



# FY2022-23 Adopted Budget

Declarations required by the State of Texas:

This budget will raise more revenue from property taxes than last year's budget by \$476,564 (21 percent) and of that amount \$51,422 is tax revenue to be raised from new property added to the tax roll this year.

The City of Gatesville proposes to use the increase in the total tax revenue for the purpose of increased public safety and parks activities.

This budget raises more property tax revenue compared to the previous year's budget. The Gatesville City Council adopted the budget with the following voting record:

City Council Ward 1, Place 1: Claude Williams	FOR
City Council Ward 1, Place 2: Barbara Burrow	FOR
City Council Ward 1, Place 3/Mayor Pro-Tem: Meredith Rainer	FOR
City Council Ward 2, Place 4: Billy Sinyard	FOR
City Council Ward 2, Place 5: Greg Casey	FOR
City Council Ward 2, Place 6: John Westbrook	FOR

Ordinance 2022-05, dated August 16, 2022

This notification statement complies with Texas Local Government Code § 102.007

**Information regarding the City’s property tax rate follows:**

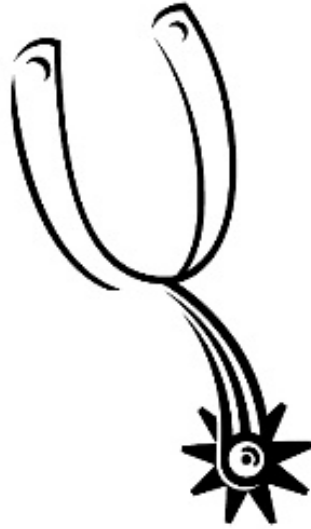
<b>Fiscal Year</b>	<b>Total Tax Rate</b>	<b>M&amp;O Rate</b>	<b>Debt Rate</b>	<b>No-New-Revenue Rate</b>	<b>Voter Approval Tax Rate</b>	<b>De Minimis Rate</b>
2022-23	0.560000	0.525613	0.034387	0.468395	0.495961	0.575004
2021-22	0.5433	0.5043	0.0390	0.5397	0.5433	0.5405
2020-21	0.5600	0.3201	0.2399	0.5509	0.6588	0.7602

This notification statement complies with Texas Local Government Code § 102.007

Total Debt Obligations Secured by Property Taxes: \$14,025,000, of that amount \$13,700,000 are supported through utility system revenues.

The above statement is required by Section 102.005(b) of the Texas Local Government Code, as amended by HB 3195 of the 80th Texas Legislature

Visit our webpage: <https://gatesvilletx.com/>





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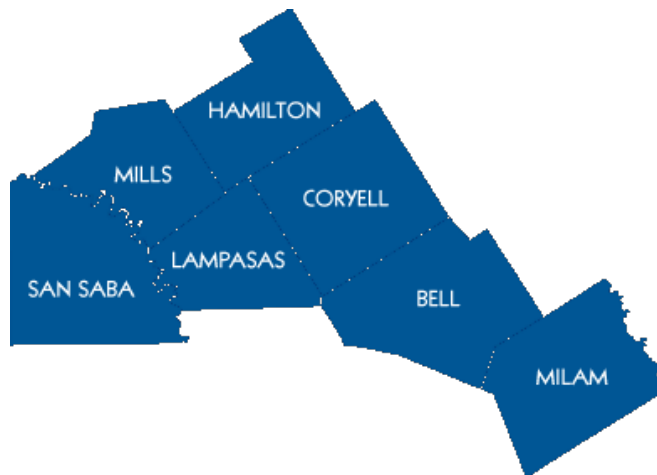
## *Introduction and Manager's Message*

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## General Information

Gatesville is a budding and vibrant community that strives to maintain its small city, family-oriented appeal and rich historical fabric while continually adapting to the evolving needs of the community. The City strives to balance development highlighting our rich historical roots while providing exceptional quality of life amenities to the community.

Gatesville is located approximately 40 miles from Waco and is the Coryell County seat. Gatesville is well situated to service the Central Texas growth. Traversed by U.S. Highway 84 and SH 36, Gatesville's infrastructure revitalization projects, available land for development, and low overall tax rates and creates a prime opportunity for both current and future residents and businesses.



## Community History

Shortly after Texas became a state, the United States Army built a chain of frontier forts between the Rio Grande and Red Rivers to protect area settlers. In 1849, when a major Comanche Indian trail was discovered in the Coryell Creek valley, Fort Gates was established five miles south of the current city. As the frontier moved west, Fort Gates was closed in 1852. In 1854, the City of Gatesville (literally the “Village of Gates” named after Fort Gates) was established by settlers who had developed farms and ranches on the outskirts of Fort Gates. The Fort, named for U.S. Army major G. R. Gates, was the first settlement in the county. The County's first mail line, from Gatesville to Belton was set up in 1855. The town grew slowly at first, suffering from intermittent Indian raids, but the period from 1870 to 1882 saw great progress. In 1870 the City was incorporated and in 1872 a courthouse was built. Lumberyards were some of the city's principal businesses I.A. Chandler's yard was at Ninth Street between Main and Leon streets, and William Cameron's large yard was on Bridge Street between Fifth and Sixth streets. Cameron, a Scottish



the city's principal businesses I.A. Chandler's yard was at Ninth Street between Main and Leon streets, and William Cameron's large yard was on Bridge Street between Fifth and Sixth streets. Cameron, a Scottish

immigrant, had located in Waco in 1878 after receiving a contract to supply railroad ties and construction timber for the Missouri, Kansas, and Texas Railroad. He expanded his businesses in Texas, ultimately operating more than sixty retail lumberyards along with other businesses. By 1880, the City had become an important frontier supply and became the County's major shipping and supply center. In the early 1880's, citizens organized to persuade the Cotton Belt to extend its tracks to Gatesville with a cash offer of \$30,000. The money was easily raised and land was donated to give the town two trains daily, both passenger and freight. Gatesville became the terminus of the line, making the town the feeder for the whole county. The Texas and St. Louis Railroad, initiated service from Waco in October 1882. The citizens held a gala welcoming celebration. Gatesville was primarily a regional agricultural center, with Benjamin Worley's Flour and Planing Mill and Cotton Gin operating on Still House Branch about a half mile northwest of the courthouse. With the railroad came prosperity, and many new homes and businesses. The town began making strides that nearly quadrupled the population, size, and businesses in ten years. A fine opera house, frontier symbol of culture, was erected and numerous civic improvements were initiated. In the 1940s, Fort Hood, a military base and training center, was constructed nearby aiding in the population growth and economy of the city. Fort Hood continues to play a significant role in the Gatesville economy today.

In 2001, the State Legislature designated Gatesville as "The Spur Capital of Texas" due to the collection of Lloyd and Madge Mitchell's 10,000 spurs in the Coryell County Museum.

Built in 1910, the Cotton Belt Depot has earned a historical place in the local community. The Depot served Gatesville and the surrounding community until the early 1970's when train service was discontinued. The building sat unused until the early 1980's when title for the property and building was transferred to the Gatesville Chamber of Commerce. Since that time, the Gatesville Chamber of Commerce has operated from this location.



The Gatesville State school for the Boys was established in 1887, and the Mountain View School for Boys in 1962. At its peak, the State School employed a staff of over 250. Beginning in the 1970's, the Texas Department of Criminal Justice (TDCJ) began constructing correctional facilities. Of the eight TDCJ correctional facilities for women, which include five prisons and three state jails, five of the units, including four prisons and one state jail, are in the City of Gatesville. The Christina Crain Unit prison (formerly Gatesville Unit), the Hilltop Unit prison, the Dr. Lane Murray Unit prison, and the Linda Woodman Unit state jail are co-located among one another. In addition the Mountain View Unit, a prison with the State of Texas female death row, is in Gatesville. One male prison, the Alfred D. Hughes Unit, is in Gatesville. Mountain View opened in July 1975, Crain opened in August 1980, Hilltop opened in November 1981, and Hughes opened in January 1990. Murray opened in November 1995, and Woodman opened in June 1997. In 1995, of the counties in Texas, Coryell had the third-highest number of state prisons and jails, after Walker and Brazoria Counties.

## Demographic Profile

Since 2000, the city of Gatesville, Texas has experienced slow growth in population, changing from 15,801 individuals to 15,826. This followed the largest spike from 1980 to 2000 when the population increased by 160%. The city of Gatesville and the County of Coryell have both remained fairly static in population in the past years as compared to the State of Texas whose population increased by 1.8% from 2014-2015. The limited population growth may in part be accounted for by the unique demographic profile in the area, due to the number of correctional institutions in Gatesville. As of 2012 the prisons in Gatesville employed 2,497 people (29 percent resided in Gatesville). Additionally in 2016 there were 8,055 incarcerated individuals (5,180 females/2,785 males) in Gatesville totaling over half the population of the City. As of the 2020 Census, the population has increased to 16,135. Of the total population, 8,589 are unincarcerated bringing the un-incarcerated to 53%, and incarcerated represent 47%.

## Gatesville Local Government

The City of Gatesville is a Home Rule municipality created in accordance with the provisions of Chapter 9 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas. The City of Gatesville is a Council-Manager form of government with one (1) mayor and six (6) council members. The mayor is elected at large by the community. The City is divided into two (2) wards, and three (3) council members are elected from each ward. Three (3) council members and the Mayor are elected each even-numbered year: Ward 1 place 2, Ward 2 Place 4, and Ward 2 Place 6. The other (3) council members are elected each odd-numbered year: Ward 1 place 1, Ward 1 Place 3, and Ward 2 Place 5. All hold office for two (2) years, respectively and until their successors are elected. The mayor presides at council meetings, serves as a spokesperson for the community, facilitates communication and understanding between elected and appointed officials, assists the council in setting goals and advocating policy decisions, and serves as a promoter and defender of the community. The council is the legislative body of the City. The Mayor and Council appoint a City Manager to administer the city's daily activities, to advise and assist the city council, and to represent the city's interests with other levels and agencies of government, business interests, and the community at large.



Gary Chumley  
Mayor



Barbara Burrow  
City Council Member  
Ward 1, Place 2



Greg Casey  
City Council Member  
Ward 2, Place 5



Meredith Rainer  
City Council  
Member/Mayor Pro Tem  
Ward 1, Place 3



Billy Sinyard  
City Council Member  
Ward 2, Place 4



John Westbrook  
City Council Member  
Ward 2, Place 6



Claude Williams  
City Council Member  
Ward 1, Place 1



August 22, 2022

The Honorable Mayor Gary Chumley, Mayor Pro-Tem Meredith Rainer, and Members of the City Council,

I am pleased to submit the proposed budget for Fiscal Year 2022-23. The proposed budget is balanced within the total of estimated revenues and expenses, and communicates a commitment to provide a high level of service to our residents during the coming year. The City staff performs a key role by maintaining clear standards required for a dynamic city. The budget was shaped by several considerations, some of which were presented to the City Council during the FY 2022 midyear budget review on May 10, 2022. Additionally:

- Draft FY 2023 budget goals were presented that emphasized setting revenue targets to provide the levels of service our citizens expect with an eye towards employee compensation in a constrained labor market.
- Actual property tax collections exceeded budgeted levels by 2.7 percent.
- Sales tax allocations were projected to exceed budgeted levels at the end of FY 2022 by 4.8 percent.
- While water and sewer revenues were slightly below the straight-line midpoint level at the end of March, water use would increase for the remainder of the FY due to predicted weather projections for warmer and drier conditions than normal. Expenses were well below 50 percent year-to-date.
- The City is successfully executing the FY 2022 approved Capital Improvement Plan, but is facing an estimated \$10 million backlog in replacing all of the City's undersized and old 6-inch cast iron water mains, and an estimated \$8.7 million backlog in bringing the City's 61 miles of streets and roads up to standard.

The Gatesville City Council adopted the 2020 Comprehensive Plan in May 2020 which created four Guiding Principles intended to direct the implementation of the plan through strategic actions and policy recommendations. The Guiding Principles are:

- **INVESTMENT** Ensure municipal infrastructure, city programs, and human resources meet both current needs as well as prepare the City for future growth.
- **RENEWAL** Compatible growth, redevelopment, and expansion of economic opportunities.
- **BALANCE** Demographically, economically, and the City's approach to growth and the environment.
- **GROWTH** In an orderly and efficient manner that strengthens the local economy while preserving Gatesville's unique physical character which reinforces shared pride and responsibility.

These Guiding Principles are operationalized through 39 strategies spanning a 10-year time horizon. The Comprehensive Plan Principles and Strategies are the foundation for the proposed budget, and are reflected in the FY 2023 Budget Goals that were presented to the Council in May 2022.

