

A black and white photograph of a sunset or sunrise over a body of water. The sun is low on the horizon, creating a bright reflection on the water's surface. The sky is filled with clouds, and the water shows gentle ripples. The image is partially obscured by a dark blue diagonal shape on the left and a red diagonal shape on the right.

2021 APPROVED BUDGET

PREPARED BY

Mike Erwin
Finance Manager

PRESENTED BY

Steve Norwood
Town Manager

This budget will raise more total property taxes than last year's budget by \$166,575 or 2.0%, and of that amount \$232,267 is the tax revenue raised from new property added to the roll this year.

Town of Trophy Club Tax Rates	FY2020	FY2021
Property Tax Rate	\$0.446442/\$100	\$0.446442/\$100
No-New-Revenue Tax Rate	\$0.446997/\$100	\$0.453382/\$100
No-New-Revenue Maintenance and Operations Tax Rate	\$0.336172/\$100	\$0.344541/\$100
Voter Approval Tax Rate	\$0.473065/\$100	\$0.466599/\$100
Debt Rate	\$0.11/\$100	\$0.11/\$100
Total Amount of Municipal Debt Obligations	\$ 20,442,000	\$ 18,569,000

Record Vote on Adopted Tax Rate & Budget	Yes	No
Mayor Nick Sanders	Y	
Mayor Pro Tem Philip Shoffner	Y	
Council Member Sean Bone	Y	
Council Member Karl Monger	Y	
Council Member Michael Geraci	Y	

budget overview

MANAGER'S MESSAGE

Mayor and Members of Council,

It is my privilege to present the FY 2020-2021 Town of Trophy Club Approved Budget. This budget reflects a time of change and an acknowledgement of the past. The major economic and social change is mostly due to the COVID-19 pandemic. This virus's impact on revenues and operations defies anything seen previously. Changes in operations and changes in revenue streams have both been a result of this virus. As we move forward, we are still unsure of the future impacts from this virus.

That uncertainty has led to our acknowledgement of the past. The FY 20 budget has worked through this pandemic and staff felt it would be a solid backbone moving forward in FY 21. As you will see many line items did not change from FY 20 to FY 21 and those that did generally reflect lessons learned during the pandemic.

The FY 21 budget DOES NOT include:

1. Property Tax Increase
2. New full time personnel

The FY 21 budget DOES reflect directions from the February Council planning session including:

1. ILA w/MUD on exchange of facilities
2. No tax rate increase
3. Squad concept

The FY 21 budget includes an additional \$50,000 in part time funding for Fire/EMS to fund the 5 person squad concept staffing plan. This allows the Fire/EMS to make more than one run simultaneously. Also included is \$30,000 of additional overtime funding for the Police Department to allow for special event coverage and to address a historical pattern of under budgeting overtime, typically due to vacancies. Other personnel cost increases include a pay plan, certification pay, retirement and worker's comp. The total increase in personnel costs is \$367,710 or 4.59%.

The FY 21 operations budget increased by \$455,557 or 4.08%. These increases reflect changes in how we do business with additional funding for marketing and communications and information services.

budget overview cont.

MANAGER'S MESSAGE

These changes occurred with no increase of the tax rate at \$0.446442.

Outside of these numbers, the largest budgetary change was the passage of Senate Bill 2 in the last legislative session. The calendar reflects recommended dates for the Town to stay in compliance with this senate bill.

Other Funds

This year with Council direction, the Town will move \$1,000,000 to three different capital funds. The first is the Capital Projects Fund for large items, the second is the Capital Equipment Replacement Fund for small equipment purchase and vehicles and finally Information Services Capital Equipment Replacement Fund to fund IT needed resources. These funds will not be used until after December or January in case there is a drop in sales or property taxes.

Hotel Occupancy Tax Fund is once again programmed for the Fourth of July Celebration festivities while street maintenance has \$100,000 for potential repairs next year. Lastly, the Parkland Dedication fund has \$100,000 programmed for capital improvements in FY 21.

Conclusion

Staff sees this budget as the framework to provide better services to the Town while maintaining the tax rate for the citizens. Most of the additional revenue this year comes from new construction added to the tax roll. This additional revenue allows the Town to increase funding for public safety, maintain funding for the parks and recreation and continue providing the same level of service.

Thank you for allowing me to present this approved budget to you. We are available to answer any questions you may have.



Sincerely,

Steve Norwood

Steve Norwood
Town Manager
Trophy Club

2020

BUDGET CALENDAR

IMPORTANT DATES

JANUARY

S	M	T	W	T	F	S
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FEBRUARY

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JULY

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DECEMBER

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MAY 1

Tax Rolls from App Dist.

MAY 8

MAY 15

Changes from the Departments due, requests due

JUNE

Meetings with Council & Staff as necessary

JUNE 9

Council Meeting

JUNE 23

Council Meeting/Budget Workshop

JULY

Meetings with Council and Staff

JULY 25

Submission of Appraisal Rolls, Certify anticipated collection rate

JULY 28

Public Hearing for CCPD
Adoption of CCPD Budget

30-Jul

Joint ILA Meeting

AUGUST 4

File Proposed Budget with Municipal Clerk

AUGUST 7

Designated officer or employee must submit tax rates to town council

AUGUST 11

Present FY21 Proposed Budget to Council/
Setting proposed tax rate
PID Service and Assessment Presentation

AUGUST 25

Public hearing of the Budget Ordinance, EDC budget and PID Service/Assessment
Vote on Budget Ordinance
Vote on EDC Budget

SEPTEMBER 8

Public hearing of the Tax Rate Ordinance
Vote on Tax Rate Ordinance
Resolution to approve the Tax Roll

SEPTEMBER 22

All Funds Summary - Fiscal Year 2021

FY21 Tax Rate \$0.446442	GOVERNMENTAL FUNDS													PROPRIETARY FUNDS		COMPONENT UNITS		Total
	General Fund	Debt Service Fund	Capital Projects Fund	Capital Equipment Replacement Fund	Information Services Replacement Fund	Hotel Occupancy Fund	Street Maintenance Sales Tax Fund	Court Technology Fund	Court Security Fund	CCPD Fund	Recreation Program Fund	Parkland Dedication Fund	Grants Fund	Trophy Club Park Fund	Stormwater Drainage Utility Fund	EDC 4B Fund	TIRZ #1	
Beginning Fund Balance - FY19 CAFR less FY20 Exp	\$ 5,256,436	\$ 535,364	\$ 1,422,604	\$ 468,284	\$ -	\$ 1,473,389	\$ 121,087	\$ 13,187	\$ 17,481	\$ 110,856	\$ 920	\$ 550,125	\$ 7,786	\$ (34,680)	\$ 743,720	\$ 212,994	\$ (399,802)	\$ 10,499,751
Revenue																		
Property Tax	\$7,220,000	2,376,275															112,763	9,709,038
Licenses and Permits	\$235,000																	235,000
Franchise Fees	\$852,816																	852,816
Sales Tax	\$1,110,000						262,500			262,500						525,000	27,500	2,187,500
Fines and Fees	\$282,600							2,800	2,200			6,000		160,000	430,000			883,600
Intergovernmental (MUD)	\$820,031																	820,031
Charges for Service	\$788,029																	788,029
Investment Income	\$72,000		25,000															107,000
Miscellaneous Income	\$122,104	15,000						5,000	217,500							4,000		508,604
Grant / Contributions	\$135,000																	135,000
Total Revenue	\$ 11,637,580	\$ 2,391,275	\$ 25,000	\$ -	\$ -	\$ 222,500	\$ 262,500	\$ 2,800	\$ 2,200	\$ 262,500	\$ 6,000	\$ 155,000	\$ -	\$ 160,000	\$ 430,000	\$ 529,000	\$ 140,263	\$ 16,226,618
Expenditures																		
General Government																50,350	52,280	102,630
Manager's Office	1,010,690																	1,010,690
Legal	126,350																	126,350
Police	2,507,343									290,398								2,797,742
Emergency Medical Services	1,317,588			30,500														1,348,088
Fire	1,381,839			110,000														1,491,839
Parks	1,592,619			150,000									166,738					1,909,357
Recreation	661,202			79,500							6,000							746,702
Community Events	33,383					186,928												220,311
Community Development	648,022																	648,022
Streets	226,560						223,642								199,600			649,801
Facility Maintenance	344,702			29,000														373,702
Human Resources	322,612																	322,612
Communications	173,182																	173,182
Finance	534,922																	534,922
Municipal Court	75,889							2,522	1,500									79,911
Information Services	655,957				125,000													780,957
Debt Service		2,920,226														400		2,920,626
Capital - Projects			1,447,604			175,000						100,000						1,722,604
Total Expenditures	\$ 11,612,861	\$ 2,920,226	\$ 1,447,604	\$ 399,000	\$ 125,000	\$ 361,928	\$ 223,642	\$ 2,522	\$ 1,500	\$ 290,398	\$ 6,000	\$ 100,000	\$ -	\$ 166,738	\$ 199,600	\$ 50,750	\$ 52,280	\$ 17,960,049
Current Revenues to Expenditures	\$ 24,719	\$ (528,951)	\$ (1,422,604)	\$ (399,000)	\$ (125,000)	\$ (139,428)	\$ 38,859	\$ 278	\$ 700	\$ (27,898)	\$ -	\$ 55,000	\$ -	\$ (6,738)	\$ 230,400	\$ 478,250	\$ 87,983	\$ (1,733,431)
Other Sources (Uses):																		
Debt Issuance	-	-	-	250,000	250,000													-
Transfers In	91,500	203,668	500,000	250,000	250,000													1,295,168
Transfers Out	(1,000,000)	-	-						(1,500)					(20,000)	(40,000)	(233,668)		(1,295,168)
Total Other Sources (Uses)	\$ (908,500)	\$ 203,668	\$ 500,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ (40,000)	\$ (233,668)	\$ -	\$ -
Net Increase (Decrease)	\$ (883,781)	\$ (325,283)	\$ (922,604)	\$ (149,000)	\$ 125,000	\$ (139,428)	\$ 38,859	\$ 278	\$ (800)	\$ (27,898)	\$ -	\$ 55,000	\$ -	\$ (26,738)	\$ 190,400	\$ 244,582	\$ 87,983	\$ (1,733,431)
Ending Fund balance	\$ 4,372,655	\$ 210,081	\$ 500,000	\$ 319,284	\$ 125,000	\$ 1,333,961	\$ 159,946	\$ 13,465	\$ 16,681	\$ 82,958	\$ 920	\$ 605,125	\$ 7,786	\$ (61,418)	\$ 934,120	\$ 457,577	\$ (311,819)	\$ 8,766,321

REVENUE DETAIL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
PROPERTY TAXES						
Property Taxes	\$ 6,818,589	\$ 6,703,021	6,874,957	\$ 7,045,759	\$ 7,200,000	\$ 7,531,476
Property Taxes/Prior Year	10,000	(853)	10,000	11,081	10,000	10,000
Property Taxes/P & I	10,000	15,929	10,000	188,432	10,000	10,000
TOTAL PROPERTY TAXES	\$ 6,838,589	\$ 6,718,096	\$ 6,894,957	\$ 7,245,272	\$ 7,220,000	\$ 7,551,476
SALES TAXES						
Mixed Beverage Tax	\$ 32,798	\$ 31,231	37,400	\$ 60,000	\$ 60,000	\$ 61,800
Sales Tax - General	892,774	991,889	978,284	950,000	1,050,000	1,082,937
TOTAL SALES TAXES	\$ 925,572	\$ 1,023,120	\$ 1,015,684	\$ 1,010,000	\$ 1,110,000	\$ 1,144,737
FRANCHISE FEES						
Electric	\$ 381,543	\$ 456,508	377,728	\$ 485,000	\$ 485,000	\$ 489,850
Gas	90,900	101,798	95,950	100,000	102,816	103,844
Telecommunications	48,078	46,188	26,419	61,868	50,000	48,000
Cable	141,444	150,705	134,372	75,000	75,000	71,250
Refuse	143,122	156,538	138,179	140,000	140,000	138,600
TOTAL FRANCHISE FEES	\$ 805,087	\$ 911,738	\$ 772,648	\$ 861,868	\$ 852,816	\$ 851,544
LICENSES AND PERMITS						
Building Permits	\$ 375,513	\$ 283,184	148,600	\$ 246,580	\$ 75,000	\$ 50,000
Fire Permits/Sprinkler	83,704	57,841	56,100	47,476	35,000	35,000
Miscellaneous Permits	155,764	158,275	100,000	144,870	125,000	100,000
TOTAL LICENSES AND PER	\$ 614,981	\$ 499,301	\$ 304,700	\$ 438,926	\$ 235,000	\$ 185,000
INTERGOVERNMENTAL						
MUD Service Contract	\$ -	\$ -	-	-	\$ -	\$ -
Intergov Trans In MUD	608,910	674,452	759,624	718,657	820,031	844,632
Intergov Trans In EDC	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 608,910	\$ 674,452	\$ 759,624	\$ 718,657	\$ 820,031	\$ 844,632
GRANT REVENUE						
Grant Revenue	16,339	167,787	110,000	56,500	135,000	-
TOTAL GRANT REVENUE	\$ 16,339	\$ 167,787	\$ 110,000	\$ 56,500	\$ 135,000	\$ -
FINES AND FEES						
P & Z Administrative Fees	\$ 745	\$ 705	300	\$ 585	\$ 300	\$ 300
Developer Fees	52,580	5,494	-	-	1,000	-
Zoning Fees	2,650	4,769	-	4,500	1,000	-
Platting Fees	325	3,600	-	320	1,000	-
Denton/Tarrant Cty Pledge	10,000	10,000	16,000	17,072	16,000	16,000
Municipal Court Fines/Fees	137,297	68,756	65,650	46,680	40,000	40,400
Municipal Court Child Support	6,700	1,643	2,000	500	2,000	2,000
Day Camp Programs	86,779	75,437	70,000	-	75,000	75,000
Aquatic Programs	12,367	10,520	11,000	1,200	11,000	11,000
Recreation Programs	-	-	-	-	-	-
Pool Concessions	11,892	13,578	11,110	5,000	11,000	11,110
Pool Entry Fees	91,734	63,089	65,000	3,000	65,000	65,000
Swim Team Programs	43,637	33,901	40,000	1,000	40,000	40,000
Records Management Revenue	285	1,634	200	900	200	200
Golf Cart Registration	-	-	-	-	-	-
Cty Veh Reg Fees/Child Support	8,602	10,285	8,000	10,500	8,000	8,000
Community Events Revenue	340	340	-	490	-	-
Convenience Fees	1,622	1,062	500	500	500	500

