



ANNUAL OPERATING BUDGET

FISCAL YEAR
2023 - 2024

212 North Race Street
Everman, Texas 76140
www.evermantx.us



City of Everman

Fiscal Year 2023 - 2024

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 \$165,741, which is a 5.53 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 \$11,408.

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 | - |
| Linda Sanders | Councilmember - Place 1 | - |
| Carolyn Renfro | Councilmember - Place 2 | - |
| Johnnie Allen | Councilmember - Place 3 | - |
| Susan Mackey | Mayor Pro Tem - Place 4 | - |
| Judy Sellers | Councilmember - Place 5 | - |
| Miriam Davila | Councilmember - Place 6 | - |

| Property Tax Rate Comparison | Fiscal Year 2023-2024 | Fiscal Year 2022-2023 |
|--|-----------------------|-----------------------|
| Property Tax Rate | \$1.036080 / \$100 | \$1.119676 / \$100 |
| No New Revenue Tax Rate | \$0.983288 / \$100 | \$0.985572 / \$100 |
| No New Revenue Maintenance & Operations Rate | \$0.771717 / \$100 | \$0.844683 / \$100 |
| Voter Approval Rate | \$1.036080 / \$100 | \$1.151125 / \$100 |
| Debt Rate | \$0.264363 / \$100 | \$0.274993 / \$100 |

The total debt obligation for the City of Everman, Texas secured by property taxes is \$8,404,303. Fiscal Year 2024 principal and interest requirement for debt service is \$724,170.



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EVERMAN CITY COUNCIL

The Everman City Council consists of the Mayor and six Councilmembers, each elected at large and representing all residents within city limits. City Council meets at 6:30 P.M. on the first and third Tuesday of each month at the Everman Civic Center. All meetings are open to the public. Citizens and employees are encouraged to attend.

ELECTED OFFICIALS

Ray Richardson
Mayor

Susan Mackey
Mayor Pro Tem

Linda Sanders
Councilmember Place 1

Carolyn Renfro
Councilmember Place 2

Johnnie Allen
Councilmember Place 3

Judy Sellers
Councilmember Place 5

Miriam Davila
Councilmember Place 6

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

Communications Director
Beverly Patton

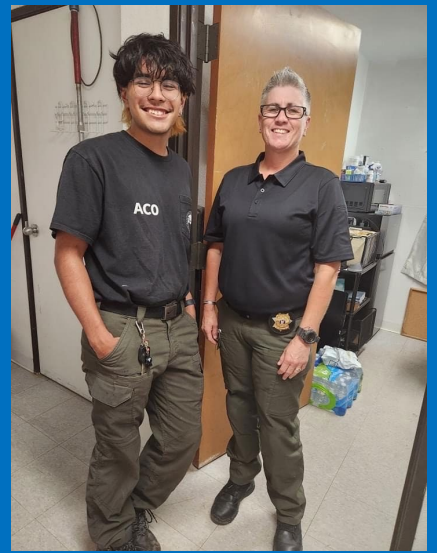
Public Works Director
Gilberto Ramirez

Human Resources Director
Jennifer Nateros

Office & Court Administrator
Edna Martinez











Organizational Chart

FY 2023 - 2024

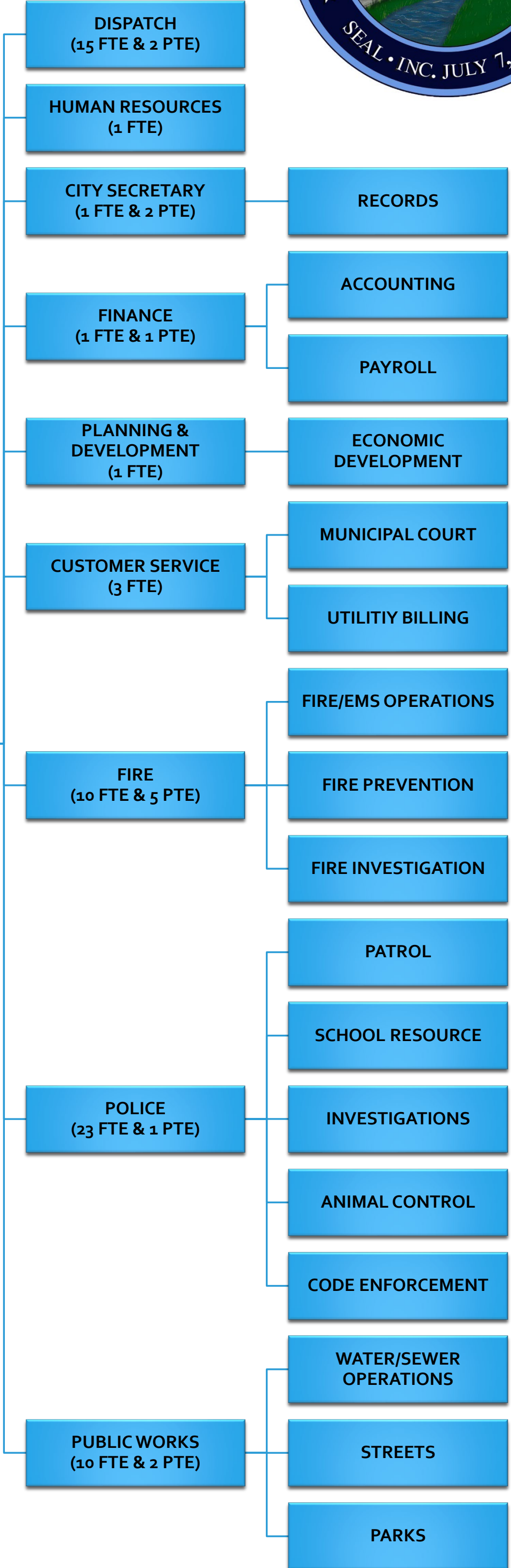


68 Full-Time Employees
15 Part-Time Employees

CITIZENS OF EVERMAN

MAYOR & COUNCIL

- MUNICIPAL JUDGE
- CITY MANAGER (3 FTE & 2 PTE)
- CITY ATTORNEY
- BOARDS & COMMISSIONS





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.*





CITY OF EVERMAN

OFFICE OF THE CITY MANAGER

Honorable Mayor and City Council:

The Proposed Fiscal Year 2023-2024 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, 2023, and continue through September 30, 2024. The budget being presented to you is a highly conservative budget. The total operating budget of \$11,996,194 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 2023-2024, there will be a decrease in the Total Tax Rate. The proposed budget before you is balanced and based on a \$1.036080 property tax rate. This is the largest total tax rate reduction in more than 20 years and will represent the lowest total tax rate the City of Everman has had since 2010. The projected ad valorem tax revenue, excluding collections of past-due taxes, is \$3,161,102 allocated to the General Fund and \$390,291 allocated to Debt Service. The projected increase in 2023-2024 ad valorem tax collections is \$165,741 over projected 2022-2023 collections.

Current Performance and Budget Comparisons

The overall budget performance for the City of Everman has been excellent. In recent years, the City of Everman has made significant infrastructure investments. That trend continues as staff focuses on providing an upgraded and resilient infrastructure. These projects have included: water station site improvements, waterline upgrades and replacements, sewer line replacements, curb and gutter replacements, and street improvements. This past year, the City Council approved the acquisition of a heavy roller and a hot mix asphalt trailer to help address the many needed street repairs.

As mentioned above, the proposed budget is a highly conservative budget reflecting minimal capital investments. Although the budget does not reflect significant capital investments, city staff works with alternative funding sources and partner organizations to perform a few significant projects over this next fiscal year. These major projects include the South Race Street Infrastructure Project, which consists of a water line upgrade, gas utility line improvement, curb and gutter repairs and replacement, and street reconstruction with new signage. The City of Everman is also actively engaged with Teague, Nall, and Perkins Engineering firm on a Master Drainage Study, which will help identify future drainage mitigation projects. The City of Everman is still working with



CITY OF EVERMAN

OFFICE OF THE CITY MANAGER

the City of Fort Worth on a sewer main replacement, that will also provide a street rebuilding along East Enon Avenue. Lastly, the City of Everman is working with Tarrant County Commissioner Roy C. Brooks and the Regional Transportation Council on two major road system improvements. These improvements will occur along Wichita St. and Forest Hill Drive. Both roadways are being widened, with traffic signal installations, and improved drainage. These two projects alone are valued at more than \$30M.

The City of Everman has also been seeing an increased interest in development within the City. Several projects are already underway, including the Hanna Ranch Subdivision and a new strip center on Forest Hill Drive. Additionally, the City of Everman has seen several small commercial and residential projects throughout the city. These developments are not calculated within proposed revenues and are expected to assist with exceeding budget expectations.

Goals & Objectives

As the City Manager for the City of Everman, it is my responsibility 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.

Upon my initial appointment as the City Manager in 2020, the Mayor set a goal for the City to have a total tax rate below \$1.00 within five years. We are on target to not only beat that goal, but are expected to be one year ahead of schedule. We have been able to achieve this without sacrificing operations or the needs of our departments. This is wholly due to the tremendous directors and staff that are a part of this team. I am exceptionally proud of each of them.

This next year, it is our goal to continue to break down barriers and exceed the expectations set by this budget. We will continue to focus on alternative funding sources (i.e. sales tax, grants, enterprise operations, etc.) to off set operations funded solely through ad valorem taxes.



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212 North Race Street
Everman, TX 76140
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CITY OF EVERMAN

OFFICE OF THE CITY MANAGER

Conclusion

The FY 2024 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,

C. W. Spencer
City Manager

2023 Planning Calendar

City of Everman

| Date | Activity |
|----------------------------------|---|
| April-May | Mailing of notices of appraised value by chief appraiser. |
| April 30, 2023 | 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, 2023 | Deadline for submitting appraisal records to ARB. |
| July 14, 2023 | 72-hour notice for Budget Workshop & Regular Council Meeting (<i>Open Meetings Notice</i>) |
| July 17, 2023 | 72-hour notice for Budget Workshop (<i>Open Meetings Notice</i>) |
| July 18, 2023 | Budget Workshop: Payroll, Benefits, & Water & Sewer Fund and Special Revenue Funds Expenditures Regular Council Meeting |
| July 20, 2023 (Aug. 30, 2023) | Deadline for ARB to approve appraisal records. |
| July 21, 2023 | Budget Workshop: General Fund Expenditures |
| July 24, 2023 | Certification of anticipated collection rate by collector. |
| July 24, 2023 | Calculation of no-new-revenue and voter-approval tax rates. |
| July 25, 2023 | Deadline for chief appraiser to certify rolls to taxing units or provide estimated values. |
| July 28, 2023 | 72-hour notice for Budget Workshop & Regular Council Meeting (<i>Open Meetings Notice</i>) |
| July 28, 2023 | Publication of no new revenue and voter-approval tax rates on tax office and appraisal district websites; submission to governing body. |
| August 1, 2023 | 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. Regular Council Meeting |

| | |
|-----------------|--|
| August 8, 2023 | Publish Public Hearing notice in newspaper and on City website for Tax Rate and Proposed Budget. Distribute Proposed Budget Books to City Council and City Secretary. |
| August 11, 2023 | 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 15, 2023 | 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 2024 Budget; Record Vote on Budget Ordinance. |
| August 16, 2023 | Publish the Notice of Property Tax Rates on City website. |
| August 17, 2023 | Deliver Tax Rate to Tarrant County. |
| August 21, 2023 | Deadline to call for an election. |
| August 28, 2023 | Deadline to adopt a tax rate above the voter-approval tax rate. |
| August 31, 2023 | Publish digital form of the Adopted FY 2024 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: 08/05/2023

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: 08/5/2023

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: 08/5/2023

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: 08/5/2023

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.

NOTICE OF PROPOSED 2023 TAX RATE

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

This notice concerns the 2023 property tax rates for City of Everman. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|---------------------------------|----------------------|
| PROPOSED TAX RATE | \$1.036080 PER \$100 |
| PRECEEDING YEAR’S TAX RATE | \$1.119676 PER \$100 |
| NO-NEW REVENUE TAX RATE | \$0.983288 PER \$100 |
| VOTER-APPROVAL REVENUE TAX RATE | \$1.036080 PER \$100 |

A tax rate of \$1.036080 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 2023 tax year that will raise the same amount of property tax revenue for Everman from the same properties in both the 2022 tax year and the 2023 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 greater than the no-new-revenue tax rate. This means that the City of Everman is proposing to increase property taxes for the 2023 tax year.

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. However, you may express your support for or opposition to the proposed tax rate by contacting the City Secretary at mparks@evermantx.net or by attending the public hearing mentioned above.

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:

| | 2022 | 2023 | Change |
|-------------------------------------|-------------|-------------|----------------------------------|
| Total Tax Rate (per \$100 of value) | \$1.119676 | \$1.036080 | Decrease of \$0.083596 OR -7.47% |
| Average Homestead Taxable Value | \$112,545 | \$149,621 | Increase of \$37,076 OR 32.94% |
| Tax on Average Homestead | \$1,260.14 | \$1,550.19 | Increase of \$290.05 OR 23.02% |
| Total Tax Levy on All Properties | \$3,003,482 | \$3,161,102 | Increase of \$157,620 OR 5.25% |

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, August 1, 2023 at 6:30 PM at 213 N. Race Street, Everman, TX 76140 (Live Virtual Meeting).

Public hearing on new tax rate: Tuesday, August 15, 2023 at 6:30 PM at 213 N. Race Street, Everman, TX 76140 (Live Virtual Meeting).

Property Tax Rate Comparison

| | Tax Year 2023 FY 2024 | Tax Year 2022 FY 2023 | Tax Year 2021 FY 2022 |
|----------------------------|--------------------------|--------------------------|--------------------------|
| Property Tax Rate | 1.036080 | 1.119676 | 1.149676 |
| No New Revenue Tax Rate | 0.983288 | 0.985572 | 1.084257 |
| No New Revenue M&O Rate | 0.771717 | 0.844683 | 0.938572 |
| Voter Approval Rate | 1.036080 | 1.151125 | 1.202263 |
| Debt Tax Rate | 0.264363 | 0.274993 | 0.211104 |
| | | | |
| Tax Levy | \$3,161,102 | \$2,995,361 | \$2,626,164 |
| Potential Increase over PY | \$165,741 | \$369,197 | \$139,821 |

** The Adopted Tax Rate is for Tarrant Appraisal District (TAD) Appraisals done in 2023 for Everman 2024 Fiscal Year Collections **

Average Household Taxable Value Comparison

| | Tax Year 2023 FY 2024 | Tax Year 2022 FY 2023 | Tax Year 2021 FY 2022 |
|------------------------------|--------------------------|--------------------------|--------------------------|
| Avg. Single-Family Residence | \$149,621 | \$112,545 | \$112,350 |
| Divided by 100 | \$1,496 | \$1,125 | \$1,124 |
| Tax Rate per \$100 Value | 1.03608 | 1.11968 | 1.14968 |
| Avg Home Tax Due | \$1,550 | \$1,260 | \$1,292 |
| Percentage Increase | 23.02% | -2.44% | 6.55% |
| Increase in Dollars | \$290 | -\$32 | \$79 |

** The Adopted Tax Rate is for Tarrant Appraisal District (TAD) Appraisals done in 2023 for Everman 2024 Fiscal Year Collections **

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

| | |
|--|-------------------------------|
| City of Everman | 817-293-0525 |
| Taxing Unit Name | Phone (area code and number) |
| 212 North Race Street, Everman, Texas 76140 | www.evermantx.net |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 1. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 290,488,543 |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 0 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 290,488,543 |
| 4. | 2022 total adopted tax rate. | \$ 1.119676 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. | |
| | A. Original 2022 ARB values: \$ 0 | |
| | B. 2022 values resulting from final court decisions: - \$ 0 | |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value: \$ 0 | |
| | B. 2022 disputed value: - \$ 0 | |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

| No-New-Revenue Tax Rate Worksheet | | Amount/Rate |
|-----------------------------------|--|----------------|
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 290,488,543 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 1,274,829 C. Value loss. Add A and B. ⁶ | \$ 1,274,829 |
| 11. | 2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷ | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 1,274,829 |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 22,242,876 |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 266,970,838 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 2,989,208 |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ 0 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 2,989,208 |
| 18. | Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 321,821,151 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 34,239,887 E. Total 2023 value. Add A and B, then subtract C and D. | \$ 287,581,264 |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ | |
| | A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ | \$ 15,695,055 |
| | B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ | + \$ 1,825,790 |
| | C. Total value under protest or not certified. Add A and B. | \$ 17,520,845 |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 0 |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 305,102,109 |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ 1,101,110 |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ 1,101,110 |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ 304,000,999 |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.983288 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ _____ /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 28. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ 0.844683 /\$100 |
| 29. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 290,488,543 |

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 2,453,707 |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. | |
| | <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 107,678</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -107,678</p> <p>E. Add Line 30 to 31D.</p> | \$ 2,346,029 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 304,000,999 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.771717 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. | |
| | <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. | |
| | <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |

²³ [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 38. | <p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0 /\$100 |
| 39. | Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.771717 /\$100 |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ 0.771717 /\$100 |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ 0.798727 /\$100 |

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| D41. | <p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0 /\$100 |
| 42. | <p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 724,170</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 724,170</p> | \$ 724,170 |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 724,170 |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.00 %</p> <p>C. Enter the 2021 actual collection rate. 100.00 %</p> <p>D. Enter the 2020 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> | 100.00 % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 724,170 |
| 47. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 305,102,109 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.237353 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 1.036080 /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ _____ /\$100 |

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

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

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|--|--------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0 |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 305,102,109 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0 /\$100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.983288 /\$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ 0.983288 /\$100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 1.036080 /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 1.036080 /\$100 |

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

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|--------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ 0 |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 305,102,109 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0 /\$100 |
| 62. | 2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ 1.036080 /\$100 |

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|---------------------|
| 63. | Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0 /\$100 |
| | D. Adopted Tax Rate..... | \$ 1.119676 /\$100 |
| | E. Subtract D from C..... | \$ -1.119676 /\$100 |
| 64. | Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0 /\$100 |
| | D. Adopted Tax Rate..... | \$ 1.149676 /\$100 |
| | E. Subtract D from C..... | \$ -1.149676 /\$100 |
| 65. | Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 65)..... | \$ 0 /\$100 |
| | B. Unused increment rate (Line 64)..... | \$ 0 /\$100 |
| | C. Subtract B from A..... | \$ 0 /\$100 |
| | D. Adopted Tax Rate..... | \$ 1.149676 /\$100 |
| | E. Subtract D from C..... | \$ -1.149676 /\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ 0 /\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ 1.036080 /\$100 |

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.771717 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 305,102,109 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.163879 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.237353 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 1.172949 /\$100 |

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

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

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

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 73. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1.119676 /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 266,970,838 |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ 0 |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 304,000,999 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0 /\$100 |

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------------|--|---------------------------|
| 80. | 2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ <u>1.036080</u> /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.983288 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 1.036080 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 1.172949 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Susanne Helgesen
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

7/31/23
 Date

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

ORDINANCE No. 801

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF EVERMAN, TEXAS, UPON ALL TAXABLE PROPERTY FOR THE TAX YEAR OF 2023 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 2023 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 1.036080 cents on the One Hundred (\$100.00) Dollars valuation of such property.

