pittman Park Volleyball Courts	5,000	General Fund, Grants
Parks Department	Park Restroom Renovations	21,880	General Fund, Grants
Parks Department	Fencing for Parks	221,150	General Fund, Grants
Streets Department	Street Equipment Garage	72,148	General Fund, Street Fund, Grants
Streets Department	Kelley Drive Street Rebuild	144,000	General Fund, Street Fund, Grants
Water Department	Water Line Replacement: Bell St	350,500	General Fund, Water Fund, CDBG Funds, Grants
Water Department	Water Line Replacement: Columbine, Wisteria & Southway	478,600	General Fund, Water Fund, CDBG Funds, Grants
Water Department	Jet/Vac System Truck	330,000	General Fund, Water Fund, Grants
Water Department	High School Ground Storage Tank Replacement	237,200	General Fund, Water Fund, CDBG Funds, Grants

NECESSARY PROJECTS

Streets Department	Peppermill Lane Street Rebuild	170,972	General Fund, Street Fund, Grants
Streets Department	Steeple Ridge Road and Court Rebuild	109,826	General Fund, Street Fund, Grants
Streets Department	Deer Creek Road Rebuild	152,796	General Fund, Street Fund, Grants

DESIRABLE PROJECTS

Streets Department	Boom Lift	60,995	General Fund, Street Fund, Grants
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RESEARCH

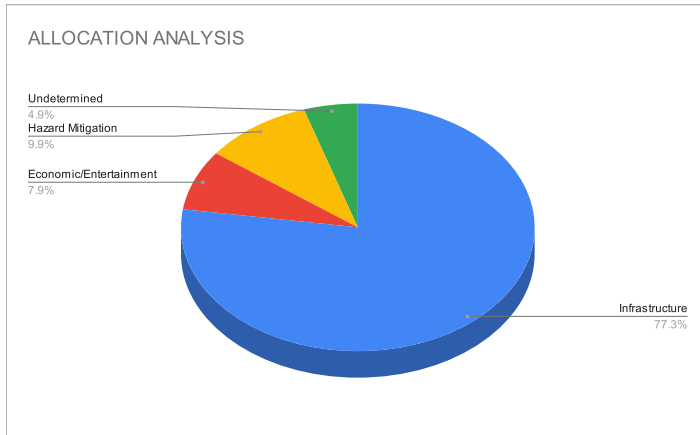
Streets Department	Sidewalk Rehab & Replacement throughout City	49,500	General Fund, Grants
Streets Department	Tractor & Brush Hog Replacement	64,025	General Fund, Grants



CITY OF EVERMAN PROJECT TRACKING SUMMARY

PROJECT TITLE	Project Type	Approved Project	Anticipated Project Start	Anticipated Project Completion	STATUS TRACKING						PROJECTED COSTS	FUNDING SOURCE
					CONCEPT	PLANNING	DEVELOPMENT	CONSTRUCTION	INSPECTION	COMPLETION		
Fire Station #19 Remodel	Infrastructure	Yes	Jan - 2021	August - 2021							\$829,160.00	2020 C.O.
City Civic Center	Economic/Entertainment	Yes	April - 2021	June 2022							\$1,789,560.00	2020 C.O./EDC Tax Note
Columbine Well Site	Infrastructure	Yes	Jan 2021	June 2022							\$1,105,900.00	2020 C.O.
PD Water Storage Tanks	Infrastructure	Yes	Jan 2021	June 2022							\$452,000.00	2020 C.O.
46th CDBG Waterline Replacement	Infrastructure	Yes	Jan 2021	December 2021							\$137,140.00	CDBG Funds
TWDB Waterline Improvement	Infrastructure	Yes	Jan 2021	December 2021							\$2,491,048.00	TWDB Loan
Everman Memorial Park Project	Economic/Entertainment	Yes	Jan 2021	December 2021							\$95,000.00	EDC Funds
Transportation & Flood Study	Hazard Mitigation	Yes	January 2021	TBD							\$3,000,000.00	NCTCOG - RTC Project
E. Enon to Wichita Sewer Line Replacement	Infrastructure	Yes	January 2021	October 2021							\$3,000,000.00	CFW Project
North Race Street Rebuild	Infrastructure	Yes	May 2022	June 2022							\$200,000.00	Street Tax Fund
Forest Hill Drive Project	Infrastructure	Pending	TBD	TBD							\$10,000,000.00	NCTCOG - RTC Project
Youth Revitalization Programs	Economic/Entertainment	Yes	June 2022	October 2022							\$414,000.00	US House App. Committee
Christopher Drive Street Rebuild	Infrastructure	Yes	May 1, 2022	June 1, 2022							\$120,000.00	Tarrant County & Street Tax
CDBG-CV Inclusive Playground (Pittman)	Economic/Entertainment	Yes	August 2022	November 2022							\$89,634.00	CDBG-CV Funds
48th CDBG Waterline Replacement (S. Race)	Infrastructure	Yes	August 2022	April 2022							\$290,234.06	CDBG Funds
Race St- Park Addition Revitalization Storm Water	Infrastructure	Pending	TBD	TBD							\$3,270,900.00	TBD
Christie Ave - Park Addition Revitalization SW	Infrastructure	Pending	TBD	TBD							\$1,610,200.00	TBD
American Rescue Plan Funds	Undetermined	Pending	TBD	TBD							\$1,500,000.00	Dept of Treasury