REVENUE DETAIL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Animal Control	795	567	500	40	500	500
Misc Police Revenue	256	399	100	500	100	100
Restitution				150		
Pool Rentals	13,520	4,830	10,000	-	10,000	10,000
TC Magazine	-	-	-	-	-	-
TOTAL FINES AND FEES	\$ 482,125	\$ 310,609	\$ 300,360	\$ 92,937	\$ 282,600	\$ 280,110
CHARGES FOR SERVICES						
EMS Runs	\$ 198,166	\$ 143,698	181,800	\$ 130,000	\$ 150,000	\$ 151,500
CIA Lien Revenues	1,521	-	-	883	-	-
PID Reimbursement	103	-	-	9,550	-	-
NISD Contribution	112,990	119,918	123,516	122,820	127,221	131,038
PID Fire Assessment	490,697	500,667	564,087	512,258	510,808	526,132
TOTAL CHARGES FOR SERVICES	\$ 803,477	\$ 764,283	\$ 869,403	\$ 775,511	\$ 788,029	\$ 808,670
INVESTMENT INCOME						
Investment Income	109,662	206,601	132,000	67,695	72,000	72,000
TOTAL INVESTMENT INCOME	\$ 109,662	\$ 206,601	\$ 132,000	\$ 67,695	\$ 72,000	\$ 72,000
MISCELLANEOUS						
Auction Sales	\$ 14,342	\$ 12,362	-	\$ 26,436	\$ -	\$ -
Vending Sales	-	1,426		1,000		
Gas Sales	-	-				
Donations	2,948	5,727	-	545	-	-
Tower Revenue	71,744	140,014	87,104	80,294	87,104	87,104
Recreation Rentals	14,756	29,403	10,000	28,450	10,000	10,000
Miscellaneous Revenue	93,777	59,459	25,000	67,021	25,000	25,000
TOTAL MISCELLANEOUS	\$ 197,568	\$ 248,391	\$ 122,104	\$ 203,746	\$ 122,104	\$ 122,104
TOTAL REVENUES	\$ 11,402,310	\$ 11,524,378	\$ 11,281,478	\$ 11,471,112	\$ 11,637,580	\$ 11,860,273

Revenues	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED	\$ CHANGE FY21 Proposed to FY20 Approved	% CHANGE	% OF TOTAL
Property Tax	\$ 6,493,422	\$ 6,718,096	6,894,957	\$ 7,072,506	\$ 7,220,000	\$ 7,551,476	\$ 325,043	4.7%	62.0%
Licenses and Permits	614,931	499,301	304,700	235,000	235,000	185,000	\$ (69,700)	-22.9%	2.0%
Franchise Fees	867,446	911,738	772,647	852,816	852,816	851,544	\$ 80,169	10.4%	7.3%
Sales Tax	925,572	1,023,120	1,015,684	1,010,000	1,110,000	1,144,737	\$ 94,316	9.3%	9.5%
Fines and Fees	488,313	310,609	300,360	300,360	282,600	280,110	\$ (17,760)	-5.9%	2.4%
Intergovernmental (MUD)	608,910	674,452	759,624	718,657	820,031	844,632	\$ 60,407	8.0%	7.0%
Charges for Service	803,477	764,283	869,402	788,029	788,029	808,670	\$ (81,373)	-9.4%	6.8%
Investment Income	109,662	206,601	132,000	65,164	72,000	72,000	\$ (60,000)	-45.5%	0.6%
Miscellaneous Income	197,568	248,391	122,104	64,182	122,104	122,104	\$ -	0.0%	1.0%
Grant Revenue	16,339	167,787	110,000	56,500	135,000	-	\$ 25,000	22.7%	1.2%
Total Revenues	\$ 11,125,640	\$ 11,524,378	\$ 11,281,478	\$ 11,163,214	\$ 11,637,580	\$ 11,860,273	\$ 356,102	3.2%	100.0%

\$ 15,757,857

Expenditures	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED	\$ CHANGE FY21 Proposed to FY20 Approved	% CHANGE	% OF TOTAL
Manager's Office	\$ 507,918	\$ 1,151,917	\$ 698,073	\$ 644,634	\$ 1,010,690	\$ 1,030,616	\$ 312,617	44.8%	8.7%
Legal	110,989	127,898	126,350	102,606	126,350	128,877	\$ -	0.0%	1.1%
Police	2,298,219	2,483,871	2,511,491	2,521,706	2,507,343	2,626,878	\$ (4,148)	-0.2%	21.6%
Emergency Medical Services	1,421,803	1,085,046	1,252,329	1,252,329	1,317,588	1,342,940	\$ 65,258	5.2%	11.3%
Fire	1,097,509	1,303,324	1,336,444	1,336,444	1,381,839	1,409,476	\$ 45,394	3.4%	11.9%
Parks	1,606,727	1,486,965	1,606,333	1,477,452	1,592,619	1,624,471	\$ (13,714)	-0.9%	13.7%
Recreation	561,580	673,951	647,315	430,483	661,202	674,426	\$ 13,887	2.1%	5.7%
Community Events	26,664	35,625	33,383	12,459	33,383	34,051	\$ -	0.0%	0.3%
Community Development	556,128	560,398	618,612	545,819	648,022	660,982	\$ 29,410	4.8%	5.6%
Streets	340,910	191,463	224,672	182,637	226,560	231,091	\$ 1,888	0.8%	2.0%
Facilities Maintenance	256,589	319,018	343,174	343,205	344,702	351,596	\$ 1,528	0.4%	3.0%
Human Resources	405,362	428,739	489,378	447,545	322,612	329,064	\$ (166,766)	-34.1%	2.8%
Communications & Marketing					173,182	176,646	\$ 173,182	N/A	1.5%
Finance	533,987	526,601	580,570	586,968	534,922	545,436	\$ (45,648)	-7.9%	4.6%
Municipal Court	89,899	66,879	73,941	74,953	75,889	77,407	\$ 1,948	2.6%	0.7%
Information Services	663,011	575,037	615,236	614,585	655,957	669,077	\$ 40,721	6.6%	5.6%
Total Expenditures	\$ 10,477,296	\$ 11,016,733	\$ 11,157,303	\$ 10,573,828	\$ 11,612,861	\$ 11,913,034	\$ 455,557	4.1%	100.0%

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Other Sources (Uses)	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED	\$ CHANGE FY21 Proposed to FY20 Approved	% CHANGE
Lease Proceeds	\$ 264,732	\$ -	\$ -		\$ -	\$ -	\$ -	NA
Transfers In	63,000	63,000	91,500	-	91,500	91,500	\$ -	
Transfers Out	(35,817)	(501,461)	(271,320)	(250,000)	(1,000,000)	(375,200)	\$ (728,681)	
Total Other Sources (Uses)	\$ 291,915	\$ (438,461)	\$ (179,820)	\$ (250,000)	\$ (908,500)	\$ (283,700)	-728680.5	405.2%

Fund Balance	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED	\$ CHANGE FY21 Proposed to FY20 Approved	% CHANGE
Beginning Fund balance	\$ 4,611,119	\$ 5,551,377	\$ 5,620,562	\$ 5,564,917	\$ 5,256,436	\$ 4,372,655	\$ (364,126)	
Net Increase (Decrease)	940,258	69,184	(55,645)	339,386	(883,781)	(336,461)	\$ (828,136)	
Ending Fund Balance	\$ 5,551,377	\$ 5,620,562	\$ 5,564,917	\$ 5,904,304	\$ 4,372,655	\$ 4,036,195	\$ 1,128,234	25.4%

Fund Balance Detail	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED	\$ CHANGE FY21 Proposed to FY20 Approved	% CHANGE
Reserve Fund balance	3,153,934	3,455,458	3,428,587	3,247,148	3,783,858	3,686,470	355,271	
Committed Fund Balance	182,863	170,863	158,863	158,863	134,863	122,863	(24,000)	
Unassigned Fund Balance in Excess (Deficit) of 30%	2,214,580	1,994,240	1,977,467	2,498,291	453,934	226,861	(1,523,533)	
Total Fund Balance	\$ 5,551,377	\$ 5,620,562	\$ 5,564,917	\$ 5,904,304	\$ 4,372,655	\$ 4,036,195	\$ (1,192,262)	25.4%

CHANGES FROM FY20 TO FY21

TOWN MANAGER'S OFFICE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 403,771	\$ 851,374	\$ 579,954	\$ 579,364	\$ 889,659	53%
Services & Supplies	104,147	300,543	118,119	65,270	121,031	2%
TOTAL	\$ 507,918	\$ 1,151,917	\$ 698,073	\$ 644,634	\$ 1,010,690	45%

Major Changes

Personnel - Full funding for Asst Town Manager rather than split among other departments. Funding for employee pay plan.
Services - None

Legal	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Services & Supplies	110,989	127,898	126,350	102,606	126,350	0%
TOTAL	\$ 110,989	\$ 127,898	\$ 126,350	\$ 102,606	\$ 126,350	0%

Major Changes - None

Police	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 1,947,564	\$ 2,240,176	\$ 2,317,966	\$ 2,321,920	\$ 2,307,483	0%
Services & Supplies	301,440	243,695	193,525	199,786	199,860	3%
Capital	49,215	-	-	-	-	#DIV/0!
TOTAL	\$ 2,298,219	\$ 2,483,871	\$ 2,511,491	\$ 2,521,706	\$ 2,507,343	0%

Major Changes

Personnel - 30,000 for additional OT, offset by salaries for new officers lower than officers replaced,
Services - Increase in dispatch

Emergency Medical Services	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 898,005	\$ 967,751	\$ 1,028,053	\$ 1,028,053	\$ 1,097,422	7%
Services & Supplies	134,461	117,295	171,276	171,276	170,166	-1%
Capital	389,337	-	53,000	53,000	50,000	-6%
TOTAL	\$ 1,421,803	\$ 1,085,046	\$ 1,252,329	\$ 1,252,329	\$ 1,317,588	5%

Major Changes

Personnel - \$25,000 for part time, new hire salaries
Services - None

Fire	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 884,412	\$ 1,051,638	\$ 1,056,343	\$ 1,056,343	\$ 1,105,713	5%
Services & Supplies	213,098	251,687	280,101	280,101	276,126	-1%
Capital	-	-	-	-	-	#DIV/0!
TOTAL	\$ 1,097,509	\$ 1,303,324	\$ 1,336,444	\$ 1,336,444	\$ 1,381,839	3%

Major Changes

Personnel - \$25,000 for part time, new hire salaries
Services - None

Parks	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 749,531	\$ 800,066	\$ 882,672	\$ 876,114	\$ 877,628	-1%
Services & Supplies	638,733	599,390	723,661	601,338	714,991	-1%
Capital	218,463	87,510	-	-	-	#DIV/0!
TOTAL	\$ 1,606,727	\$ 1,486,965	\$ 1,606,333	\$ 1,477,452	\$ 1,592,619	-1%

Major Changes

Personnel - None
Services - None

Recreation	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 361,501	\$ 395,691	\$ 421,334	\$ 264,735	\$ 429,803	2%
Services & Supplies	187,195	192,976	225,981	165,748	231,399	2%
Capital	12,884	85,284	-	-	-	#DIV/0!
TOTAL	\$ 561,580	\$ 673,951	\$ 647,315	\$ 430,483	\$ 661,202	2%

Major Changes

Personnel - Part time moved from Parks
Services - Additional storage rental

Community Events	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Services & Supplies	\$ 26,664	\$ 35,625	\$ 33,383	\$ 12,459	\$ 33,383	0%
TOTAL	\$ 26,664	\$ 35,625	\$ 33,383	\$ 12,459	\$ 33,383	0%

Major Changes - None

Community Development	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 419,159	\$ 444,250	\$ 472,242	\$ 433,676	\$ 499,571	6%
Services & Supplies	136,969	116,148	146,370	112,144	148,451	1%
Capital	-	-	-	-	-	#DIV/0!
TOTAL	\$ 556,128	\$ 560,398	\$ 618,612	\$ 545,819	\$ 648,022	5%

Major Changes

Personnel - Increased salaries
Services - None

Streets	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 155,221	\$ 45,686	\$ 44,655	\$ 47,038	\$ 46,543	4%
Services & Supplies	148,002	145,777	180,017	135,599	180,017	0%
Capital	37,687	-	-	-	-	#DIV/0!
TOTAL	\$ 340,910	\$ 191,463	\$ 224,672	\$ 182,637	\$ 226,560	1%

Major Changes

Personnel - Increased salaries
Services - None

Facilities Maintenance	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ -	\$ 59,844	\$ 62,342	\$ 63,115	\$ 63,870	2%
Services & Supplies	256,589	259,173	280,832	280,090	280,832	0%
TOTAL	\$ 256,589	\$ 319,018	\$ 343,174	\$ 343,205	\$ 344,702	0%

Major Changes

Personnel - None
Services - None

Human Resources	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 359,493	\$ 375,215	\$ 424,101	\$ 386,631	\$ 267,782	-37%
Services & Supplies	45,869	53,524	65,277	60,914	54,830	-16%
TOTAL	\$ 405,362	\$ 428,739	\$ 489,378	\$ 447,545	\$ 322,612	-34%

Major Changes

Personnel - Moved to Communications
Services - Moved to Communications

Communications	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 108,332	#DIV/0!
Services & Supplies	-	-	-	-	64,850	#DIV/0!
TOTAL	0	0	0	0	\$ 173,182	#DIV/0!