The proposed budget authorizes 84 Full Time Equivalent (FTE) and 15 Part Time positions with a total operating budget of \$16,317,183. This budget also authorizes \$13,135,847 in capital outlays with \$2,122,300 of that amount being funded by Coronavirus Local Fiscal Recovery Funds (CLFRF); and the Fire, Ambulance, and Service Truck (FAST) - Community Development Block Grant (CDBG) should the City be selected for funding. The major operating funds include \$7,230,866 in the General Fund and \$8,764,850 in the Water and Sewer Fund. The Airport has \$38,950 in the operating budget. Budgeted in the Airport CIP is a \$37,000 City contribution as part of a 75/25 grant to replace the 2004-model AWOS System if approved by TxDOT.

The Special Revenue Funds total \$279,012 with expenditures as follows: \$165,366 for Interest & Sinking (Debt service); \$107,147 for Hotel Occupancy Taxes; \$4,500 for Court Technology and Security; and \$2,000 for Cemetery Maintenance.

The City applies a conservative approach in budgeting revenues and expenses within a framework of sound financial management. Doing otherwise could jeopardize the ability of the City to provide quality services to our residents and negatively impact the City's bond ratings.

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## REVENUES

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The major revenue sources have experienced strong growth over the past several years. In 2022, one of two major General Fund revenue sources – ad valorem (or property) taxes saw its greatest growth in over a decade. Additionally, sales tax allocations (another major General Fund revenue source) have continued modest growth despite the impact of the COVID-19 pandemic and so far, have weathered the initial impacts of the post-COVID-19 rise in inflation. We strive for continuity and constancy in department-level budgeting using the previous year's expenditures as the baseline for building the proposed budget. The regional labor and salary markets have been a challenge for Gatesville to remain competitive with our peer cities, and the private sector employers. This required market adjustments to virtually every department to prevent large-scale attrition.

### 2022 PROPERTY VALUES

Certified taxable property values increased by 15.78 percent, or \$66,078,314. The primary contributors to increased property valuations were a strong "sellers" market in Gatesville during 2022 due to its favorable property tax rate (30.8 percentile of local cities) and affordable water and sewer rates, coupled with modest new infill development. New properties added to the tax rolls equated to \$6,182,509.



## **PROPERTY TAX RATE**

Preliminary tax rates provided by the Coryell County Tax Assessor/Collector are:

- No New Revenue rate: \$0.468395
- Voter Approval Rate (adjusted for sales tax): \$0.495961
- De minimis Rate: \$0.575004

Senate Bill 2, passed by the Texas Legislature in 2019 allows cities with a population of 30,000 or less to adopt the De minimis rate which is equal to the sum of the No New Revenue M&O rate, the rate that will raise \$500,000, and the current debt rate. As the Voter Approval Rate is 4.7 cents lower than the current tax rate, Staff recommends strong consideration of the proposed rate to support this budget.

The City's proposed property tax rate for FY 2023 is \$0.5600 per \$100 valuation, an increase over the FY 2022 property tax rate of \$0.5433 per \$100 valuation. The proposed Maintenance and Operation rate is \$0.525613, and the debt service rate is \$0.034387, which is slightly lower than FY 2022.

## **SALES TAX**

Sales tax allocations are a close second to property taxes in terms of revenue sources for the General Fund. Sales tax revenues actually increased during the COVID-19 pandemic likely due to the injection of federal stimulus payments, payroll protection grants, and residents shopping for goods and services closer to Gatesville. We have traditionally been very conservative in forecasting sales tax revenues, but are confident that given the five-year historical trends (sales tax allocations have increased 36.4 percent over that period) we project that \$2.6 million in sales tax revenues is supportable, a 6.1 percent increase over budgeted FY 2022 amounts. As of the 3<sup>rd</sup> Quarter of FY2022, sales tax collections have exceeded budget by 7.6%.

## **REVIEW OF FEES AND CHARGES**

As part of the budget process, staff and each department head review fees and charges to ensure they appropriately recover a reasonable share of the cost of delivering the service, and remain consistent with the market. The City is currently updating the water and sewer rate study to cover the FY2023-2027 period. As those proposed rates will be presented to the City Council at a future date for approval, preliminary revisions to water and sewer rates have been included in the proposed budget. Additionally, City staff is working with Waste Management on an updated solid waste contract, including the addition of services not currently offered. Therefore, anticipated future increases in the solid waste franchise fee have not been incorporated into the proposed budget.



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## **EXPENSES**

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### **GENERAL FUND**

The General Fund is the primary operating fund for the City of Gatesville. Its purpose is to fund essential city services such as public safety (Police/Fire), street maintenance, planning and development services, administrative services, in addition to important quality of life functions and services such as the public library and parks and recreation (which encompasses a robust youth and adult sports program, fitness center, swimming pools, splash pad, and parks).

Public Safety accounts for \$2,803,725 or 39 percent of General Fund expenses. The Police Department budget of \$2,572,967 for FY 2023 includes 31 authorized positions. The department is requesting the addition of two patrol officers to provide some relief in scheduling patrol shifts in addition to being able to provide sufficient levels of patrol services seven days a week, 24 hours per day. We are projecting that the Gatesville ISD Police Department will be authorized by the Texas Commission on Law Enforcement during FY 2023, and expenses for the five current School Resource Officers (SRO) provided by the Gatesville Police Department to Gatesville ISD are not included in the proposed budget. While it is unlikely that the GISD Police Department will be operational by the beginning of the 2022-23 school year, Gatesville ISD will continue to fully reimburse the City for these expenses until the transition is complete.

The Street Department budget of \$1,307,379 or 18.2 percent of General Fund expenses funds 10 authorized full time positions and approximately 11 miles of preventative maintenance to streets in FY 2023.

The Parks and Recreation Department is responsible for the operations and care and upkeep of the six-field sport complexes, three city parks and supervision of the youth and adult sports programs, aquatics, and the city fitness center. The proposed budget of \$1,034,009 funds eight full time, eight part time, and approximately 20 seasonal employees for the swimming pool. Contract services for mowing the three city cemeteries eight times during FY 2023 is included in the Parks and Recreation Department budget. Additionally, we have budgeted to complete the first year of a five-year plan to recapitalize the original weight equipment located in the fitness center.

### **WATER AND SEWER FUND**

Water and sewer services are performed by three departments responsible for treating and transmitting approximately one billion gallons of water annually that are used by the City, Texas Department of Criminal Justice, North Fort Hood, and five wholesale water supply corporations in addition to treating up to a permitted level of 4.2 million gallons of wastewater per day. These departments maintain over 51 miles of water transmission and distribution lines, 10 water storage tanks, 13 sanitary sewer lift stations, two wastewater treatments plants, and serve over 4,000 water and sewer accounts.

The Water and Sewer Fund budget authorizes 23 full time and two part time positions, with a proposed operating budget of \$8,764,850 which includes oversight of the City's solid waste contract with Waste Management of Central Texas.

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## **CAPITAL FUNDING AND INFRASTRUCTURE**

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The City's five-year Capital Improvement Plan (CIP) is a tool used to identify needed infrastructure, facility, and major capital purchases. A complete listing of proposed projects is included in the CIP section of the budget. The CIP is included as a key component of the budget, and provides more detail on proposed projects including location, funding sources, and operating budget impact.

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## **OTHER INTEREST ITEMS**

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For 2022, the Coryell Central Appraisal District has appraised the market value of the total 1,574 single-family residences with homestead exemptions (normally owner-occupied) in the City of Gatesville at an average value of \$170,013 per residence – a 30.8 percent increase over 2021. The average market value of all single-family residences in Gatesville is \$139,807. Approximately 44 percent of all single-family residences in Gatesville do not have a homestead exemption, normally an indicator of a rental (non-owner occupied) property. The ad valorem tax base (driven by property valuations) is lower relative to other cities in our region, and will likely remain largely unchanged for the foreseeable future.

The City will continue aggressive public nuisance enforcement and substandard structures programs at levels that are reasonable given resource constraints. Funding to abate substandard structures by the City (when the property owner will not pay) is included in this budget at \$30,000 – double the amount budgeted in FY 2022. This amount will cover only a maximum of six structures if the City is required to demolish the structure.

Several vacant lots in the City (or lots with substandard structures) do not meet the Single Family Residential Zoning Ordinance minimum of 6,000 - 8,000 square foot lot requirements (depending on zoning district). There are numerous, non-contiguous vacant lots north of Main Street that are zoned Residential 2-4 Family; further analysis is required to determine if this housing segment is already saturated, and whether there is a need for additional Multi-Family housing. The Planning & Zoning Commission continues its efforts to revise the City's 1995 Zoning Ordinance, in the wake of the City Council adopting the City of Gatesville Comprehensive Plan in May 2020.

## **ECONOMIC DEVELOPMENT**

At the current time, there is no entity specifically focused on sustaining existing businesses or attracting new commercial development to Gatesville. This results in a lack of significant business creation/development/expansion, although several parcels of undeveloped land in the City's extra-territorial jurisdiction have recently been listed for sale. On Main Street – the principal commercial corridor in the City – there are numerous businesses and nine residential structures (zoned business-commercial) that are vacant; many have been vacant for several years. Efforts to obtain grants to develop

a viable economic development plan from either the federal Economic Development Agency or the Texas Department of Agriculture have not been successful.

While not a significant economic impact on Gatesville's economy, worldwide strategic uncertainty is impacting Reserve Component (Army National Guard and US Army Reserve) mobilizations at North Fort Hood which are projected at the current time to increase slightly compared to FY 2022 with a significant surge period from February through April 2023. As major decision points regarding mobilization occur, the adopted budget will be adjusted (if necessary) to account for any changes. The largest impact are water sales and sewer revenues, with little change in sales taxes or hotel/motel occupancy.

### **HUMAN RESOURCES**

In this proposed budget, departments have targeted salary increases that focus on high-attrition positions with a relatively low hourly wage rate, and a variable cost-of-living allowance (ranging from 0 to 6 percent) have been applied for the remaining employees. We will not know the exact costs of employee healthcare coverage and options until November/December 2022, but initial information is that the City should anticipate a six to eight percent increase in the cost of health care. The City subsidy for employee/employee and family healthcare premium costs are budgeted to cover the increase and this budget proposes to keep City employee out-of-pocket costs for health insurance premiums at the same level as FY 2022.

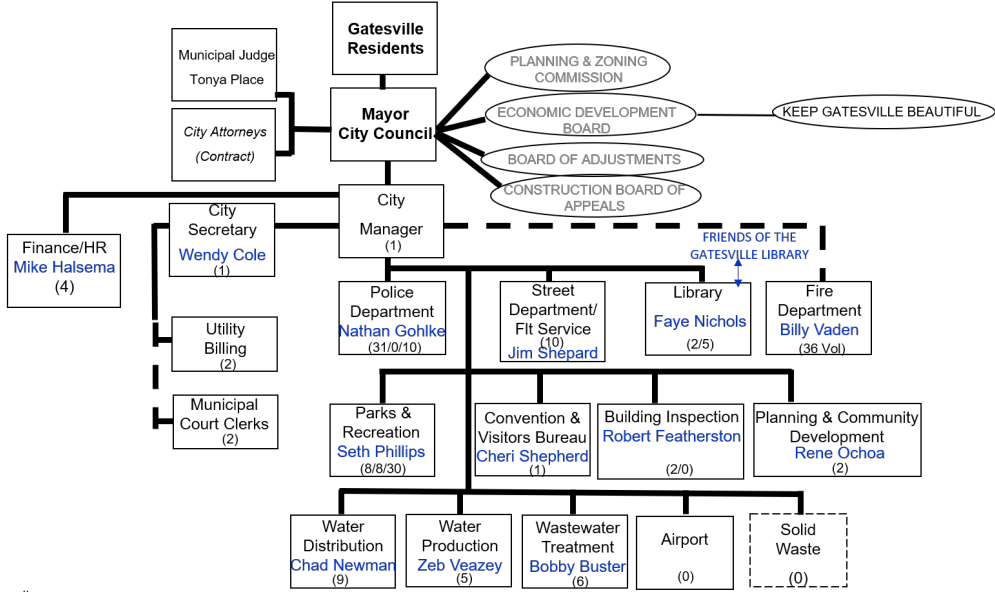
The City participates in the Texas Municipal Retirement System (TMRS), in lieu of participating in Social Security. The City offers a 2:1 employer match, with employee contributions of 7%. As of the latest valuation period of 12/31/2021 the City's plan is funded at a healthy 88%.

### **ADDITIONAL ITEMS OF INTEREST**

a. Given the likelihood that the City will execute a revised contract with Waste Management of Central Texas that includes their "At Your Door" household hazardous waste collection, a Household Hazardous Waste event is not planned, nor budgeted in FY 2023. This funding has been moved to the abatement of substandard structures.

b. Organizational Shortfalls: The City has continued to operate with a mentality of "do more with the same" and several functions found in similar-sized municipalities are lacking in the City's current organization. These include: a dedicated IT/network administrator; staff engineer/Public Works Director; and Public Information Officer. The City Manager, by default, must cover those functions that are not filled. There are currently 13 Departments reporting directly to the City Manager, which can be argued is too broad of a span of control. With an increased revenue stream, these vacancies can be filled incrementally.