TOTAL PROJECTED
\$30,394,776.06



Glossary & Acronyms

Updated: 08/1/2022

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

ACTIVITY – A specified, and distinguishable line of work performed by a department.

ACTION (also Strategic Action) - A specified step through which a department will attain its goals

ADOPTED BUDGET – An adopted budget, as used in the fund summaries and department summaries within the budget document, represents the fiscal year budget as originally adopted by the City Council.

AD VALOREM TAX – Ad valorem taxes, commonly referred to as property taxes, are taxes levied on all real, and certain personal property according to the property's assessed valuation against real and the tax rate, in compliance with the State Property Tax Code.

ALL FUNDS SUMMARY – The comprehensive summary of all budgeted funds.

AMENDED BUDGET – Represents the original adopted budget plus any amendments passed after the beginning of the budget (October 1st). This figure does not include prior year encumbrances or re-appropriations.

AMORTIZATION – an accounting technique used to periodically lower the book value of a loan or intangible asset over a set period of time. In relation to a loan, amortization focuses on spreading out loan payments over time. When applied to an asset, amortization is similar to depreciation.

APPROPRIATION – A legal authorization granted by City Council to incur obligations and make expenditures for designated purpose.

APPROVED BUDGET – As used in fund summaries and department summaries within the budget document, represents the budget as originally adopted by City Council. It does not include any prior year encumbrances or re-appropriations.

ASSESSED VALUATION – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. An assessed valuation represents the appraised valuation less any exemptions.

ASSETS – Resources owned or held by the City which have monetary value.

AUDIT – A comprehensive examination as to the way the government's resources were actually utilized concluding in a written report of its findings. (1) A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. (2) A performance audit consists of a review of how well the government met its stated goals. (3) An accounting audit is intended to ascertain whether financial statements fairly present financial positions and results of operations.

AUTHORIZED POSITIONS – Employee positions, which are authorized in the adopted budget, to be filled during the year.

AUTOMATED CLEARING HOUSE (ACH) - A method of electronic funds transfer.

BANK DEPOSITORY AGREEMENT – A contract between a municipality and a depository, negotiated and entered into in accordance with the specifications of the Local Government Code, of which sets forth the agreements between the parties regarding banking services.

BASE BUDGET – Cost of continuing the existing levels of service in the current budget year.

BALANCED BUDGET – A budget adopted by the legislative body and authorized by ordinance where proposed expenditures are equal to or less than proposed revenues.

BALANCE SHEET – A balance sheet is a financial statement that discloses assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

BOND – A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A plan of financial operation embodying an estimate of proposed means of financing it. The “operating budget” is the financial plan adopted for a single fiscal year. The “proposed 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.

BUDGET CALENDAR – The schedule of key dates which the City follows in the preparation and adoption of the budget.

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 MESSAGE - The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

BUDGETARY CONTROL – The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

BUSINESS PERSONAL PROPERTY – Commercial inventories. Ad valorem or property taxes are assessed on commercial inventories as well as real estate.