Major Changes

Personnel - New Department
Services - New Department

Finance	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 368,675	\$ 369,920	\$ 444,157	\$ 399,576	\$ 397,394	-11%
Services & Supplies	165,312	156,680	136,413	187,392	137,528	1%
TOTAL	\$ 533,987	\$ 526,601	\$ 580,570	\$ 586,968	\$ 534,922	-8%

Major Changes

Personnel - Director of Administrative Services moved out
Services - None

Municipal Court	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 85,122	\$ 53,942	\$ 65,201	\$ 66,367	\$ 67,149	3%
Services & Supplies	4,777	12,937	8,740	8,586	8,740	0%
TOTAL	\$ 89,899	\$ 66,879	\$ 73,941	\$ 74,953	\$ 75,889	3%

Major Changes

Personnel - Certification pay increase
Services - None

Information Services	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	% Change (Bud. vs. Pro)
Personnel	\$ 208,938	\$ 216,258	\$ 216,506	\$ 216,521	\$ 224,888	4%
Services & Supplies	347,118	358,779	398,730	398,064	431,069	8%
Capital	106,955	-	-	-	-	#DIV/0!
TOTAL	\$ 663,011	\$ 575,037	\$ 615,236	\$ 614,585	\$ 655,957	7%

Major Changes

Personnel - Certification pay increase
Services - Increase in existing contracts

TOWN MANAGER'S OFFICE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 306,592	\$ 706,038	\$ 467,987	\$ 430,180	\$ 547,651	\$ 558,604
Overtime	-	-	-	18	-	-
Longevity	175	235	295	455	1,195	1,219
Stipend	-	-	-	-	140,000	142,800
Certification Pay	-	200	1,200	2,630	7,500	7,650
Retirement	50,665	95,532	44,817	73,859	96,385	98,313
Medical Insurance	14,777	11,128	27,342	26,433	31,576	32,208
Dental Insurance	986	710	1,932	1,627	2,325	2,372
Vision Insurance	104	124	192	170	239	244
Life Insurance & Other	1,422	1,316	2,474	2,446	3,826	3,903
Social Security Taxes	16,685	20,616	21,048	25,119	34,419	35,107
Medicare Taxes	4,244	10,412	4,922	5,875	8,050	8,211
Unemployment Taxes	495	31	513	71	684	698
Workers' Compensation	654	612	782	678	959	978
Pre-Employment Physicals/Testing P	-	45	-	81	-	-
Auto Allowance	6,000	4,375	6,000	8,650	14,400	14,400
Employee Relations	972	-	450	1,071	450	459
Total Personnel	\$ 403,771	\$ 851,374	\$ 579,954	\$ 579,364	\$ 889,659	\$ 907,164
Services/Supplies						
Professional Outside Services	\$ 850	\$ 269	\$ 9,940	\$ 5,423	\$ 9,940	\$ 10,139
TC Magazine	-	-	-	-	-	-
Records Management	1,825	1,662	2,250	2,192	2,250	2,295
Newsletter/Year-In-Review	-	-	-	-	-	-
Elections	13,452	54,748	11,500	4,001	11,500	11,730
Meals on Wheels	-	-	-	-	-	-
Advertising	3,503	1,830	4,200	3,074	4,200	4,284
Printing	1,463	268	815	112	815	831
Schools & Training	7,448	2,918	11,020	295	11,020	11,240
Communications/Pagers/Mobiles	1,650	1,650	1,800	1,925	1,800	1,836
Independent Labor	-	-	-	-	-	-
Dues & Membership	8,561	16,179	15,320	16,184	15,320	15,626
Travel & Per Diem	2,397	1,917	4,400	2,513	5,000	5,100
Meetings	1,765	1,737	3,770	2,107	3,770	3,845
Office Supplies	1,870	501	2,240	2,240	2,240	2,285
Postage	891	1,146	754	804	754	769
Publications/Books/Subscriptions	486	-	422	1,745	422	430
Mayor/Council Expense	19,676	15,977	22,688	12,592	25,000	25,500
Small Equipment	-	-	-	-	-	-
Furniture/Equipment <\$5,000	81	-	1,000	-	1,000	1,020
Contingency Expense	38,229	155,080	25,000	10,064	25,000	25,500
Miscellaneous Expense	-	24	1,000	-	1,000	1,020
Incentive Program	-	44,638	-	-	-	-
Total Services/Supplies	\$ 104,147	\$ 300,543	\$ 118,119	\$ 65,270	\$ 121,031	\$ 123,452
Total Expenditures	\$ 507,918	\$ 1,151,917	\$ 698,073	\$ 644,634	\$ 1,010,690	\$ 1,030,616

Legal	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Longevity	-	-	-	-	-	-
Stipend	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Medical Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Vision Insurance	-	-	-	-	-	-
Life Insurance & Other	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-
Medicare Taxes	-	-	-	-	-	-
Unemployment Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers' Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel	0	0	0	0	0	0
Services/Supplies						
Professional Outside Services	\$ 110,729	\$ 127,850	\$ 126,120	\$ 102,375	\$ 126,120	\$ 128,642
Schools & Training	-	-	-	-	-	-
Communications/Pagers/Mobiles	-	-	-	-	-	-
Dues & Membership	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Office Supplies	-	-	200	-	200	204
Postage	41	48	30	-	30	31
Publications/Books/Subscriptions	219	-	-	231	-	-
Miscellaneous Expense	-	-	-	-	-	-
Total Services/Supplies	\$ 110,989	\$ 127,898	\$ 126,350	\$ 102,606	\$ 126,350	\$ 128,877
Total Expenditures	\$ 110,989	\$ 127,898	\$ 126,350	\$ 102,606	\$ 126,350	\$ 128,877

Police	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 1,366,780	\$ 1,599,774	\$ 1,674,900	\$ 1,674,900	\$ 1,559,995	\$ 1,591,195
Seasonal					88,452	90,221
Overtime	95,434	85,972	60,000	63,204	90,000	91,800
Longevity	7,108	6,148	7,378	7,378	4,348	4,435
Stipend	-	-	-	-	-	-
Certification	5,800	12,700	17,400	17,400	25,500	26,010
Holiday Pay	-	-	-	-	-	-
Retirement	174,753	218,506	218,319	218,319	220,643	225,056
Medical Insurance	137,663	135,955	141,610	141,610	129,609	132,201
Dental Insurance	9,384	8,380	11,658	11,658	9,455	9,644
Vision Insurance	1,317	1,342	1,435	1,435	1,363	1,390
Life Insurance & Other	7,741	9,589	11,506	11,506	11,017	11,237
Social Security Taxes	83,932	105,191	109,100	109,100	104,364	106,451
Medicare Taxes	19,846	24,794	25,515	25,515	24,408	24,896
Unemployment Taxes	5,322	960	4,275	4,275	4,104	4,186
Workers' Compensation	29,873	29,151	34,870	34,870	34,225	34,910
Pre-Employment Physicals/Testing	2,611	1,713	-	750	-	-
Clothing Allowance	-	-	-	-	-	-
Total Personnel	\$ 1,947,564	\$ 2,240,176	\$ 2,317,966	\$ 2,321,920	\$ 2,307,483	\$ 2,353,633
Services & Supplies						
Professional Outside Services	\$ 14,826	\$ 300	\$ -	\$ -	\$ -	\$ 30,000
Records Management	-	-	-	-	-	-
Advertising	2,930	1,311	2,000	2,000	2,000	2,040
Printing	662	732	100	1,384	100	1,000
Abatements	-	-	-	-	-	-
Schools & Training	17,474	-	-	140	-	15,500
Electricity	-	-	-	-	-	-
Water	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Communications/Pagers/Mobiles	12,222	17,166	17,621	17,621	17,621	17,973
Building Maintenance	-	-	-	-	-	-
Vehicle Maintenance	46,805	27,573	27,900	27,900	27,900	28,458
Equipment Maintenance	656	2,850	-	18	-	2,500
Cleaning Services	-	-	-	-	-	-
Qualifying Expenses	18,190	989	-	-	-	18,500
Emergency Management	-	-	-	-	-	-
Dispatch - Denton County	39,020	39,338	41,154	41,154	47,489	48,439
Independent Labor	650	-	-	-	-	-
Dues & Membership	2,125	2,702	4,100	4,100	4,100	4,182
Travel & Per Diem	9,659	11,234	10,500	10,500	10,500	10,710
Meetings	780	437	700	700	700	714
Office Supplies	5,768	3,447	500	1,979	500	2,500
Postage	676	896	100	289	100	102
Publications/Books/Subscription	416	2,028	1,300	1,300	1,300	1,326

Police	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Fuel	33,244	35,333	41,250	41,250	41,250	42,075
Uniforms	43,624	34,790	22,050	22,050	22,050	22,491
Protective Clothing	14,523	-	-	2,550	-	-
Investigative Materials	5,223	6,040	6,000	6,000	6,000	6,120
Animal Control	3,936	6,794	5,750	5,750	5,750	5,865
Small Equipment	17,139	36,493	2,000	2,513	2,000	2,040
Furniture/Equipment <\$5,000	-	-	-	-	-	-
Maintenance Supplies	-	-	-	55	-	-
Miscellaneous Expense	2,191	1,817	2,000	2,033	2,000	2,040
Programs & Special Projects	8,702	11,426	8,500	8,500	8,500	8,670
Prompt Payment Interest	-	-	-	-	-	-
Total Services/Supplies	\$ 301,440	\$ 243,695	\$ 193,525	\$ 199,786	\$ 199,860	\$ 273,245
Capital						
Vehicles	-	-	-	\$ -	-	-
Video Equipment	-	-	-	-	-	-
Radar	-	-	-	-	-	-
Capital Replacement	-	-	-	-	-	-
Capital Expenses	9,060	-	-	-	-	-
Equipment Replacement	40,155	-	-	-	-	-
Capital Outlay	49,215	-	-	-	-	-
Total Capital	\$ 49,215	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,298,219	\$ 2,483,871	\$ 2,511,491	\$ 2,521,706	\$ 2,507,343	\$ 2,626,878

Emergency Medical Services	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 582,659	\$ 623,665	\$ 665,229	\$ 665,229	\$ 670,420	\$ 683,828
Part-Time					50,078	51,080
Overtime	71,354	84,994	72,896	72,896	72,896	74,354
Longevity	5,856	6,358	6,890	6,890	6,730	6,865
Stipend	-	-	-	-	-	-
Certification	4,950	6,789	9,750	9,750	9,750	9,945
Holiday Pay	-	-	-	-	-	-
Retirement	83,463	96,876	99,005	99,005	106,114	108,236
Medical Insurance	77,361	71,791	79,220	79,220	78,087	79,649
Dental Insurance	5,395	5,184	6,670	6,670	6,045	6,166
Vision Insurance	576	568	612	612	576	588
Life Insurance & Others	3,322	3,553	4,982	4,982	5,171	5,274
Social Security Taxes	36,983	43,698	46,795	46,795	51,123	52,145
Medicare Taxes	8,653	10,224	10,944	10,944	11,956	12,195
Unemployment Taxes	1,623	241	1,625	1,625	1,625	1,657
Workers' Compensation	8,473	9,225	16,762	16,762	20,177	20,581
Pre-Employment Physicals/Testing	7,337	4,585	6,675	6,675	6,675	6,809
Total Personnel	\$ 898,005	\$ 967,751	\$ 1,028,053	\$ 1,028,053	\$ 1,097,422	\$ 1,119,371
Services/Supplies						
Professional Outside Services	\$ 125	\$ -	\$ 5,500	\$ 5,500	\$ 1,750	\$ 1,785
Collection Fees	23,858	12,009	20,000	20,000	20,000	20,400
Hazmat Disposal	167	152	240	240	240	245
Radios	3,283	46	2,250	2,250	2,250	2,295
Schools & Training	3,970	2,135	7,500	7,500	9,205	9,389
Electricity	4,895	4,790	8,400	8,400	8,400	8,568
Water	3,203	2,823	4,000	4,000	4,000	4,080
Telephone	-	-	-	-	-	-
Communications/Pagers/Mobiles	6,010	4,557	4,510	4,510	4,510	4,600
Building Maintenance	1,582	4,119	3,000	3,000	3,000	3,060
Vehicle Maintenance	7,443	4,368	8,950	8,950	9,550	9,741
Equipment Maintenance	9,929	5,049	10,980	10,980	13,361	13,628
Emergency Management	2,448	1,233	4,582	4,582	4,582	4,674
Dispatch - Denton County	3,045	3,706	3,985	3,985	3,946	4,025
Dues & Membership	3,755	1,974	2,964	2,964	1,706	1,740
Flags & Repairs	6,912	9,518	-	-	-	-
Travel & Per Diem	3,545	8,209	5,400	5,400	5,400	5,508
Meetings	377	648	750	750	750	765
Safety Programs	-	697	2,650	2,650	2,650	2,703
Inspection Fees	-	-	-	-	-	-
Office Supplies	511	494	600	600	600	612
Postage	88	47	100	100	100	102
Publications/Books/Subscriptions	182	156	300	300	300	306
Fuel	4,478	4,296	13,265	13,265	13,265	13,530
Uniforms	6,322	5,774	7,145	7,145	9,645	9,838

Emergency Medical Services	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Medical Control	12,957	18,695	21,205	21,205	20,056	20,457
Pharmacy	6,906	4,830	6,300	6,300	6,500	6,630
Oxygen	2,046	1,412	2,000	2,000	2,000	2,040
Disposable Supplies	10,882	12,678	11,400	11,400	11,800	12,036
Small Equipment	3,859	2,452	11,000	11,000	8,300	8,466
Maintenance Supplies	255	-	300	300	300	306
Miscellaneous Expense	1,427	427	2,000	2,000	2,000	2,040
Total Services/Supplies	\$ 134,461	\$ 117,295	\$ 171,276	\$ 171,276	\$ 170,166	\$ 173,569
Capital						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement	-	-	-	-	-	-
Capital Expenses	14,562	-	53,000	53,000	50,000	50,000
Capital Outlay	283,322	32,227	-	-	-	-
Principal Payment - Lease	91,452	85,075	-	-	-	-
Interest Payment - Lease	-	5,817	-	-	-	-
Capital Outlay - sub-total	389,337	-	53,000	53,000	50,000	50,000
Total Capital	\$ 389,337	\$ -	\$ 53,000	\$ 53,000	\$ 50,000	\$ 50,000
Total Expenditures	\$ 1,421,803	\$ 1,085,046	\$ 1,252,329	\$ 1,252,329	\$ 1,317,588	\$ 1,342,940

Fire	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 582,657	\$ 665,043	\$ 685,229	\$ 685,229	\$ 670,420	\$ 683,828
Part-Time					50,078	51,080
Overtime	71,354	91,609	72,896	72,896	72,896	74,354
Longevity	5,856	6,358	6,890	6,890	6,730	6,865
Stipend	-	-	-	-	-	-
Certification	4,950	7,564	9,750	9,750	9,750	9,945
Retirement	83,513	103,227	99,005	99,005	106,114	108,236
Medical Insurance	59,991	93,982	79,220	79,220	78,087	79,649
Dental Insurance	5,388	5,447	6,670	6,670	6,045	6,166
Vision Insurance	569	599	612	612	576	588
Life Insurance & Others	3,316	3,989	4,982	4,982	5,171	5,274
Social Security Taxes	37,002	46,593	46,795	46,795	51,123	52,145
Medicare Taxes	8,651	10,893	10,944	10,944	11,956	12,195
Unemployment Taxes	1,620	291	1,625	1,625	1,625	1,658
Workers' Compensation	8,639	9,638	16,762	16,762	20,177	20,581
Pre-Employment Physicals/Testing	7,417	3,117	6,675	6,675	6,675	6,809
Tuition Reimbursement	3,488	3,289	8,290	8,290	8,290	8,456
Total Personnel	\$ 884,412	\$ 1,051,638	\$ 1,056,343	\$ 1,056,343	\$ 1,105,713	\$ 1,127,827
Services/Supplies						
Professional Outside Services	\$ 125	\$ 550	\$ 5,500	\$ 5,500	\$ 1,750	\$ 1,785
Software & Support	2,784	12,123	16,749	16,749	17,164	17,507
Tax Administration	-	1,529	1,605	1,605	1,605	1,637
Advertising	-	-	1,500	1,500	1,500	1,530
Printing	155	219	300	300	500	510
Radios	-	-	-	-	-	-
Schools & Training	15,392	12,887	24,505	24,505	19,900	20,298
Electricity	4,895	4,790	8,400	8,400	8,400	8,568
Water	3,203	2,823	4,000	4,000	4,000	4,080
Telephone	-	-	-	-	-	-
Communications/Pagers/Mobiles	15,884	12,792	16,691	16,691	16,691	17,025
Building Maintenance	14,335	24,520	22,200	22,200	22,200	22,644
Vehicle Maintenance	49,770	46,433	41,800	41,800	40,800	41,616
Equipment Maintenance	12,394	11,202	18,000	18,000	18,000	18,360
Emergency Management	158	1,000	1,000	1,000	1,000	1,020
Dispatch - Denton County	3,045	3,706	3,986	3,986	3,946	4,025
Dues & Membership	19,601	19,616	20,337	20,337	20,337	20,744
Flags & Repairs	1,000	9,441	-	-	-	-
Travel & Per Diem	7,280	11,153	14,510	14,510	14,510	14,800
Meetings	-	-	-	-	-	-
Safety Programs	-	-	-	-	-	-
Inspection Fees	-	-	-	-	-	-
Office Supplies	289	317	300	300	500	510
Printer Supplies	1,041	1,020	1,400	1,400	1,400	1,428
Postage	53	82	100	100	100	102