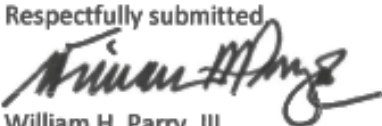
# CITY OF GATESVILLE ORGANIZATION

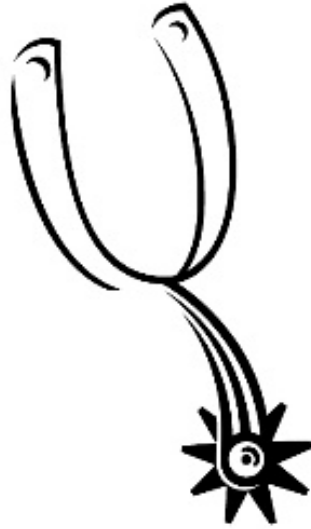


(#/#/#: Permanent/Part-time/Seasonal)

While this budget proposal is austere, it continues the City’s commitment to the highest level of service possible within resource constraints, and establishes sound financial management practices to guide our strategic planning considerations for the future. I welcome your input on where adjustments within Departments might be necessary, keeping in mind that increases to one Department/function will necessitate corresponding reductions in another Department.

On behalf of the Staff, I would like to thank the Mayor and Council for the time and effort invested to-date and will continue leading up to the final adoption of the FY 2023 Budget and Municipal Services Plan. I would also like to express my thanks to the Staff and Department Heads who assisted in the development of this proposed budget.

Respectfully submitted,  
  
 William H. Parry, III  
 City Manager



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# *Comprehensive Plan*

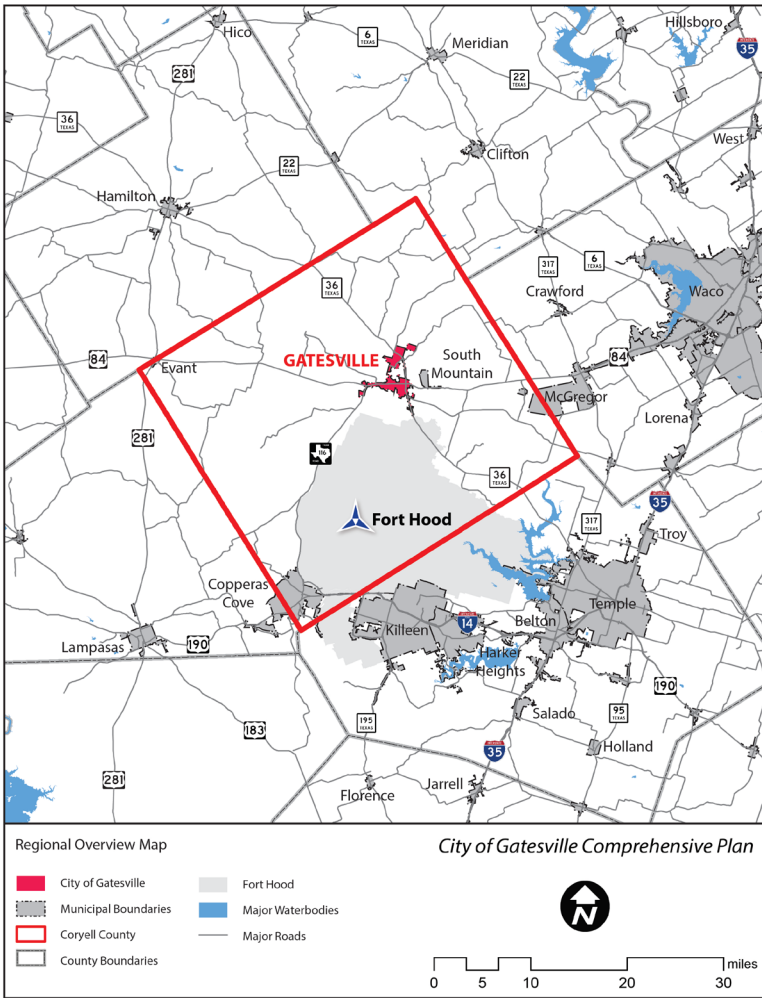
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The City of Gatesville Comprehensive Plan was developed to establish a cohesive vision for the future growth and development of the community. It is intended to help guide the city’s elected and appointed bodies, as well as city staff, property owners, businesses and developers as they prepare for the future. Furthermore, the purpose of the adoption of a comprehensive plan, as stated in the enabling statute (Texas LGC Chapter 213), is to promote sound development, and the health, safety, and welfare of the community. The adoption of a comprehensive plan helps a city to achieve these basic goals by enabling the enactment of zoning regulations (Texas LGC Chapter 211.004), providing strategic guidance on capital investments, and identifying potential transportation improvements. At its core, the plan serves as an expression of a set of basic community ideals that form the basis for ongoing growth and prosperity. The full version of the 2020 plan is available at the City’s webpage <https://www.gatesvilletx.com/>

Although growth in Gatesville has slowed somewhat in recent years, the city’s proximity to Fort Hood, major transportation corridors, and the booming growth of the Texas Triangle make it a likely candidate to see new development pressure emerge as businesses, workers and developers seek more affordable options to the I-35 corridor and cities such as Waco and Temple. With this impending growth pressure, there is a critical need for the city and its leaders to ensure that they are prepared with a vision and policies to aid decision-making that will help to preserve the desired aspects of the city’s character, respond to changing conditions in a coordinated manner, and make wise investments with the limited resources available to the city.







The planning area includes the corporate limits of the city of Gatesville, as well as its extraterritorial jurisdiction and adjacent areas into which the city may reasonably be expected to expand over the coming years. Within the planning area, the city will need to address a range of issues, spanning land use, utility service, parks and recreation, public safety, transportation, and a host of other issues to prepare for growth and ensure that it is continuing to provide efficient and effective services to its residents and neighbors. The Comprehensive Plan is organized to identify current conditions and concerns while laying out a strategic vision that will help the city to prepare for the future.

## VISION AND GUIDING PRINCIPLES

The foundation of the future of the City of Gatesville is set forth in the vision statement adopted as part of the Comprehensive Plan. The adopted vision will help focus the community and its leaders on the core mission of the city, and serve as a barometer with which to guide future actions. Supporting the vision are a set of guiding principles that are intended to direct the implementation of the plan through strategic actions and policy recommendations. Each action that the city takes, whether it is the adoption of an annual budget, a capital improvement plan, a policy or an ordinance, should be assessed in the context of the vision and guiding principles. This assessment will help to ensure that the city and its leaders remain focused on the core mission and are working toward fulfilling the plan's goals. When an action, or an accumulation of actions, diverge from the vision and guiding principles, it should be taken as a sign that this plan needs to be reassessed and refined to ensure that the new direction envisioned by the city is properly expressed in the Comprehensive Plan.

# VISION

"The City of Gatesville commits to providing a high quality of life for all its citizens while building on its unique character. Working collaboratively, we will foster pride, develop a vibrant economy, thoughtfully plan for the future, and preserve our small town feel."

## GUIDING PRINCIPLES

**INVESTMENT:** The City of Gatesville will invest its resources in a manner that ensures that its municipal infrastructure, programs, and human resources meet both current needs and prepare the city for growth.

**RENEWAL:** The City of Gatesville will embrace and facilitate the positive renewal of the community through compatible growth, redevelopment, and expansion of economic opportunity.

**BALANCE:** The City of Gatesville will become a community that is well-balanced in all respects, including demographically and economically, as well as in its approach to growth and the environment.

**GROWTH:** The City of Gatesville will grow in an orderly and efficient manner that strengthens the local economy while preserving Gatesville's unique physical character that reinforces shared pride and responsibility.

## IMPLEMENTATION STRATEGIES

The following implementation strategies were developed based on the findings and information contained in the plan, including input received from the community. Each strategy is associated with a specific guiding principle that supports the overall plan vision. The tables on the following pages include recommended time frames for implementation, with short-term recommendations strategies recommended for implementation within 1-3 years, medium-term within 3-5 years and long-term within 5-10 years. The budget reflects financial commitments towards achieving the goals of the Comprehensive Plan, and are identified by corresponding implementation strategies.

**GUIDING PRINCIPLE: INVESTMENT**

#	Strategy	Time Frame
I-1	Annually review, revise and adopt a capital improvement plan as part of the city's budget to ensure that both municipal infrastructure and major departmental equipment needs are identified, planned for and funded each fiscal year	Short
I-2	Prepare periodic assessments of municipal infrastructure to utilize in updates to the city's capital improvement plan.	Medium
I-3	Utilize regular, recurring, sources of funding (i.e. water and sewer user fees) to finance anticipated infrastructure maintenance and capital investment needs.	Short
I-4	Analyze water and sewer rates on a biennial basis to ensure that sufficient revenue is being generated to meet operational and maintenance requirements and sufficiently fund necessary capital improvements.	Short
I-5	Systematically assess the condition and needs of community facilities and utility and transportation infrastructure in order to prioritize effective and efficient maintenance and/or expansion program(s) to ensure a quality system of service delivery.	Short
I-6	Provide modern and efficient facilities for all municipal departments and their operations which are also designed to accommodate future growth	Long
I-7	Prepare assessments of the staffing and technology needs of all city departments to ensure that funding is adequate to fulfill their missions in an efficient manner.	Short
I-8	Seek partnerships with community groups, educational institutions, governmental agencies and commercial ventures to leverage planned investments by outside groups that support the city's infrastructure needs.	Medium
I-9	Work with community partners, including the Gatesville ISD, the Coryell Memorial Healthcare System, Coryell County, and local businesses and industries to develop and implement a plan to extend high-speed broadband internet service to the city.	Short
I-10	Identify underutilized community assets, such as the Leon River, and explore opportunities for making strategic investments that leverage these assets for economic development and other public benefits.	Long
I-11	Explore opportunities for the development of an industrial / business park in conjunction with economic development interests or other outside partners to ensure that the city is well positioned to attract investment and job growth.	Long

**GUIDING PRINCIPLE: RENEWAL**

#	Strategy	Time Frame
R-1	Streamline development regulations and procedures to eliminate unreasonable barriers to growth and reinvestment in the city.	Short
R-2	Identify underutilized opportunity sites in the city that can help to catalyze positive change through their redevelopment or repurposing, and utilize economic incentives to help facilitate their reuse.	Medium
R-3	Proactively enforce minimum housing regulations and nuisance codes in neighborhoods to eliminate blight, enhance the value of residential properties, and encourage private reinvestment in the city’s housing stock.	Short
R-4	Support residential development activity, including both the construction of new subdivisions and the rehabilitation of the existing housing stock in the city, through incentive programs and a favorable regulatory environment.	Medium
R-5	Partner with TXDOT to plan for and implement improvements to the US Highway 84 and SH 36 corridors, with a goal of developing a safe, unified, functional, and aesthetically appealing highway transportation network in the city.	Long
R-6	Develop plans for the establishment of a safe and efficient pedestrian and bicycle route network in the city that connects neighborhoods to schools, parks, commercial districts, and employment centers.	Medium
R-7	Preserve and protect Gatesville’s historic structures, sites and other cultural resources to enhance the connection between the city’s past and present.	Long
R-8	Develop and implement design regulations for the historic portions of the city to ensure that the aesthetic quality of the city’s downtown and core neighborhoods are positively impacted by redevelopment activity.	Long
R-9	Develop and implement a branding initiative for the city that reinforces a shared community identity.	Long
R-10	Identify a location in close proximity to downtown Gatesville for the development of a formal public gathering space to host community events.	Long
R-11	Partner with private development interests to construct new market rate housing on vacant properties owned by the city to help spur reinvestment in the city’s core neighborhoods and improve the availability of high quality housing options.	Medium

**GUIDING PRINCIPLE: BALANCE**

#	Strategy	Time Frame
B-1	Support the development of a mix of housing types throughout the city that meets the needs of a population that is diverse in terms of age, family structure and income.	Short
B-2	Develop and implement a marketing plan aimed at diversifying the mix of new residents who are attracted to move to Gatesville, with a goal of increasing the population of young families and professionals, including a special emphasis on attracting former residents to return to Gatesville to raise families, start businesses and pursue their professional careers	Long
B-3	Adopt policies and incentives to encourage downtown business growth in sectors that will contribute to its vibrancy, with a particular focus on extending the period of activity into the evening and weekends.	Medium
B-4	Support and sponsor community events that appeal to a wider range of demographic groups including students, young professionals, families, and retirees.	Short
B-5	Continue to direct resources towards parks and recreation facilities and programs that fulfill the needs of residents of all ages and abilities.	Short
B-6	Collaborate with economic development interests to identify and recruit businesses and industries in economic sectors that will ensure that the local economy and workforce is sufficiently diversified to withstand market downturns and respond to changing economic trends.	Medium
B-7	Develop a "green infrastructure" plan that assesses the conditions of the city's natural assets, with a particular focus on issues related to storm water runoff.	Medium
B-8	Continue to support the community's rural agrarian and ranching culture and associated economic activity through the unique services, regulatory environment and infrastructure investments that are necessary for it to thrive as an integral part of the city.	Short