- \$ 0.771717 For the purpose of maintenance and operation.
- \$ 0.264363 For the purpose of interest and principal on general obligation debt.
- \$ 1.036080 Total tax rate.

Section 2. That the taxes herein are levied according to law and shall be due and payable on October 1, 2023, and the same shall come delinquent on February 1, 2024. 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 15th DAY OF AUGUST 2023.

Ray Richardson
Mayor

ATTEST:

Mindi Parks
City Secretary

ORDINANCE No. 802

AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE BUDGET YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 APPROVING BUDGET FIGURES FOR FISCAL YEAR 2024; 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, 2023 and ending September 30, 2024, (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 15, 2023, 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, 2023, and ending September 30, 2024, 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, 2023 and ending September 30, 2024, 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 2023/2024 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 15th DAY OF August, 2023.

APPROVED:

Ray Richardson
Mayor

ATTEST:

Mindi Parks
City Secretary



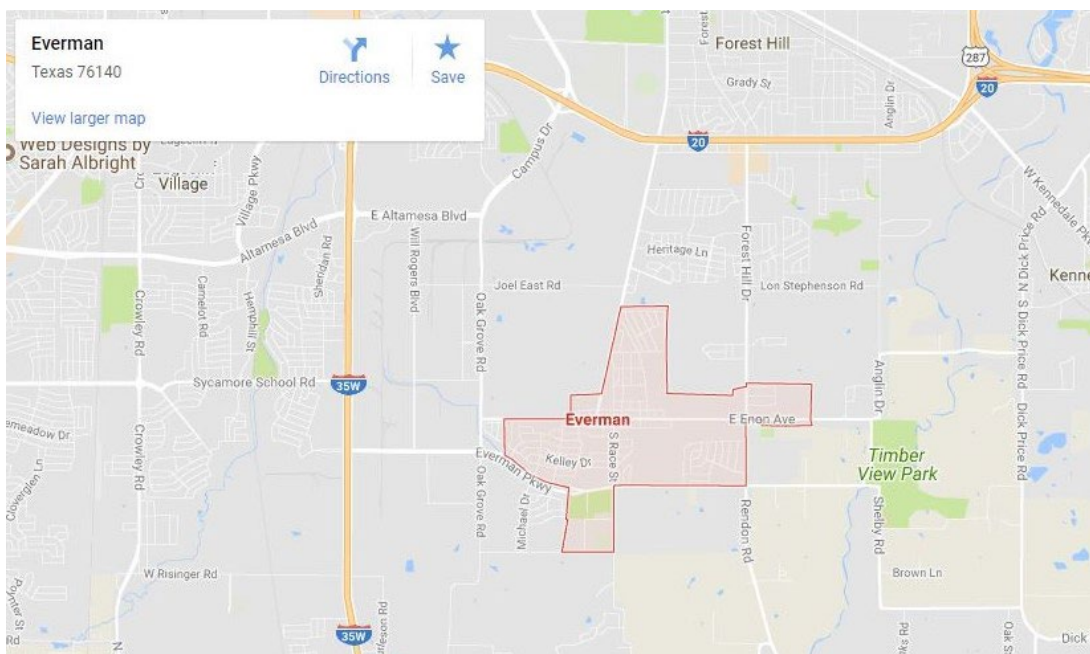
City Overview

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

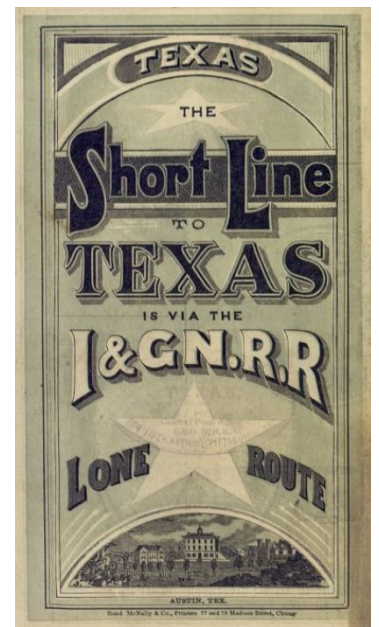
Everman is an incorporated residential community on the southern edge of Fort Worth near U.S. Highway 820 in southeastern Tarrant County. Members of the Kiowa, Apache and Wichita tribes inhabited the area until the arrival of Anglo-Americans in the early to middle 1850s. A hamlet named Oak Grove existed 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.



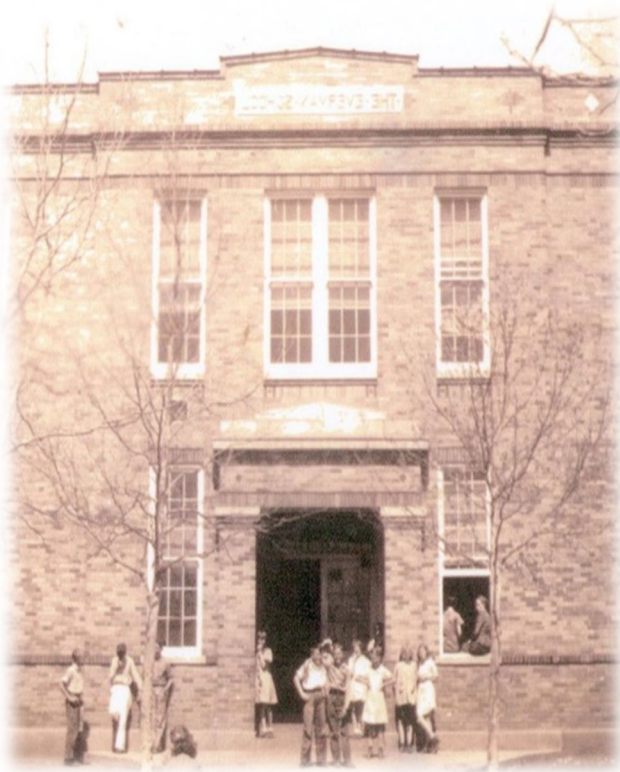
The people named their new community Everman after John Wesley Everman, the man who was the head of the surveying party that platted the town site. John Everman was a native of Philadelphia and came to Texas as an engineer for the IGN Railroad and eventually became the general superintendent and assistant 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.



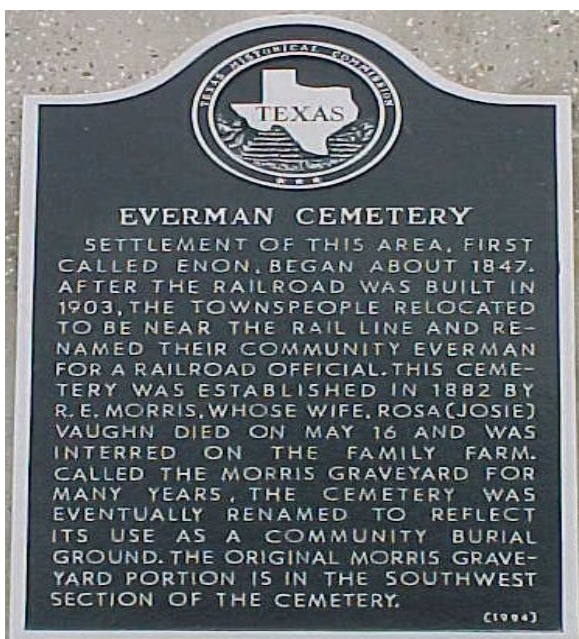
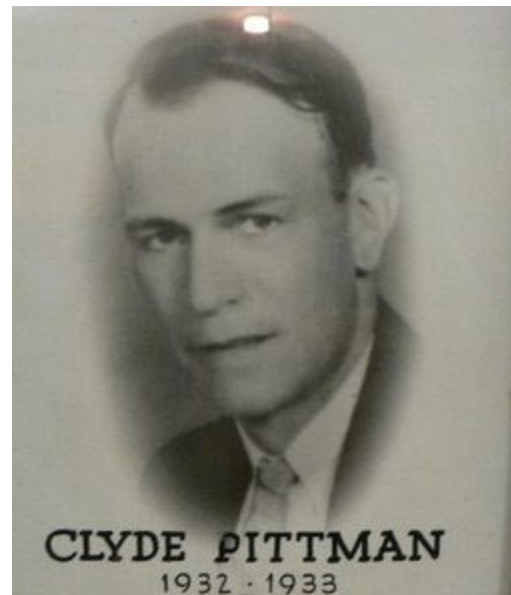
In 1924, a fire destroyed the bank, a lodge that was over the bank, and a grocery store. By the mid-1920s Everman had eight businesses and an estimated population of 138.





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.



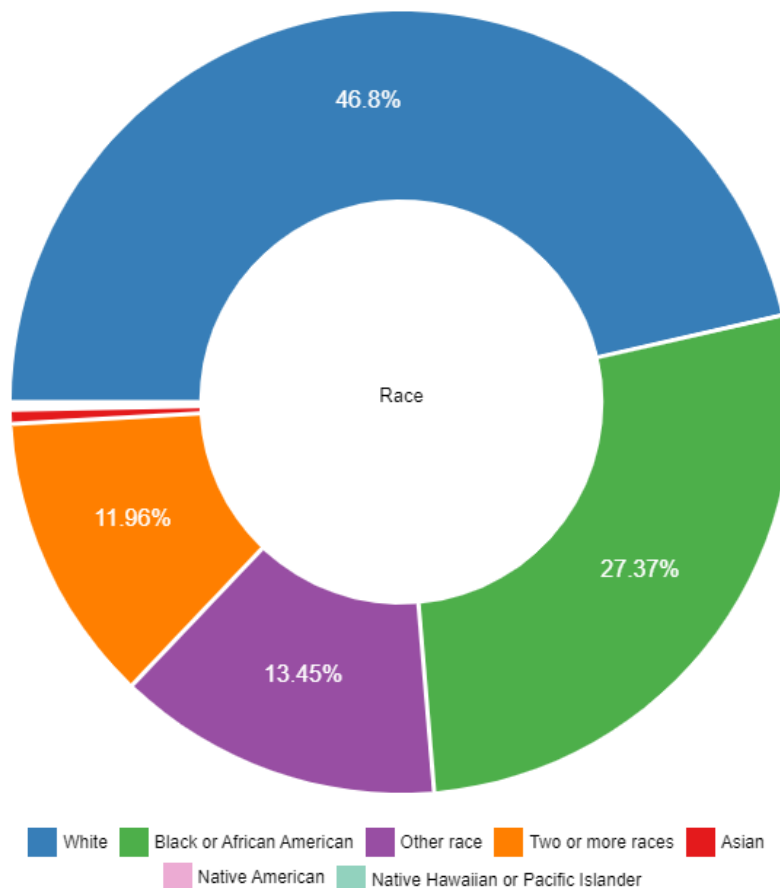
Demographics

Everman has a 2023 population of 5,920. 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.

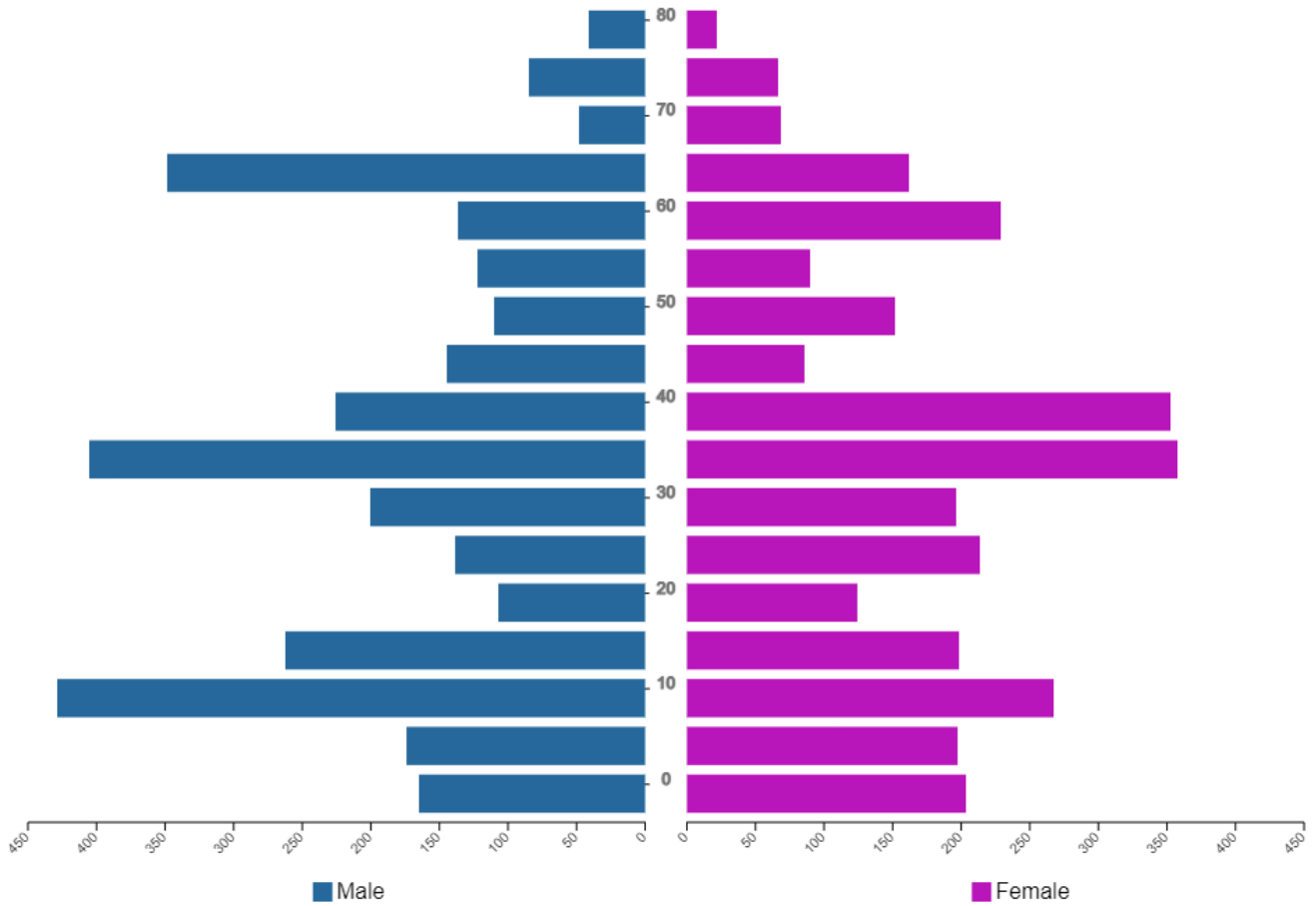
The average household income in Everman is \$60,336 with a poverty rate of 29.12%. The median rental costs in recent years comes to \$1,120 per month, and the median house value is \$113,906. The median resident age in Everman is 36.8 years. For every 100 females there are 104.8 males. There are 4,407 adults in Everman, 645 of them are senior citizens.

Population By Race

| Race | Population | Percentage (of total) |
|-------------------------------------|------------|-----------------------|
| White | 2,877 | 46.8% |
| Black or African American | 1,683 | 27.37% |
| Other race | 827 | 13.45% |
| Two or more races | 735 | 11.96% |
| Asian | 26 | 0.42% |
| Native American | | 0% |
| Native Hawaiian or Pacific Islander | | 0% |



Everman Population Pyramid 2023



Everman Median Age

36.8 Total

36.4 Male

39 Female

Everman Adults

There are 4,347 adults, (862 of whom are seniors) in Everman.