Fire	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Publications/Books/Subscriptions	267	344	350	350	350	357
Fuel	9,082	10,611	12,215	12,215	12,215	12,459
Uniforms	6,338	5,787	7,145	7,145	9,645	9,838
Medical Control	-	-	-	-	-	-
Pharmacy	-	-	-	-	-	-
Oxygen	-	-	-	-	-	-
Safety Equipment/Protective Clothing	25,217	31,343	27,700	27,700	27,700	28,254
Disposable Supplies	-	-	-	-	-	-
Small Equipment	5,499	6,428	4,950	4,950	4,950	5,049
Hardware	914	3,268	4,458	4,458	4,458	4,547
Maintenance Supplies	386	444	1,500	1,500	1,500	1,530
Miscellaneous Expense	3,246	3,949	4,000	4,000	4,000	4,080
Programs & Special Projects	10,745	13,309	14,900	14,900	17,005	17,345
Total Services/Supplies	\$ 213,098	\$ 251,687	\$ 280,101	\$ 280,101	\$ 276,126	\$ 281,649
Capital						
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement	-	-	-	-	-	-
Capital Expenses (Will come from funds other than General Fund)	-	-	-	-	-	1,368,250
Capital Outlay	-	-	-	-	-	-
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,097,509	\$ 1,303,324	\$ 1,336,444	\$ 1,336,444	\$ 1,381,839	\$ 1,409,476

Parks	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 522,190	\$ 555,159	\$ 615,805	\$ 615,805	\$ 593,771	\$ 605,646
Part-Time	-	-	-	-	18,003	18,363
Overtime	13,906	14,315	15,000	10,675	15,000	15,300
Longevity	4,166	4,291	5,639	5,494	5,639	5,752
Stipend	-	-	-	-	-	-
Certification	1,000	1,650	1,800	2,545	3,600	3,672
Retirement	63,206	73,428	81,656	81,010	82,915	84,573
Medical Insurance	81,919	81,884	88,540	86,192	82,540	84,191
Dental Insurance	5,442	4,945	7,136	5,829	5,938	6,057
Vision Insurance	729	691	813	731	764	779
Life Insurance & Other	3,322	3,524	4,251	4,346	4,346	4,433
Social Security Taxes	31,377	36,030	38,180	38,180	40,560	41,371
Medicare Taxes	7,339	8,426	8,929	9,121	9,486	9,676
Unemployment Taxes	2,628	199	2,565	594	2,565	2,616
Workers' Compensation	11,795	14,840	12,358	15,548	12,351	12,598
Pre-Employment Physicals/Testing	512	684	-	44	150	153
Total Personnel	\$ 749,531	\$ 800,066	\$ 882,672	\$ 876,114	\$ 877,628	\$ 895,180
Services/Supplies						
Software & Support	\$ 4,342	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising	1,000	259	500	-	500	510
Schools & Training	1,223	4,352	3,980	1,425	3,980	4,060
Electricity	42,537	40,568	56,381	43,650	56,381	57,509
Water	175,232	133,979	239,371	168,628	239,371	244,158
Communications/Pagers/Mobiles	6,835	6,692	8,634	6,863	8,634	8,807
Property Maintenance	211,675	244,182	212,150	221,469	212,150	216,393
Building Maintenance	3,161	3,654	2,000	1,953	2,000	2,040
Vehicle Maintenance	8,175	12,867	10,962	10,843	12,000	12,240
Equipment Maintenance	10,580	13,998	13,494	12,931	13,494	13,764
Independent Labor	106,277	75,093	99,570	71,970	99,570	101,561
Storage Rental	11,485	9,458	9,708	9,337	-	-
Portable Toilets	3,980	5,150	4,710	4,635	4,710	4,804
Dues & Membership	743	85	1,475	1,300	1,475	1,505
Travel & Per Diem	-	1,523	2,586	857	2,586	2,638
Meetings	231	471	750	315	750	765
Safety Program	-	-	-	-	-	-
Tree City	8,000	7,800	10,000	3,273	10,000	10,200
Office Supplies	1,769	710	500	288	500	510
Postage	11	14	25	19	25	26
Publications/Books/Subscriptions	86	167	700	357	700	714
Fuel	16,800	15,104	19,673	17,059	19,673	20,066
Uniforms	8,143	6,941	8,347	7,131	8,347	8,514
Median Banners	-	-	-	-	-	-
Small Tools	13,583	11,888	14,675	10,478	14,675	14,969
Safety Equipment	2,865	4,432	3,470	6,505	3,470	3,539

Parks	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Furniture/Equipment <\$5,000	-	-	-	52	-	-
Miscellaneous Expense	-	-	-	-	-	-
Total Services/Supplies	\$ 638,733	\$ 599,390	\$ 723,661	\$ 601,338	\$ 714,991	\$ 729,291
Capital						
Vehicles	- \$	- \$	- \$	- \$	- \$	- \$
Capital Replacement	-	-	-	-	-	-
Capital Expenses	147,541	87,510	-	-	-	-
Capital Outlay	70,922	-	-	-	-	-
Capital Outlay	218,463	-	-	-	-	-
Total Capital	\$ 218,463	\$ 87,510	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,606,727	\$ 1,486,965	\$ 1,606,333	\$ 1,477,452	\$ 1,592,619	\$ 1,624,471

Recreation	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 293,581	\$ 314,565	\$ 342,085	\$ 204,125	\$ 149,127	\$ 152,110
Part Time	-	-	-	-	18,179	18,543
Seasonal	-	-	-	-	180,000	183,600
Overtime	-	-	-	-	-	-
Longevity	559	604	774	774	649	662
Stipend	-	-	-	-	-	-
Certification	1,000	1,200	1,200	1,755	3,450	3,519
Retirement	14,619	19,136	18,668	17,281	20,311	20,717
Medical Insurance	15,637	19,880	18,999	15,844	16,732	17,067
Dental Insurance	1,265	1,347	1,391	1,133	1,286	1,312
Vision Insurance	132	137	108	107	130	133
Life Insurance & Other	756	937	1,031	880	1,092	1,114
Social Security Taxes	17,254	19,454	21,332	10,619	21,980	22,420
Medicare Taxes	4,035	4,550	4,989	2,484	5,141	5,244
Unemployment Taxes	3,454	206	1,643	901	1,643	1,676
Workers' Compensation	6,270	10,049	6,114	6,632	7,083	7,225
Pre-Employment Physicals/Testing	2,939	3,626	3,000	2,201	3,000	3,060
Total Personnel	\$ 361,501	\$ 395,691	\$ 421,334	\$ 264,735	\$ 429,803	\$ 438,399
Services/Supplies						
Professional Outside Services	\$ 4,449	\$ 3,080	\$ 2,750	\$ 125	\$ 2,750	\$ 2,805
Software & Support	1,966	1,336	1,375	1,462	1,375	1,403
Health Inspections	-	200	300	375	450	459
Advertising	1,278	2,090	1,125	205	325	332
Printing	170	101	1,200	-	1,200	1,224
Schools & Training	5,511	5,002	7,590	870	3,500	3,570
Service Charges & Fees	15,318	11,696	10,800	3,874	10,800	11,016
Electricity	19,967	24,424	26,565	26,212	26,565	27,096
Water	31,999	27,435	54,810	53,031	54,810	55,906
Telephone	1,721	-	-	149	-	-
Communications/Pagers/Mobiles	3,215	4,093	4,769	4,490	4,769	4,864
Property Maintenance	18,314	32,861	20,000	18,257	20,000	20,400
Equipment rental/Lease	6,550	8,693	8,600	-	8,600	8,772
Storage Rental					12,000	12,240
Dues & Membership	9,193	8,496	9,475	334	9,010	9,190
Travel & Per Diem	1,171	2,655	1,827	22	1,650	1,683
Meetings	619	816	850	407	500	510
Field Trips	7,898	5,336	8,400	736	8,400	8,568
Office Supplies	1,682	1,518	2,000	1,424	1,500	1,530
Postage	120	43	2,606	1,421	2,606	2,658
Publications/Books/Subscriptions	151	8	200	-	200	204
Fuel	-	407	1,719	983	1,719	1,753
Uniforms	12,249	10,492	9,750	4,306	9,750	9,945
Chemicals	18,442	18,960	22,000	21,479	22,000	22,440
Concessions	9,075	8,973	9,500	8,300	9,500	9,690

Recreation	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Program Supplies	3,230	2,249	4,600	2,300	4,600	4,692
Special Events	424	-	-	-	-	-
Community Events	-	1,004	1,200	400	1,200	1,224
Safety Equipment	1,415	1,787	1,620	4,806	1,620	1,652
Small Equipment	284	155	500	500	500	510
Furniture/Equipment <\$5,000	5,998	5,113	5,200	2,900	5,200	5,304
Hardware	1,141	2,711	2,000	4,230	2,000	2,040
Maintenance Supplies	1,398	1,097	1,350	1,101	2,000	2,040
Miscellaneous Expenses	2,247	145	1,300	1,048	300	306
Total Services/Supplies	\$ 187,195	\$ 192,976	\$ 225,981	\$ 165,748	\$ 231,399	\$ 236,027
Capital						
Capital Replacement	-	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Repairs	12,884	-	-	-	-	-
Capital Expenses	-	-	-	-	-	-
Transfer To Debt Service	-	-	-	-	-	-
Capital Outlay	-	85,284	-	-	-	-
Capital Outlay	12,884	-	-	-	-	-
Total Capital	\$ 12,884	\$ 85,284	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 561,580	\$ 673,951	\$ 647,315	\$ 430,483	\$ 661,202	\$ 674,426

Community Events	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Services/Supplies						
Advertising	\$ 110	\$ 1,815	\$ 1,200	\$ 366	\$ 1,200	\$ 1,224
Printing	-	-	600	-	600	612
Schools & Training	-	-	-	-	-	-
Event Rentals	18,925	24,492	20,137	7,891	20,137	20,540
Dues & Membership	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-
Program Supplies	7,629	9,318	11,446	4,202	11,446	11,675
Miscellaneous Expense	-	-	-	-	-	-
Prompt Payment Interest	-	-	-	-	-	-
Total Services/Supplies	\$ 26,664	\$ 35,625	\$ 33,383	\$ 12,459	\$ 33,383	\$ 34,051
Total Expenditures	\$ 26,664	\$ 35,625	\$ 33,383	\$ 12,459	\$ 33,383	\$ 34,051

Community Development	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 314,049	\$ 331,109	\$ 354,099	\$ 325,356	\$ 361,043	\$ 368,264
Overtime	150	-	5,000	2,500	5,000	5,100
Longevity	2,168	993	1,583	1,598	1,583	1,614
Stipend	-	-	-	-	-	-
Certification	-	600	600	1,575	5,100	5,202
Retirement	39,284	44,846	47,617	44,133	49,855	50,852
Medical Insurance	34,017	32,122	27,043	27,983	38,746	39,521
Dental Insurance	2,255	2,032	2,241	1,687	2,407	2,455
Vision Insurance	335	273	298	254	322	328
Life Insurance & Other	1,806	2,141	2,592	1,901	2,643	2,696
Social Security Taxes	18,288	20,867	22,399	19,660	23,109	23,571
Medicare Taxes	4,277	4,880	5,239	4,591	5,404	5,512
Unemployment Taxes	810	162	941	84	941	959
Workers' Compensation	1,658	3,935	2,591	2,295	3,419	3,487
Pre-Employment Physicals/Testing	62	290	-	60	-	-
Total Personnel	\$ 419,159	\$ 444,250	\$ 472,242	\$ 433,676	\$ 499,571	\$ 509,562
Services/Supplies						
Professional Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	100,967	51,383	90,000	71,414	90,000	91,800
Plan Review Services	-	-	-	-	-	-
Appraisal	-	5,250	-	-	-	-
Health Inspections	7,000	7,025	4,719	4,300	7,000	7,140
Inspection Services	15,207	28,602	25,500	22,625	25,500	26,010
Advertising	1,715	1,620	1,500	1,354	1,500	1,530
Printing	114	505	600	-	600	612
Computer Mapping	-	-	-	-	-	-
Abatements	65	275	3,000	1,320	3,000	3,060
Schools & Training	2,053	2,736	4,230	333	4,230	4,315
Service Charges & Fees	-	-	-	-	-	-
Trash Removal/Recycling	-	-	-	-	-	-
Communications/Pagers/Mobiles	2,756	3,983	4,121	3,426	4,121	4,203
Vehicle Maintenance	923	1,005	1,250	1,281	1,250	1,275
Dues & Membership	655	832	1,050	820	1,050	1,071
Travel & Per Diem	173	1,068	1,200	700	1,200	1,224
Meetings	58	120	250	-	250	255
Plat Filing Fees	-	45	350	351	350	357
Office Supplies	1,241	469	1,000	422	1,000	1,020
Postage	635	506	500	512	500	510
Publications/Books/Subscriptions	-	101	2,000	-	2,000	2,040
Fuel	1,963	2,200	3,000	1,977	3,000	3,060
Uniforms	1,145	462	1,600	809	1,400	1,428
Miscellaneous Expense	299	7,960	500	500	500	510
Total Services/Supplies	\$ 136,969	\$ 116,148	\$ 146,370	\$ 112,144	\$ 148,451	\$ 151,420

Community Development	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Capital						
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditure	-	-	-	-	-	-
Transfer To Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 556,128	\$ 560,398	\$ 618,612	\$ 545,819	\$ 648,022	\$ 660,982