**GUIDING PRINCIPLE: GROWTH**

#	Strategy	Time Frame
G-1	Review and revise the city’s land use and development ordinances to ensure that the regulatory environment is aligned with the city’s goals for facilitating high quality growth.	Short
G-2	Prepare a long range plan for the city’s water and sewer systems, including the extent and timing of improvements. Ensure that the utility plan is consistent with land use and transportation plans and other infrastructure planning documents, including the city’s Capital Improvement Plan.	Medium
G-3	Adopt and enforce utility connection policies that are firm in their requirement for annexation prior to receiving utility services from the city.	Short
G-4	Prepare and implement an annexation plan with the goal of incorporating all "donut holes" and immediately adjacent developed neighborhoods and commercial areas into the city, with a priority focus on areas that are connected to municipal utility services.	Long
G-5	Develop and utilize a range of business recruitment, expansion and retention incentives to help spur economic development and assist with the financing of necessary infrastructure improvements to facilitate growth.	Medium
G-6	Utilize impact fees, as authorized in Section 395 of the Texas Local Government Code, to help mitigate development related impacts to municipal infrastructure associated with new development and limit any negative financial impacts on the city.	Medium
G-7	Adopt and implement zoning and subdivision regulations that enhance the compatibility of future growth in Gatesville with military training and operations at Fort Hood, and coordinate with Fort Hood when zoning changes or development plans are proposed in areas of encroachment concern.	Short
G-8	Coordinate with Fort Hood when the city prepares plans for growth inducing infrastructure, such as utility and transportation projects, to ensure that any potential encroachment concerns are identified and mitigated, to the extent possible.	Short
G-9	Work with economic development interests to identify and preserve sites that are suitable for industrial development to ensure that sufficient land is available in the city to accommodate large-scale job creation opportunities.	Long

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## *Budget Overview*

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## Basis of Accounting

The term “basis of accounting” is used to describe the timing of recognition of revenues and expenditures, that is, when the effects of transactions or events should be recognized. The City of Gatesville is organized on the basis of funds, each of which is considered to be a separate accounting entity. All governmental fund types are budgeted and accounted for on a Generally Accepted Accounting Principles (GAAP) basis for financial statement presentations.

The City’s accounting system is organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity having its own assets, liabilities, equity, revenue, and expenditures/expenses. The types of funds used are determined by GAAP. The number of funds established within each type is determined by sound financial administration and strategic management objectives.

FUND CATEGORY	FUND TYPE	BASIS OF ACCOUNTING
<b>Governmental Funds</b>		
<b>Major Funds</b>		
General	General	Modified Accrual
General Capital Projects	Capital Project	Modified Accrual
General Debt Service	Debt Service	Modified Accrual
<b>Non Major Funds</b>		
Hotel Motel Tax	Special Revenue	Modified Accrual
Donations	Special Revenue	Modified Accrual
Municipal Court and Security	Special Revenue	Modified Accrual
Public Safety	Special Revenue	Modified Accrual
Cemetery	Special Revenue	Modified Accrual
Grants	-	Modified Accrual
<b>Proprietary Funds</b>		
Water and Sewer	Enterprise	Accrual
Airport	Enterprise	Accrual

## Basis of Budgeting

The term “basis of budgeting” refers to the conversion for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to spend or collect revenues. The City of Gatesville uses a modified accrual basis for budgeting governmental funds. Proprietary funds are budgeted using full accrual concepts. All operating and capital expenditures and revenues are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year, and in preparing the Annual Comprehensive Financial Report (ACFR) at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget. These include changes in designations and recognition, via studies and analysis, or accrued liabilities. Budgetary fund balances differ from the GAAP basis fund balances as they may be adjusted for year-end accruals. Although these revenues are measurable at fiscal year-end, they may not impact the obligations of the City on a cash basis. As such, the budget may show a different fund balance than the ACFR. The budget also does not differentiate between the various categories of governmental fund balances under GASB 54.

## ***Budget Fund Structure***

### **Governmental Funds:**

These fund types use a financial resources measurement focus and use the modified accrual basis for accounting and budgeting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, meaning that it is measurable and available. Available revenues are defined as those that are collectable within the current period, or are collectable within a timeframe to pay liabilities of the current period.

Expenditures generally represent a decrease in net financial resources and are recorded when the measurable liability is incurred. In some instances, such as the incurrence of long-term debt, expenditures related to interest on the debt is recorded in the period that it is due.

### **Proprietary Funds:**

These fund types are accounted and budgeted for on a cost of services or capital maintenance measurement focus using the full accrual basis of accounting. Under the full accrual method, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as uses of funds.

## ***Governmental Fund Types***

Governmental fund types are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary Fund types) are accounted for through Governmental Fund types.

The **General Fund** is the general operating fund of the City. It is used to account for all City revenues and expenditures except those required to be accounted for in other funds. Major functions financed by the General Fund include Administration, Public Safety, Legislation, Building and Development, Municipal Court, Parks and Recreation, Library, and Finance. Sources of revenue include sales and use taxes, ad valorem taxes, development fees and permits, court revenue, and franchise fees. These funds may be used for all general operations and maintenance of the City.

The **Debt Service Fund** is established to account for general long-term debt principal and interest as well as the payment thereof. This fund provides clear accounting of ongoing debt obligations compared to operating budgets. The Debt Service Fund is used to make scheduled payments for bond issuances.

**Special Revenue Funds** consist of the following:

- The **Hotel/Motel Occupancy Tax Fund** accounts for the monies remitted from the four established hotels and motels based upon the codified tax imposed on hotel and motel patrons of 7%. The revenue derived from any hotel occupancy tax imposed and levied may be used only to promote tourism and the convention and hotel industry.
- The **Court Technology and Security Fund** was established in order to offset the cost of maintaining and improving the technology infrastructure associated with the Municipal Court. The monies

assessed and collected from the defendants upon conviction for misdemeanor offenses are used to finance the purchase of technological enhancements for the court.

- The **Cemetery Maintenance Fund** is used to account for the revenues generated from the sale of cemetery lots at the Gatesville Restland Cemetery. The City retains ownership of the land and only burial rights are conveyed. The revenues received are used solely for the maintenance and upkeep of the cemetery grounds.
- The **Donations Fund** was established to account for donations received for specified activities.

The **General Capital Projects Fund** tracks the infrastructure and building projects (other than those financed by proprietary fund types), funded with general operating transfers, intergovernmental revenue, bond funds and other special funding methods. Capital expenditures are clearly identified by their respective funding sources, and projects are shown in a clear, concise format.

### ***Proprietary Fund Types***

Proprietary fund types operate in a manner similar to private business using a full accrual basis of accounting.

**Enterprise Funds** account for operations of governmental facilities operated in a manner similar to commercial enterprises where the intent to recover, in whole or in part, the costs and expenses of providing goods and services to the public. Revenues are typically generated through usage charges and fees based on individual demands of each customer. Enterprise funds may be used when the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The **Water and Wastewater Fund** accounts for water and wastewater services for the residents and businesses in and around the City of Gatesville. All activities necessary to provide such services that safeguard the health, safety, and welfare of the City's patrons are accounted for in this fund, including administration, operations, maintenance, debt service, and billing and collections. Solid waste activities provided by a third party vendor are recorded in this fund as well.

The Gatesville **Municipal Airport Fund** accounts for the operations of the City's airport, including all maintenance, fuel sales and expenses, operations, financing, and related debt service.

## **BUDGET PROCESS**

The City of Gatesville staff is pleased to present the 2022-23 Annual Operating Budget, which is the product of many hours of preparation as well as a response to ever-changing internal and external influences. Gatesville's 2023 fiscal year begins on October 1, 2022 and ends September 30, 2023. It provides the framework to implement the City's vision, values, and mission statements as established by the City Council.

## **BUDGET PREPARATION**

As in previous years, efforts have been made to control expenditures while continuing to deliver an excellent level of service to our citizens. Concentrated efforts have been made to produce a document that clearly illustrates the uses of City resources in a format that may be used as a resource tool by the City Council, City staff, and the citizens of Gatesville. Our budget preparation process continues to be refined on an annual basis, operating within clearly defined budget preparation guidelines.

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City, the debt service fund, all capital projects funds, and the special revenue funds of the City. The proposed budget will be prepared with the cooperation of all City departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. A budget preparation calendar and timetable will be established and followed in accordance with State law.

A "bottom-up" approach is used to solicit input from the Department Heads as to their operations' needs with an emphasis on:

- Identifying costs to provide the current level of services.
- Identifies additional cost increases needed to maintain the current level of service.
- Additional resources necessary to provide new or increased levels of service.
- Delineating changes in fund balance levels for each fund.

The following procedures, which are guided by generally accepted budgeting practices, has been established:

- The annual operating budget presents appropriations of expenditures and estimates of revenues for all local government funds. These revenues include sales and use taxes, ad valorem property tax, municipal court related revenue, franchise taxes, mixed beverage taxes, license and permit fees, development fees, interest income, water and sewer utility revenue, and other miscellaneous revenues.
- The annual operating budget illustrates expenditures, anticipated revenues, and the estimated impact on reserves.
- Budgets for each department are broken down into specific cost components, including personnel expenses, supplies, repair & maintenance, contractual services, debt service, capital outlay, and transfers.
- Revenue projections are prepared for each revenue source based on an analysis of historical revenue trends and current fiscal conditions.

- The budget process includes a multi-year projection of all required capital improvements.
- Goals and objectives have been developed for each department and are incorporated into the evaluation of employees and performance of the organization.
- A budget message summarizing local financial conditions and principal budget issues is presented to the Council along with the annual budget.

A proposed budget shall be prepared by the City Manager with the participation of all of the City's department directors. The proposed budget shall include four basic segments for review and evaluation:

- Personnel costs
- Base budget for operations and maintenance costs
- Service level adjustments for increases of existing service levels, or additional services
- Revenues

The proposed budget review process will include Council participation in the review of each of the four segments of the proposed budget and a public hearing to allow for citizen participation in the budget preparation. The proposed budget process shall allow sufficient time to provide review, as well as address policy and fiscal issues, by the City Council. A copy of the proposed budget shall be filed with the City Secretary after it is submitted to the City Council as well as placed on the City's website.

The City Manager submits the budget to the City Council. The City's fiscal year begins each year on October 1st and ends on September 30th of the following calendar year. Prior to the beginning of the fiscal year, the City Manager must submit a proposed budget, which includes:

- A consolidation statement of anticipated revenues and proposed expenditures for all funds
- General fund resources in detail
- Special Revenue fund resources in detail
- A summary of proposed expenditures by department and activity
- Detailed estimates of expenditures shown separately to support the proposed expenditure
- A description of all bond issues outstanding
- A schedule of the principal and interest payments of each bond issue

The proposed revenues and expenditures must be compared to prior year revenues and expenditures. The budget preparation process begins early in the calendar year with the establishment of overall City goals, objectives, and analysis of current year operations compared to expenditures. Budget policies and procedures are reviewed at the same time to reduce errors and omissions.

**Revenue Estimates for Budgeting:** In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

**Central Control:** Modifications within the operating categories (salaries, supplies, maintenance, services, capital, etc.) can be made with the approval of the City Manager. Modifications to reserve categories and interdepartmental budget totals will be made only by City Council consent with formal briefing and Council action.

**Planning:** The budget process will be coordinated so as to identify major policy issues for City Council by integrating it into the Council's overall strategic planning process for the City. Each department shall have a multi-year business plan that integrates with the City's overall strategic plan.

**Performance Measures & Productivity Indicators:** Where appropriate, performance measures and productivity indicators will be used as guidelines to measure efficiency, effectiveness, and outcomes of City services. This information will be included in the annual budget process as needed.

**Contingent Appropriation:** During the budget process, staff will establish a contingent appropriation in the General fund as required by the City Charter. The expenditure for this appropriation shall be made only in cases of emergency, and a detailed account shall be recorded and reported. The proceeds shall be disbursed only by transfer to departmental appropriation. All transfers from the contingent appropriation will be evaluated using the following criteria:

- Is the request of such an emergency nature that it must be made immediately?
- Why was the item not budgeted in the normal budget process?
- Why can't the transfer be made within the department?

Each spring, the Finance Department prepares such items as budget forms and instructions for estimating revenues and expenditures. Department heads submit proposed baseline expenditures for current service levels and any additional one-time or on-going request they may have for their department. A round-table meeting is subsequently held with the City Manager, the finance staff and each department head for review.