Everman Age Dependency

76.4 Age Dependency Ratio

24.7 Old Age Dependency Ratio

51.7 Child Dependency Ratio

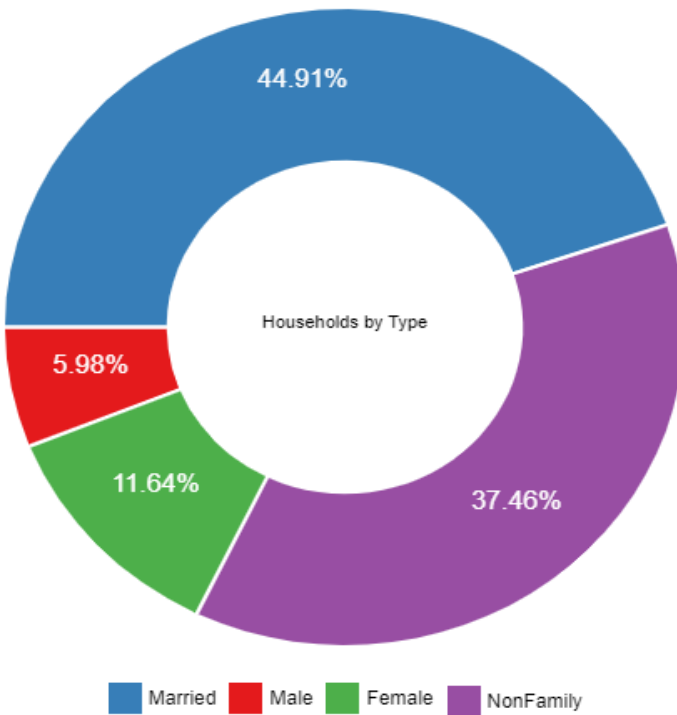
Everman Renter vs Owner Occupied by Household Type

| Household Type | Count | Average Size | Owner | Renter |
|----------------|-------|--------------|-------|--------|
| All | 2,173 | 2.82 | 61.5 | 38.5 |
| Married | 976 | 3.65 | 90.6 | 9.4 |
| Non Family | 814 | 1.31 | 32.9 | 67.1 |
| Female | 253 | 3.91 | 21.3 | 78.7 |
| Male | 130 | 3.95 | 100 | 0 |

3.53 Average Family Size

2.82 Average Household Size

61.5% Rate of Home Ownership



Household By Type

| | |
|------------|--------|
| Married | 44.91% |
| Male | 5.98% |
| Female | 11.64% |
| Non-Family | 37.46% |

Other City Information

| 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 |

| 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' |

**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

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.



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.

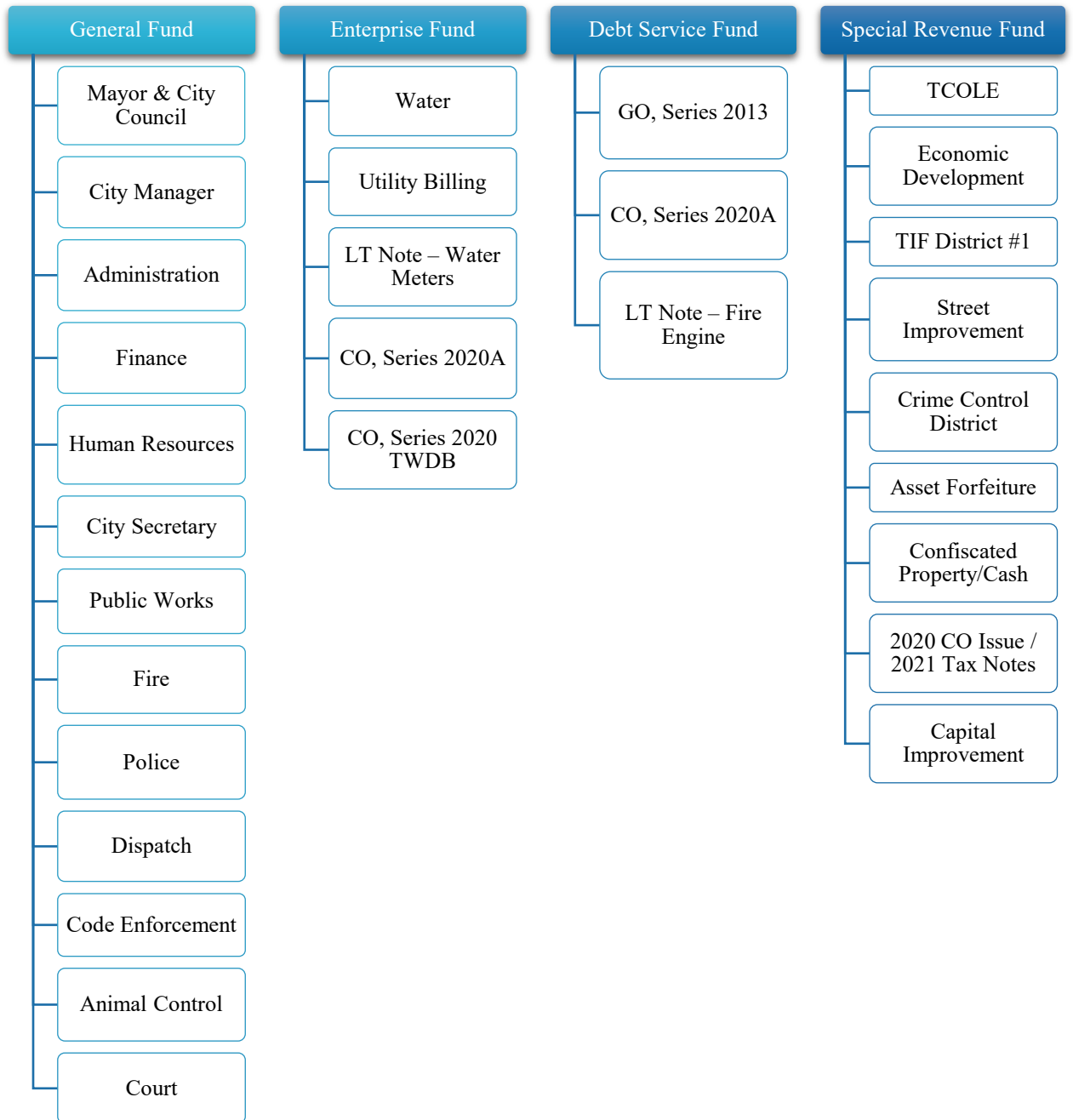


The Tax Increment Financing (TIF) fund was established in Fiscal Year 2013 to track property tax and sales tax revenue, and associated expenses, for the City's Tax Increment Financing agreement. The city currently has one TIF: the City of Everman Tax Increment Reinvestment Zone #1. Revenues from the 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.

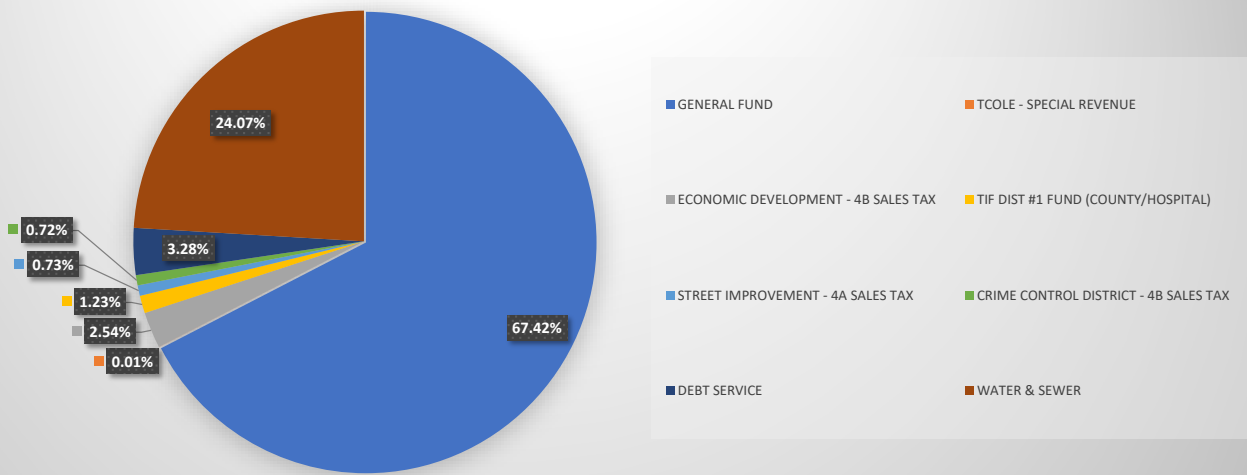
City of Everman Fund Structure



ALL FUNDS REVENUE SUMMARY BY FUND

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-----------------|--|---------------------|---------------------|---------------|----------------------|----------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| REVENUES - FUND | | | | | | | |
| 100 | GENERAL FUND | \$ 5,459,706 | \$ 5,970,051 | 9.35% | \$ 6,847,152 | \$ 8,188,898 | 19.60% |
| 200 | TCOLE - SPECIAL REVENUE FUND | 1,498 | 1,500 | 0.16% | 1,493 | 1,500 | 0.49% |
| 201 | ECONOMIC DEVELOPMENT - 4B SALES TAX FUND | 226,773 | 288,350 | 27.15% | 220,000 | 308,083 | 40.04% |
| 202 | TIF DIST #1 FUND (COUNTY/HOSPITAL) | 123,840 | 131,500 | 6.19% | 149,362 | 150,000 | 0.43% |
| 203 | STREET IMPROVEMENT - 4A SALES TAX FUND | 114,872 | 62,978 | -45.18% | 199,606 | 89,204 | -55.31% |
| 204 | CRIME CONTROL DISTRICT - 4B SALES TAX FUND | 97,833 | 93,500 | -4.43% | 94,900 | 87,204 | -8.11% |
| 205 | ASSET FORFEITURE FUND | - | - | - | - | - | - |
| 206 | CONFISCATED PROPERTY-CASH FUND | - | - | - | - | - | - |
| 300 | DEBT SERVICE FUND | 570,398 | 416,266 | -27.02% | 464,050 | 398,291 | -14.17% |
| 401 | 2020 CO ISSUE - 2021 TAX NOTES FUND | - | - | - | - | - | - |
| 500 | WATER & SEWER FUND | 2,853,658 | 2,381,586 | -16.54% | 2,415,795 | 2,923,014 | 21.00% |
| 501 | CAPITAL IMPROVEMENT FUND (W&S) | - | - | - | - | - | - |
| | ALL EQUITY CHANGE | - | - | - | - | (150,000) | - |
| | | \$ 9,448,578 | \$ 9,345,731 | -1.09% | \$ 10,392,357 | \$ 11,996,194 | 15.43% |

REVENUE SUMMARY BY FUND



ALL FUNDS

EXPENDITURE SUMMARY BY FUND

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|---------------------|--|---------------------|---------------------|---------------|---------------------|----------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| EXPENDITURES - FUND | | | | | | | |
| 100 | GENERAL FUND | \$ 4,951,911 | \$ 6,416,704 | 29.58% | \$ 5,780,896 | \$ 8,188,898 | 41.65% |
| 200 | TCOLE - SPECIAL REVENUE FUND | 1,500 | 1,500 | 0.00% | 1,493 | 1,500 | 0.49% |
| 201 | ECONOMIC DEVELOPMENT - 4B SALES TAX FUND | 190,753 | 288,350 | 51.16% | 221,619 | 308,083 | 39.01% |
| 202 | TIF DIST #1 FUND (COUNTY/HOSPITAL) | - | - | - | - | - | - |
| 203 | STREET IMPROVEMENT - 4A SALES TAX FUND | 178,224 | 62,978 | -64.66% | 135,482 | 89,204 | -34.16% |
| 204 | CRIME CONTROL DISTRICT - 4B SALES TAX FUND | 15,662 | 93,500 | 497.00% | 19,982 | 87,204 | 336.42% |
| 205 | ASSET FORFEITURE FUND | - | - | - | - | - | - |
| 206 | CONFISCATED PROPERTY-CASH FUND | - | - | - | - | - | - |
| 300 | DEBT SERVICE FUND | 369,015 | 416,266 | 12.80% | 371,030 | 398,291 | 7.35% |
| 401 | 2020 CO ISSUE - 2021 TAX NOTES FUND | 24,960 | - | -100.00% | - | - | - |
| 500 | WATER & SEWER FUND | 2,477,137 | 2,334,586 | -5.75% | 2,021,614 | 2,923,014 | 44.59% |
| 501 | CAPITAL IMPROVEMENT FUND (W&S) | - | - | - | - | - | - |
| | | \$ 8,209,162 | \$ 9,613,884 | 17.11% | \$ 8,552,115 | \$ 11,996,194 | 40.27% |

GENERAL FUND REVENUE

5 YEAR FORECAST

FY 2024

| | FY 2023 BUDGET | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE - TYPE | | | | | |
| PROPERTY TAX | \$ 3,070,361 | \$ 3,223,879 | \$ 3,385,073 | \$ 3,554,327 | \$ 3,732,043 |
| FRANCHISE TAX | 258,000 | 270,900 | 284,445 | 298,667 | 313,601 |
| OTHER TAXES | 433,500 | 455,175 | 477,934 | 501,830 | 526,922 |
| PERMITS/FEES | 403,200 | 423,360 | 444,528 | 466,754 | 490,092 |
| ADMINISTRATIVE TRANSFERS | 594,220 | 623,932 | 655,128 | 687,884 | 722,279 |
| FINES/WARRANTS | 114,500 | 120,225 | 126,236 | 132,548 | 139,175 |
| OTHER REVENUE | 404,750 | 424,988 | 446,237 | 468,549 | 491,976 |
| INTER GOVT. REVENUE | 733,000 | 769,650 | 808,133 | 848,539 | 890,966 |
| | \$ 6,011,531 | \$ 6,312,108 | \$ 6,627,713 | \$ 6,959,099 | \$ 7,307,054 |

GENERAL FUND

REVENUE SUMMARY BY TYPE

| | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|--------------------------|---------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| REVENUE - TYPE | | | | | | |
| PROPERTY TAX | \$ 2,310,795 | \$ 3,070,361 | 32.87% | \$ 3,100,000 | \$ 3,251,102 | 4.87% |
| FRANCHISE TAX | 269,038 | 258,000 | -4.10% | 252,400 | 263,000 | 4.20% |
| OTHER TAXES | 480,033 | 433,500 | -9.69% | 434,500 | 481,000 | 10.70% |
| PERMITS/FEES | 354,739 | 403,200 | 13.66% | 431,808 | 656,750 | 52.09% |
| ADMINISTRATIVE TRANSFERS | 579,455 | 594,220 | 2.55% | 594,220 | 764,600 | 28.67% |
| FINES/WARRANTS | 130,914 | 114,500 | -12.54% | 156,385 | 165,750 | 5.99% |
| OTHER REVENUE | 1,042,019 | 404,750 | -61.16% | 723,206 | 556,500 | -23.05% |
| INTER GOVT. REVENUE | 292,714 | 733,000 | 150.42% | 1,154,632 | 2,055,601 | 78.03% |
| EQUITY CHANGE | - | (41,480) | 0.00% | - | (5,405) | - |
| | \$ 5,459,706 | \$ 5,970,051 | 9.35% | \$ 6,847,152 | \$ 8,188,898 | 19.60% |