Streets	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 111,226	\$ 32,756	\$ 32,797	\$ 32,008	\$ 33,775	\$ 34,451
Overtime	1,069	1,610	2,000	240	2,000	2,040
Longevity	762	87	120	123	172	176
Certification	-	-	-	-	540	551
Retirement	13,915	4,871	4,614	4,402	4,872	4,969
Medical Insurance	12,388	997	-	5,791	-	-
Dental Insurance	1,666	491	557	469	483	493
Vision Insurance	159	47	43	41	43	44
Life Insurance & Other	640	230	240	204	247	252
Social Security Taxes	6,427	2,288	2,165	1,959	2,259	2,304
Medicare Taxes	1,503	535	506	458	528	539
Unemployment Taxes	420	5	103	5	103	105
Workers' Compensation	4,846	1,653	1,510	1,337	1,521	1,551
Pre-Employment Physicals/Testing	200	115	-	-	-	-
Total Personnel	\$ 155,221	\$ 45,686	\$ 44,655	\$ 47,038	\$ 46,543	\$ 47,474
Services/Supplies						
Professional Services-PID Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Schools & Training	300	-	750	150	750	765
Electricity	141,731	138,505	172,000	130,271	172,000	175,440
Water	-	-	-	1,006	-	-
Communications/Pagers/Mobiles	2,153	2,072	1,567	1,797	1,567	1,598
Vehicle Maintenance	-	-	-	372	-	-
Equipment Maintenance	1,301	2,975	3,500	1,115	3,500	3,570
Signs & Markings	-	-	-	-	-	-
Dues & Membership	123	-	-	-	-	-
Travel & Per Diem	79	24	300	-	300	306
Meetings	-	-	150	-	150	153
Office Supplies	144	-	300	-	300	306
Postage	-	16	100	-	100	102
Uniforms	2,171	2,185	1,150	719	1,150	1,173
Small Tools	-	-	200	169	200	204
Total Services/Supplies	\$ 148,002	\$ 145,777	\$ 180,017	\$ 135,599	\$ 180,017	\$ 183,617
Capital						
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement	-	-	-	-	-	-
Capital Expense	37,687	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Transfer To Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Capital Outlay	37,687	-	-	-	-	-
Total Capital	\$ 37,687	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 340,910	\$ 191,463	\$ 224,672	\$ 182,637	\$ 226,560	\$ 231,091

Facilities Maintenance	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ -	\$ 41,153	\$ 41,205	\$ 41,922	\$ 42,436	\$ 43,285
Overtime	-	828	1,000	1,000	1,000	1,020
Longevity	-	-	170	125	185	189
Stipend	-	-	-	-	-	-
Retirement	-	5,481	5,464	5,585	5,780	5,896
Medical Insurance	-	7,816	7,968	8,710	7,968	8,128
Dental Insurance	-	714	928	778	805	821
Vision Insurance	-	69	72	68	72	74
Life Insurance & Other	-	216	302	215	311	317
Social Security Taxes	-	2,427	2,565	2,440	2,642	2,695
Medicare Taxes	-	568	600	571	618	630
Unemployment Taxes	-	9	171	20	171	174
Workers' Compensation	-	564	1,898	1,681	1,882	1,920
Total Personnel	\$ -	\$ 59,844	\$ 62,342	\$ 63,115	\$ 63,870	\$ 65,148
Services/Supplies						
Schools & Training	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 255
Electricity	53,297	49,520	64,750	45,749	64,750	66,045
Water	16,748	12,333	17,650	12,495	17,650	18,003
Communications/Pagers/Mobiles	-	-	674	-	674	687
Insurance	91,192	93,937	98,834	94,961	98,834	100,811
Building Maintenance	21,417	20,696	17,649	25,066	17,649	18,002
Equipment Maintenance	-	-	-	14,157	-	-
Cleaning Services	38,255	60,304	57,400	74,633	57,400	58,548
Kitchen Supplies	4,030	6,187	5,400	4,748	5,400	5,508
Travel & Per Diem	-	40	200	-	200	204
Office Supplies	14,135	10,845	5,550	2,471	5,550	5,661
Fuel	-	1,927	5,500	1,000	5,500	5,610
Uniforms	-	-	575	250	575	587
Vending Machine Supplies	408	958	900	1,053	900	918
Furniture/Equipment<\$5,000	15,487	1,806	3,000	1,006	3,000	3,060
Maintenance Supplies	1,620	621	2,500	2,500	2,500	2,550
Total Services/Supplies	\$ 256,589	\$ 259,173	\$ 280,832	\$ 280,090	\$ 280,832	\$ 286,449
Total Expenditures	\$ 256,589	\$ 319,018	\$ 343,174	\$ 343,205	\$ 344,702	\$ 351,596

Human Resources	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 238,322	\$ 240,745	\$ 265,990	\$ 248,578	\$ 142,037	\$ 144,878
Overtime	245	12	-	-	-	-
Longevity	148	-	290	295	205	209
Stipend	-	-	-	-	-	-
Certifications	525	3,350	3,600	3,150	1,800	1,836
Retirement	30,178	33,583	35,270	37,445	19,345	19,732
Medical Insurance	22,922	20,775	19,521	18,964	17,404	17,752
Dental Insurance	1,414	1,737	2,489	1,803	1,326	1,353
Vision Insurance	160	202	228	175	119	121
Life Insurance & Other	1,199	1,278	1,947	1,107	1,040	1,061
Social Security Taxes	13,920	15,202	16,733	15,158	8,927	9,106
Medicare Taxes	3,256	3,555	3,913	4,348	2,088	2,130
Unemployment Taxes	568	32	599	46	342	349
Workers' Compensation	817	554	622	551	249	254
Pre-Employment Physicals/Testing	798	1,502	4,000	260	4,000	4,080
Auto Allowance	-	-	-	2,875	-	-
Employee Relations	36,249	40,080	43,600	38,707	43,600	44,472
Tuition Reimbursement	5,236	8,197	20,500	8,369	20,500	20,910
Employee Assistance Program	2,471	2,478	2,400	2,400	2,400	2,448
Flexible Benefits Administration	1,065	1,933	2,400	2,400	2,400	2,448
Total Personnel	\$ 359,493	\$ 375,215	\$ 424,101	\$ 386,631	\$ 267,782	\$ 273,138
Services/Supplies						
Professional Outside Services	\$ 31,425	\$ 31,962	\$ 36,550	\$ 36,064	\$ 31,550	\$ 32,181
Physicals/Testing	-	-	-	-	500	510
Advertising	3,132	3,304	6,500	7,588	2,000	2,040
Printing	-	225	300	363	300	306
Schools & Training	4,852	6,909	7,750	3,728	1,800	1,836
Organizational Employee Training	1,990	2,309	2,500	2,457	10,000	10,200
Telephone	-	-	-	-	-	-
Communications/Pagers/Mobiles	1,707	2,743	2,732	2,704	1,500	1,530
Dues & Membership	719	2,026	2,050	1,524	1,050	1,071
Travel & Per Diem	214	1,201	4,865	287	3,680	3,754
Meetings	43	914	850	755	750	765
Office Supplies	959	1,905	880	1,240	1,500	1,530
Postage	88	26	300	210	200	204
Publications/Books/Subscriptions	-	-	-	-	-	-
Furniture/Equipment <\$5000	530	-	-	-	-	-
Miscellaneous Expenses	210	-	-	3,994	-	-
Total Services/Supplies	\$ 45,869	\$ 53,524	\$ 65,277	\$ 60,914	\$ 54,830	\$ 55,927
Total Expenditures	\$ 405,362	\$ 428,739	\$ 489,378	\$ 447,545	\$ 322,612	\$ 329,064

Communications & Marketing	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 85,696	\$ 87,410
Overtime	-	-	-	-	-	-
Longevity	-	-	-	-	165	168
Stipend	-	-	-	-	-	-
Certifications	-	-	-	-	2,400	2,448
Retirement	-	-	-	-	11,672	11,905
Medical Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	638	651
Vision Insurance	-	-	-	-	72	73
Life Insurance & Other	-	-	-	-	627	640
Social Security Taxes	-	-	-	-	5,462	5,571
Medicare Taxes	-	-	-	-	1,277	1,303
Unemployment Taxes	-	-	-	-	171	174
Workers' Compensation	-	-	-	-	152	155
Pre-Employment Physicals/Testing	-	-	-	-	-	-
Auto Allowance	-	-	-	-	-	-
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 108,332	\$ 110,499
Services/Supplies						
Professional Outside Services	-	-	-	-	\$ 50,000	\$ 51,000
Advertising	-	-	-	-	6,500	6,630
Printing	-	-	-	-	300	306
Schools & Training	-	-	-	-	1,100	1,122
Telephone	-	-	-	-	-	-
Communications/Pagers/Mobiles	-	-	-	-	-	-
Dues & Membership	-	-	-	-	1,000	1,020
Travel & Per Diem	-	-	-	-	1,750	1,785
Meetings	-	-	-	-	100	102
Office Supplies	-	-	-	-	500	510
Postage	-	-	-	-	100	102
Publications/Books/Subscriptions	-	-	-	-	-	-
Furniture/Equipment <\$5000	-	-	-	-	3,500	3,570
Miscellaneous Expense	-	-	-	-	-	-
Total Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ 64,850	\$ 66,147
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 173,182	\$ 176,646

Finance	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 276,460	\$ 278,088	\$ 328,120	\$ 293,197	\$ 297,788	\$ 303,744
Overtime	-	-	-	-	-	-
Longevity	975	1,125	750	750	970	989
Stipend	-	-	-	-	-	-
Certification	-	1,700	2,400	2,775	4,500	4,590
Retirement	34,930	37,513	43,509	46,410	40,559	41,370
Medical Insurance	30,956	25,169	36,925	26,281	25,074	25,575
Dental Insurance	2,244	1,569	2,901	1,804	1,719	1,753
Vision Insurance	250	208	275	209	214	218
Life Insurance & Other	1,518	1,892	2,402	2,418	2,180	2,224
Social Security Taxes	16,282	17,488	20,539	19,190	18,788	19,164
Medicare Taxes	3,808	4,090	4,803	4,537	4,394	4,482
Unemployment Taxes	648	203	770	111	684	698
Workers' Compensation	604	704	763	676	524	534
Pre-Employment Physicals/Testing	-	171	-	93	-	-
Auto Allowance				1,125		-
Total Personnel	\$ 368,675	\$ 369,920	\$ 444,157	\$ 399,576	\$ 397,394	\$ 405,342
Services/Supplies						
Professional Outside Services	\$ 45,104	\$ 51,050	\$ 14,000	\$ 20,000	\$ 14,000	\$ 14,280
Auditing	38,085	16,290	25,104	24,365	25,104	25,606
Appraisal	50,203	53,157	55,815	55,177	55,815	56,931
Tax Administration	4,104	5,027	5,278	5,068	5,278	5,384
Advertising	1,825	4,303	4,500	3,500	4,500	4,590
Printing	80	265	500	47	500	510
Schools & Training	2,675	3,857	5,675	2,463	5,675	5,789
Service Charges & Fees	14,349	13,714	15,196	10,785	15,196	15,500
Communications/Pagers/Mobiles	750	1,238	1,350	2,288	1,800	1,800
Dues & Membership	1,125	676	1,150	1,260	1,815	1,705
Travel & Per Diem	2,885	4,373	4,125	-	4,125	4,208
Meetings	353	101	300	-	300	306
Office Supplies	2,769	1,653	2,320	1,673	2,320	2,366
Postage	620	690	1,000	622	1,000	1,020
Publications/Books/Subscriptions	114	-	-	129	-	-
Furniture/Equipment <\$5000	-	-	-	-	-	-
Miscellaneous Expense	271	286	100	60,014	100	100
Total Services/Supplies	\$ 165,312	\$ 156,680	\$ 136,413	\$ 187,392	\$ 137,528	\$ 140,094
Total Expenditures	\$ 533,987	\$ 526,601	\$ 580,570	\$ 586,968	\$ 534,922	\$ 545,436

Municipal Court	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 63,629	\$ 39,546	\$ 47,507	\$ 48,334	\$ 48,925	\$ 49,904
Longevity	-	-	-	-	125	128
Stipend	-	-	-	-	-	-
Certifications	1,100	825	900	900	900	918
Retirement	8,130	5,283	6,299	6,541	6,664	6,797
Medical Insurance	6,417	4,233	5,702	5,773	5,702	5,816
Dental Insurance	384	265	412	351	360	367
Vision Insurance	52	36	47	45	47	48
Life Insurance & Other	379	479	348	597	358	365
Social Security Taxes	3,848	2,469	3,001	3,005	3,089	3,151
Medicare Taxes	900	577	702	703	722	736
Unemployment Taxes	162	60	171	18	171	174
Workers' Compensation	121	124	112	99	86	88
Pre-Employment Physicals & Testing	-	45	-	-	-	-
Total Personnel	\$ 85,122	\$ 53,942	\$ 65,201	\$ 66,367	\$ 67,149	\$ 68,492
Services/Supplies						
Professional Outside Services	\$ -	\$ 6,516	\$ -	\$ -	\$ -	\$ -
Judge's Compensation	3,150	5,460	6,600	7,045	6,600	6,732
Advertising	-	-	-	-	-	-
Printing	1,214	46	1,100	858	1,100	1,122
Schools & Training	-	-	-	250	-	-
Jury Fees	-	-	-	-	-	-
Dues & Membership	-	150	260	75	260	265
Travel & Per Diem	-	-	-	-	-	-
Office Supplies	-	310	330	61	330	337
Postage	137	349	400	298	400	408
Publications/Books/Subscriptions	247	-	50	-	50	51
Furniture/Equipment <\$5000	29	-	-	-	-	-
Miscellaneous Expenses	-	105	-	-	-	-
Total Services/Supplies	\$ 4,777	\$ 12,937	\$ 8,740	\$ 8,586	\$ 8,740	\$ 8,915
Total Expenditures	\$ 89,899	\$ 66,879	\$ 73,941	\$ 74,953	\$ 75,889	\$ 77,407