CAPITAL BUDGET – A capital budget is a plan of proposed capital outlays and the means of financing them. The annual capital budget is the primary means by which most of the capital acquisition, spending, and construction activities for facilities and major improvements of a government are controlled. The use of annual capital budgets are essential to sound financial management and should be adopted every year.

CAPITAL IMPROVEMENT PLAN (CIP) – A Capital Improvement Plan is a comprehensive program that projects the capital needs of a community. It is a cyclical process that projects the needs for a set number of years. Capital Improvement Plans are essential to sound infrastructure and financial planning. Annual capital budget appropriations are derived from the long -term capital improvement plan.

CAPITAL PROJECTS FUND – A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CAPITAL OUTLAY – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of more than one year; costs more than \$5,000, can be permanently identified as an individual unit of property; belongs to one of the following categories: land, buildings, structures and improvements, equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and, is not readily susceptible to loss. For financial purposes the item is depreciated over its useful life, for budget purposes the expenditure occurs when funds are expended.

CASH ACCOUNTING – A basis of accounting in which transactions are recorded when expensed.

CASH MANAGEMENT – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management involves forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATE OF DEPOSIT – A negotiable or nonnegotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified interest rate.

CERTIFICATE OF OBLIGATION (CO) – Debt instruments secured by the ad-valorem taxing power of a city. Short-term or long-term debt, pending on the particular project, which is authorized by the City Council and does not require prior voter approval.

CHART OF ACCOUNTS – A chart detailing the system of general ledger accounts.

CITY COUNCIL – The Mayor and six Councilmembers collectively acting as the legislative and policy making body of the City.

CITY MANAGER – The individual appointed by the City Council who is responsible for the administration of the affairs of the City.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – a type of federal grant to improve the infrastructure in low to middle income areas of the community. This includes loans to low to middle income families for housing rehabilitation.

COMMUNITY DEVELOPMENT BLOCK GRANT - RECOVERY (CDBG-R) – a type of federal grant established under the American Recovery and Reinvestment Act for the purpose of stabilizing property values and preventing neighborhood blight.

CONTINGENCY FUND – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

COVENANT – A binding agreement; contract.

CURRENT TAXES – Taxes that are levied and due within one year.

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 – A deficit is the excess of expenditures over revenues during a single accounting period, in the case of proprietary funds, the excess of expenses over income during an accounting period.

DEPARTMENT – A section of the total organization having a specialized function or activity and segregated cost data.

DEPRECIATION – (1) Reduction in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

DFW – An acronym for the Dallas – Fort Worth metropolitan area. This term refers to the region, including surrounding suburbs, and is used for D/FW International Airport.

DISBURSEMENT – Payment for goods and services in the form of cash or by check.

EFFECTIVE TAX RATE – the tax rate calculated using current year property values produces the same amount of income for the taxing entity as was received in the prior year. This rate calculation excludes new construction or newly annexed property added to the tax roll for the current year.

EMERGENCY MEDICAL SERVICES (EMS)- is a service providing out-of-hospital acute care and transport to definitive care, to patients with illnesses and injuries which the patient believes constitutes a medical emergency.

ENCUMBRANCES – Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

ENTERPRISE FUND – A fund established to account for operations that are financed and operated in a manner like private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

ESTIMATED REVENUE – The amount of projected revenues to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditures.

EXPENDITURES – Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services, and capital outlays.

EXPENSES – Outflows, the expiring of assets, incurring liabilities during a period by delivering or producing goods, rendering services and/or carrying out other activities that constitute the entity's ongoing major or central operations.

FISCAL POLICY – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR – A 12-month period to which the annual budget applies. The City of Everman has specified October 1 to September 30 as its fiscal year.

FIXED ASSETS – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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.

FUND BALANCE – A positive fund balance or excess of assets over liabilities is a surplus fund. A negative fund balance is called a deficit.

FUND SUMMARY – A financial forecasting statement that combines beginning and ending balances, including estimated revenues and expenditures for any period of time.

FUND TYPE – In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Service and Trust, and Agency.

FUNDING SOURCE– Specifically identifies dollars allocated to meet budgeted requirements and/or expenses to cover the total cost of a program or project at the time it is undertaken.

GASB – An acronym for the Governmental Accounting Standards Board. This board sets accounting policies and practices for all governmental entities.