GENERAL FUND

REVENUE SUMMARY BY ACCOUNT

| | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|---------------------------------|-------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| REVENUE - ACCOUNT | | | | | | |
| PROPERTY TAX | | | | | | |
| PROPERTY TAX - CURRENT | \$ 2,249,289 | \$ 2,995,361 | 33.17% | \$ 2,900,000 | \$ 3,161,102 | 9.00% |
| PROPERTY TAX - DELINQUENT | 31,542 | 45,000 | 42.66% | 53,000 | 50,000 | -5.66% |
| PROPERTY TAX - PENLTY & INT | 35,392 | 30,000 | -15.24% | 43,000 | 40,000 | -6.98% |
| PROPERTY TAX - ABATEMENT | (5,429) | - | -100.00% | - | - | - |
| OTHER TAXES | | | | | | |
| SALES TAX | 446,729 | 400,000 | -10.46% | 405,000 | 450,000 | 11.11% |
| SALES TAX - MIXED BEVERAGE | 6,301 | 3,500 | -44.45% | 5,500 | 6,000 | 9.09% |
| BINGO PRIZE FEE | 27,002 | 30,000 | 11.10% | 24,000 | 25,000 | 4.17% |
| FRANCHISE TAX | | | | | | |
| FRANCHISE TAX | 263,700 | 250,000 | -5.20% | 248,000 | 255,000 | 2.82% |
| RIGHT OF WAY TAX | 5,338 | 8,000 | 49.87% | 4,400 | 8,000 | 81.82% |
| PERMITS/FEES | | | | | | |
| REV - BUILDING PERMIT FEES | 11,763 | 25,000 | 112.52% | 103,468 | 150,000 | 44.97% |
| REV - CONTRACTOR LICENSE REG | 2,513 | 3,000 | 19.38% | 8,074 | 5,000 | -38.07% |
| REV - ELECTRICAL PERMIT FEES | 3,936 | 5,000 | 27.02% | 7,769 | 6,000 | -22.77% |
| REV - GARAGE SALE PERMITS | 795 | 2,500 | 214.47% | 700 | 750 | 7.13% |
| REV - LIQUOR LICENSE FEES | - | 500 | 100.00% | 60 | 500 | 100.00% |
| REV - PLUMBING PERMIT FEES | 7,215 | 7,000 | -2.98% | 23,466 | 7,500 | -68.04% |
| REV - PLAT FEES | - | - | - | 1,150 | - | - |
| REV - FOOD TRUCK PERMIT FEES | - | - | - | 900 | - | - |
| REV - ANIMAL ADOPTION FEES | 880 | 1,000 | 13.64% | 3,285 | 2,000 | -39.12% |
| REV - ANIMAL CONTROL FEES | 404 | 500 | 23.76% | 1,029 | 1,000 | -2.82% |
| REV - CIVIC CENTER FEES | 10,256 | 40,000 | 290.02% | 37,966 | 50,000 | 31.70% |
| REV - COMMERCIAL INSP FEE | 1,531 | - | -100.00% | 867 | - | -100.00% |
| REV - CONSULT PLAN REVIEW FEES | - | - | - | 4,190 | - | - |
| REV - LIBRARY FINES/FEES | 2,664 | 2,000 | -24.91% | 2,018 | - | -100.00% |
| REV - PAVILLION RENTAL FEES | (2,011) | 2,000 | -199.44% | 1,235 | 1,500 | 21.46% |
| REV - POLICE FEES | 301 | 200 | -33.49% | 130 | 200 | 53.85% |
| REV - RECYCLING FEES | 85,209 | 85,000 | -0.25% | 63,980 | 90,100 | 40.83% |
| REV - RESIDENTIAL INSP FEE | 1,790 | 2,000 | 11.73% | 2,195 | 102,000 | 4546.10% |
| REV - SANITATION FEES | 218,589 | 220,000 | 0.65% | 163,869 | 233,200 | 42.31% |
| REV - SECURITY ALARM FEE | 4,720 | 5,000 | 5.93% | 2,957 | 4,500 | 52.17% |
| REV - SPORTS FIELDS RENTL FEES | 465 | 1,500 | 222.58% | 1,500 | 1,500 | - |
| REV - ZONING & BOA FEES | 3,719 | 1,000 | -73.11% | 1,000 | 1,000 | - |
| ADMINISTRATIVE TRANSFERS | | | | | | |
| TRANSFERS IN | 579,455 | 594,220 | 2.55% | 594,220 | 764,600 | 28.67% |
| FINES/WARRANTS | | | | | | |
| REV - COURT FINES AND FEES | 103,406 | 100,000 | -3.29% | 140,000 | 150,000 | 7.14% |
| REV - COURT SEC FEE - RESTR | 1,258 | 1,500 | 19.26% | 400 | 500 | 25.00% |
| REV - COURT TECH FEE - RESTR | 2,849 | 1,500 | -47.35% | 2,600 | 2,500 | -3.85% |
| REV - COURT JUD SUP - TECH FEE | 248 | 500 | 101.43% | 200 | 250 | 25.00% |
| REV - COURT MUNCPL BUILD-RESTR | 1,435 | - | -100.00% | 2,400 | 2,000 | -16.67% |
| REV - COURT MUNCPL JURY- RESTR | 29 | - | -100.00% | 40 | 50 | 25.00% |
| REV - COURT PROBATION BOND | 21,162 | 10,000 | -52.75% | 10,200 | 10,000 | -1.96% |
| REV - COURT RESTITUTION FEE | 180 | - | -100.00% | - | - | - |
| REV - COURT TIME PY JUD EFF | 278 | 500 | 80.10% | 500 | 400 | -20.00% |
| REV - COURT UNIFORM TRAFFIC | 69 | 500 | 626.64% | 45 | 50 | 11.11% |
| OTHER REVENUE | | | | | | |
| REV - AMBULANCE FEES | 178,169 | 185,000 | 3.83% | 185,000 | 185,000 | - |
| REV - ANIMAL CONTROL DONATIONS | 2,630 | - | -100.00% | 250 | - | -100.00% |
| REV - FIRE DONATIONS | 1,000 | - | -100.00% | - | - | - |
| REV - LIBRARY DONATIONS | - | - | - | - | - | - |
| REV - PARK DONATIONS | - | - | - | 125 | - | - |
| REV - POLICE DONATIONS | 106,137 | 3,000 | -97.17% | 14,893 | 3,000 | -79.86% |
| REV - SPECIAL EVENT DONATIONS | 10,025 | - | -100.00% | 1,500 | - | -100.00% |
| REV - INTEREST - INVESTMENT | 3,407 | 2,000 | -41.30% | 28,000 | 25,000 | -10.71% |
| REV - COUNTY LAB FEES REST | 374 | - | -100.00% | - | - | - |
| REV - FIRE BILLING | 3,769 | 3,000 | -20.40% | 13,039 | 10,000 | -23.31% |
| REV - GAIN ON ASSET SALE | 34,075 | 130,000 | 281.51% | 80,000 | 35,000 | -56.25% |
| REV - INSUFFICIENT CHECK FEES | - | - | - | 102 | - | - |
| REV - INSURANCE PROCEEDS | 94,630 | - | -100.00% | 7,231 | - | -100.00% |
| REV - LABOR LIENS RECOVERY | 1,146 | 2,000 | 74.45% | - | - | - |
| REV - MEMORIAL PARK | 1,660 | - | -100.00% | - | - | - |
| REV - MISCELLANEOUS | 16,092 | 20,000 | 24.28% | 220,000 | 20,000 | -90.91% |
| REV - OIL & GAS | 13,295 | 7,500 | -43.59% | 9,000 | 7,500 | -16.67% |
| REV - OVER/SHORT | 1 | - | -100.00% | 17 | - | -100.00% |
| REV - VENDING/PAY PHN COMM | 311 | - | -100.00% | 1,800 | 1,000 | -44.44% |
| REV - YOUTH SPORTS ASSOC | 2,666 | 2,000 | -24.99% | 2,000 | 2,000 | 100.00% |
| REV - LEASE PROCEEDS | 152,582 | - | -100.00% | 135,000 | 130,000 | -4.44% |
| GRANT REV - CARES ACT STIM-CRF | - | - | - | - | 64 | 100.00% |

| | FY 2022 Actual | FY 2023 Amended Budget | Budget Change | FY 2023 Estimate | FY 2024 Proposed Budget | Budget Change |
|--------------------------------|---------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| REVENUE - ACCOUNT | | | | | | |
| OTHER REVENUE (CONT.) | | | | | | |
| GRANT REV - AMER RES PLAN-ARPA | 334,251 | - | -100.00% | - | 113,000 | 100.00% |
| GRANT REV - ESD (COUNTY) | 25,000 | 25,000 | - | - | 25,000 | - |
| GRANT REV - FIRE | 58,798 | 25,250 | -57.06% | 25,250 | - | -100.00% |
| GRANT REV - POLICE | 2,000 | - | -100.00% | - | - | - |
| INTER GOVT. REVENUE | | | | | | |
| REV - COUNTY RUNS - EMS | 79,292 | 85,000 | 7.20% | 85,000 | 106,250 | 25.00% |
| REV - COUNTY RUNS - FIRE | 100,755 | 102,000 | 1.24% | 94,000 | 107,100 | 13.94% |
| REV - EVERMAN ISD - SRO | 112,667 | 546,000 | 384.62% | 546,000 | 770,891 | 41.19% |
| REV - TCRC DISPATCH | - | - | - | 429,632 | 1,071,360 | - |
| EQUITY CHANGE | | | | | | |
| BUDGETED INCR/(DECR) FUND BAL | - | (41,480) | - | - | (5,405) | - |
| | \$ 5,459,706 | \$ 5,970,051 | 9.35% | \$ 6,743,152 | \$ 8,188,898 | 21.44% |

GENERAL FUND

EXPENDITURE SUMMARY BY DEPARTMENT

| | | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|----------------------|-------------------------------|------------------------|------------------------------|------------------|------------------------|-------------------------------|------------------|
| EXPENDITURES - DEPT. | | | | | | | |
| 000 | NON-DEPARTMENTAL | \$ - | \$ 272,000 | 100.00% | \$ 253,652 | \$ 292,000 | 100.00% |
| 110 | ADMINISTRATION - CITY MANAGER | 405,951 | 486,762 | 19.91% | 482,457 | 790,122 | 63.77% |
| 120 | FINANCE | 625,617 | 469,640 | -24.93% | 402,596 | 496,955 | 23.44% |
| 130 | HUMAN RESOURCES | - | 129,775 | 100.00% | 83,328 | 134,053 | 100.00% |
| 140 | CITY SECRETARY | 97,782 | 177,619 | 81.65% | 127,047 | 194,607 | 53.18% |
| 150 | CITY COUNCIL | 21,134 | 27,200 | 28.71% | 17,368 | 36,700 | 111.31% |
| 210 | PARKS | 123,799 | 160,052 | 29.28% | 241,939 | 133,000 | -45.03% |
| 220 | PUBLIC WORKS | 544,044 | 545,672 | 0.30% | 438,911 | 497,432 | 13.33% |
| 310 | FIRE | 940,003 | 1,076,063 | 14.47% | 896,448 | 1,221,575 | 36.27% |
| 320 | POLICE | 1,701,406 | 1,783,504 | 4.83% | 1,341,881 | 2,266,598 | 68.91% |
| 330 | DISPATCH | - | 694,482 | 100.00% | 1,033,064 | 1,439,100 | 100.00% |
| 350 | ANIMAL CONTROL | 105,256 | 117,032 | 11.19% | 79,366 | 152,476 | 92.12% |
| 360 | COURT | 119,935 | 116,903 | -2.53% | 93,246 | 125,280 | 34.35% |
| 410 | CIVIC CENTER | 17,179 | 15,000 | -12.68% | 13,737 | 34,000 | 147.51% |
| 510 | FLEET | 249,807 | 345,000 | 38.11% | 275,855 | 375,000 | 35.94% |
| | | \$ 4,951,911.21 | \$ 6,416,704.00 | 29.58% | \$ 5,780,895.56 | \$ 8,188,898.00 | 41.65% |