Information Services	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Personnel						
Salaries	\$ 160,563	\$ 164,369	\$ 165,027	\$ 165,027	\$ 169,978	\$ 173,378
Longevity	2,175	2,355	2,520	2,535	2,520	2,570
Stipend	-	-	-	-	-	-
Certification	-	-	-	-	1,800	1,836
Retirement	20,068	22,251	21,883	21,883	23,151	23,614
Medical Insurance	11,802	12,122	11,404	11,404	11,404	11,632
Dental Insurance	767	696	824	824	720	734
Vision Insurance	104	94	95	95	95	97
Life Insurance & Other	890	867	1,208	1,208	1,244	1,269
Social Security Taxes	9,652	10,650	10,388	10,388	10,807	11,023
Medicare Taxes	2,257	2,491	2,429	2,429	2,527	2,578
Unemployment Taxes	324	18	342	342	342	349
Workers' Compensation	336	344	386	386	301	307
Total Personnel	\$ 208,938	\$ 216,258	\$ 216,506	\$ 216,521	\$ 224,888	\$ 229,386
Services/Supplies						
Software & Support	\$ 223,436	\$ 272,631	\$ 288,186	\$ 311,686	\$ 325,000	\$ 331,500
Security	2,620	2,596	2,257	2,257	2,257	2,302
Schools & Training	450	360	3,900	900	3,900	3,978
Telephone	3,625	-	1,000	1,000	1,000	1,020
Communications/Pagers/Mobiles	56,863	42,454	41,375	42,175	50,000	51,000
Building Maintenance	-	-	-	-	-	-
Independent Labor	24,461	3,460	23,400	11,400	11,400	11,628
Copier Rental/Leases	10,647	12,182	11,751	11,751	10,651	10,864
Dues & Membership	107	230	350	350	350	357
Travel & Per Diem	1,159	-	6,208	-	6,208	6,332
Meetings	-	-	122	155	122	124
Office Supplies	1,080	935	921	921	921	939
Printer Supplies	7,575	10,795	7,500	5,000	7,500	7,650
Postage	66	-	300	9	300	306
Publication/Books/Subscriptions	-	-	-	-	-	-
Uniforms	110	-	-	-	-	-
Hardware	14,919	13,137	11,460	10,460	11,460	11,689
Total Services/Supplies	\$ 347,118	\$ 358,779	\$ 398,730	\$ 398,064	\$ 431,069	\$ 439,690
Capital						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware	14,209	-	-	-	-	-
Hardware	1,231	-	-	-	-	-
Capital Expenses	91,515	-	-	-	-	-
Capital Outlay	106,955	-	-	-	-	-
Total Capital	\$ 106,955	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 663,011	\$ 575,037	\$ 615,236	\$ 614,585	\$ 655,957	\$ 669,077

OTHER FUNDS

Debt Service Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 309,043	\$ 430,094	\$ 479,726	\$ 473,670	\$ 535,364	\$ 210,081
Revenue						
Property Taxes	\$ 2,099,099	\$ 2,215,605	\$ 2,254,954	\$ 2,309,719	\$ 2,369,775	\$ 2,462,423
Property Taxes/Delinquent	3,648	(338)	2,000	3,292	2,000	2,000
Property Taxes/Penalty & Interest	4,830	5,157	4,500	4,947	4,500	4,500
Intergovernmental Transfer EDC	-	-	-	-	-	-
Interest Income	19,894	29,392	20,000	8,708	15,000	10,000
Total Revenue	\$ 2,127,471	\$ 2,249,816	\$ 2,281,454	\$ 2,326,665	\$ 2,391,275	\$ 2,478,923
Expenditures						
Principal Payments	\$ 1,463,000	\$ 1,613,000	\$ 1,978,000	\$ 1,978,000	\$ 2,238,000	\$ 1,788,000
Interest Payments	737,825	763,973	734,490	734,490	674,726	618,634
Paying Agent Fees	5,235	5,900	7,500	8,250	7,500	7,500
Bond/CO Issuance cost	-	548	-	-	-	-
Total Expenditures	\$ 2,206,060	\$ 2,383,421	\$ 2,719,990	\$ 2,720,740	\$ 2,920,226	\$ 2,414,134
Other Sources (Uses)						
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds- Premium	-	-	-	-	-	-
Refund Cost	-	-	-	-	-	-
Transfer In- General Fund	-	-	-	-	-	-
Transfer In-EDC 4B	-	99,023	201,555	201,555	203,668	207,741
Transfer In- Street Maintenance Sales	25,000	-	-	-	-	-
Transfer In- Storm Drainage	27,209	26,937	202,933	202,933	-	204,772
Transfer In - Capital Projects	-	-	-	-	-	-
Transfer In - CCPD	147,431	49,881	51,281	51,281	-	153,681
Transfer In - sub-total	199,640	175,841	455,769	455,769	203,668	566,194
Transfer Out	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 199,640	\$ 175,841	\$ 455,769	\$ 455,769	\$ 203,668	\$ 566,194
Net Increase (Decrease)	\$ 121,052	\$ 42,236	\$ 17,233	\$ 61,694	\$ (325,283)	\$ 630,983
Ending Fund Balance	\$ 430,094	\$ 473,670	\$ 496,959	\$ 535,364	\$ 210,081	\$ 841,064

Capital Projects Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 6,285,515	\$ 5,764,419	\$ 3,231,713	\$ 2,078,072	\$ 1,422,604	\$ 500,000
Revenue						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Revenue	113,796	148,731	50,000	90,753	25,000	1,000
Miscellaneous Revenue	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Prior Year Adjustment	-	-	-	-	-	-
Total Revenue	\$ 113,796	\$ 149,562	\$ 50,000	\$ 90,753	\$ 25,000	\$ 1,000
Expenditures						
General Government	\$ -	\$ 6,623	\$ -	\$ 7,927	\$ -	\$ 8,000
Bond Issuance Costs	-	-	-	-	-	-
Construction	34,843	-	-	-	-	-
Engineering	46,701	-	-	-	-	-
Capital Outlay	589,164	2,339,286	1,540,000	738,293	1,447,604	-
Total Expenditures	\$ 670,709	\$ 2,345,909	\$ 1,540,000	\$ 746,221	\$ 1,447,604	\$ 8,000
Other Sources (Uses)						
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-	-
Transfer In	35,817	-	-	-	500,000	-
Transfer Out	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 35,817	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Net Increase (Decrease)	\$ (521,096)	\$ (2,196,347)	\$ (1,490,000)	\$ (655,468)	\$ (922,604)	\$ (7,000)
Ending Fund Balance	\$ 5,764,419	\$ 3,568,072	\$ 1,741,713	\$ 1,422,604	\$ 500,000	\$ 493,000

Capital Equipment Replacement Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ -	\$ 173,990	\$ 501,610	\$ 467,049	\$ 468,284	\$ 319,284
Revenue	-	-	-	-	-	-
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Police Capital Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,200
EMS Capital Replacement	\$ -	\$ 123,118	\$ 121,714	\$ 141,488	\$ 30,500	\$ -
Fire Capital Replacement	\$ -	\$ -	\$ -	\$ 20,000	\$ 110,000	\$ 18,500
Parks Capital Replacement	\$ -	\$ -	\$ 105,000	\$ 52,041	\$ 150,000	\$ 150,500
Recreation Capital Replacement	\$ -	\$ 85,284	\$ 178,000	\$ -	\$ 79,500	\$ 27,000
Community Development Capital Replac	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Hardware (Items under 5K)	\$ -	\$ 28,152	\$ -	\$ 23,806	\$ -	\$ -
Capital Expenses (Items over 5K)	\$ -	\$ 20,629	\$ -	\$ 32,750	\$ -	\$ -
Information Services Capital Replacem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Capital Replacement	\$ -	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ 29,000
Total Expenditures	\$ -	\$ 208,402	\$ 404,714	\$ 270,084	\$ 399,000	\$ 375,200
Other Sources (Uses)						
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Tax Notes						
Transfer In	-	501,461	542,639	271,320	250,000	375,200
Total Other Sources (Uses)	\$ -	\$ 501,461	\$ 542,639	\$ 271,320	\$ 250,000	\$ 375,200
Net Increase (Decrease)	\$ -	\$ 293,059	\$ 137,925	\$ 1,235	\$ (149,000)	\$ -
Ending Fund Balance	\$ -	\$ 467,049	\$ 639,535	\$ 468,284	\$ 319,284	\$ 319,284

IS Capital Equipment Replacement Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Revenue						
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Police Capital Replacement	-	-	-	-	-	-
EMS Capital Replacement	-	-	-	-	-	-
Fire Capital Replacement	-	-	-	-	-	-
Parks Capital Replacement	-	-	-	-	-	-
Recreation Capital Replacement	-	-	-	-	-	-
Community Development Capital Repla	-	-	-	-	-	-
Small Equipment	-	-	-	-	-	-
Hardware (Items under 5K)	-	-	-	-	-	23,700
Capital Expenses (Items over 5K)	-	-	-	-	-	-
Information Services Capital Replacem	-	-	-	-	125,000	123,950
Facilities Capital Replacement	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 147,650
Other Sources (Uses)						
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Tax Notes						
Transfer In	-	-	-	-	250,000	147,650
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 147,650
Net Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000

Hotel Occupancy Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 399,883	\$ 790,686	\$ 1,067,065	\$ 1,313,981	\$ 1,473,389	\$ 1,333,961
Revenue						
Hotel Occupancy Tax	\$ 619,506	\$ 669,983	\$ 550,000	\$ 350,681	\$ 210,000	\$ 400,000
July 4th Revenue	10,503	11,133	7,500	-	7,500	7,500
Interest Income	9,296	14,485	5,000	6,146	5,000	5,000
Total Revenue	\$ 639,305	\$ 695,601	\$ 562,500	\$ 356,827	\$ 222,500	\$ 412,500
Expenditures						
Personnel						
Salaries	\$ 102,380	\$ 17,732	\$ -	-	-	-
Overtime	-	-	20,000	20,000	20,000	22,050
Longevity	444	-	-	-	-	-
Stipend	-	-	-	-	-	-
Retirement	12,477	2,191	-	-	-	-
Medical insurance	7,952	1,689	-	-	-	-
Dental Insurance	724	81	-	-	-	-
Vision Insurance	89	10	-	-	-	-
Life Insurance & Other	536	116	-	-	-	-
Social Security Taxes	6,033	1,059	-	-	-	-
Medicare Taxes	1,411	248	-	-	-	-
Unemployment Taxes	445	4	-	-	-	-
Workers' Compensation	1,656	-	-	-	-	-
Pre-Employment Physicals/Testing	27	-	-	-	-	-
Total Personnel	\$ 134,174	\$ 23,129	\$ 20,000	\$ 20,000	\$ 20,000	\$ 22,050
Services & Supplies						
Professional Outside Services	\$ 10,297	\$ -	\$ -	\$ -	\$ -	\$ -
Auditing	-	2,000	3,000	3,000	3,000	4,000
Software & Support	-	-	4,500	4,725	5,000	5,000
Advertising	15,292	33,501	17,725	14,597	25,000	18,300
Service Charges & Fees	-	51	-	-	-	-
Printing	-	-	-	-	-	-
Communications/Pagers/Mobiles	421	75	-	1,008	-	-
Event Rentals	3,094	-	1,500	1,500	15,045	15,090
Dues & Membership	406	-	3,900	-	4,000	4,057
Uniforms	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
July 4 Celebration	84,818	82,505	111,300	39,020	114,883	118,544
Community Events	-	-	-	-	-	-
Total Services & Supplies	\$ 114,328	\$ 118,132	\$ 141,925	\$ 63,850	\$ 166,928	\$ 164,991
Capital Outlay						
Capital Outlay	\$ -	\$ 31,045	\$ 50,000	\$ 113,568	\$ 175,000	\$ 100,000
Total Capital	\$ -	\$ 31,045	\$ 50,000	\$ 113,568	\$ 175,000	\$ 100,000
Total Expenditures	\$ 248,502	\$ 172,306	\$ 211,925	\$ 197,418	\$ 361,928	\$ 287,041
Other Sources (Uses)						
Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hotel Occupancy Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Transfer To Future Capital Project Reser	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ 390,803	\$ 523,295	\$ 350,575	\$ 159,408	\$ (139,428)	\$ 125,459
Ending Fund Balance	\$ 790,686	\$ 1,313,981	\$ 1,417,640	\$ 1,473,389	\$ 1,333,961	\$ 1,459,420

Street Maintenance Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 92,856	\$ 67,188	\$ 92,456	\$ 92,457	\$ 121,087	\$ 159,946
Revenue						
Sales Tax	\$ 224,501	\$ 248,744	\$ 243,112	\$ 243,589	\$ 262,500	\$ 267,750
Interest Income	10	-	-	-	-	-
Total Revenue	\$ 224,511	\$ 248,744	\$ 243,112	\$ 243,589	\$ 262,500	\$ 267,750
Expenditures						
Personnel						
Salaries	\$ 55,188	\$ 62,484	\$ 62,300	\$ 65,282	\$ 64,158	\$ 65,441
Overtime	1,042	-	-	-	-	-
Longevity	1,158	1,116	1,220	1,230	1,344	1,370
Retirement	7,066	8,491	8,261	9,591	8,738	8,913
Medical Insurance	7,600	6,139	5,702	-	5,702	5,816
Dental Insurance	600	632	783	805	682	696
Vision Insurance	72	74	76	85	76	78
Life Insurance & Other	360	388	456	383	470	479
Social Security Taxes	3,385	4,087	3,938	4,154	4,076	4,158
Medicare Taxes	792	956	921	997	953	972
Unemployment Taxes	225	13	239	22	239	244
Workers' Compensation	2,678	3,021	2,914	2,490	2,904	2,962
Pre-employment Physicals/Testing	-	-	-	-	-	-
Total Personnel	\$ 80,166	\$ 87,399	\$ 86,811	\$ 85,038	\$ 89,342	\$ 91,128
Services & Supplies						
Water	\$ -	\$ 174	\$ 2,000	\$ -	\$ 2,000	\$ 2,040
Communications/Pagers/Mobiles	60	-	-	-	-	-
Vehicle Maintenance	3,530	6,198	3,500	3,316	3,500	3,570
Equipment Maintenance	-	-	300	24	300	306
Street Maintenance	123,055	102,897	100,000	100,000	100,000	102,000
Signs & Markings	13,305	21,852	20,000	20,000	20,000	20,400
Fuel	4,273	4,661	7,500	4,654	6,500	6,630
Small Tools	789	293	2,000	1,926	2,000	2,040
Miscellaneous Expense	-	-	-	-	-	-
Total Service & Supplies	\$ 145,012	\$ 136,076	\$ 135,300	\$ 129,921	\$ 134,300	\$ 136,986
Capital						
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 225,178	\$ 223,475	\$ 222,111	\$ 214,959	\$ 223,642	\$ 228,114

Street Maintenance Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Other Sources (Uses)						
Transfer To Debt Service	\$ (25,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer To Storm Drainage	-	-	-	-	-	-
Transfer Out	(25,000)	-	-	-	-	-
Total Sources Other (Uses)	\$ (25,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decreases)	\$ (25,667)	\$ 25,268	\$ 21,001	\$ 28,630	\$ 38,859	\$ 39,636
Ending Fund Balance	\$ 67,188	\$ 92,456	\$ 113,457	\$ 121,087	\$ 159,946	\$ 199,581