After all funding levels are established and agreed upon; the proposed budget is presented by the City Manager to the City Council. A public hearing on the budget is conducted in accordance with state and local law. This meeting is held after the Council has reviewed the budget during a workshop. The City Council approves a level of expenditure (or appropriation) for each fund to go into effect on October 1st, prior to the expenditure of any City funds for that budget year.

**Budget Adoption:** Upon the determination and presentation of the final iteration of the proposed budget as established by the Council, a public hearing date and time will be set and publicized. The Council will subsequently consider a Ordinance which, if adopted, such budget becomes the City's Approved Annual Budget. The adopted budget will be effective for the fiscal year beginning October 1. The approved budget will be placed on the City's web site.

## ***BALANCED BUDGET***

As per State Law, current operating revenues will be sufficient to support current operating expenditures. Annually recurring revenue will not be less than annually recurring operating budget expenditures (operating budget minus capital outlay). Debt, or bond financing will not be used to finance current expenditures.

## **BUDGET AMENDMENT PROCESS**

Department directors are responsible for monitoring their respective department budgets. The Finance Department will monitor all financial operations. The Finance Department will decide whether to proceed with a budget amendment and, if so, will then present the request to the City Council. If the Council decides a budget amendment is necessary, the amendment is adopted in resolution format and the necessary budgetary changes are then made. The City Manager may request that the current year budget be amended. In this process, the City Manager will review the documentation and draft a resolution to formally amend the current budget. This resolution is presented to the City Council for consideration. Following the consideration of the proposed amendment, the City Council will vote on the amendment. If the amendment is approved, the necessary budget changes are then made. All budget amendments will be approved by the City Council prior to the expenditure of funds in excess of the previously authorized budgeted amounts within each fund.

## **FUND BALANCE**

The City Council approved a policy to establish a key element of the financial stability of the City of Gatesville by setting guidelines for the fund balance. Unassigned Fund Balance is an important measure of economic stability and it is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, such as natural disasters and other similar circumstances. This policy ensures the City maintains adequate fund balances in the operating fund with the capacity to:

1. Provide sufficient cash flow for daily financial needs.
2. Provide funds for unforeseen expenditures related to disasters.
3. Offset significant economic downturns or revenue shortfalls, and
4. Secure and maintain a high investment grade bond ratings.

### **Definitions:**

Fund Balance – An accounting distinction is made between the portions of fund balance that are spendable and non-spendable. These are divided into five categories:

1. Non-spendable fund balance – this can include amounts that are not in spendable form or are required to be maintained intact. Examples are inventories and endowments/principal of a permanent fund.
2. Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external creditors, grantors, or contributors either constitutionally or through enabling legislation. An example includes grants.
3. Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action by the Gatesville City Council. Commitments may be changed or lifted only by the City Council. An example would be a General Revenue-dedicated Fund.
4. Assigned Fund Balance – comprises amounts intended to be used by the City for specific purposes. Intent shall be expressed by the City Council or if the Council delegates the authority, the City Manager. Assigned Fund Balance represents the amount that is not restricted or committed. Such assignments cannot exceed the available fund balance in any fund.



5. Unassigned Fund Balance – the residual classification for the General and Enterprise Funds and includes all amounts not contained in other classifications. Unassigned amounts represent the City of Gatesville’s “Rainy Day Fund” and are technically available for any purpose.

**Target Unassigned Fund Balance**

The City’s goal is to achieve and maintain an unassigned fund balance in the General fund equal to 25% and in the Water & Sewer Fund equal to 25% of budgeted operating expenditures. In the event the fund balance is calculated to be less than the policy stipulates, the City shall plan to adjust expenditures to restore the balance.

**Appropriation of Unassigned Fund Balance**

To reduce the Unassigned Fund Balance below 25%, there must be Council approval. If a disaster causes significant reduction in city revenues, the fund balance could be reduced below 25% to provide funding to maintain city services at their pre-disaster levels. The fund balance may be used this way until revenues recover.

**Replenishment of Fund Balance Reserves**

If the unassigned fund balance falls below 25% or if it is anticipated that at the completion of any fiscal year, the projected fund balance will be less than the minimum requirement, the City Manager shall prepare and submit a plan to City Council to restore the required level. The plan shall detail the steps necessary for the replenishment of the fund balance as well as an estimated timeline for achieving such, not to exceed five years. In the event the fund balance is calculated to be less than 25%, the maximum 3% contingent appropriation, as mandated by the City Charter, may be used to replenish the fund balance.

**Accumulation of the Fund Balance**

The unassigned fund balance may be allowed to accumulate above the 25% target to accommodate operating and unexpected capital expenses. It is not recommended that the unassigned fund accumulate above 33%.

**Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Increase the pay-as-you-go contributions needed to fund capital projects in the City’s Capital Improvement Plan;
2. Fund long-term accrued liabilities, including but not limited to debt service, pension liability, and other postemployment benefits (for example, OPEB liability) as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
3. Increase the contributions needed to fund equipment in the City’s Capital Equipment Fund;
4. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs;
5. Appropriated to lower the amount of bonds or debt service payments (all forms of debt); or
6. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Finance Director.

**Monitoring and Reporting**

The Finance Director shall be responsible for monitoring and reporting the City's Fund Balance and reserves. The City Manager is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the fiscal year as needs may arise.

**ALL FUNDS - ALL SOURCES**  
**COMBINED FUND BALANCE & NET POSITION SUMMARY**  
**FOR FISCAL YEAR ENDED 2020-2021**

	Governmental Funds				Total	Enterprise Funds		Total
	Major Funds			Non-Major Funds		Major Funds		
	General Capital			Unassigned		Water &	Airport	
	General Fund	Projects	Debt Service			Wastewater		
Nonspendable:								
Investment in Capital Assets	-	-	-	-	-	10,123,034	299,635	10,422,669
Restricted:								
Debt Service	-	-	-	-	-	1,915,257	-	1,915,257
Hotel Tax	-	-	-	180,569	180,569	-	-	-
Court Technology & Security	-	-	-	28,518	28,518	-	-	-
Cemetery	-	-	-	23,607	23,607	-	-	-
Committed:								
Capital Projects	-	-	-	-	-	-	-	-
Unassigned:	2,335,107	500,000	-	-	2,835,107	1,836,537	371,919	2,208,456
	<u>\$ 2,335,107</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 232,694</u>	<u>\$ 3,067,801</u>	<u>\$ 13,874,828</u>	<u>\$ 671,554</u>	<u>\$ 14,546,382</u>

**ALL FUNDS - ALL SOURCES**  
**COMBINED FUND BALANCE & NET POSITION SUMMARY**  
**BUDGETED FISCAL YEAR 2021-2022**

	Governmental Funds				Total	Enterprise Funds		Total
	Major Funds			Non-Major Funds		Major Funds		
	General Capital			Unassigned		Water &	Airport	
	General Fund	Projects	Debt Service			Wastewater		
Nonspendable:								
Investment in Capital Assets	-	-	-	-	-	10,123,034	323,666	10,446,700
Restricted:								
Debt Service	-	-	-	-	-	1,915,257	-	1,915,257
Hotel Tax	-	-	-	180,155	180,155	-	-	-
Court Technology & Security	-	-	-	37,418	37,418	-	-	-
Cemetery	-	-	-	33,607	33,607	-	-	-
Committed:								
Capital Projects	-	309,000	-	-	309,000	-	-	-
Unassigned:	2,366,435	-	-	-	2,366,435	1,875,796	386,469	2,262,265
	<u>\$ 2,366,435</u>	<u>\$ 309,000</u>	<u>\$ -</u>	<u>\$ 251,180</u>	<u>\$ 2,926,615</u>	<u>\$ 13,914,087</u>	<u>\$ 710,135</u>	<u>\$ 14,624,222</u>

**ALL FUNDS - ALL SOURCES**  
**COMBINED FUND BALANCE & NET POSITION SUMMARY**  
**ADOPTED FISCAL YEAR 2022-2023**

	Governmental Funds				Total	Enterprise Funds		Total
	Major Funds			Non-Major Funds		Major Funds		
	General Capital			Unassigned		Water &	Airport	
	General Fund	Projects	Debt Service			Wastewater		
Nonspendable:								
Investment in Capital Assets	-	-	-	-	-	10,123,034	323,666	10,446,700
Restricted:								
Debt Service	-	-	1,385	-	1,385	1,879,579	-	1,879,579
Hotel Tax	-	-	-	203,609	203,609	-	-	-
Court Technology & Security	-	-	-	46,318	46,318	-	-	-
Cemetery	-	-	-	43,607	43,607	-	-	-
Committed:								
Capital Projects	-	480,982	-	-	480,982	-	-	-
Unassigned:	2,393,698	-	-	-	2,393,698	1,909,579	402,019	2,311,598
	<u>\$ 2,519,758</u>	<u>\$ 947,518</u>	<u>\$ 1,385</u>	<u>\$ 293,534</u>	<u>\$ 3,169,598</u>	<u>\$ 13,912,193</u>	<u>\$ 725,685</u>	<u>\$ 14,637,878</u>

## General Fund

	2021-22 APPROVED	2022-2023 ADOPTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
<b>Beginning Fund Balance</b>	\$ 2,366,435	\$ 2,397,763	\$ 2,425,026	\$ 2,453,107	\$ 2,482,031	\$ 2,588,535
<b>Revenues</b>	6,984,538	7,258,130	7,475,874	7,700,150	7,931,154	8,169,089
<b>Total Resources</b>	9,350,973	9,655,892	9,900,900	10,153,257	10,413,185	10,757,624
<b>Operating Expenditures</b>	6,953,210	7,230,866	7,447,792	7,671,226	7,824,651	8,059,390
<b>Net Income (Use of Reserves)</b>	31,328	27,263	28,081	28,924	106,504	109,699
<b>Ending Fund Balance</b>	2,397,763	2,425,026	2,453,107	2,482,031	2,588,535	2,698,233
<b>Effective Fund Balance %</b>	34.5%	33.5%	32.9%	32.4%	33.1%	33.5%
<b>Fund Balance Target</b>	25%	25%	25%	25%	25%	25%

## Water & Sewer Fund

	2021-22 APPROVED	2022-2023 ADOPTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED	2026-27 PROJECTED
<b>Beginning Fund Balance*</b>	\$ 1,875,796	\$ 1,915,055	\$ 1,948,838	\$ 2,044,480	\$ 2,194,802	\$ 2,410,257
<b>Revenues</b>	8,394,710	8,788,634	8,938,041	9,089,987	9,244,517	9,244,517
<b>Total Resources</b>	10,270,506	10,703,689	10,886,879	11,134,467	11,439,319	11,654,774
<b>Operating Expenditures</b>	8,355,451	8,754,850	8,842,399	8,939,665	9,029,062	9,164,498
<b>Net Income (Use of Reserves)</b>	39,259	33,783	95,642	150,322	215,455	80,019
<b>Ending Fund Balance*</b>	1,915,055	1,948,838	2,044,480	2,194,802	2,410,257	2,490,276
<b>Effective Fund Balance %</b>	22.9%	22.3%	23.1%	24.6%	26.7%	27.2%
<b>Fund Balance Target</b>	25%	25%	25%	25%	25%	25%
<b>Proposed Rate Increases</b>	0.0%	10.0%	0.9%	0.9%	0.9%	0.0%

\* Unassigned fund balances shown exclusive of capital assets

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## *General Fund*

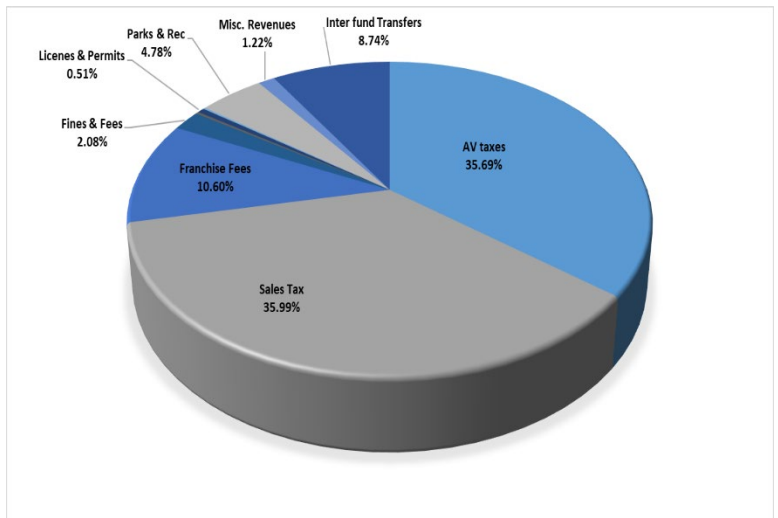
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## Revenues and Transfers In

Total General Fund revenues and transfers in for Fiscal Year 2022–23 are budgeted to be \$7,258,130 a 3.9% increase of \$273,592 from the previous fiscal year budgeted revenues and transfers in of \$6,984,538. As shown in the graph below, the primary sources of revenue for the General Fund are Property and Sales Taxes. Franchise fees collected from both City utilities and external utilities comprise the third largest source of revenue.