GAUGE – An acronym for “Guide to Understanding, Achievement, Growth and Excellence”. This is the City’s personnel performance review system.

GENERAL FUND – The main operating fund of the City. This fund used to account for all financial resources except those required by policy, law, or regulation to be accounted for in another fund.

GENERAL OBLIGATION DEBT (GO) – Monies owed on interest and principal to holders of the City’s General Obligation Bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.

GENERAL POLICIES AND GOALS – Specific, Council-directed objectives used to fulfill the mission and vision of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (G.A.A.P.) – Detailed accounting standards and practices for state and local government as prescribed by the Governmental Accounting Standards Board.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) - A professional association of state, provincial, and local government finance officers in the United States and Canada whose mission is to enhance and promote the professional management of governments for public benefit through education, training, and leadership.

GRANT – A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

HAZARDOUS MATERIAL (HAZ-MAT) - A hazardous material is any item or agent (biological, chemical, physical) which has the potential to cause harm to humans, animals, or the environment, either by itself or through interaction with other factors.

HDHP – An acronym for the High Deductible Health Plan.

HOME – An acronym for the Home Investment Partnership Grant received from the Housing and Urban Development Department of the Federal Government and administered by the City’s Housing and Human Services Department.

HISTORICALLY UNDERUTILIZED BUSINESSES (HUB)- A State of Texas designation to small, primarily minority businesses that have qualified for the designation. State law requires the City to contact at least two HUB vendors from the local County when soliciting goods, services, or construction.

INCREMENTAL TAX – A new or additional tax revenue generated from increased property values and new development after a “base year” is established.

INDEPENDENT AUDIT – A complete examination of the organization’s records and/or financial accounts to confirm their accuracy. This should be by an independent and impartial Certified Professional Accountant. The audit should not be undertaken by an individual with any decision-making powers of the organization.

INFRASTRUCTURE – Physical assets of the City including streets, water, sewer, public buildings, and parks.

INTERNAL SERVICE FUND – A fund used to account for the financing of goods or services provided by one City department or cost center to other departments, on a cost reimbursement basis.

INVENTORY – A detailed listing of property currently held by the City showing quantities, descriptions and values of the property, and units of measure and unit prices.

INVESTMENT – Securities and real estate purchased and held for the production of revenues in the form of interest, dividends, rentals and/or base payments.

INSURANCE SERVICES OFFICE (ISO) – International standards for risk ratings.

LEVY – To impose taxes, special assessments, or service charges for the support of City activities.

LIABILITIES – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE-ITEM BUDGET – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

LONG-TERM DEBT – Immature debt of a government expected to be repaid from government funds. An average repayment schedule is 20 years.

MANDATE – (1) Defines changes to the current level of service which is required to comply with Federal, State and Local laws and/or ordinances. (2) A contractual obligation or the operation and maintenance requirement for a completed capital improvement.

MATURITIES – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MISSION – A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

MODIFIED ACCRUAL ACCOUNTING – A basis of accounting in which revenues should be recognized in the accounting period in which they become available and measurable, and expenditures are recorded in the period that they are incurred. This type of accounting basis is a conservative financial approach and as such, is recommended as the standard for most governmental funds.

NATIONAL FIRE PREVENTION ASSOCIATION (NFPA) - This association sets national standards for the fire service. These are recognized as industry-wide standards, even though the NFPA classifies them as “recommendations”.

NEIGHBORHOOD STABILIZATION PROGRAM (NSP) - established under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

NON-RECURRING REVENUE – Resources recognized by the City that are unique and occur only one time or without distinct pattern.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS (NCTCOG) or (COG) - is a voluntary association of, by and for local governments, established to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development.
NOTE – A certificate pledging payment, issued by a government or bank.

NPDES – An acronym for the National Pollutant Discharge Elimination System. The Municipal Drainage Utility Fund functions to fund compliance to this contract.

OBJECTIVE – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OPERATING BUDGET – Plans or 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 the annual operating budget is required by State law.

OPERATING EXPENSE – Operating expenses are proprietary fund expenses that directly relate to the fund's primary service activities.

OPERATING FUND – Resources derived from recurring revenue sources used to finance the General Fund, Enterprise Funds and "pay-as-you-go" Capital Improvement Projects.