Court Technology Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 17,926	\$ 17,498	\$ 13,080	\$ 12,268	\$ 13,187	\$ 13,465
Revenue						
Municipal Court Technology Fee	\$ 5,009	\$ 2,449	\$ 2,800	\$ 919	\$ 2,800	\$ 2,800
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenue	\$ 5,009	\$ 2,449	\$ 2,800	\$ 919	\$ 2,800	\$ 2,800
Expenditures						
Software & Support	\$ 5,437	\$ -	\$ -	\$ -	\$ -	\$ -
Software & Support	-	5,865	1,872	-	1,872	2,105
Software & Support Subtotal	5,437	5,865	1,872	-	1,872	2,105
Hardware	-	1,814	650	-	650	650
Total Expenditures	\$ 5,437	\$ 7,679	\$ 2,522	\$ -	\$ 2,522	\$ 2,755
Capital						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,437	\$ 7,679	\$ 2,522	\$ -	\$ 2,522	\$ 2,755
Other Sources (Uses)						
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (428)	\$ (5,230)	\$ 278	\$ 919	\$ 278	\$ 45
Ending Fund Balance	\$ 17,498	\$ 12,268	\$ 13,358	\$ 13,187	\$ 13,465	\$ 13,510

Court Security Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 19,893	\$ 19,657	\$ 17,768	\$ 16,968	\$ 17,481	\$ 16,681
Revenue						
Municipal Court Security Fee	\$ 3,756	\$ 1,841	\$ 2,200	\$ 1,793	\$ 2,200	\$ 2,200
Truancy Prevention & Diversion Fees	-	-	-	620	-	-
Municipal Jury Fees	-	-	-	9	-	-
Total Revenue	\$ 3,756	\$ 1,841	\$ 2,200	\$ 2,422	\$ 2,200	\$ 2,200
Expenditures						
Schools and Training	\$ 681	\$ 350	\$ 400	\$ -	\$ 400	\$ 400
Small Equipment	-	-	-	-	-	-
Travel and Per Diem	311	380	1,100	409	1,100	1,100
Total Expenditures	\$ 992	\$ 730	\$ 1,500	\$ 409	\$ 1,500	\$ 1,500
Other Sources (Uses)						
Transfer In	-	-	-	-	-	-
Transfer Out	(3,000)	(3,000)	(1,500)	(1,500)	(1,500)	(1,500)
Total Other Sources (Uses)	\$ (3,000)	\$ (3,000)	\$ (1,500)	\$ (1,500)	\$ (1,500)	\$ (1,500)
Net Increase (Decrease)	\$ (236)	\$ (1,889)	\$ (800)	\$ 513	\$ (800)	\$ (800)
Ending Fund Balance	\$ 19,657	\$ 17,768	\$ 16,968	\$ 17,481	\$ 16,681	\$ 15,881

CCPD Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 60,985	\$ 77,222	\$ 130,122	\$ 79,228	\$ 110,856	\$ 82,957
Revenue						
Sales Tax	\$ 224,102	\$ 244,325	\$ 235,819	\$ 237,500	\$ 262,500	\$ 270,375
Grant Revenue	-	-	-	2,301	-	-
Interest Income	7	-	-	3,200	-	-
Total Revenue	\$ 224,109	\$ 244,325	\$ 235,819	\$ 243,001	\$ 262,500	\$ 270,375
Expenditures						
Personnel						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	-	-	20,040	2,476	20,040	21,260
Longevity	-	-	-	-	-	-
Stipend	-	-	-	-	-	-
Retirement	-	-	2,657	-	2,729	2,819
Social Security Taxes	-	-	1,242	-	1,242	1,318
Medicare Taxes	-	-	291	-	291	308
Workers' Compensation	-	-	446	198	446	446
Total Personnel	\$ -	\$ -	\$ 24,677	\$ 2,674	\$ 24,748	\$ 26,152
Services & Supplies						
Professional Outside Services	\$ -	\$ 13,783	\$ 26,000	\$ 26,350	\$ 26,000	\$ 4,700
Schools & Training	-	19,260	15,400	15,400	15,400	-
Qualifying Expenses	-	17,218	18,250	18,249	18,250	-
Uniforms	4,804	4,028	6,000	5,021	6,000	1,000
Small Equipment	9,401	46,960	44,900	44,899	50,000	26,000
Total Services & Supplies	\$ 14,205	\$ 101,248	\$ 110,550	\$ 109,919	\$ 115,650	\$ 26,000
Capital						
Capital Outlay	\$ 46,236	\$ 40,297	\$ 47,500	\$ 47,500	\$ 150,000	\$ 45,000
Total Capital	\$ 46,236	\$ 40,297	\$ 47,500	\$ 47,500	\$ 150,000	\$ 45,000
Total Expenditures	\$ 60,441	\$ 141,545	\$ 182,727	\$ 160,092	\$ 290,398	\$ 97,152
Other Sources (Uses)						
Transfer Out	\$ (147,431)	\$ (49,881)	\$ (51,281)	\$ (51,281)	\$ -	\$ (153,681)
Total Other Sources (Uses)	\$ (147,431)	\$ (49,881)	\$ (51,281)	\$ (51,281)	\$ -	\$ (153,681)
Net Increase (Decrease)	\$ 16,237	\$ 52,900	\$ 1,811	\$ 31,628	\$ (27,898)	\$ 19,542
Ending Fund Balance	\$ 77,222	\$ 130,122	\$ 131,933	\$ 110,856	\$ 82,957	\$ 102,499

Recreation Program Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ 7,307	\$ 3,655	\$ 3,028	\$ 3,028	\$ 920	\$ 920
Revenue						
Recreation Programs	\$ 5,113	\$ 5,680	\$ 6,000	\$ 48	\$ 6,000	\$ 6,000
Total Revenue	\$ 5,113	\$ 5,680	\$ 6,000	\$ 48	\$ 6,000	\$ 6,000
Expenditures						
Recreation Programs	\$ 8,765	\$ 6,307	\$ 6,000	\$ 2,156	\$ 6,000	\$ 6,000
Total Expenditures	\$ 8,765	\$ 6,307	\$ 6,000	\$ 2,156	\$ 6,000	\$ 6,000
Net Increase (Decrease)	\$ (3,652)	\$ (627)	\$ -	\$ (2,108)	\$ -	\$ -
Ending Fund Balance	\$ 3,655	\$ 3,028	\$ 3,028	\$ 920	\$ 920	\$ 920

Parkland Dedication Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ -	\$ 467,425	\$ 220,464	\$ 385,294	\$ 550,125	\$ 605,125
Revenue						
Interest Income	\$ 6,555	\$ 11,870	\$ -	\$ 4,967	\$ 5,000	\$ -
Miscellaneous Revenue	500,000	-	-	-	150,000	-
Park Revenues	-	-	-	100,000	-	-
Total Revenue	\$ 506,555	\$ 11,870	\$ -	\$ 104,967	\$ 155,000	\$ -
Expenditures						
Capital Expenditures	\$ 39,130	\$ 258,831	\$ 162,000	\$ (59,864)	\$ 100,000	\$ 100,000
Total Expenditures	\$ 39,130	\$ 258,831	\$ 162,000	\$ (59,864)	\$ 100,000	\$ 100,000
Net Increase (Decrease)	\$ 467,425	\$ (246,961)	\$ (162,000)	\$ 164,831	\$ 55,000	\$ (100,000)
Ending Fund Balance	\$ 467,425	\$ 220,464	\$ 58,464	\$ 550,125	\$ 605,125	\$ 505,125

Trophy Club Park	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Working Capital	\$ (20,169)	\$ 127,992	\$ 90,904	\$ 63,532	\$ (34,680)	\$ (61,419)
Revenue						
Grant Revenue	\$ -	\$ 3,360	\$ -	\$ -	\$ -	\$ -
Park Revenue	167,304	99,351	160,000	131,362	160,000	\$ 163,200
Interest Income	13	-	-	-	-	-
Miscellaneous Revenue	94,521	-	-	-	-	-
Total Revenue	\$ 261,838	\$ 102,711	\$ 160,000	\$ 131,362	\$ 160,000	\$ 163,200
Expenses						
Personnel						
Salaries	\$ 19,361	\$ 31,376	\$ 49,282	\$ 34,076	\$ 22,845	\$ 23,302
Part Time					25,834	26,351
Longevity	-	-	-	-	65	66
Retirement	487	2,087	3,109	2,672	3,112	3,174
Medical Insurance	521	1,707	2,789	2,726	2,789	2,845
Dental Insurance	39	117	-	237	282	288
Vision Insurance	5	15	-	20	25	26
Life Insurance & Other	26	78	172	130	167	170
Social Security Taxes	1,147	1,962	3,056	2,439	3,083	3,145
Medicare Taxes	268	459	715	571	721	735
Unemployment taxes	216	75	231	145	231	235
Workers' Compensation	391	998	1,009	1,009	994	1,014
Pre-Employment Physicals/Testing	-	-	-	-	-	-
Total Personnel	\$ 22,461	\$ 38,873	\$ 60,363	\$ 44,024	\$ 60,147	\$ 61,350
Services & Supplies						
Professional Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditing	1,000	2,000	-	-	-	-
Software & Support	4,339	4,431	3,815	3,860	3,815	3,891
Advertising	484	441	1,900	192	1,900	1,938
Printing	-	-	600	548	600	612
Schools & Training	-	-	-	-	-	-
Service Charges & Fees	13,068	6,964	10,000	9,799	10,000	10,200
Electricity	1,244	1,051	2,148	1,612	2,148	2,191
Water	4,105	2,234	4,914	4,185	4,914	5,012
Communications/Pagers/Mobiles	2,832	3,329	958	3,767	958	977
Insurance	1,200	1,200	-	1,200	1,200	1,224
Property Maintenance	6,700	16,196	17,000	83,787	17,000	17,340
Equipment Maintenance	2,623	3,428	3,750	3,991	3,750	3,825
Independent Labor	19,546	22,316	28,600	21,550	28,600	29,172
Portable toilets	6,796	5,100	4,250	2,175	4,250	4,335
Dues & Membership	-	-	140	-	140	143
Office Supplies	-	74	1,107	1,009	1,107	1,129
Postage	-	57	346	-	346	353
Fuel	-	3,203	990	2,966	990	1,010
Uniforms	-	560	423	406	423	431
Community Events	4,847	2,533	9,700	8,995	9,700	9,894
Small Tools	-	139	500	495	500	510

Trophy Club Park	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Furniture/Equipment<\$5,000	-	749	-	-	-	-
Maintenance Supplies	45	545	450	450	450	459
Miscellaneous Expense	-	4,376	300	14,564	300	306
Depreciation Expense - Machinery and	2,387	-	-	-	-	-
Prompt Payment Interest	-	-	-	-	-	-
Total Services & Supplies	\$ 71,216	\$ 80,926	\$ 91,891	\$ 165,550	\$ 93,091	\$ 94,953
Capital						
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ -
Total Expenses						
	\$ 93,677	\$ 119,799	\$ 152,254	\$ 209,574	\$ 166,738	\$ 156,303
Other Sources (Uses)						
Park Administration Transfer	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Police and EMS Service Transfer	-	-	-	-	-	-
Transfer Out - sub-total	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Total Other Sources (Uses)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Net Increase (Decrease)						
	\$ 148,161	\$ (37,088)	\$ (12,254)	\$ (98,212)	\$ (26,738)	\$ (13,103)
Ending Working Capital						
	\$ 127,992	\$ 90,904	\$ 78,651	\$ (34,680)	\$ (61,419)	\$ (74,522)

Storm Drainage Utility	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Working Capital	\$ 330,449	\$ 415,781	\$ 715,900	\$ 665,539	\$ 743,720	\$ 934,120
Revenue						
Storm Drainage Fee	\$ 425,018	\$ 439,944	\$ 424,200	\$ 421,785	\$ 430,000	\$ 438,600
Hazardous Waste Stipend	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Interest Income	7,245	11,818	-	2,559	-	-
Total Revenue	\$ 432,263	\$ 451,763	\$ 424,200	\$ 424,344	\$ 430,000	\$ 438,600
Expenses						
Personnel						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	-	-	-	-	-	-
Longevity	-	-	-	-	-	-
Stipend	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Medical Insurance	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-
Vision Insurance	-	-	-	-	-	-
Life Insurance & Other	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-
Medicare Taxes	-	-	-	-	-	-
Unemployment Taxes	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies						
Professional Outside Services	\$ 23,855	\$ 29,595	\$ 29,400	\$ 29,175	\$ 29,400	\$ 29,988
Engineering/Construction	18,244	16,049	30,000	25,693	30,000	30,600
Trash Removal/Recycling	3,008	2,850	2,000	5,000	5,000	5,100
Street Sweeping	3,697	2,350	4,500	8,000	15,000	15,300
Independent Labor	6,369	9,799	20,000	21,770	120,000	122,400
Dues & Membership	110	111	200	135	200	204
Fuel	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-
Depreciation Expense	51,083	-	-	-	-	-
Total Services & Supplies	\$ 106,366	\$ 60,754	\$ 86,100	\$ 89,773	\$ 199,600	\$ 203,592
Capital						
Capital Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expense	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Transfer to Drainage Capital Projects	-	-	-	-	-	-
Total Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service						
Principal	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	23,356	23,952	-	13,456	-	13,456
Total Debt Service	\$ 173,356	\$ 23,952	\$ -	\$ 13,456	\$ -	\$ 13,456

Storm Drainage Utility	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Total Expenses	\$ 279,722	\$ 84,706	\$ 86,100	\$ 103,230	\$ 199,600	\$ 217,048
Other Sources (Uses)						
Cumulative effect on change in accoun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	-	-	-	-	-	-
Transfer to General Fund	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)
Transfer To Debt Service	(27,209)	(26,937)	(202,933)	(202,933)	-	(204,772)
Total Other Sources	\$ (67,209)	\$ (66,937)	\$ (242,933)	\$ (242,933)	\$ (40,000)	\$ (244,772)
Net Increase (Decrease)	\$ 85,332	\$ 300,119	\$ 95,167	\$ 78,181	\$ 190,400	\$ (23,220)
Ending Working Capital	\$ 415,781	\$ 715,900	\$ 811,067	\$ 743,720	\$ 934,120	\$ 910,900