Revenue changes are attributable to the following:

▪ Ad Valorem Taxes	322,057
▪ Sales Tax	150,000
▪ Franchise Fees	8,050
▪ Parks and Rec	50,000



## Sales Tax Rate

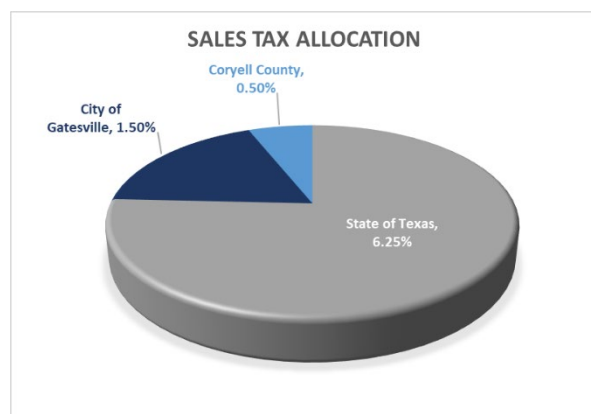
Many citizens may not realize that the majority of their sales and use tax is remitted to the State of Texas. For every dollar of taxable sales, the State of Texas receives 6.25%. In Texas, municipalities have the option to adopt a sales and use tax rate up to 2.00% that will bring total collections up to the total maximum combined rate of 8.25%. This 2.00% local tax must be in accordance with state law and be used for specific purposes as identified by the state’s local government code.

## City of Gatesville Sales Tax Breakdown

**General Fund Allocation** – The City levies a 1.5% sales tax that is used to offset expenditures in the General Fund and is used to reduce the property tax burden on local residents and businesses by providing an additional unrestricted revenue source.

**Coryell County Allocation** – Coryell County levies a 0.50% sales tax that is for property tax relief.

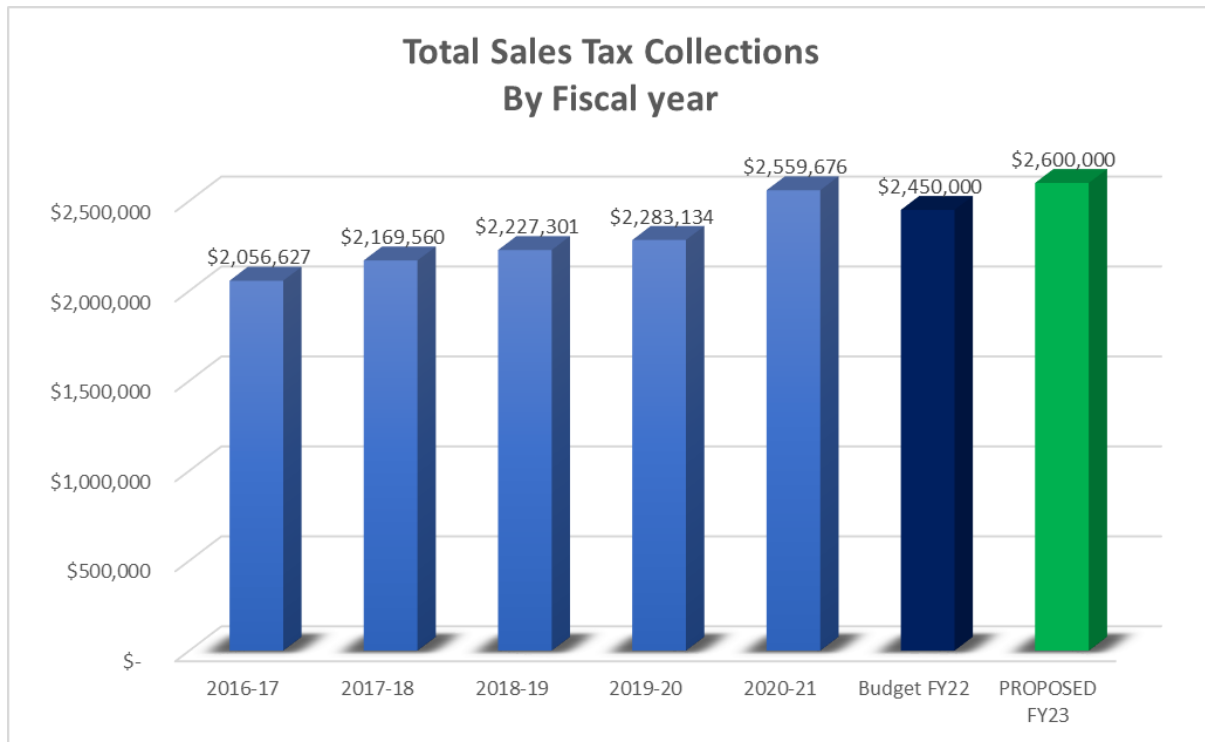
**State of Texas Allocation** – The State of Texas levies a 6.25% sales tax



## General Sales Tax

The City receives one and one-half percent sales tax on all retail sales, leases and rentals of most goods, as well as taxable services within the corporate city limits. The City retains one and a half percent. Major exemptions from sales tax include: food, drugs (both prescription and non-prescription), non-taxable services, clothing and school supplies purchased during an annual tax holiday (added in August 2009), and equipment or materials used in manufacturing, or for agricultural purposes. This revenue is directly affected by the amount of retail business activity including increases in the number of retail businesses, inflation, the number of new living units, and employment numbers. We have to be very cautious in budgeting sales tax since this revenue is highly dependent on the state of the economy.

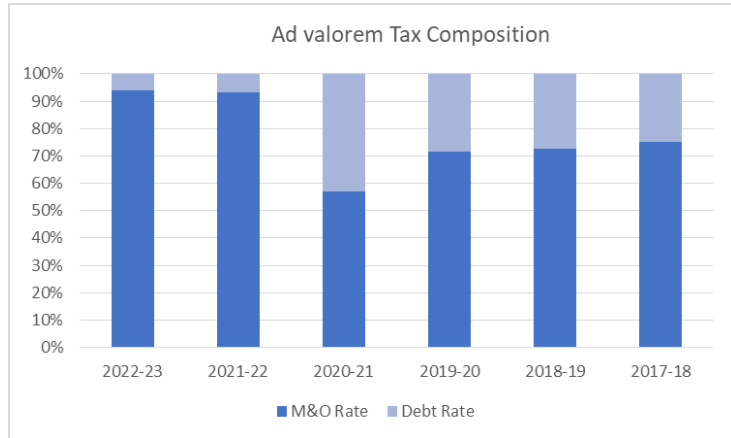
Sales tax collections for the past 5 years have trended in a positive direction. Sales tax revenues are projected to be above budget for Fiscal Year 2021-22, they are budgeted in Fiscal Year 2022-23 to be in line with the upward trend.



## Ad Valorem Taxes

The City of Gatesville strives to maintain consistency in ad valorem tax rates by keeping taxes as low as possible while balancing the needs of the community and services provided to our residents and businesses.

The ad valorem rate is comprised of two parts; O&M and I&S. The Debt Service (I&S) rate is determined by the tax supported debt service payments due in each respective fiscal year. The Operations and Maintenance (O&M) portion of the total tax rate funds day-to-day operations in the General Fund.



## Ad Valorem Tax Rate

The FY 2022-23 proposed budget was formulated on an ad valorem tax rate of \$0.5600 per \$100 of taxable valuation, which is slightly more than the previous year. Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. Prior to S.B. 2, the term “effective tax rate” referred to the benchmark tax rate needed to raise the same amount of maintenance and operations property taxes on existing property as the previous year, after taking into account changes in appraised values. S.B. 2 changed the terms “effective tax rate” and “effective maintenance and operations tax rate” to “no-new-revenue tax rate” and “no-new-revenue maintenance and operations tax rate,” respectively. Additionally, the term “rollback tax rate” was changed to “voter-approval tax rate.” The De minimis rate is a new tax rate calculation added by S.B. 2 that is designed to give smaller cities some relief from the 3.5 percent voter-approval tax rate. The De minimis rate is defined as the sum of:

1. a taxing unit’s no-new-revenue maintenance and operations rate;
2. the rate that, when applied to a taxing unit’s current total value, will impose an amount of taxes equal to \$500,000; and
3. a taxing unit’s current debt rate.

The proposed FY 2022-23 tax rate is above the No New Revenue tax rate, which is the total tax rate calculated to raise the same amount of property tax revenue from the same properties in both the 2021 and 2022 tax years. The rate is also above the Voter-Approval tax rate, and below the De minimis tax rate. The table below shows the distribution of the tax rate between O&M and debt service.

Fiscal Year	Total Tax Rate	M&O Rate	Debt Rate	No-New-Revenue Rate	Voter Approval Tax Rate	De Minimis Rate
2022-23	0.560000	0.525613	0.034387	0.468395	0.495961	0.575004
2021-22	0.5433	0.5043	0.0390	0.5397	0.5433	0.5405
2020-21	0.5600	0.3201	0.2399	0.5509	0.6588	0.7602
2019-20	0.5600	0.4017	0.1583	0.5484	0.6075	-
2018-19	0.5600	0.4068	0.1532	0.4921	0.5704	-
2017-18	0.5100	0.3823	0.1277	0.4545	0.5740	-



Currently, 6% of the City’s tax rate goes towards debt service. The property tax revenue to be raised from new property added to the tax roll this year is \$34,622 , and the total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$16,607,533; of which \$16,275,361 is paid through utility charges. Of this total debt outstanding, \$1,532,766 is due in this budgeted fiscal year.

### Franchise Fees

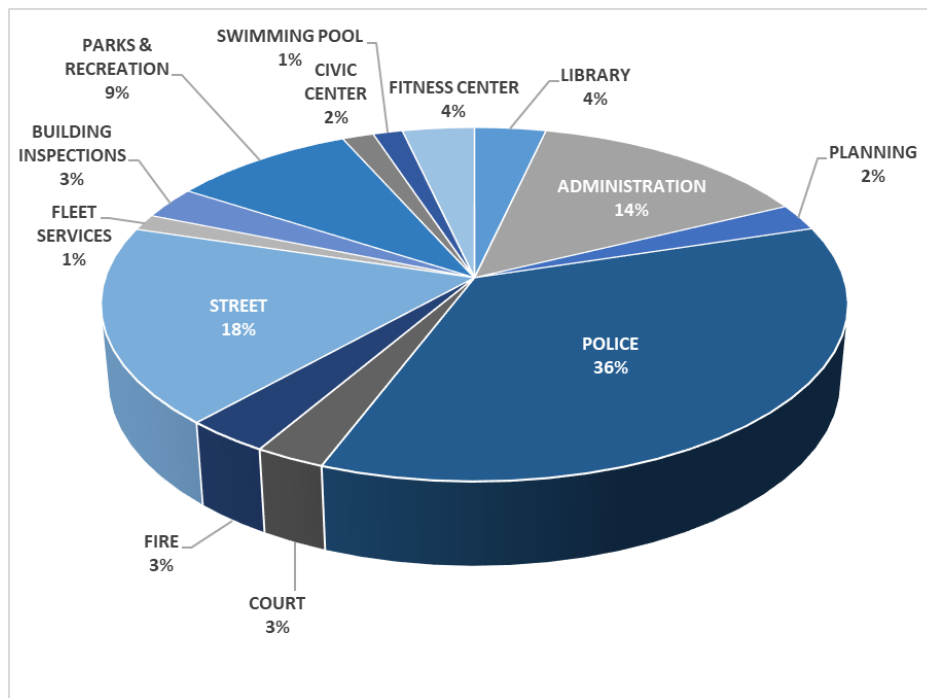
Franchise fees comprise 11% of General Fund revenues. Fees are collected from utilities and telecommunication companies that use the City’s right-of-way. Some fees charged are set contractually with the service provider and are adjusted during contract negotiations, some are established by the State. Franchise fees collected from extremal utilities are expected to remain flat this budgeted fiscal year. The Municipal Owned Utilities (MOU) franchise fees are established during the budget process.

### Transfers In

Transfers represent 9% of the overall General Fund Revenues. The Water/Wastewater Fund and Hotel Occupancy Tax Fund transfer money to the General Fund for administrative services related to general administration, legislative services, fleet services, human resources, payroll activities, and financial services.

### Expenditures and Transfers Out

Total General Fund expenditures and transfers out for FY 2022-23 are budgeted to increase by 4%, or \$277,656 from the previous fiscal year’s budget of \$6,668,053.



The City staff's budgetary philosophy is to continue providing exemplary services while operating in a lean and efficient manner. The staff is determined to meet and exceed goals and agendas set forth by City Council while maintaining a healthy fund balance.