ORDINANCE – Formal legislative enactment by the City Council. Revenue raising measures, i.e., imposition of taxes, special assessments, and service charges, universally require ordinances.

OVERHEAD – The element of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined readily. Typically, overhead relates to those objects of City expenditures that do not become an integral part of the finished product or service, e.g., rent, electricity, supplies, management, and supervision.

PERFORMANCE BUDGET – A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of street paved per year, cost of paved streets per mile, tons of garbage collected per man hour, or cost per man hour of garbage collection.

PERFORMANCE MEASURES – Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

REFUNDING – The issuance of new debt whose proceeds are used to repay previously issued debt.

REIMBURSEMENT – Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

REPLACEMENT COST – The cost of an asset which can render similar services (but which need not be of the same structural form) as the property to be replaced.

RESERVE – (1) An account used to indicate that a portion of a fund's equity is legally restricted for a specific purpose and is therefore not available for general appropriations [designated]. (2) An account used to indicate a portion of a fund's equity is legally restricted, yet not for a specific purpose [undesignated].

RESERVE FUND – A backup fund for payment of matured bonds and interest should the Water and Sewer Debt Service Fund fall short of required amounts.

RESOURCE – Total dollars available for appropriations, including estimated revenues, fund transfers and beginning fund balances.

RETAINED EARNINGS – Total assets less liabilities for a given fund. For Enterprise Funds, this term is used as Fund balance is used in Governmental Funds to represent unrestricted, unencumbered assets that are the net reserves of the fund.

REVENUE – (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers; increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income. (2) The term designates an increase to a fund's assets which does not increase a liability, i.e., proceeds from a loan, does not represent a re-payment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contribution capital. (3) An increase in assets due to the performance of a service of the sale of goods. Revenues are recognized when earned, measurable, and reasonably assured to be.

REVENUE BONDS – When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds.

REVENUE ESTIMATE – An estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

RISK MANAGEMENT – (1) An organized attempt to protect a governmental entity against accidental loss in the most economical method. (2) The liability, either realized or potential, related the City's day-to-day operations.

REVENUE – INTERGOVERNMENTAL – Revenue received from another government entity for a specific purpose.

SINKING FUND – A sinking fund is an account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments are determined by the terms of the bond contract.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

STRATEGIC PLAN - The City's roadmap for uniting City goals and mission to the actions of the City departments.

SUBROGATION – Transferring of financial responsibility to the party who, in equity and good conscience, should pay it.

SWOT ANALYSIS - a strategic planning method used to evaluate the Strengths, Weaknesses, Opportunities and Threats involved in a project.

TAXES – Taxes are compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. The term does not include charges for services rendered only to those paying such charges, e.g., sewer services.

TAX INCREMENT FINANCING (TIF) – A tool to use future gains in property and sales taxes to finance eligible public infrastructure such as streets, drainage, parking garages, parks, trails, and other improvements as allowed by law, within a reinvestment zone.

TAX LEVY – The total amount of funds to be raised by general property taxes for operating and debt service purposes specified in the Annual Tax Ordinance that is determined by the Webb County Appraisal District.

TAX NOTE – Short-term, interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

TAX RATE – A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAX RATE LIMIT – The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular or general purpose.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ) – A division of the state government, formerly known as the Texas Natural Resource Conservation Commission (TNRCC)

TEXAS DEPARTMENT OF TRANSPORTATION (TxDOT) – A division of the state government, concerned with highway maintenance and construction.

TRANSFERS IN/OUT – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST FUNDS – Accounting entities used to account for monies held by the City in a trustee capacity for organizations, programs, or other funds.

UN-DESIGNATED FUND BALANCE – That portion of a fund balance that is unencumbered from any obligation of the City.

UN-ENCUMBERED BALANCE – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount money still available for future purchases.

UNIT COST – The cost required to produce a specific product or unit of service, i.e., the cost to purify one thousand gallons of water.

USER CHARGES - USER BASED FEES – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

UTILITY FUNDS – The funds used to account for operations of the City's electric, water, sanitary sewer, and solid waste disposal activities.

VALUE STATEMENT – A listing of the core ideals underlying the City's mission.

VOUCHER – A document indicating that a transaction has occurred. It usually contains the accounts related to the transaction.

YIELD – The rate earned on a monetary investment.