| | |
|-------------------------------|--------|
| NON-DEPARTMENTAL | 3.57% |
| ADMINISTRATION - CITY MANAGER | 9.65% |
| FINANCE | 6.07% |
| HUMAN RESOURCES | 1.64% |
| CITY SECRETARY | 2.38% |
| CITY COUNCIL | 0.45% |
| PARKS | 1.62% |
| PUBLIC WORKS | 6.07% |
| FIRE | 14.92% |
| POLICE | 27.68% |
| DISPATCH | 17.57% |
| ANIMAL CONTROL | 1.86% |
| COURT | 1.53% |
| CIVIC CENTER | 0.42% |
| FLEET | 4.58% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-----------------------------|-------------|-------------------|----------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50122-000-000 | EXP - EQUIP LEASE PAYMENT | \$ - | \$ 5,000 | 100.00% | \$ 3,555 | \$ 5,000 | 40.63% |
| 100-50132-000-000 | EXP - JANITORIAL SUPPLIES | - | 2,500 | 100.00% | 1,854 | 3,000 | 61.78% |
| 100-50150-110-000 | EXP - OFFICE SUPPLIES | - | - | - | - | 1,000 | 100.00% |
| 100-50158-000-000 | EXP - POSTAGE & FREIGHT | - | 4,000 | 100.00% | 262 | 4,000 | 1424.80% |
| 100-50159-000-000 | EXP - POSTAGE METER & MAINT | - | 2,000 | 100.00% | 3,049 | 4,000 | 31.19% |
| 100-54100-000-000 | EXP - BUILDING MAINTENANCE | - | 5,000 | 100.00% | 7,781 | 10,000 | 28.51% |
| 100-57100-000-000 | EXP - UTILITY - ELECTRIC | - | 175,000 | 100.00% | 172,426 | 185,000 | 7.29% |
| 100-57200-000-000 | EXP - UTILITY - GAS | - | 10,000 | 100.00% | 4,786 | 10,000 | 108.94% |
| 100-57400-000-000 | EXP - UTILITY - TELEPHONE | - | 68,500 | 100.00% | 59,938 | 70,000 | 16.79% |
| | | \$ - | \$ 272,000 | 100.00% | \$ 253,652 | \$ 292,000 | 15.12% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------------|-------------------|-------------------|---------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50104-110-000 | EXP - AWARDS, BANQUETS | \$ 546 | \$ 1,000 | 83.07% | \$ 1,421 | \$ - | -100.00% |
| 100-50114-110-000 | EXP - COMPUTER PROG & M/A | 18,508 | 12,000 | -35.16% | 13,219 | 14,000 | 5.91% |
| 100-50116-110-000 | EXP - DUES / MEMBERSHIP | 811 | 1,000 | 23.30% | - | 1,000 | 100.00% |
| 100-50144-110-000 | EXP - MINOR EQUIPMENT | 2,132 | 500 | -76.55% | 301 | 500 | 66.15% |
| 100-50150-110-000 | EXP - OFFICE SUPPLIES | 1,789 | 1,000 | -44.11% | 905 | 1,000 | 10.54% |
| 100-50172-110-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 7,282 | 500 | -93.13% | - | 1,500 | 100.00% |
| 100-50183-110-000 | EXP - LIBRARY SERVICES - FOREST HILL | - | - | - | - | 20,000 | 100.00% |
| 100-52500-110-000 | EXP - FICA | 17,038 | 21,840 | 28.19% | 15,593 | 31,929 | 104.77% |
| 100-52502-110-000 | EXP - TMRS | 20,111 | 22,400 | 11.38% | 17,377 | 39,690 | 128.40% |
| 100-52600-110-000 | EXP - INSURANCE - DENTAL | 907 | 1,240 | 36.70% | 876 | 1,800 | 105.38% |
| 100-52603-110-000 | EXP - INSURANCE - HEALTH | 25,682 | 42,032 | 63.66% | 33,554 | 48,000 | 43.05% |
| 100-52604-110-000 | EXP - INSURANCE - LIFE | 14,198 | 1,830 | -87.11% | 2,846 | 2,149 | -24.49% |
| 100-52700-110-000 | EXP - LONGEVITY | 1,220 | 1,415 | 15.98% | - | 2,484 | 100.00% |
| 100-52800-110-000 | EXP - SALARIES | 227,263 | 271,805 | 19.60% | 210,147 | 402,517 | 91.54% |
| 100-52804-110-000 | EXP - SALARIES - OVERTIME | 50 | 500 | 910.10% | 186 | 500 | 169.22% |
| 100-52900-110-000 | EXP - UNEMPLOYMENT COMP | 7,679 | 1,435 | -81.31% | 25 | 5,257 | 21174.79% |
| 100-52901-110-000 | EXP - WORKERS COMPENSATION | 675 | 6,265 | 828.30% | 5,347 | 1,796 | -66.41% |
| 100-53300-110-000 | EXP - LEGAL SERVICES | 14,573 | 30,000 | 105.87% | 35,949 | 45,000 | 25.18% |
| 100-55000-110-000 | EXP - CONTINGENCY RESERVE | 3,262 | 25,000 | 666.43% | - | 25,000 | 100.00% |
| 100-55600-110-000 | EXP - MISCELLANEOUS | 5,574 | 1,000 | -82.06% | 198 | 1,000 | 405.41% |
| 100-56109-110-000 | EXP - LEXIPOL GRANT SERVICES | - | 10,000 | 100.00% | 3,000 | 5,000 | 66.67% |
| 100-56111-110-000 | EXP - OTHER SERVICES | 4,209 | 4,000 | -4.96% | 4,458 | 5,000 | 12.17% |
| 100-56113-110-000 | EXP - PROFESSIONAL SERVICES | 13,593 | 30,000 | 120.71% | - | 135,000 | 100.00% |
| 100-58100-110-000 | EXP - CAPITAL EXPENDITURES | 18,850 | - | -100.00% | 137,057 | - | -100.00% |
| | | \$ 405,951 | \$ 486,762 | 19.91% | \$ 482,457 | \$ 790,122 | 63.77% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|-------------------|----------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 100-50106-120-000 | EXP - BANK CHARGES | \$ 8,986 | \$ 6,500 | -27.66% | \$ 1,081 | \$ 3,000 | 177.62% |
| 100-50114-120-000 | EXP - COMPUTER PROG & M/A | 35,770 | 1,000 | -97.20% | 840 | 1,000 | 19.00% |
| 100-50116-120-000 | EXP - DUES / MEMBERSHIP | 754 | 400 | -46.95% | - | 400 | 100.00% |
| 100-50131-120-000 | EXP - INS PROP & LIABILITY | 94,544 | 78,000 | -17.50% | 53,780 | 85,000 | 58.05% |
| 100-50150-120-000 | EXP - OFFICE SUPPLIES | 886 | 2,000 | 125.73% | 142 | 1,500 | 953.67% |
| 100-50159-120-000 | EXP - POSTAGE METER & MAINT | 2,019 | 2,000 | -0.94% | 492 | - | -100.00% |
| 100-50172-120-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 795 | 3,000 | 277.36% | 1,652 | 3,000 | 81.58% |
| 100-52500-120-000 | EXP - FICA | 6,831 | 5,300 | -22.42% | 5,694 | 11,636 | 104.36% |
| 100-52502-120-000 | EXP - TMRS | 7,452 | 5,800 | -22.17% | 6,245 | 14,466 | 131.66% |
| 100-52600-120-000 | EXP - INSURANCE - DENTAL | 373 | 450 | 20.55% | 292 | 450 | 54.04% |
| 100-52603-120-000 | EXP - INSURANCE - HEALTH | 12,219 | 12,032 | -1.53% | 9,049 | 12,000 | 32.61% |
| 100-52604-120-000 | EXP - INSURANCE - LIFE | 848 | 545 | -35.75% | 867 | 696 | -19.70% |
| 100-52700-120-000 | EXP - LONGEVITY | 288 | 144 | -50.00% | - | 204 | 100.00% |
| 100-52800-120-000 | EXP - SALARIES | 92,366 | 107,005 | 15.85% | 78,352 | 146,032 | 86.38% |
| 100-52900-120-000 | EXP - UNEMPLOYMENT COMP | 372 | 432 | 16.27% | 9 | 1,916 | 21188.89% |
| 100-52901-120-000 | EXP - WORKERS COMPENSATION | (471) | 500 | -206.18% | 321 | 655 | 103.94% |
| 100-55200-120-000 | EXP - CITY TIF CONTRIBUTION | 96,393 | 100,000 | 3.74% | 107,678 | 115,000 | 6.80% |
| 100-55600-120-000 | EXP - MISCELLANEOUS | 241 | 1,000 | 314.73% | - | 1,000 | 100.00% |
| 100-55700-120-000 | EXP - TARRANT APPRAISAL DIST | 13,237 | 15,000 | 13.32% | 15,089 | 16,000 | 6.04% |
| 100-56100-120-000 | EXP - AUDIT SERVICES | 80,850 | 72,500 | -10.33% | 65,750 | 75,000 | 14.07% |
| 100-56113-120-000 | EXP - PROFESSIONAL SERVICES | 2,250 | - | -100.00% | - | - | - |
| 100-56114-120-000 | EXP - TAX COLLECTION SERVICES | 7,701 | 8,000 | 3.89% | 7,232 | 8,000 | 10.61% |
| 100-58204-120-000 | EXP - ARPA FUNDS | 160,913 | - | -100.00% | 48,032 | - | -100.00% |
| | | \$ 625,617 | \$ 421,608 | -32.61% | \$ 402,596 | \$ 496,955 | 23.44% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------|-------------------|----------------|------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50114-130-000 | EXP - COMPUTER PROG & M/A | \$ - | \$ 500 | 100.00% | \$ 204 | \$ 500 | 145.24% |
| 100-50116-130-000 | EXP - DUES / MEMBERSHIP | - | 550 | 100.00% | 199 | 500 | 151.26% |
| 100-50119-130-000 | EXP - EMPLOYEE APPRECIATION | - | 2,000 | 100.00% | 1,415 | 2,000 | 41.32% |
| 100-50150-130-000 | EXP - OFFICE SUPPLIES | - | 1,000 | 100.00% | 1,591 | 1,000 | -37.16% |
| 100-50172-130-000 | EXP - TRAVEL/TRAINING/SCHOOLS | - | 500 | 100.00% | 92 | 1,500 | 1530.26% |
| 100-52500-130-000 | EXP - FICA | - | 4,000 | 100.00% | 2,990 | 4,909 | 64.17% |
| 100-52502-130-000 | EXP - TMRS | - | 4,304 | 100.00% | 3,429 | 6,102 | 77.97% |
| 100-52600-130-000 | EXP - INSURANCE - DENTAL | - | 420 | 100.00% | 292 | 450 | 54.04% |
| 100-52603-130-000 | EXP - INSURANCE - HEALTH | - | 12,032 | 100.00% | 9,049 | 12,000 | 32.61% |
| 100-52604-130-000 | EXP - INSURANCE - LIFE | - | 350 | 100.00% | 471 | 378 | -19.76% |
| 100-52700-130-000 | EXP - LONGEVITY | - | 500 | 100.00% | - | 576 | 100.00% |
| 100-52800-130-000 | EXP - SALARIES | - | 57,944 | 100.00% | 42,281 | 61,054 | 44.40% |
| 100-52900-130-000 | EXP - UNEMPLOYMENT COMP | - | 440 | 100.00% | 8 | 808 | 9428.30% |
| 100-52901-130-000 | EXP - WORKERS COMPENSATION | - | 235 | 100.00% | 176 | 276 | 56.47% |
| 100-55501-130-000 | EXP - LATE FEE/INTEREST | - | - | - | 365 | - | -100.00% |
| 100-55601-130-000 | EXP - RISK MANAGEMENT | - | 5,000 | 100.00% | - | 5,000 | 100.00% |
| 100-56112-130-000 | EXP - PAYLOCITY | - | 40,000 | 100.00% | 20,765 | 35,000 | 68.55% |
| 100-56113-130-000 | EXP - PROFESSIONAL SERVICES | - | - | - | - | 2,000 | 100.00% |
| | | \$ - | \$ 129,775 | 100.00% | \$ 83,328 | \$ 134,053 | 60.87% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|------------------|-------------------|---------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50102-140-000 | EXP - ADVERT, MARKET & PUBL | \$ 2,194 | \$ 10,000 | 355.88% | \$ 3,461 | \$ 5,000 | 44.46% |
| 100-50104-140-000 | EXP - AWARDS, BANQUETS | 5,469 | 6,000 | 9.71% | 18,573 | 6,000 | -67.70% |
| 100-50114-140-000 | EXP - COMPUTER PROG & M/A | 100 | 500 | 400.00% | 204 | 1,000 | 390.48% |
| 100-50116-140-000 | EXP - DUES / MEMBERSHIP | - | 200 | 100.00% | - | 200 | 100.00% |
| 100-50117-140-000 | EXP - ELECTION | - | 16,000 | 100.00% | 75 | 8,000 | 10566.67% |
| 100-50144-140-000 | EXP - MINOR EQUIPMENT | 673 | 200 | -70.28% | - | 200 | 100.00% |
| 100-50150-140-000 | EXP - OFFICE SUPPLIES | 1,955 | 1,000 | -48.84% | 219 | 1,000 | 355.62% |
| 100-50172-140-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 4,922 | 2,000 | -59.37% | 1,679 | 2,000 | 19.15% |
| 100-52500-140-000 | EXP - FICA | 5,315 | 5,151 | -3.08% | 3,686 | 9,942 | 169.71% |
| 100-52502-140-000 | EXP - TMRS | 373 | 5,565 | 1390.80% | 4,435 | 12,360 | 178.72% |
| 100-52600-140-000 | EXP - INSURANCE - DENTAL | 500 | 420 | -16.00% | 292 | 450 | 54.04% |
| 100-52603-140-000 | EXP - INSURANCE - HEALTH | 2,316 | 12,036 | 419.62% | 2,049 | 12,000 | 485.71% |
| 100-52604-140-000 | EXP - INSURANCE - LIFE | 595 | 400 | -32.76% | 608 | 488 | -19.74% |
| 100-52700-140-000 | EXP - LONGEVITY | 728 | 780 | 7.14% | - | 824 | 100.00% |
| 100-52800-140-000 | EXP - SALARIES | 65,306 | 74,814 | 14.56% | 55,639 | 125,447 | 125.46% |
| 100-52900-140-000 | EXP - UNEMPLOYMENT COMP | 372 | 440 | 18.44% | 9 | 1,637 | 18088.89% |
| 100-52901-140-000 | EXP - WORKERS COMPENSATION | (580) | 303 | -152.22% | 228 | 559 | 145.02% |
| 100-56101-140-000 | EXP - CODIFICATION SERVICES | 7,545 | 7,500 | -0.59% | 1,580 | 7,500 | 374.68% |
| 100-58204-140-000 | EXP - ARPA FUNDS | - | - | - | 34,310 | - | -100.00% |
| | | \$ 97,782 | \$ 143,309 | 46.56% | \$ 127,047 | \$ 194,607 | 53.18% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|------------------|------------------|---------------|------------------|------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50104-150-000 | EXP - AWARDS, BANQUETS | \$ 599 | \$ 1,600 | 167.26% | \$ - | \$ 1,600 | 100.00% |
| 100-50114-150-000 | EXP - COMPUTER PROG & M/A | 2,246 | 1,500 | -33.21% | 269 | 1,500 | 458.35% |
| 100-50116-150-000 | EXP - DUES / MEMBERSHIP | 2,175 | 2,000 | -8.05% | 2,291 | 2,500 | 9.12% |
| 100-50144-150-000 | EXP - MINOR EQUIPMENT | 1,310 | 1,000 | -23.69% | 4,525 | 5,000 | 10.51% |
| 100-50150-150-000 | EXP - OFFICE SUPPLIES | 207 | 400 | 93.14% | 77 | 400 | 420.02% |
| 100-50172-150-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 2,013 | 7,500 | 272.52% | 1,841 | 5,000 | 171.56% |
| 100-50182-150-000 | EXP - COUNCIL DINNERS | - | - | - | - | 7,000 | 100.00% |
| 100-52300-150-000 | EXP - COUNCIL COMPENSATION | 12,450 | 13,200 | 6.02% | 8,250 | 13,200 | 60.00% |
| 100-55600-150-000 | EXP - MISCELLANEOUS | 133 | - | -100.00% | 116 | 500 | 331.97% |
| | | \$ 21,134 | \$ 27,200 | 28.71% | \$ 17,368 | \$ 36,700 | 111.31% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|------------------------------|-------------------|------------------|----------------|-------------------|-------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50143-210-000 | EXP - MEMORIAL PARK | \$ 1,040 | \$ 2,000 | 92.40% | \$ 2,986 | \$ 4,000 | 33.97% |
| 100-50144-210-000 | EXP - MINOR EQUIPMENT | - | 5,000 | 100.00% | 254 | 2,500 | 885.03% |
| 100-50153-210-000 | EXP - PARK EQUIPMENT MAINT | 190 | 3,000 | 1478.95% | 2,400 | 4,000 | 66.64% |
| 100-50154-210-000 | EXP - PARK MAINT SUPPLIES | 3,894 | 30,000 | 670.49% | 14,350 | 30,000 | 109.05% |
| 100-56113-210-000 | EXP - PROFESSIONAL SERVICES | 11,424 | 7,500 | -34.35% | 3,134 | 7,500 | 139.32% |
| 100-56118-210-000 | EXP - LAWN CARE SERVICES | 747 | 50,000 | 6597.21% | 38,620 | 55,000 | 42.41% |
| 100-58100-210-000 | EXP - CAPITAL EXPENDITURES | 26,940 | - | -100.00% | 117,644 | - | -100.00% |
| 100-58203-210-000 | EXP - COMMUNITY DEVELOP PROJ | - | - | - | 28,612 | - | -100.00% |
| 100-58204-210-000 | EXP - ARPA FUNDS | 79,565 | - | -100.00% | 33,940 | 30,000 | -11.61% |
| | | \$ 123,799 | \$ 97,500 | -21.24% | \$ 241,939 | \$ 133,000 | -45.03% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50114-220-000 | EXP - COMPUTER PROG & M/A | \$ - | \$ - | - | \$ - | 1,500 | 100% |
| 100-50116-220-000 | EXP - DUES / MEMBERSHIP | 451 | 1,000 | 121.61% | - | 1,000 | 100.00% |
| 100-50121-220-000 | EXP - EMPLOYEE UNIFORMS | 1,136 | 2,500 | 120.02% | 2,685 | 2,500 | -6.91% |
| 100-50144-220-000 | EXP - MINOR EQUIPMENT | 2,153 | 2,000 | -7.11% | 553 | 3,000 | 442.76% |
| 100-50150-220-000 | EXP - OFFICE SUPPLIES | - | - | - | - | 500 | 100.00% |
| 100-50171-220-000 | EXP - TRAFFIC CONTROL SUPPLIES | 7,064 | 4,000 | -43.38% | 2,379 | 4,000 | 68.15% |
| 100-50172-220-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 354 | 3,000 | 748.20% | 1,193 | 3,000 | 151.52% |
| 100-52500-220-000 | EXP - FICA | 9,894 | 11,050 | 11.68% | 8,563 | 7,463 | -12.85% |
| 100-52502-220-000 | EXP - TMRS | 11,576 | 10,820 | -6.53% | 8,803 | 9,277 | 5.39% |
| 100-52600-220-000 | EXP - INSURANCE - DENTAL | 1,120 | 1,500 | 33.94% | 1,071 | 900 | -15.98% |
| 100-52603-220-000 | EXP - INSURANCE - HEALTH | 34,541 | 42,400 | 22.75% | 29,353 | 24,000 | -18.24% |
| 100-52604-220-000 | EXP - INSURANCE - LIFE | 1,284 | 750 | -41.59% | 1,145 | 475 | -58.53% |
| 100-52700-220-000 | EXP - LONGEVITY | 1,312 | 720 | -45.12% | - | 568 | 100.00% |
| 100-52800-220-000 | EXP - SALARIES | 145,760 | 146,127 | 0.25% | 100,094 | 96,402 | -3.69% |
| 100-52804-220-000 | EXP - SALARIES - OVERTIME | 1,635 | 2,500 | 52.94% | 6,040 | 2,500 | -58.61% |
| 100-52805-220-000 | EXP - SALARIES - PART TIME | - | 14,305 | 100.00% | 7,394 | 17,000 | 129.92% |
| 100-52900-220-000 | EXP - UNEMPLOYMENT COMP | 1,230 | - | -100.00% | 23 | 1,229 | 5152.14% |
| 100-52901-220-000 | EXP - WORKERS COMPENSATION | 2,975 | - | -100.00% | 5,285 | 3,118 | -41.00% |
| 100-54200-220-000 | EXP - DRAINAGE MAINTENANCE | - | 2,000 | 100.00% | - | - | - |
| 100-55600-220-000 | EXP - MISCELLANEOUS | 1,478 | 1,000 | -32.33% | 716 | 1,000 | 39.57% |
| 100-57300-220-000 | EXP - UTILITY - SANITATION | 320,081 | 300,000 | -6.27% | 263,613 | 318,000 | 20.63% |