EDC 4B	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATED	FY 2021 APPROVED	FY 2022 PROJECTED
Starting Net Position	\$ 713,274	\$ 636,691	\$ 70,790	\$ (31,676)	\$ 212,994	\$ 457,577
Revenue						
Sales Tax - General	\$ 449,003	\$ 497,487	\$ 486,224	\$ 487,178	\$ 525,000	\$ 535,500
NTX Magazine Revenue	-	-	-	-	-	-
Interest Income	8,298	5,454	4,000	-	4,000	4,080
Total Revenue	\$ 457,301	\$ 502,941	\$ 490,224	\$ 487,178	\$ 529,000	\$ 539,580
Expenses						
Professional Outside Services	\$ 1,500	\$ 1,116	\$ 4,000	\$ 3,254	\$ 4,000	\$ 4,080
Auditing	1,000	2,000	4,000	4,000	4,000	4,080
Advertising	377	3,895	35,000	-	35,000	35,700
Printing	-	34	200	-	200	204
Schools & Training	350	-	1,000	-	1,000	1,020
Dues & Membership	-	-	1,200	1,000	1,200	1,224
Travel & Per Diem	-	-	750	-	750	765
Office Supplies	-	25	200	-	200	204
Miscellaneous Expense	2,500	2,501	4,000	2,500	4,000	4,080
EDC Projects	106,950	261,010	-	-	-	-
Incentive Programs	140,773	696,939	-	-	-	-
Transfer to General Fund	-	-	30,000	30,000	30,000	30,600
Transfer to Debt Service	-	99,022	201,555	201,555	203,668	207,741
Bond Principal	-	-	-	-	-	-
Bond Interest	102,723	1,900	-	-	-	-
Debt Issue Cost	-	-	-	-	-	-
Paying Agent Fees	200	400	400	200	400	408
Total Expenses	\$ 356,373	\$ 1,068,842	\$ 282,305	\$ 242,509	\$ 284,418	\$ 290,106
Net Increase (Decrease)	\$ 100,928	\$ (565,901)	\$ 207,919	\$ 244,669	\$ 244,582	\$ 249,474
Ending Net Position	\$ 814,202	\$ 70,790	\$ 278,710	\$ 212,994	\$ 457,577	\$ 707,051

TIRZ#1 Fund	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROVED	FY 2020 ESTIMATE	FY 2021 APPROVED	FY 2022 PROJECTED
Beginning Fund Balance	\$ (334,114)	\$ (592,352)	\$ (540,670)	\$ (522,683)	\$ (399,802)	\$ (311,819)
Revenue						
Property Tax	\$ 80,316	\$ 74,940	\$ 154,068	\$ 109,479	\$ 112,763	\$ 115,019
Sales Tax	5,231	5,087	7,800	26,813	27,500	28,050
Total Revenue	\$ 85,547	\$ 80,027	\$ 161,868	\$ 136,292	\$ 140,263	\$ 143,069
Expenses						
Professional Outside Services	\$ -	\$ 1,116	\$ 3,000	\$ 3,254	\$ 3,000	\$ 3,000
Incentive Programs	343,785	9,242	42,096	10,157	49,280	50,074
Total Expenditures	\$ 343,785	\$ 10,358	\$ 45,096	\$ 13,411	\$ 52,280	\$ 53,074
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (258,238)	\$ 69,669	\$ 116,772	\$ 122,881	\$ 87,983	\$ 89,995
Ending Fund Balance	\$ (592,352)	\$ (522,683)	\$ (423,898)	\$ (399,802)	\$ (311,819)	\$ (221,824)

APPENDIX

Future Capital Needs All Funds	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED
Beginning Fund Balance		\$ (885,000)	\$ (1,686,000)	\$ (2,596,000)	\$ (3,481,000)
Revenue					
Contributions/Grants					
Interest Revenue					
Miscellaneous Revenue					
Intergovernmental Revenue					
Prior Year Adjustment					
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Police Capital Replacement	\$ 160,000	\$ 76,000	\$ 125,000	\$ 130,000	\$ 150,000
EMS Capital Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire Capital Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Streets Capital Replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Parks Capital Replacement	\$ 220,000	\$ 225,000	\$ 230,000	\$ 230,000	\$ 230,000
Recreation Capital Replacement	\$ 80,000	\$ 75,000	\$ 80,000	\$ 100,000	\$ 80,000
Community Development Capital Replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
General Government	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Information Services	\$ 100,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 185,000
Total Expenditures	\$ 885,000	\$ 801,000	\$ 910,000	\$ 885,000	\$ 970,000
Other Sources (Uses)					
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (885,000)	\$ (801,000)	\$ (910,000)	\$ (885,000)	\$ (970,000)
Ending Fund Balance	\$ (885,000)	\$ (1,686,000)	\$ (2,596,000)	\$ (3,481,000)	\$ (4,451,000)

2020 Tax Rate Calculation Notice

Taxing Unit Name: Town of Trophy Club, TX

Attached are the following documents:

- No New Revenue and Voter Approval Tax Rate Worksheets
- Tax Rate Recap
- Notice of Tax Rates (required to be posted on taxing unit website)

Approving No New Revenue Rate of \$0.453382/\$100

Voter Approval Rate of \$0.466599/\$100

(if applicable) Di Minimis Rate of \$0.481246/\$100

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

If our office is handling the Tax Rate Calculation Publication for your taxing unit, your proposed rate will determine which Notice of Public Hearing will need to be published in the newspaper and online.

Proposed Tax Rate must be provided as it is required to be listed on this year's publication. Please let me know if you have any questions.

Proposed M&O \$0.336442/\$100 (Maintenance & Operation Rate)

Proposed I&S \$0.11/\$100 (Interest & Sinking or Debt Rate)

Proposed Total Rate \$0.446442/\$100

As a representative of Town of Trophy Club, TX, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

Mike Erwin
Printed name

August 3, 2020
Date

Mike Erwin
Signature

August 3, 2020
Date

2020 Tax Rate Calculation Worksheet

TOWN OF TROPHY CLUB

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.

1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$2,190,646,650
2.	2019 tax ceilings. Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$338,010,653
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$1,852,635,997
4.	2019 total adopted tax rate.	\$0.446442/\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$56,912,238 B. 2019 values resulting from final court decisions: - \$48,645,363 C. 2019 value loss. Subtract B from A. ³	\$8,266,875
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A. ⁴	\$0
7.	2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$8,266,875
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$1,860,902,872

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value: \$90,727</p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$5,570,442</p> <p>C. Value loss. Add A and B.⁶</p>	\$5,661,169
11.	<p>2019 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 2020. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.</p> <p>A. 2019 market value: \$0</p> <p>B. 2020 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$5,661,169
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$1,855,241,703
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$8,282,578
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$14,063
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$44,011
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$8,252,630

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

TOWN OF TROPHY CLUB

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2020 taxable value on the 2020 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 includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$1,802,600,634</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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 - \$27,090,893</p> <p>E. Total 2020 value. Add A and B, then subtract C and D. \$1,775,509,741</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2020 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.¹⁴ \$456,237,320</p> <p>B. 2020 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 at 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 + \$79,656</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$456,316,976
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$359,566,734
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$1,872,259,983
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$52,026,210
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$52,026,210
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$1,820,233,773
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.453382/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$/\$100

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)

2020 Tax Rate Calculation Worksheet

TOWN OF TROPHY CLUB

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:

1. **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.
2. **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.

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.336442/\$100
29.	2019 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> .	\$1,860,902,872
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$6,260,858
31.	<p>Adjusted 2019 levy for calculating NNR M&O taxes. Add line 31E to line 30.</p> <p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$0</p> <p>B. M&O taxes refunded for years preceding tax year 2019: 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 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$10,601</p> <p>C. 2019 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 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2019 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$10,601</p>	\$6,271,459
32.	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,820,233,773
33.	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.344541/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 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.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

Voter-Approval Tax Rate (continued)

35.	<p>Rate adjustment for indigent health care expenditures.²⁴ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$0</p> <p>B. 2019 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, 2018 and ending on June 30, 2019, 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>	
36.	<p>Rate adjustment for county indigent defense compensation.²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$0</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, 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>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

Voter-Approval Tax Rate (continued)

37.	<p>Rate adjustment for county hospital expenditures.²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 2020 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, 2019 and ending on June 30, 2020</p> <p style="text-align: right;">\$0</p> <p>B. 2019 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, 2018 and ending on June 30, 2019.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100
38.	<p>Adjusted 2020 NNR M&O rate. Add lines 33, 34, 35, 36, and 37.</p>	\$0.344541/\$100
39.	<p>2020 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 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.²⁷</p>	\$0.356599/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

Voter-Approval Tax Rate (concluded)

40.	<p>Total 2020 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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</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. Enter debt amount. \$2,709,057</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. -\$293,420</p> <p>E: Adjusted debt. Subtract B, C and D from A. \$2,415,637</p>	
41.	<p>Certified 2019 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$356,133
42.	<p>Adjusted 2020 debt. Subtract line 41 from line 40E.</p>	\$2,059,504
43.	<p>2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%.²⁹</p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.³⁰ 100.000000%</p> <p>B. Enter the 2019 actual collection rate. 99.000000%</p> <p>C. Enter the 2018 actual collection rate. 99.000000%</p> <p>D. Enter the 2017 actual collection rate. 100.000000%</p>	100.000000%
44.	<p>2020 debt adjusted for collections. Divide line 42 by line 43.</p>	\$2,059,504
45.	<p>2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,872,259,983
46.	<p>2020 debt rate. Divide line 44 by line 45 and multiply by \$100.</p>	\$0.11/\$100
47.	<p>2020 voter-approval tax rate. Add lines 39 and 46.</p>	\$0.466599/\$100
48.	<p>COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.</p>	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

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 before 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 unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
64.	2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.466599/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
TOWN OF TROPHY CLUB

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. ⁴²

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. ⁴³

66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.344541/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,872,259,983
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.026705/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.11/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.481246/\$100

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.453382/\$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	\$0.466599/\$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	\$0.481246/\$100

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 calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

⁴⁴ Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: TOWN OF TROPHY CLUB

Date: 08/01/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,860,902,872
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.446442
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$14,063
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$8,321,915
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,872,259,983
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.453382
7. 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$8,488,490
8. Last year's total levy. Sum of line 4 for all funds.	\$8,321,915
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$8,488,490
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$166,575

TOWN OF TROPHY CLUB

Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 8,270,945	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 8,252,612
Last Year's Tax Rate	0.446442	\$8,126,288	\$-144,657	\$-126,324
No-New-Revenue Tax Rate	0.453382	\$8,252,612	\$-18,333	\$0
Notice & Hearing Limit*	0.453382	\$8,252,612	\$-18,333	\$0
Voter-Approval Tax Rate	0.466599	\$8,493,193	\$222,247	\$240,580
Proposed Tax Rate	0.000000	\$0	\$-8,270,945	\$-8,252,612

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.453382	8,252,612	-18,333	0
0.50	0.458382	8,343,624	72,679	91,012
1.00	0.463382	8,434,636	163,690	182,023
1.50	0.468382	8,525,647	254,702	273,035
2.00	0.473382	8,616,659	345,714	364,047
2.50	0.478382	8,707,671	436,726	455,058
3.00	0.483382	8,798,682	527,737	546,070
3.50	0.488382	8,889,694	618,749	637,082
4.00	0.493382	8,980,706	709,761	728,094
4.50	0.498382	9,071,717	800,772	819,105
5.00	0.503382	9,162,729	891,784	910,117
5.50	0.508382	9,253,741	982,796	1,001,129
6.00	0.513382	9,344,753	1,073,807	1,092,140
6.50	0.518382	9,435,764	1,164,819	1,183,152
7.00	0.523382	9,526,776	1,255,831	1,274,164
7.50	0.528382	9,617,788	1,346,842	1,365,175
8.00	0.533382	9,708,799	1,437,854	1,456,187
8.50	0.538382	9,799,811	1,528,866	1,547,199
9.00	0.543382	9,890,823	1,619,877	1,638,210
9.50	0.548382	9,981,834	1,710,889	1,729,222
10.00	0.553382	10,072,846	1,801,901	1,820,234
10.50	0.558382	10,163,858	1,892,913	1,911,245
11.00	0.563382	10,254,869	1,983,924	2,002,257
11.50	0.568382	10,345,881	2,074,936	2,093,269
12.00	0.573382	10,436,893	2,165,948	2,184,281
12.50	0.578382	10,527,905	2,256,959	2,275,292
13.00	0.583382	10,618,916	2,347,971	2,366,304
13.50	0.588382	10,709,928	2,438,983	2,457,316
14.00	0.593382	10,800,940	2,529,994	2,548,327
14.50	0.598382	10,891,951	2,621,006	2,639,339

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

Tax Levy: This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2020 Notice of Tax Rates in TOWN OF TROPHY CLUB

Property Tax Rates in TOWN OF TROPHY CLUB . This notice concerns the 2020 property tax rates for TOWN OF TROPHY CLUB . This notice provides information about two tax rates. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. 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.

This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$8,252,630
This year's adjusted taxable value (after subtracting value of new property)	\$1,820,233,773
=This year's no-new-revenue tax rate	0.453382/\$100
+This year's adjustments to the no-new-revenue tax rate	\$0 /\$100
=This year's adjusted no-new-revenue tax rate	0.453382/\$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	\$6,271,459
This year's adjusted taxable value (after subtracting value of new property)	\$1,820,233,773
=This year's voter-approval operating tax rate	0.344541/\$100
(1.035 or 1.08, as applicable) = this	
× year's maximum operating rate	0.356599/\$100
+This year's debt rate	0.110000/\$100
+The unused increment rate, if applicable	0.000000/\$100
=This year's total voter-approval tax rate	0.466599/\$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	\$5,000,000
DEBT SERVICE FUND	\$500,000
TROPHY CLUB TIF #1 TIRZ FUND	\$-424,000

2020 Debt Service:

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
FY21 Town of Trophy Club Approved Budget				73

	Paid from Property Taxes			
C O SERIES 2004	\$33,000	\$6,365	\$0	\$39,365
G O SERIES 2010	\$250,000	\$123,706	\$0	\$373,706
G O REFUNDING SERIES 2010	\$200,000	\$16,400	\$0	\$216,400
C O SERIES 2013	\$245,000	\$40,187	\$0	\$285,187
C O SERIES 2014	\$110,000	\$62,387	\$0	\$172,387
G O REFUNDING SERIES 2015	\$220,000	\$25,506	\$0	\$245,506
G O SERIES 2016	\$220,000	\$110,675	\$0	\$330,675
C O SERIES 2016	\$180,000	\$97,706	\$0	\$277,706
C O SERIES 2017	\$155,000	\$98,125	\$0	\$253,125
G O REF SERIES 2020	\$515,000	\$0	\$0	\$515,000
Total required for 2020 debt service				\$2,709,057
-	Amount (if any) paid from funds listed in unencumbered funds			\$0
-	Amount (if any) paid from other resources			\$293,420
-	Excess collections last year			\$356,133
=	Total to be paid from taxes in 2020			\$2,059,504
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2020			\$0
=	Total Debt Levy			\$2,059,504

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by
Name of person preparing this notice: Michelle French
Position: Tax Assessor Collector
Date prepared: July 25, 2020

You can inspect a copy of the full calculations on the taxing unit's website at:
www.tax.dentoncounty.com.