As with recent years, during this fiscal year the City staff will focus on operating conservatively while not sacrificing the level of service the City works diligently to provide. The proposed budget includes the addition of 2 Patrol Officers in the Police Department and reflects the Gatesville Independent School District (GISD) decision to form a separate police force. The GISD decision resulted in the reduction of the 5 SRO's revenues and expenses from the budget. The budget includes a reorganization of pool related functions in the Parks and Recreation Division. The reorganization includes changing a fitness center position to a general aquatics position. All salaries are budgeted at their full cost in their respective department. A portion of the Administration and Fleet expenses are recovered through an administrative transfer discussed in the preceding revenue section. Variable COLAs and base pay adjustments across the organization are included to minimize turnover. Adjustments to operating budgets for inflation are the lesser drivers for the increased expenditures.

The City Charter mandates that the annual budget provide "a contingent appropriation in an amount not more than three percent of the total budget to be used in case of unforeseen items of expenditure". For the FY 2023 budget \$25,000, or 0.35% of GF Expenses is budgeted as an expense item in the Administration Department budget. Should this appropriation not be expended on unforeseen expenses, it will be added to the current unassigned fund balance.

<b>General Fund</b>				
	2019-2020	2020-2021	2021-22	2022-2023
	ACTUAL	ACTUAL	APPROVED	ADOPTED
<b>Revenues</b>				
AV taxes	2,436,072	2,503,205	2,266,773	2,588,830
Sales Tax	2,283,134	2,681,264	2,450,000	2,600,000
Franchise Fees	315,227	358,273	757,787	765,837
Fines & Fees	137,618	161,028	140,000	150,000
Other taxes	14,827	19,392	16,700	16,700
Licenes & Permits	60,533	33,693	36,200	36,600
Rental Income	22,729	38,680	22,000	33,500
Cemetery	13,500	13,500	12,000	12,000
Parks & Rec	65,579	147,850	295,000	345,000
Misc. Revenues	166,396	160,647	87,500	88,500
Debt proceeds	-	-	-	-
Intergovernmental	232,941	245,810	247,225	-
Inter fund Transfers	325,676	414,552	653,353	621,163
<b>TOTAL REVENUES</b>	<b>6,074,233</b>	<b>6,777,894</b>	<b>6,984,538</b>	<b>7,258,130</b>

<b>Expenditures</b>	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-22 APPROVED	2022-2023 ADOPTED
<b>LIBRARY</b>				
Personnel Svcs.	151,960	143,882	161,526	177,576
O&M	68,547	64,102	72,006	80,161
<b>Total</b>	<b>220,507</b>	<b>207,984</b>	<b>233,532</b>	<b>257,736</b>
<b>ADMINISTRATION</b>				
Personnel Svcs.	355,911	399,133	532,692	544,220
O&M	325,774	304,376	499,686	482,174
<b>Total</b>	<b>681,685</b>	<b>703,509</b>	<b>1,032,379</b>	<b>1,026,393</b>
<b>PLANNING</b>				
Personnel Svcs.	31,909	85,492	135,338	156,783
O&M	10,359	11,120	18,100	20,160
<b>Total</b>	<b>42,268</b>	<b>96,612</b>	<b>153,438</b>	<b>176,943</b>
<b>POLICE</b>				
Personnel Svcs.	1,884,429	1,966,930	2,051,263	2,070,149
O&M	617,497	512,930	438,031	502,818
<b>Total</b>	<b>2,501,926</b>	<b>2,479,860</b>	<b>2,489,294</b>	<b>2,572,967</b>
<b>COURT</b>				
Personnel Svcs.	145,871	148,572	134,772	143,455
O&M	24,523	26,437	36,405	48,770
<b>Total</b>	<b>170,393</b>	<b>175,009</b>	<b>171,177</b>	<b>192,225</b>
<b>FIRE</b>				
Personnel Svcs.	1,065	510	1,000	1,000
O&M	202,608	204,114	230,339	229,758
<b>Total</b>	<b>203,673</b>	<b>204,624</b>	<b>231,339</b>	<b>230,758</b>
<b>STREET</b>				
Personnel Svcs.	385,875	442,821	472,533	527,187
O&M	846,451	888,822	829,147	780,192
<b>Total</b>	<b>1,232,325</b>	<b>1,331,642</b>	<b>1,301,681</b>	<b>1,307,379</b>

<b>Expenditures</b>	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-22 APPROVED	2022-2023 ADOPTED
<b>FLEET SERVICES</b>				
Personnel Svcs.	59,710	60,470	61,289	70,148
O&M	40,648	25,060	35,945	36,789
<b>Total</b>	<b>100,357</b>	<b>85,530</b>	<b>97,234</b>	<b>106,937</b>
<b>BUILDING INSPECTIONS</b>				
Personnel Svcs.	131,593	134,606	186,982	156,270
O&M	56,284	50,537	65,989	55,739
<b>Total</b>	<b>187,877</b>	<b>185,142</b>	<b>252,971</b>	<b>212,009</b>
<b>PARKS &amp; RECREATION</b>				
Personnel Svcs.	125,864	130,765	345,077	439,921
O&M	84,990	161,225	151,203	227,129
<b>Total</b>	<b>210,854</b>	<b>291,990</b>	<b>496,280</b>	<b>667,050</b>
<b>CIVIC CENTER</b>				
Personnel Svcs.	65,064	66,359	67,626	74,883
O&M	102,601	87,167	37,551	38,628
<b>Total</b>	<b>167,665</b>	<b>153,527</b>	<b>105,177</b>	<b>113,511</b>
<b>SWIMMING POOL</b>				
Personnel Svcs.	43,151	45,692	64,590	64,590
O&M	122,342	25,629	38,963	42,264
<b>Total</b>	<b>165,494</b>	<b>71,321</b>	<b>103,553</b>	<b>106,854</b>
<b>FITNESS CENTER</b>				
Personnel Svcs.	-	-	168,160	144,217
O&M	-	-	116,997	115,888
<b>Total</b>	<b>-</b>	<b>-</b>	<b>285,157</b>	<b>260,105</b>
<b>TRANSFER EXPENSE</b>	<b>2,390</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>5,887,414</b>	<b>6,486,749</b>	<b>6,953,210</b>	<b>7,230,866</b>
<b>Revenues- Expenditures</b>	<b>\$ 186,819</b>	<b>\$ 291,145</b>	<b>\$ 31,328</b>	<b>\$ 27,263</b>

## General Fund Revenues

		2020-2021	2021-2022	2022-2023
		ACTUAL	APPROVED	ADOPTED
<b>ADVALOREM TAXES</b>				
010-4-001-3879	CURRENT PROPERTY TAXES	2,429,375	2,182,123	2,548,760
010-4-001-3880	DELINQUENT PROPERTY TAXES	39,587	51,650	25,000
010-4-001-4060	A V TAX PENALTY/INTEREST	32,169	33,000	15,070
<b>TOTAL ADVALOREM TAXES</b>		<b>2,503,205</b>	<b>2,266,773</b>	<b>2,588,830</b>
<b>OTHER REVENUE</b>				
010-4-002-4091	BUSINESS PERS PROP REVENU	3,725	1,700	1,700
010-4-002-4100	FINES & FORFEITURES	161,028	140,000	150,000
010-4-002-4110	MISC.DONATIONS	-	-	-
010-4-002-4150	SALES TAX	2,681,264	2,450,000	2,600,000
010-4-002-4200	FRANCHISE TAX	354,065	350,000	355,000
010-4-002-4201	FRANCHISE MUNI UTILITIES	-	407,787	410,837
010-4-002-4225	PILOT	4,208	-	-
010-4-002-4250	LIQUOR TAX	15,667	15,000	15,000
010-4-002-4270	ALCOHOL PERMIT FEES	400	1,200	1,600
010-4-002-4300	LICENSES & PERMITS	30,343	35,000	35,000
010-4-002-4320	PMT ON LOT CLEANING	683	-	-
010-4-002-4331	AUDITORIUM RENTAL	1,800	2,000	2,000
010-4-002-4350	SALE OF CEMETERY LOTS	13,500	12,000	12,000
010-4-002-4400	INTEREST	5,143	8,000	8,000
010-4-002-4440	SALE OF CITY PROPERTY	73,560	50,000	50,000
010-4-002-4500	LIBRARY FINES,COPIES,ETC.	8,772	8,000	8,000
010-4-002-4530	DONAT'NS >LIBR.	-	-	-
010-4-002-4547	RECREATION SPONSORSHIPS	113,642	100,000	150,000
010-4-002-4548	ANIMAL ADOPTION/SURRENDER	890	-	1,000
010-4-002-4550	MISCELLANEOUS	27,781	20,000	20,000
010-4-002-4551	GRANTS RECEIVED	-	-	-
010-4-002-4570	PD REV-SAFETY@RD CONS SITES	-	1,500	1,500
010-4-002-4600	POOL RECEIPTS	34,209	30,000	30,000
010-4-002-4606	PROPERTY RENTAL	6,665	5,000	6,500
010-4-002-4608	FITNESS CENTER REVENUE	-	165,000	165,000
010-4-002-4609	CIVIC CENTER RENTAL	30,215	15,000	25,000
010-4-002-4611	LOAN PROCEEDS	-	-	-
010-4-002-4650	OVER / SHORT	35	-	-
010-4-002-4750	INTERGOVERNMENT REV.	15,406	-	-
010-4-002-4850	TRANSFER FROM W&S FUND	200,000	534,806	500,697
010-4-002-4875	TRNS FROM W&S FUND FOR EQUIP	90,857	90,857	90,857
010-4-002-4880	TRANSF FROM OTHER FUNDS	-	-	-
010-4-002-4882	TRANS FROM HOTEL/MOTEL	115,312	26,704	29,610
010-4-002-4885	TRNSF GEN.RESTRCTD FND	8,383	985	-
010-4-002-4891	REIMB FROM GISD	230,405	247,225	-
010-4-002-4900	REIMB. ON DAMAGES	44,467	-	-
010-4-002-4901	PLANNING AND ZONING	2,268	-	-
<b>TOTAL OTHER REVENUE</b>		<b>4,274,689</b>	<b>4,552,765</b>	<b>4,669,300</b>
<b>TOTAL REVENUES</b>		<b>6,777,894</b>	<b>6,819,538</b>	<b>7,258,130</b>

EXPENDITURES	2020-2021 ACTUAL	2021-22 APPROVED	2022-23 ADOPTED	
<b>LIBRARY</b>				
010-5-105-10010	SALARIES	127,476	141,856	151,477
010-5-105-10020	OVERTIME-SALARIES	-	-	-
010-5-105-10050	RETIREMENT	11,186	12,929	14,177
010-5-105-10060	UNEMPLOYMENT	-	-	-
010-5-105-10070	SOCIAL SECURITY	5,131	6,742	5,415
010-5-105-10075	LIFE INS - EMPLOYER			341
010-5-105-20040	INSURANCE	89	-	6,166
		<b>143,882</b>	<b>161,526</b>	<b>177,576</b>
010-5-105-20010	UTILITIES	15,058	16,150	16,150
010-5-105-10080	CONTRACT SERVICES	276	600	5,800
010-5-105-20015	BOOKS, VIDEOS, DVDS	25,231	25,250	25,250
010-5-105-20020	MAT., SUP., & PRINTING	6,975	7,000	7,000
010-5-105-20030	SCHOOL, TRAVEL & MEMBERSHIPS	621	3,345	3,345
010-5-105-20045	PROP, LIAB, WC INSURANCE	3,441	3,241	4,296
010-5-105-20050	MAILING EXPENSE	239	400	400
010-5-105-20090	EQUIPMENT PURCHASE	-	1,500	4,400
010-5-105-20140	EQUIPMENT LEASE	225	300	300
010-5-105-30020	MISCELLANEOUS	334	-	-
010-5-105-30021	GRANT EXPENSE	-	-	-
010-5-105-30025	SUBSCRIPTIONS	2,520	2,220	2,220
010-5-105-30070	MAINTENANCE AGREEMENT	7,527	8,500	8,500
010-5-105-40010	CAPITAL OUTLAY	-	-	-
010-5-105-50010	REPAIRS & MAINTENANCE	1,656	3,500	2,500
		<b>64,102</b>	<b>72,006</b>	<b>80,161</b>
<b>TOTAL LIBRARY</b>		<b>207,984</b>	<b>233,532</b>	<b>257,736</b>