| | | \$ 544,044 | \$ 545,672 | 0.30% | \$ 438,911 | \$ 497,432 | 13.33% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|-------------------|---------------|-------------------|---------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50112-310-000 | EXP - COMMUNICATIONS M/A | \$ 20,951 | \$ 5,000 | -76.13% | \$ 1,947 | \$ - | -100.00% |
| 100-50114-310-000 | EXP - COMPUTER PROG & M/A | 5,777 | 3,000 | -48.07% | 4,824 | 5,000 | 3.64% |
| 100-50116-310-000 | EXP - DUES / MEMBERSHIP | 886 | 3,000 | 238.42% | 2,029 | 3,000 | 47.87% |
| 100-50121-310-000 | EXP - EMPLOYEE UNIFORMS | 3,832 | 5,000 | 30.49% | 6,342 | 6,500 | 2.49% |
| 100-50123-310-000 | EXP - ESD GRANT | 25,506 | 25,000 | -1.98% | 25,000 | 25,000 | 0.00% |
| 100-50132-310-000 | EXP - JANITORIAL SUPPLIES | 1,482 | 1,500 | 1.22% | 1,459 | 1,500 | 2.78% |
| 100-50142-310-000 | EXP - MEDICAL SUPPLIES | 18,022 | 17,500 | -2.90% | 12,040 | 20,000 | 66.12% |
| 100-50144-310-000 | EXP - MINOR EQUIPMENT | 8,136 | 6,000 | -26.25% | 5,282 | 6,000 | 13.59% |
| 100-50150-310-000 | EXP - OFFICE SUPPLIES | 1,481 | 1,000 | -32.47% | 885 | 1,000 | 12.99% |
| 100-50151-310-000 | EXP - OXYGEN SUPPLIES | 744 | 1,500 | 101.52% | 992 | - | -100.00% |
| 100-50163-310-000 | EXP - PUBLIC EVENT | - | - | - | 6,359 | - | -100.00% |
| 100-50172-310-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 7,144 | 3,500 | -51.01% | 145 | 3,500 | 2307.82% |
| 100-52500-310-000 | EXP - FICA | 37,711 | 31,700 | -15.94% | 33,542 | 58,253 | 73.67% |
| 100-52502-310-000 | EXP - TMRS | 35,019 | 28,400 | -18.90% | 36,263 | 72,417 | 99.70% |
| 100-52600-310-000 | EXP - INSURANCE - DENTAL | 2,645 | 2,370 | -10.41% | 2,613 | 4,500 | 72.22% |
| 100-52601-310-000 | EXP - INS - DISAB/DEATH BEN | 3,968 | 5,000 | 26.01% | - | 5,000 | 100.00% |
| 100-52603-310-000 | EXP - INSURANCE - HEALTH | 88,861 | 120,700 | 35.83% | 78,312 | 120,000 | 53.23% |
| 100-52604-310-000 | EXP - INSURANCE - LIFE | 3,207 | 2,780 | -13.31% | 3,906 | 3,993 | 2.24% |
| 100-52700-310-000 | EXP - LONGEVITY | 468 | 840 | 79.49% | - | 1,212 | 100.00% |
| 100-52800-310-000 | EXP - SALARIES | 432,456 | 471,204 | 8.96% | 385,366 | 665,671 | 72.74% |
| 100-52804-310-000 | EXP - SALARIES - OVERTIME | 72,744 | 40,000 | -45.01% | 84,277 | 60,000 | -28.81% |
| 100-52805-310-000 | EXP - SALARIES - PART TIME | 23,711 | 77,280 | 225.92% | - | 82,800 | 100.00% |
| 100-52900-310-000 | EXP - UNEMPLOYMENT COMP | 4,440 | 5,200 | 17.11% | 86 | 9,592 | 11054.79% |
| 100-52901-310-000 | EXP - WORKERS COMPENSATION | 14,874 | 20,840 | 40.11% | 19,464 | 37,887 | 94.65% |
| 100-54100-310-000 | EXP - BUILDING MAINTENANCE | 2,343 | - | -100.00% | 4,595 | 5,000 | 8.81% |
| 100-54300-310-000 | EXP - EQUIPMENT MAINTENANCE | 31,229 | 9,000 | -71.18% | 6,415 | 10,000 | 55.89% |
| 100-55403-310-000 | EXP - GRANT - MATCHING FUNDS | - | - | - | 15,750 | - | -100.00% |
| 100-55406-310-000 | EXP - GRANT PURCHASES | 47,930 | - | -100.00% | 113,045 | - | -100.00% |
| 100-55600-310-000 | EXP - MISCELLANEOUS | 8,815 | 6,000 | -31.94% | 5,123 | 6,000 | 17.13% |
| 100-56102-310-000 | EXP - COLLECTION AGENCY | - | - | - | 53 | 250 | 371.70% |
| 100-56105-310-000 | EXP - CONTRACT LABOR - OTHER | 27,570 | 26,000 | -5.69% | 10,265 | - | -100.00% |
| 100-56113-310-000 | EXP - PROFESSIONAL SERVICES | 8,051 | - | -100.00% | 8,614 | - | -100.00% |
| 100-56117-310-000 | EXP - MEDICAL DIRECTION | - | 6,500 | 100.00% | - | 7,500 | 100.00% |
| 100-58100-310-000 | EXP - CAPITAL EXPENDITURES | - | - | - | 21,454 | - | -100.00% |
| | | \$ 940,003 | \$ 925,814 | -1.51% | \$ 896,448 | \$ 1,221,575 | 36.27% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50114-320-000 | EXP - COMPUTER PROG & M/A | \$ 35,012 | \$ 30,000 | -14.32% | \$ 33,342 | \$ 30,500 | -8.52% |
| 100-50116-320-000 | EXP - DUES / MEMBERSHIP | 852 | 500 | -41.34% | 125 | 500 | 300.00% |
| 100-50118-320-000 | EXP - EMERGENCY MANAGEMENT | 4,932 | 5,000 | 1.37% | 1,843 | 5,000 | 171.34% |
| 100-50121-320-000 | EXP - EMPLOYEE UNIFORMS | 7,519 | 5,000 | -33.50% | 8,064 | 5,000 | -37.99% |
| 100-50122-320-000 | EXP - EQUIP LEASE PAYMENT | 990 | - | -100.00% | 719 | - | -100.00% |
| 100-50127-320-000 | EXP - FIREARMS QUALIFICATION | 3,568 | 4,000 | 12.10% | 5,851 | 4,000 | -31.63% |
| 100-50132-320-000 | EXP - JANITORIAL SUPPLIES | 1,077 | 1,500 | 39.34% | 3,139 | 3,000 | -4.43% |
| 100-50133-320-000 | EXP - LABORATORY FEES | 6,313 | 8,000 | 26.73% | 6,555 | 8,000 | 22.04% |
| 100-50144-320-000 | EXP - MINOR EQUIPMENT | 3,736 | 5,000 | 33.82% | 4,034 | 5,000 | 23.94% |
| 100-50150-320-000 | EXP - OFFICE SUPPLIES | 2,528 | 5,000 | 97.75% | 1,636 | 3,500 | 113.88% |
| 100-50161-320-000 | EXP - PRISONER PROC/FILM/CRIME | 214 | 1,500 | 601.82% | - | 1,500 | 100.00% |
| 100-50162-320-000 | EXP - PROTECTIVE EQUIPMENT | 2,965 | 3,000 | 1.17% | 244 | 3,000 | 1128.25% |
| 100-50165-320-000 | EXP - SRO EXPENSES INCURRED | 2,444 | 3,000 | 22.75% | - | - | - |
| 100-50172-320-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 18,390 | 7,500 | -59.22% | 2,886 | 7,800 | 170.31% |
| 100-52500-320-000 | EXP - FICA | 83,998 | 81,427 | -3.06% | 63,658 | 114,932 | 80.55% |
| 100-52502-320-000 | EXP - TMRS | 121,512 | 87,109 | -28.31% | 70,559 | 142,595 | 102.09% |
| 100-52600-320-000 | EXP - INSURANCE - DENTAL | 7,431 | 7,000 | -5.79% | 4,609 | 9,450 | 105.02% |
| 100-52603-320-000 | EXP - INSURANCE - HEALTH | 219,325 | 229,330 | 4.56% | 135,858 | 252,000 | 85.49% |
| 100-52604-320-000 | EXP - INSURANCE - LIFE | 4,880 | 6,000 | 22.94% | 7,947 | 8,841 | 11.25% |
| 100-52700-320-000 | EXP - LONGEVITY | 4,860 | 3,216 | -33.83% | - | 4,568 | 100.00% |
| 100-52800-320-000 | EXP - SALARIES | 979,711 | 1,173,376 | 19.77% | 813,630 | 1,476,957 | 81.53% |
| 100-52804-320-000 | EXP - SALARIES - OVERTIME | 69,754 | 35,000 | -49.82% | 58,231 | 35,000 | -39.89% |
| 100-52805-320-000 | EXP - SALARIES - PART TIME | 53,716 | 2,930 | -94.55% | - | 3,008 | 100.00% |
| 100-52900-320-000 | EXP - UNEMPLOYMENT COMP | 3,353 | 8,340 | 148.70% | 160 | 18,928 | 11704.18% |
| 100-52901-320-000 | EXP - WORKERS COMPENSATION | 6,051 | 35,274 | 482.98% | 37,404 | 67,519 | 80.51% |
| 100-54100-320-000 | EXP - BUILDING MAINTENANCE | 10,330 | 4,000 | -61.28% | 43,925 | 5,000 | -88.62% |
| 100-54300-320-000 | EXP - EQUIPMENT MAINTENANCE | 2,451 | 2,000 | -18.40% | 2,612 | 3,000 | 14.87% |
| 100-55600-320-000 | EXP - MISCELLANEOUS | 10,800 | 3,000 | -72.22% | 2,922 | 3,000 | 2.68% |
| 100-55750-320-000 | EXP - MAJOR INVESTIGATION | - | - | - | 6,000 | - | -100.00% |
| 100-56113-320-000 | EXP - PROFESSIONAL SERVICES | 13,213 | 10,000 | -24.31% | 9,425 | 10,000 | 6.10% |
| 100-58100-320-000 | EXP - CAPITAL EXPENDITURES | 19,480 | - | -100.00% | 16,502 | - | -100.00% |
| 100-58102-320-000 | EXP - POLICE DUTY CAMERAS | - | - | - | - | 35,000 | 100.00% |
| | | \$ 1,701,406 | \$ 1,767,002 | 3.86% | \$ 1,341,881 | \$ 2,266,598 | 68.91% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------|-------------------|----------------|---------------------|---------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50112-330-000 | EXP - COMMUNICATIONS M/A | \$ - | \$ 20,000 | 100.00% | \$ 39,022 | \$ 48,000 | 23.01% |
| 100-50114-330-000 | EXP - COMPUTER PROG & M/A | - | 8,000 | 100.00% | 32,687 | 90,000 | 175.34% |
| 100-50116-330-000 | EXP - DUES / MEMBERSHIP | - | 250 | 100.00% | - | 250 | 100.00% |
| 100-50121-330-000 | EXP - EMPLOYEE UNIFORMS | - | 500 | 100.00% | 2,329 | - | -100.00% |
| 100-50122-330-000 | EXP - EQUIP LEASE PAYMENT | - | 2,300 | 100.00% | - | 2,300 | 100.00% |
| 100-50144-330-000 | EXP - MINOR EQUIPMENT | - | 2,000 | 100.00% | 8,230 | 8,000 | -2.79% |
| 100-50146-330-000 | EXP - NOTIFICATION SYSTEM | - | 5,500 | 100.00% | - | 5,500 | 100.00% |
| 100-50150-330-000 | EXP - OFFICE SUPPLIES | - | 1,000 | 100.00% | 946 | 3,500 | 270.06% |
| 100-50172-330-000 | EXP - TRAVEL/TRAINING/SCHOOLS | - | 1,500 | 100.00% | - | 5,000 | 100.00% |
| 100-52500-330-000 | EXP - FICA | - | 14,200 | 100.00% | 34,365 | 63,744 | 85.49% |
| 100-52502-330-000 | EXP - TMRS | - | 15,300 | 100.00% | 36,766 | 79,242 | 115.53% |
| 100-52600-330-000 | EXP - INSURANCE - DENTAL | - | 1,680 | 100.00% | 2,901 | 7,650 | 163.66% |
| 100-52603-330-000 | EXP - INSURANCE - HEALTH | - | 48,000 | 100.00% | 74,123 | 180,000 | 142.84% |
| 100-52604-330-000 | EXP - INSURANCE - LIFE | - | 1,100 | 100.00% | 3,895 | 4,541 | 16.59% |
| 100-52700-330-000 | EXP - LONGEVITY | - | 1,200 | 100.00% | - | 1,568 | 100.00% |
| 100-52800-330-000 | EXP - SALARIES | - | 206,549 | 100.00% | 395,217 | 758,222 | 91.85% |
| 100-52804-330-000 | EXP - SALARIES - OVERTIME | - | 20,000 | 100.00% | 64,825 | 72,000 | 11.07% |
| 100-52805-330-000 | EXP - SALARIES - PART TIME | - | 10,200 | 100.00% | 16,960 | 62,500 | 268.52% |
| 100-52900-330-000 | EXP - UNEMPLOYMENT COMP | - | 2,200 | 100.00% | 99 | 10,495 | 10523.54% |
| 100-52901-330-000 | EXP - WORKERS COMPENSATION | - | 7,090 | 100.00% | 1,937 | 3,588 | 85.21% |
| 100-54300-330-000 | EXP - EQUIPMENT MAINTENANCE | - | 1,000 | 100.00% | 80 | 15,000 | 18654.69% |
| 100-55600-330-000 | EXP - MISCELLANEOUS | - | 1,000 | 100.00% | 769 | 1,000 | 29.96% |
| 100-56113-330-000 | EXP - PROFESSIONAL SERVICES | - | 1,000 | 100.00% | 1,000 | 1,000 | 0.00% |
| 100-56116-330-000 | EXP - CHARTER RADIO LINK | - | 6,000 | 100.00% | - | 6,000 | 100.00% |
| 100-56117-330-000 | EXP - MEDICAL DIRECTION | - | - | - | - | 5,000 | 100.00% |
| 100-58100-330-000 | EXP - CAPITAL EXPENDITURES | - | - | - | 316,913 | 5,000 | -98.42% |
| | | \$ - | \$ 377,569 | 100.00% | \$ 1,033,064 | \$ 1,439,100 | 39.30% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|-------------------|---------------|------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 100-50103-350-000 | EXP - ANIMAL CONTROL SUPPLIES | \$ 1,812 | \$ 4,000 | 120.78% | \$ 8,869 | \$ 5,000 | -43.62% |
| 100-50114-350-000 | EXP - COMPUTER PROG & M/A | 1,054 | 1,000 | -5.13% | - | 1,000 | 100.00% |
| 100-50115-350-000 | EXP - DRUG SUPPLIES | 433 | 500 | 15.52% | 1,159 | 1,500 | 29.40% |
| 100-50121-350-000 | EXP - EMPLOYEE UNIFORMS | - | 600 | 100.00% | 1,102 | 1,000 | -9.22% |
| 100-50150-350-000 | EXP - OFFICE SUPPLIES | - | 200 | 100.00% | 168 | 500 | 197.30% |
| 100-50172-350-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 300 | 1,000 | 233.33% | - | 1,000 | 100.00% |
| 100-52500-350-000 | EXP - FICA | 5,044 | 4,400 | -12.77% | 3,510 | 6,775 | 93.02% |
| 100-52502-350-000 | EXP - TMRS | 5,455 | 4,938 | -9.48% | 3,887 | 8,421 | 116.66% |
| 100-52600-350-000 | EXP - INSURANCE - DENTAL | 747 | 818 | 9.57% | 292 | 900 | 208.07% |
| 100-52603-350-000 | EXP - INSURANCE - HEALTH | 14,536 | 24,050 | 65.46% | 6,689 | 24,000 | 258.79% |
| 100-52604-350-000 | EXP - INSURANCE - LIFE | 584 | 390 | -33.24% | 429 | 522 | 21.58% |
| 100-52700-350-000 | EXP - LONGEVITY | 356 | 452 | 26.97% | - | - | - |
| 100-52800-350-000 | EXP - SALARIES | 61,291 | 66,020 | 7.72% | 43,916 | 87,513 | 99.27% |
| 100-52804-350-000 | EXP - SALARIES - OVERTIME | 7,358 | 2,500 | -66.02% | 2,301 | 5,000 | 117.30% |
| 100-52900-350-000 | EXP - UNEMPLOYMENT COMP | 661 | 864 | 30.69% | 13 | 1,115 | 8805.75% |
| 100-52901-350-000 | EXP - WORKERS COMPENSATION | 4,039 | 3,000 | -25.72% | 2,854 | 5,930 | 107.76% |
| 100-54100-350-000 | EXP - BUILDING MAINTENANCE | 898 | 2,000 | 122.72% | 2,827 | 2,000 | -29.26% |
| 100-56113-350-000 | EXP - PROFESSIONAL SERVICES | 690 | 300 | -56.50% | 1,350 | 300 | -77.77% |
| | | \$ 105,256 | \$ 117,032 | 11.19% | \$ 79,366 | \$ 152,476 | 92.12% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|-------------------|---------------|------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 100-50114-360-000 | EXP - COMPUTER PROG & M/A | \$ 20,188 | \$ 4,000 | -80.19% | \$ 15,434 | \$ 8,000 | -48.17% |
| 100-50144-360-000 | EXP - MINOR EQUIPMENT | 330 | 500 | 51.59% | - | 500 | 100.00% |
| 100-50150-360-000 | EXP - OFFICE SUPPLIES | 997 | 1,000 | 0.34% | 507 | 1,000 | 97.25% |
| 100-50172-360-000 | EXP - TRAVEL/TRAINING/SCHOOLS | - | 1,500 | 100.00% | 506 | 1,500 | 196.18% |
| 100-52500-360-000 | EXP - FICA | 3,321 | 3,000 | -9.66% | 2,666 | 4,430 | 66.18% |
| 100-52502-360-000 | EXP - TMRS | 3,794 | 3,200 | -15.66% | 3,090 | 5,508 | 78.27% |
| 100-52600-360-000 | EXP - INSURANCE - DENTAL | 373 | 420 | 12.51% | 292 | 450 | 54.04% |
| 100-52603-360-000 | EXP - INSURANCE - HEALTH | 13,740 | 12,032 | -12.43% | 9,049 | 12,000 | 32.61% |
| 100-52604-360-000 | EXP - INSURANCE - LIFE | 432 | 300 | -30.60% | 425 | 341 | -19.83% |
| 100-52700-360-000 | EXP - LONGEVITY | 348 | 384 | 10.34% | - | 444 | 100.00% |
| 100-52800-360-000 | EXP - SALARIES | 46,980 | 54,235 | 15.44% | 38,764 | 55,129 | 42.22% |
| 100-52900-360-000 | EXP - UNEMPLOYMENT COMP | 372 | 432 | 16.28% | 8 | 729 | 9392.19% |
| 100-52901-360-000 | EXP - WORKERS COMPENSATION | (658) | 900 | -236.80% | 159 | 249 | 56.66% |
| 100-53100-360-000 | EXP - MUN COURT JUDGE | 20,335 | 25,000 | 22.94% | 14,750 | 25,000 | 69.49% |
| 100-53200-360-000 | EXP - MUN COURT PROSECUTOR | 9,383 | 10,000 | 6.57% | 7,596 | 10,000 | 31.64% |
| | | \$ 119,935 | \$ 116,903 | -2.53% | \$ 93,246 | \$ 125,280 | 34.35% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-----------------------------|------------------|------------------|----------------|------------------|------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 100-50102-410-000 | EXP - ADVERT, MARKET & PUBL | \$ - | \$ 2,000 | 100.00% | \$ 551 | \$ 2,000 | 262.98% |
| 100-50132-410-000 | EXP - JANITORIAL SUPPLIES | 1,216 | 2,000 | 64.50% | 3,395 | 5,000 | 47.29% |
| 100-50144-410-000 | EXP - MINOR EQUIPMENT | 10,490 | 5,000 | -52.33% | 965 | 5,000 | 418.03% |
| 100-54100-410-000 | EXP - BUILDING MAINTENANCE | 5,473 | 2,000 | -63.46% | 8,050 | 12,000 | 49.07% |
| 100-56107-410-000 | EXP - JANITORIAL SERVICES | - | 4,000 | 100.00% | 776 | 10,000 | 1188.99% |
| | | \$ 17,179 | \$ 15,000 | -12.68% | \$ 13,737 | \$ 34,000 | 147.51% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------|-------------------|-------------------|---------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 100-50136-510-000 | EXP - LEASE PAYMENT | \$ 116,992 | \$ 230,000 | 96.59% | \$ 153,257 | \$ 240,000 | 56.60% |
| 100-50140-510-000 | EXP - MAINTENANCE SUPPLIES | 1,369 | 2,000 | 46.07% | - | 2,000 | 100.00% |
| 100-54100-510-000 | EXP - BUILDING MAINTENANCE | 29 | 2,000 | 6686.56% | - | 2,000 | 100.00% |
| 100-54500-510-000 | EXP - VEHICLE MAINTENANCE | 6,022 | 10,000 | 66.06% | 47,700 | 30,000 | -37.11% |
| 100-54501-510-000 | EXP - GAS, OIL & LUBE | 124,134 | 100,000 | -19.44% | 74,898 | 100,000 | 33.51% |
| 100-54502-510-000 | EXP - SHOP TOWEL/FENDER COVERS | 1,259 | 1,000 | -20.60% | - | 1,000 | 100.00% |
| | | \$ 249,807 | \$ 345,000 | 38.11% | \$ 275,855 | \$ 375,000 | 35.94% |

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY BY FUND

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|---------------------|--|-------------------|-------------------|--------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| EXPENDITURES - FUND | | | | | | | |
| 200 | TCOLE - SPECIAL REVENUE FUND | \$ 1,500 | \$ 1,500 | - | \$ 1,493 | \$ 1,500 | 0.49% |
| 201 | ECONOMIC DEVELOPMENT - 4B SALES TAX FUND | 190,753 | 288,350 | 51.16% | 221,619 | 308,083 | 39.01% |
| 202 | TIF DIST #1 FUND (COUNTY/HOSPITAL) | - | - | - | - | - | - |
| 203 | STREET IMPROVEMENT - 4A SALES TAX FUND | 178,224 | 62,978 | -64.66% | 135,482 | 89,204 | -34.16% |
| 204 | CRIME CONTROL DISTRICT - 4B SALES TAX FUND | 15,662 | 93,500 | 497.00% | 19,982 | 87,204 | 336.42% |
| 205 | ASSET FORFEITURE FUND | - | - | - | - | - | - |
| 206 | CONFISCATED PROPERTY-CASH FUND | - | - | - | - | - | - |
| 401 | 2020 CO ISSUE - 2021 TAX NOTES FUND | 24,960 | - | - | - | - | - |
| | | \$ 411,098 | \$ 446,328 | 8.57% | \$ 378,575 | \$ 485,991 | 28.37% |

TCOLE - SPECIAL REVENUE FUND

REVENUE SUMMARY BY ACCOUNT

| | | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|---------------------|----|-------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| REVENUE - ACCOUNT | | | | | | | |
| OTHER REVENUE | | | | | | | |
| REV - TCOLE - LEOSE | \$ | 1,498 | \$ 1,500 | 0.16% | \$ 1,493 | \$ 1,500 | 0.49% |
| | \$ | 1,498 | \$ 1,500 | 0.16% | \$ 1,493 | \$ 1,500 | 0.49% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-----------------|-----------------|----------|-----------------|-----------------|----------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 200-50172-000-000 | EXP - TRAVEL/TRAINING/SCHOOLS | \$ 1,500 | \$ 1,500 | - | \$ 1,493 | \$ 1,500 | - |
| | | <u>\$ 1,500</u> | <u>\$ 1,500</u> | <u>-</u> | <u>\$ 1,493</u> | <u>\$ 1,500</u> | <u>-</u> |

ECONOMIC DEVELOPMENT - 4B SALES TAX FUND

REVENUE SUMMARY BY ACCOUNT

| | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|-------------------------------|-------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| REVENUE - ACCOUNT | | | | | | |
| OTHER REVENUE | | | | | | |
| REV - SALES TAX - 4B EDC | \$ 223,364 | \$ 200,000 | -10.46% | \$ 204,000 | \$ 225,000 | 10.29% |
| REV - INTEREST - INVESTMENT | 3,409 | 1,000 | -70.66% | 16,000 | 10,000 | -37.50% |
| EQUITY CHANGE | | | | | | |
| BUDGETED (INCR)/DECR FUND BAL | - | 87,350 | - | - | 73,083 | - |
| | \$ 226,773 | \$ 288,350 | 27.15% | \$ 220,000 | \$ 308,083 | 40.04% |

ECONOMIC DEVELOPMENT - 4B SALES TAX FUND 201-000

EXPENDITURE SUMMARY BY ACCOUNT

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------|-------------------|-------------------|---------------|-------------------|-------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 201-50102-000-000 | EXP - ADVERT, MARKET & PUBL | \$ - | \$ 3,000 | 100.00% | \$ 125 | \$ 3,000 | 100.00% |
| 201-50114-000-000 | EXP - COMPUTER PROG & M/A | 1,745 | - | -100.00% | - | - | - |
| 201-50116-000-000 | EXP - DUES / MEMBERSHIP | 525 | 525 | - | - | 525 | - |
| 201-50130-000-000 | EXP - INCENTIVES | 5,800 | 20,000 | 244.83% | - | 20,000 | 100.00% |
| 201-50144-000-000 | EXP - MINOR EQUIPMENT | - | - | - | - | - | - |
| 201-50150-000-000 | EXP - OFFICE SUPPLIES | 71 | 250 | 253.51% | - | 250 | 100.00% |
| 201-50172-000-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 1,575 | 2,100 | 33.33% | 1,575 | 2,100 | 33.33% |
| 201-51303-000-000 | EXP - INTEREST -2021 TAX NOTES | 4,436 | 7,098 | 60.00% | 3,845 | 5,873 | 52.75% |
| 201-51503-000-000 | EXP - PRIN PYMT-2021 TAX NOTES | 70,000 | 70,000 | 0.00% | 70,000 | 75,000 | 7.14% |
| 201-52500-000-000 | EXP - FICA | (3) | - | -100.00% | - | - | - |
| 201-52502-000-000 | EXP - TMRS | 30 | - | -100.00% | - | - | - |
| 201-52700-000-000 | EXP - LONGEVITY | 368 | - | -100.00% | - | - | - |
| 201-52901-000-000 | EXP - WORKERS COMPENSATION | 2 | - | -100.00% | - | - | - |
| 201-55600-000-000 | EXP - MISCELLANEOUS | 35 | - | -100.00% | - | - | - |
| 201-58000-000-000 | EXP - BIG PROJECT | - | 20,000 | 100.00% | - | 20,000 | 100.00% |
| 201-58204-000-000 | EXP - ARPA FUNDS | - | - | - | 8,260 | - | - |
| 201-59000-000-000 | TRANSFERS OUT | 106,169 | 165,377 | 55.77% | 137,815 | 181,335 | 31.58% |
| | | \$ 190,753 | \$ 288,350 | 51.16% | \$ 221,619 | \$ 308,083 | 39.01% |

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

| REVENUE - ACCOUNT | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-----------------------------|-------------------|-------------------|--------------|-------------------|-------------------|--------------|
| OTHER REVENUE | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | BUDGET | | | BUDGET | |
| REV - TIF DIST #1 | \$ 121,278 | \$ 130,000 | 7.19% | \$ 134,362 | \$ 140,000 | 4.20% |
| REV - INTEREST - INVESTMENT | 2,562 | 1,500 | -41.46% | 15,000 | 10,000 | -33.33% |
| | <u>\$ 123,840</u> | <u>\$ 131,500</u> | <u>6.19%</u> | <u>\$ 149,362</u> | <u>\$ 150,000</u> | <u>0.43%</u> |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|------------------|----------------|-------------------|------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| REVENUE - ACCOUNT | | | | | | | |
| OTHER REVENUE | | | | | | | |
| | REV - SALES TAX - 4A STREET | \$ 111,683 | \$ 100,000 | -10.46% | \$ 93,257 | \$ 120,000 | 28.68% |
| | REV - INTEREST - INVESTMENT | 3,189 | 1,000 | -68.64% | 9,349 | 10,000 | 6.96% |
| | GRANT REV - COUNTY | - | - | - | 97,000 | - | - |
| EQUITY CHANGE | | | | | | | |
| | BUDGETED (INCR)/DECR FUND BAL | - | (38,022) | - | - | (40,796) | - |
| | | \$ 114,872 | \$ 62,978 | -45.18% | \$ 199,606 | \$ 89,204 | -55.31% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------|-------------------|------------------|----------------|-------------------|------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 203-50167-000-000 | EXP - STREET MAINTENANCE | \$ 117,733 | \$ 35,000 | -70.27% | \$ 7,575 | \$ 55,000 | 626.08% |
| 203-50171-000-000 | EXP - TRAFFIC CONTROL SUPPLIES | - | 5,000 | 100.00% | 6,762 | 8,000 | 18.31% |
| 203-58100-000-000 | EXP - CAPITAL EXPENDITURES | 46,163 | - | -100.00% | 101,996 | - | -100.00% |
| 203-59000-000-000 | TRANSFERS OUT | 14,328 | 22,978 | 60.37% | 19,149 | 26,204 | 36.85% |
| | | \$ 178,224 | \$ 62,978 | -64.66% | \$ 135,482 | \$ 89,204 | -34.16% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|------------------|------------------|---------------|------------------|------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| REVENUE - ACCOUNT | | | | | | | |
| OTHER REVENUE | | | | | | | |
| | REV - SALES TAX - 4B CCD | \$ 97,761 | \$ 90,000 | -7.94% | \$ 94,500 | \$ 100,000 | 5.82% |
| | REV - INTEREST - INVESTMENT | 72 | 100 | 39.43% | 400 | 250 | -37.50% |
| EQUITY CHANGE | | | | | | | |
| | BUDGETED (INCR)/DECR FUND BAL | - | 3,400 | - | - | (13,046) | - |
| | | <u>\$ 97,833</u> | <u>\$ 93,500</u> | <u>-4.43%</u> | <u>\$ 94,900</u> | <u>\$ 87,204</u> | <u>-8.11%</u> |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|---------------------------|------------------|------------------|----------------|------------------|------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 204-50122-000-000 | EXP - EQUIP LEASE PAYMENT | \$ - | \$ 70,000 | 100.00% | \$ - | \$ - | - |
| 204-54500-000-000 | EXP - VEHICLE MAINTENANCE | - | - | - | - | - | - |
| 204-59000-000-000 | TRANSFERS OUT | 15,662 | 23,500 | 50.05% | 19,982 | 87,204 | 336.42% |
| | | \$ 15,662 | \$ 93,500 | 497.00% | \$ 19,982 | \$ 87,204 | 336.42% |

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

| | | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|-------------------|----------------------------|-------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| 401-58100-000-000 | EXP - CAPITAL EXPENDITURES | \$ 24,960 | \$ - | - | \$ - | \$ - | - |
| | | <u>\$ 24,960</u> | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> |

DEBT SERVICE FUND REVENUE SUMMARY BY ACCOUNT

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|-------------------|----------------|-------------------|-------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| REVENUE - ACCOUNT | | | | | | | |
| PROPERTY TAX | | | | | | | |
| | PROPERTY TAX - CURRENT | \$ 565,112 | \$ 411,666 | -27.15% | \$ 450,000 | \$ 390,291 | -13.27% |
| | PROPERTY TAX - DELINQUENT | 4,244 | 4,000 | -5.76% | 8,050 | 7,000 | -13.04% |
| | PROPERTY TAX - ABATEMENT | - | - | - | - | - | - |
| OTHER REVENUE | | | | | | | |
| | REV - INTEREST - INVESTMENT | 1,043 | 600 | -42.45% | 6,000 | 3,000 | -50.00% |
| EQUITY CHANGE | | | | | | | |
| | BUDGETED (INCR)/DECR FUND BAL | - | - | - | - | (2,000) | - |
| | | <u>\$ 570,398</u> | <u>\$ 416,266</u> | <u>-27.02%</u> | <u>\$ 464,050</u> | <u>\$ 398,291</u> | <u>-14.17%</u> |

DEBT SERVICE FUND 300-100 EXPENDITURE SUMMARY BY ACCOUNT

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|-------------------|-------------------|---------------|-------------------|-------------------|--------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 300-51301-100-000 | EXP - INTEREST | \$ 81,192 | \$ 120,727 | 48.69% | \$ 75,491 | \$ 90,274 | 19.58% |
| 300-51400-100-000 | EXP - PAYING AGENT | 300 | 600 | 100.00% | 600 | 600 | - |
| 300-51500-100-000 | EXP - PRIN PYMT-2013 BOND | 115,000 | 120,000 | 4.35% | 120,000 | 125,000 | 4.17% |
| 300-51502-100-000 | EXP - PRIN PYMT-2020 CO ISSUE | 80,000 | 80,000 | - | 80,000 | 85,000 | 6.25% |
| 300-51506-100-000 | EXP - PRIN PYMT-FIRE ENGINE | 92,524 | 94,939 | 2.61% | 94,939 | 97,417 | 2.61% |
| | | \$ 369,015 | \$ 416,266 | 12.80% | \$ 371,030 | \$ 398,291 | 7.35% |

WATER & SEWER FUND REVENUE

5 YEAR FORECAST

FY 2024

| | FY 2023 BUDGET | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUE - TYPE | | | | | |
| WATER FEES | \$ 1,300,000 | \$ 1,790,000 | \$ 1,879,500 | \$ 1,973,475 | \$ 2,072,149 |
| SEWER FEES | 1,002,200 | 1,152,200 | 1,209,810 | 1,270,301 | 1,333,816 |
| DRAINAGE FEES | - | - | 100,000 | 105,000 | 110,250 |
| PENALTY FEES | 70,000 | 100,000 | 105,000 | 110,250 | 115,763 |
| OTHER REVENUE | 2,500 | 16,000 | 16,800 | 17,640 | 18,522 |
| | \$ 2,374,700 | \$ 3,058,200 | \$ 3,311,110 | \$ 3,476,666 | \$ 3,650,499 |

WATER & SEWER FUND

REVENUE SUMMARY BY TYPE

| | FY 2022 ACTUAL | FY 2023 AMENDED BUDGET | BUDGET CHANGE | FY 2023 ESTIMATE | FY 2024 PROPOSED BUDGET | BUDGET CHANGE |
|----------------|---------------------|------------------------------|------------------|---------------------|-------------------------------|------------------|
| REVENUE - TYPE | | | | | | |
| WATER FEES | \$ 1,271,965 | \$ 1,300,000 | 2.20% | \$ 1,466,454 | \$ 1,790,000 | 22.06% |
| SEWER FEES | 1,126,389 | 1,049,200 | -6.85% | 833,423 | 1,152,200 | 38.25% |
| PENALTY FEES | 97,675 | 70,000 | -28.33% | 86,514 | 100,000 | 15.59% |
| OTHER REVENUE | 357,629 | 2,500 | -99.30% | 29,405 | 16,000 | -45.59% |
| EQUITY CHANGE | - | (40,114) | - | - | (135,186) | - |
| | \$ 2,853,658 | \$ 2,381,586 | -16.54% | \$ 2,415,795 | \$ 2,923,014 | 21.00% |

WATER & SEWER FUND

REVENUE SUMMARY BY ACCOUNT

| REVENUE - ACCOUNT | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|----------------------------------|---------------------|---------------------|----------------|---------------------|---------------------|---------------|
| | ACTUAL | AMENDED BUDGET | CHANGE | ESTIMATE | PROPOSED BUDGET | CHANGE |
| WATER FEES | | | | | | |
| REV - WATER SALES | \$ 1,276,900 | \$ 1,300,000 | 1.81% | \$ 928,110 | \$ 1,400,000 | 50.84% |
| REV - WATER/SEWER TAP FEES | (4,935) | - | -100.00% | 116,740 | 110,000 | -5.77% |
| REV - WATER IMPACT FEES | - | - | - | 389,107 | 250,000 | -35.75% |
| REV - WATER METER FEES | - | - | - | 32,497 | 30,000 | -7.68% |
| SEWER FEES | | | | | | |
| REV - SEWER FEES | 1,124,052 | 1,047,000 | -6.85% | 831,671 | 1,150,000 | 38.28% |
| REV - SEWER PRE-TREATMENT FEE | 2,336 | 2,200 | -5.83% | 1,752 | 2,200 | 25.56% |
| PENALTY FEES | | | | | | |
| REV - PENALTY & RECONNECT FEES | 97,675 | 70,000 | -28.33% | 86,514 | 100,000 | 15.59% |
| OTHER REVENUE | | | | | | |
| REV - RENTAL PROPERTY REG FEE | 1,060 | 500 | -52.83% | 2,842 | 500 | -82.41% |
| REV - INTEREST - INVESTMENT | 6,027 | 1,500 | -75.11% | 19,671 | 15,000 | -23.74% |
| REV - INSUFFICIENT CHECK FEES | 646 | 500 | -22.60% | 510 | 500 | -1.96% |
| REV - INSURANCE PROCEEDS | - | - | - | 4,788 | - | -100.00% |
| REV - MISCELLANEOUS | (37) | - | -100.00% | 677 | - | -100.00% |
| GRANT REV - AMER RES PLAN - ARPA | 349,796 | - | -100.00% | - | - | - |
| GRANT REV - STATE | 136 | - | -100.00% | 918 | - | -100.00% |
| EQUITY CHANGE | | | | | | |
| BUDGETED INCR/(DECR) FUND BAL | - | (40,114) | - | - | (135,186) | - |
| | \$ 2,853,658 | \$ 2,381,586 | -16.54% | \$ 2,415,795 | \$ 2,923,014 | 21.00% |

WATER & SEWER FUND

EXPENDITURE SUMMARY BY DEPARTMENT

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|----------------------|------------------|---------------------|---------------------|---------------|---------------------|---------------------|---------------|
| | | ACTUAL | AMENDED BUDGET | CHANGE | ESTIMATE | PROPOSED BUDGET | CHANGE |
| EXPENDITURES - DEPT. | | | | | | | |
| 000 | NON-DEPARTMENTAL | \$ - | \$ - | - | \$ - | \$ - | - |
| 100 | DEBT SERVICE | 38,432 | 325,344 | 746.56% | 313,565 | 325,879 | 3.93% |
| 230 | WATER | 1,926,119 | 1,292,206 | -32.91% | 1,039,004 | 1,854,031 | 78.44% |
| 240 | SEWER | 447,712 | 611,100 | 36.49% | 607,305 | 613,100 | 0.95% |
| 250 | UTILITY BILLING | 64,874 | 105,936 | 63.29% | 61,741 | 130,004 | 110.56% |
| | | \$ 2,477,137 | \$ 2,334,586 | -5.75% | \$ 2,021,614 | \$ 2,923,014 | 44.59% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|--------------------------------|------------------|-------------------|----------------|-------------------|-------------------|--------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 500-51300-100-000 | EXP - INTEREST - 2020 CO ISSUE | \$ 20,650 | \$ 35,250 | 70.70% | \$ 20,450 | \$ 32,850 | 60.64% |
| 500-51302-100-000 | EXP - INTEREST - 2020 TWDB CO | 1,040 | 2,079 | 100.00% | - | 2,079 | 100.00% |
| 500-51304-100-000 | EXP - INTEREST - LT NOTES | 16,342 | 14,612 | -10.59% | 14,612 | 12,780 | -12.54% |
| 500-51400-100-000 | EXP - PAYING AGENT | 400 | 300 | -25.00% | 400 | 400 | - |
| 500-51501-100-000 | EXP - PRIN PYMT -2020 CO ISSUE | - | 60,000 | 100.00% | 65,000 | 60,000 | -7.69% |
| 500-51504-100-000 | EXP - PRIN PYMT -LT NOTE | - | 78,103 | 100.00% | 78,103 | 82,770 | 5.98% |
| 500-51505-100-000 | EXP - PRIN PYMT - 2020 TWDB CO | - | 135,000 | 100.00% | 135,000 | 135,000 | - |
| | | \$ 38,432 | \$ 325,344 | 746.56% | \$ 313,565 | \$ 325,879 | 3.93% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|---------------------|---------------------|----------------|---------------------|---------------------|---------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 500-50114-230-000 | EXP - COMPUTER PROG & M/A | \$ - | \$ 1,500 | 100.00% | \$ 619 | \$ 2,000 | 223.19% |
| 500-50116-230-000 | EXP - DUES / MEMBERSHIP | - | 2,000 | 100.00% | 2,163 | 2,500 | 15.60% |
| 500-50121-230-000 | EXP - EMPLOYEE UNIFORMS | 986 | 2,000 | 102.79% | 3,216 | 4,000 | 24.38% |
| 500-50133-230-000 | EXP - LABORATORY FEES | 1,050 | 3,000 | 185.71% | 4,150 | 6,000 | 44.59% |
| 500-50138-230-000 | EXP - LINES/VALVES/FITTINGS | 13,874 | 20,000 | 44.15% | 9,838 | 25,000 | 154.12% |
| 500-50144-230-000 | EXP - MINOR EQUIPMENT | 3,195 | 6,000 | 87.79% | 3,818 | 10,000 | 161.95% |
| 500-50150-230-000 | EXP - OFFICE SUPPLIES | 395 | 500 | 26.67% | 33 | 500 | 1417.45% |
| 500-50166-230-000 | EXP - STATE FEES | 15,335 | 30,000 | 95.63% | 25,109 | 32,000 | 27.44% |
| 500-50167-230-000 | EXP - STREET MAINTENANCE | - | 10,000 | 100.00% | 12,809 | 10,000 | -21.93% |
| 500-50172-230-000 | EXP - TRAVEL/TRAINING/SCHOOLS | 990 | 4,000 | 304.04% | 559 | 5,000 | 794.36% |
| 500-50175-230-000 | EXP - WATER MTR/HYDRANT MAINT | 184 | 3,000 | 1528.66% | - | 3,000 | 100.00% |
| 500-50176-230-000 | EXP - WATER WELL MAINTENANCE | 5,628 | 10,000 | 77.67% | 17,257 | 15,000 | -13.08% |
| 500-50179-230-000 | EXP - FORT WORTH WATER CONTR | 14,442 | 25,000 | 73.11% | 15,227 | 25,000 | 64.18% |
| 500-52500-230-000 | EXP - FICA | 8,318 | 20,465 | 146.04% | 12,075 | 30,714 | 154.37% |
| 500-52502-230-000 | EXP - TMRS | 9,038 | 21,980 | 143.19% | 13,502 | 38,177 | 182.74% |
| 500-52600-230-000 | EXP - INSURANCE - DENTAL | 584 | 2,100 | 259.42% | 958 | 3,600 | 275.95% |
| 500-52603-230-000 | EXP - INSURANCE - HEALTH | 20,307 | 60,350 | 197.19% | 29,542 | 96,000 | 224.96% |
| 500-52604-230-000 | EXP - INSURANCE - LIFE | 777 | 1,285 | 65.40% | 1,653 | 2,209 | 33.63% |
| 500-52700-230-000 | EXP - LONGEVITY | 232 | 1,180 | 408.62% | - | 424 | 100.00% |
| 500-52800-230-000 | EXP - SALARIES | 105,687 | 297,580 | 181.57% | 139,249 | 393,399 | 182.51% |
| 500-52804-230-000 | EXP - SALARIES - OVERTIME | 8,118 | 18,000 | 121.73% | 12,426 | 25,000 | 101.19% |
| 500-52805-230-000 | EXP - SALARIES - PART TIME | - | - | - | 13,347 | - | -100.00% |
| 500-52900-230-000 | EXP - UNEMPLOYMENT COMP | 1,680 | 2,160 | 28.55% | 32 | 5,057 | 15882.93% |
| 500-52901-230-000 | EXP - WORKERS COMPENSATION | 4,808 | 11,019 | 129.17% | 6,740 | 17,095 | 153.65% |
| 500-54600-230-000 | EXP - CHEMICAL SUPPLIES | 8,808 | 22,000 | 149.79% | 16,465 | 25,000 | 51.84% |
| 500-55300-230-000 | EXP - DEPRECIATION | - | 260,000 | 100.00% | - | 260,000 | 100.00% |
| 500-55600-230-000 | EXP - MISCELLANEOUS | 180 | 200 | 11.01% | 57 | 500 | 782.15% |
| 500-56113-230-000 | EXP - PROFESSIONAL SERVICES | 101,030 | 45,000 | -55.46% | 160,545 | 100,000 | -37.71% |
| 500-58100-230-000 | EXP - CAPITAL EXPENDITURES | 1,587,538 | - | -100.00% | 177,775 | 97,000 | -45.44% |
| 500-58901-230-000 | EXP - WATER METER/HYDRANTS | 12,934 | 30,000 | 131.94% | 41,286 | 150,000 | 263.32% |
| 500-59000-230-000 | TRANSFERS OUT | - | 381,887 | 100.00% | 318,555 | 469,856 | 47.50% |
| | | \$ 1,926,119 | \$ 1,292,206 | -32.91% | \$ 1,039,004 | \$ 1,854,031 | 78.44% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-----------------------------|-------------------|-------------------|---------------|-------------------|-------------------|--------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| | | | BUDGET | | | BUDGET | |
| 500-50133-240-000 | EXP - LABORATORY FEES | \$ - | \$ 500 | 100.00% | \$ - | \$ 500 | 100.00% |
| 500-50138-240-000 | EXP - LINES/VALVES/FITTINGS | - | 2,000 | 100.00% | 2,100 | 2,000 | -4.76% |
| 500-50174-240-000 | EXP - WASTEWATER TREATMENT | 446,146 | 600,000 | 34.49% | 600,000 | 600,000 | 0.00% |
| 500-54400-240-000 | EXP - SEWER MAINTENANCE | - | 1,000 | 100.00% | - | 3,000 | 100.00% |
| 500-54600-240-000 | EXP - CHEMICAL SUPPLIES | - | 1,000 | 100.00% | - | 1,000 | 100.00% |
| 500-55300-240-000 | EXP - DEPRECIATION | - | 4,600 | 100.00% | - | 4,600 | 100.00% |
| 500-55600-240-000 | EXP - MISCELLANEOUS | 1,566 | 2,000 | 27.71% | 5,205 | 2,000 | -61.58% |
| | | \$ 447,712 | \$ 611,100 | 36.49% | \$ 607,305 | \$ 613,100 | 0.95% |

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

| | | FY 2022 | FY 2023 | BUDGET | FY 2023 | FY 2024 | BUDGET |
|-------------------|-------------------------------|------------------|-------------------|---------------|------------------|-------------------|----------------|
| | | ACTUAL | AMENDED | CHANGE | ESTIMATE | PROPOSED | CHANGE |
| 500-50114-250-000 | EXP - COMPUTER PROG & M/A | \$ - | \$ 1,500 | 100.00% | \$ 600 | \$ 1,500 | 150.00% |
| 500-50144-250-000 | EXP - MINOR EQUIPMENT | 173 | 500 | 189.27% | - | 500 | 100.00% |
| 500-50150-250-000 | EXP - OFFICE SUPPLIES | 817 | 1,000 | 22.41% | 235 | 2,000 | 752.84% |
| 500-50158-250-000 | EXP - POSTAGE & FREIGHT | - | - | - | - | 3,000 | 100.00% |
| 500-50172-250-000 | EXP - TRAVEL/TRAINING/SCHOOLS | - | 750 | 100.00% | - | 750 | 100.00% |
| 500-50173-250-000 | EXP - UTILITY BILLING PRINT | 12,145 | 14,000 | 15.28% | 13,035 | 18,000 | 38.10% |
| 500-52500-250-000 | EXP - FICA | 2,625 | 3,750 | 42.88% | 2,354 | 4,400 | 86.93% |
| 500-52502-250-000 | EXP - TMRS | 2,881 | 4,626 | 60.57% | 2,603 | 6,228 | 139.28% |
| 500-52600-250-000 | EXP - INSURANCE - DENTAL | 211 | 420 | 99.06% | 357 | 900 | 152.06% |
| 500-52603-250-000 | EXP - INSURANCE - HEALTH | 8,098 | 12,070 | 49.04% | 9,618 | 24,000 | 149.53% |
| 500-52604-250-000 | EXP - INSURANCE - LIFE | 137 | 200 | 45.65% | 271 | 386 | 42.54% |
| 500-52700-250-000 | EXP - LONGEVITY | - | 100 | 100.00% | - | - | - |
| 500-52800-250-000 | EXP - SALARIES | 15,150 | 31,800 | 109.90% | 29,836 | 64,734 | 116.96% |
| 500-52804-250-000 | EXP - SALARIES - OVERTIME | 162 | 1,000 | 518.51% | 45 | 1,000 | 2109.94% |
| 500-52805-250-000 | EXP - SALARIES - PART TIME | 20,490 | 31,050 | 51.54% | 2,692 | - | -100.00% |
| 500-52900-250-000 | EXP - UNEMPLOYMENT COMP | 1,046 | 1,320 | 26.22% | 12 | 824 | 6721.19% |
| 500-52901-250-000 | EXP - WORKERS COMPENSATION | 136 | 350 | 156.98% | 33 | 282 | 751.45% |
| 500-56102-250-000 | EXP - COLLECTION AGENCY | 1,180 | 1,500 | 27.12% | - | 1,500 | 100.00% |
| 500-56113-250-000 | EXP - PROFESSIONAL SERVICES | (376) | - | -100.00% | 50 | - | -100.00% |
| | | \$ 64,874 | \$ 105,936 | 63.29% | \$ 61,741 | \$ 130,004 | 110.56% |



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 FY2021 Budget:

- FY 2021 budgeted Street Improvement Tax Revenue - \$88,600
 - Current Street Improvement Tax Reserve Balance - \$567,594
- FY 2021 budgeted Water & Sewer Fund Revenue - \$1,857,067
 - Current Water & Sewer Fund Reserve Balance - \$10,275
- FY 2021 budgeted Crime Control District Fund Revenue - \$75,500
 - Current Crime Control District Fund Reserve Balance - \$120,125
- FY 2021 budgeted TIF Reinvestment Zone #1 Fund Revenue – \$100,900
 - Current TIF Reinvestment Zone #1 Fund Reserve Balance - \$193,537
- FY 2021 budgeted Economic Development Fund Development (4B) - \$272,077
 - Current EDC Fund Reserve Balance: \$578,016

URGENT PROJECTS

| Department | Project/Program Title | Estimated Costs | Funding Sources |
|-------------------------------|---|----------------------|--|
| Administration | New City Hall | 2,185,000 | General Fund, TIF Funds, Grants |
| Fire Department | Fire Engine Replacement | 1,085,320 | General Fund, Grants |
| Fire Department | Firefighter Protective PPE Replacement | 17,958 | General Fund, Grants |
| Fire Department | MICU Equipment Replacement | 74,583 | General Fund, Grants |
| Fire Department | Self Contained Breathing Apparatus Replacement | 49,251 | 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 | Pittman/Memorial Parking Lot Installation | 148,920 | General Fund, Grants |
| Streets Department | Pittman Park: Front parking lot resurface | 76,120 | General Fund, Grants |
| Streets Department | Rear Police Department Parking Lot Resurface | 83,520 | General Fund, Street Fund, Grants |
| Streets Department | Kelley Drive Street Rebuild | 144,000 | General Fund, Street Fund, Grants |
| Streets Department | Race Street Rebuild | 160,219 | 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

| | | | |
|-------------------------------|--|-------------------|--|
| Fire Department | Firefighter Staffing | 408,854 | General Fund, Grants |
| | | | |
| Parks Department | New Pittman Park Walking/Jogging Trail | 150,000 | General Fund, Grants |
| | | | |
| Streets Department | Caterpillar Skid Steer Model 262D | 48,149 | General Fund, Street Fund, Grants |
| Streets Department | 20' Utility Trailer | 4,788 | General Fund, Street Fund, Grants |
| 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 |
| | | | |
| Water Department | Lawn Mower | 6,270 | General Fund |

DESIRABLE PROJECTS

| | | | |
|--------------------|-----------|--------|-----------------------------------|
| Streets Department | Boom Lift | 60,995 | General Fund, Street Fund, Grants |
|--------------------|-----------|--------|-----------------------------------|

RESEARCH

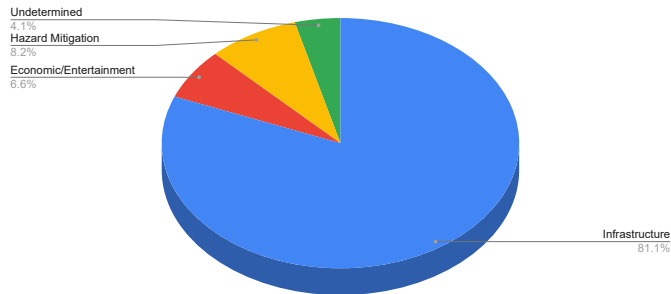
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|--------------------|--|--------|----------------------|
| Streets Department | Sidewalk Rehab & Replacement throughout City | 49,500 | General Fund, Grants |
| Streets Department | Tractor & Brush Hog Replacement | 64,025 | General Fund, Grants |



CITY OF EVERMAN PROJECT TRACKING SUMMARY (2021 to Current)

| 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 | December 2023 | | | | | | | \$3,000,000.00 | RTC/TDEM |
| 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 | Yes | August 2024 | August 2025 | | | | | | | \$16,000,000.00 | 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 |
| South Race Street Revitalization | Infrastructure | Yes | July 2023 | December 2023 | | | | | | | \$3,270,900.00 | Multiple |
| 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 |

ALLOCATION ANALYSIS



TOTAL PROJECTED
\$36,394,776.06

Glossary & Acronyms

Updated: 08/4/2023

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.