	2020-2021 ACTUAL	2021-22 APPROVED	2022-23 ADOPTED	
<b>ADMINISTRATION</b>				
010-5-110-10010	SALARIES	320,371	436,499	443,876
010-5-110-10020	OVERTIME-SALARIES	988	2,000	2,000
010-5-110-10050	RETIREMENT	47,473	61,766	62,035
010-5-110-10060	UNEMPLOYMENT	-	-	-
010-5-110-10070	SOCIAL SECURITY	4,744	6,687	6,794
010-5-110-10075	LIFE INS - EMPLOYER			960
010-5-110-20040	INSURANCE	25,558	25,740	28,555
		<b>399,133</b>	<b>532,692</b>	<b>544,220</b>
010-5-110-20010	UTILITIES	18,702	23,200	23,200
010-5-110-10080	CONTRACT SERVICES	9,711	96,805	129,305
010-5-110-20020	MAT., SUP., & PRINTING	14,621	20,000	20,000
010-5-110-20030	SCHOOL, TRAVEL & MEMBERSHIPS	12,749	16,775	16,775
010-5-110-20045	PROP, LIAB, WC INSURANCE	9,178	8,782	10,684
010-5-110-20050	MAILING EXPENSE	1,801	3,000	3,000
010-5-110-20070	LEGAL & AUDIT	60,546	50,000	50,000
010-5-110-20080	CCAD	42,596	45,050	47,700
010-5-110-20090	EQUIPMENT PURCHASE	1,659	-	-
010-5-110-20110	UNIFORMS	16	-	-
010-5-110-20140	EQUIPMENT RENTAL	4,547	6,600	6,600
010-5-110-20230	VEHICLE LEASE	1,413	-	-
010-5-110-30010	GAS & OIL	-	-	-
010-5-110-30020	MISCELLANEOUS	1,983	10,000	10,000
010-5-110-30035	PUBLIC NOTICES & ADVERTISING	2,461	5,850	5,850
010-5-110-30037	RECORDING FEES	641	-	-
010-5-110-30050	AMBULANCE	25,000	25,000	25,000
010-5-110-30070	MAINTENANCE AGREEMENT	2,943	27,200	34,700
010-5-110-30090	TAX COLLECTION FEE	12,135	13,500	13,500
010-5-110-30092	ELECTION EXPENSES	3,836	4,000	4,000
010-5-110-40027	ENERGY DEBT	-	20,564	-
010-5-110-50010	REPAIRS & MAINTENANCE	1,786	1,860	1,860
010-5-110-50023	HOUSEHOLD HAZARDOUS WASTE I	28,033	20,000	-
010-5-110-50034	SUBSTANDARD STRUCTURE ACTIO	23,020	15,000	30,000
010-5-110-50060	CHRTMS DECORATING	-	1,500	-
010-5-110-50070	FIREWORKS	25,000	25,000	25,000
010-5-110-60087	CONTINGENT APPROPRIATION	-	60,000	25,000
010-5-110-60090	DEPRECIATION-EXPENSE	-		
		<b>304,376</b>	<b>499,686</b>	<b>482,174</b>
<b>TOTAL ADMINISTRATION</b>		<b>703,509</b>	<b>1,032,379</b>	<b>1,026,393</b>

		2020-2021	2021-22	2022-23
		ACTUAL	APPROVED	ADOPTED
PLANNING				
010-5-113-10010	SALARIES	67,168	106,892	124,505
010-5-113-10020	OVERTIME-SALARIES	74	-	-
010-5-113-10050	RETIREMENT	10,085	15,416	17,729
010-5-113-10070	SOCIAL SECURITY	933	1,550	1,805
010-5-113-10075	LIFE INS - EMPLOYER			413
010-5-113-20040	INSURANCE	7,232	11,480	12,331
		<b>85,492</b>	<b>135,338</b>	<b>156,783</b>
010-5-113-20020	MATERIALS & SUPPLIES	8,445	2,000	3,000
010-5-113-10080	CONTRACT SERVICES	-	-	-
010-5-113-20025	CEMETERY MATERIALS & SUPPLIES	1,555	-	-
010-5-113-20030	SCHOOL, TRAVEL & MEMBERSHIPS	944	8,000	10,000
010-5-113-20045	PROP, LIAB, WC INSURANCE	-		-
010-5-113-20090	EQUIPMENT PURCHASE	-	3,400	-
010-5-113-20140	EQUIPMENT RENTAL & LEASE	-	-	3,960
010-5-113-30035	RECORDING FEES	26	2,500	1,000
010-5-113-30042	CENTEX EVENTS	-	1,200	1,200
010-5-113-50010	REPAIRS & MAINTENANCE	150	1,000	1,000
		<b>11,120</b>	<b>18,100</b>	<b>20,160</b>



		2020-2021	2021-22	2022-23
POLICE		ACTUAL	APPROVED	ADOPTED
010-5-115-10010	SALARIES	1,464,951	1,538,788	1,538,054
010-5-115-10020	OVERTIME-SALARIES	62,974	50,000	50,000
010-5-115-10021	K9 STIPEND	3,437	6,072	6,072
010-5-115-10050	RETIREMENT	227,467	224,832	221,027
010-5-115-10060	UNEMPLOYMENT	-	-	-
010-5-115-10070	SOCIAL SECURITY	22,875	25,048	25,459
010-5-115-10075	LIFE INS - EMPLOYER			5,366
010-5-115-20040	INSURANCE	185,226	206,522	224,172
		<b>1,966,930</b>	<b>2,051,263</b>	<b>2,070,149</b>
010-5-115-20010	UTILITIES	38,992	55,500	55,500
010-5-115-10080	CONTRACT SERVICES	-	-	-
010-5-115-20020	MAT., SUP., & PRINTING	15,842	15,000	15,000
010-5-115-20030	SCHOOL, TRAVEL & MEMBERSHIPS	11,902	15,000	15,000
010-5-115-20045	PROP, LIAB, WC INSURANCE	48,779	50,688	62,004
010-5-115-20050	MAILING EXPENSE	1,156	1,500	1,500
010-5-115-20090	EQUIPMENT PURCHASE	10,656	27,029	41,166
010-5-115-20100	RADIO & TELETYPE	-	-	-
010-5-115-20110	UNIFORMS	7,823	9,500	9,500
010-5-115-20120	AGENCY PROVIDED FIREARMS	3,471	-	-
010-5-115-20140	EQUIPMENT RENTAL	3,239	-	-
010-5-115-20230	VEHICLE LEASE	143,399	93,250	116,000
010-5-115-30010	GAS & OIL	44,879	40,000	55,000
010-5-115-30020	MISCELLANEOUS	28,927	4,000	4,000
010-5-115-30040	K-9 EXPENSE	862	2,000	2,000
010-5-115-30050	SRO EXPENSES	-	-	-
010-5-115-40010	CAPITAL OUTLAY	19,000	15,000	-
010-5-115-50020	REPAIR & MAINT.-VEHICLES	41,757	15,000	30,000
010-5-115-50030	REP/MAINT.-NON VEHICLE	13,244	15,000	15,000
010-5-115-50100	MAINTENANCE CONTRACT	64,281	64,564	66,148
010-5-115-60090	DEPRECIATION EXPENSE	-	-	-
010-5-115-60500	RABIES CONTROL	525	1,000	1,000
010-5-115-60502	AMMUNITION	6,493	6,000	6,000
010-5-115-60503	PROMOTIONAL MATERIALS	1,147	1,000	1,000
010-5-115-60504	ANIMAL CONTROL	6,555	7,000	7,000
		<b>512,930</b>	<b>438,031</b>	<b>502,818</b>
<b>TOTAL POLICE</b>		<b>2,479,860</b>	<b>2,489,294</b>	<b>2,572,967</b>

		2020-2021	2021-22	2022-23
COURT		ACTUAL	APPROVED	ADOPTED
010-5-116-10010	SALARIES	108,616	99,088	104,766
010-5-116-10020	OVERTIME-SALARIES	3,418	1,500	1,500
010-5-116-10050	RETIREMENT	12,932	10,460	11,246
010-5-116-10060	UNEMPLOYMENT	-	-	-
010-5-116-10070	SOCIAL SECURITY	3,143	3,084	3,118
010-5-116-10075	LIFE INS - EMPLOYER			619
010-5-116-20040	INSURANCE	20,464	20,640	22,205
		▼ <b>148,572</b> ▼	<b>134,772</b>	<b>143,455</b>
010-5-116-20020	MAT., SUP., & PRINTING	2,353	5,000 ▼	5,000
010-5-116-10080	CONTRACT SERVICES	15,193	15,000	19,500
010-5-116-20030	SCHOOL, TRAVEL & MEMBERSHIPS	768	695	760
010-5-116-20045	PROP, LIAB, WC INSURANCE	894	1,000 ▼	1,000
010-5-116-20050	MAILING EXPENSE	293	600	1,100
010-5-116-20090	EQUIPMENT PURCHASE	-	600	-
010-5-116-20110	UNIFORMS	-	-	200
010-5-116-20075	JURY EXPENSES	-	-	200
010-5-116-20140	EQUIPMENT RENTAL	-	-	-
010-5-116-20170	CREDIT CARD SERV FEE	4,761	5,500 ▼	5,500
010-5-116-30020	MISCELLANEOUS	257	- ▼	-
010-5-116-30070	MAINTENANCE AGREEMENT	-	7,510	15,010 ▼
010-5-116-50010	REPAIRS & MAINTENANCE	1,918	500 ▼	500
		<b>26,437</b>	<b>36,405</b>	<b>48,770</b>
<b>TOTAL COURT</b>		▼ <b>175,009</b> ▼	<b>171,177</b> ▼	<b>192,225</b>

		2020-2021	2021-22	2022-23
FIRE		ACTUAL	APPROVED	ADOPTED
010-5-117-10050	RETIREMENT	510	1,000	1,000
		<b>510</b>	<b>1,000</b>	<b>1,000</b>
010-5-117-20010	UTILITIES	20,683	23,000	23,000
010-5-117-20020	MAT., SUP., & PRINTING		6,300	-
010-5-117-10080	CONTRACT SERVICES	36,706	36,000	36,000
010-5-117-20040	INSURANCE	89	-	-
010-5-117-20045	PROP, LIAB, WC INSURANCE	40,096	42,089	45,308
010-5-117-20050	MAILING EXPENSE			-
010-5-117-20090	EQUIPMENT PURCHASE	14,591	17,700	17,700
010-5-117-20140	EQUIPMENT RENTAL	-	-	-
010-5-117-20141	TRAINING	4,611	11,700	11,700
010-5-117-30010	GAS & OIL	4,308	6,000	6,000
010-5-117-30020	MISCELLANEOUS	269	500	500
010-5-117-30070	MAINTENANCE AGREEMENT	6,685	27,050	20,000
010-5-117-40010	CAPITAL OUTLAY	-	18,000	18,000
010-5-117-50010	REPAIRS & MAINTENANCE	48,176	16,000	25,550
010-5-117-50013	BUILDING & OTHER R&M	1,608	-	-
010-5-117-60050	FIRE PREVENTION EXPENSE	1,290	1,000	1,000
010-5-117-60090	DEPRECIATION EXPENSE	-	-	-
010-5-117-70779	FIREMEN INCENTIVE PAY	25,000	25,000	25,000
		<b>204,114</b>	<b>230,339</b>	<b>229,758</b>

STREET		2020-2021 ACTUAL	2021-22 APPROVED	2022-23 ADOPTED
010-5-120-10010	SALARIES	338,392	358,221	406,422
010-5-120-10020	OVERTIME-SALARIES	8,243	5,000	5,000
010-5-120-10050	RETIREMENT	52,100	52,386	58,587
010-5-120-10060	UNEMPLOYMENT	-	-	-
010-5-120-10070	SOCIAL SECURITY	4,956	5,267	5,966
010-5-120-20040	INSURANCE	39,130	51,660	49,324
010-5-120-10075	LIFE INS - EMPLOYER	-	-	1,889
		<b>442,821</b>	<b>472,533</b>	<b>527,187</b>
010-5-120-20010	UTILITIES	64,085	66,000	66,000
010-5-120-20030	SCHOOL, TRAVEL & MEMBERSHIPS	7,939	1,260	1,500
010-5-120-20045	PROP, LIAB, WC INSURANCE	28,797	31,066	31,984
010-5-120-20090	EQUIPMENT PURCHASE	3,398	3,200	3,200
010-5-120-20110	UNIFORMS	4,396	5,200	5,200
010-5-120-20140	EQUIPMENT RENTAL	424	7,200	7,200
010-5-120-20230	VEHICLE LEASE	31,152	33,450	28,000
010-5-120-20245	HEAVY EQUIPMENT LEASE	90,894	126,698	143,175
010-5-120-20246	EQUIPMENT LEASE INT			-
010-5-120-30010	GAS & OIL	32,115	27,140	35,000
010-5-120-30020	MISCELLANEOUS	257	-	-
010-5-120-30091	MATERIAL & SUPPLIES	12,952	13,550	13,550
010-5-120-30095	BOND/LOAN PAYMENT	167,300		
010-5-120-40010	CAPITAL OUTLAY	16,000	40,000	-
010-5-120-40040	LOADER NOTE PRINCIPAL	25,408	26,599	-
010-5-120-40041	LOADER NOTE INTEREST	1,191	2,400	-
010-5-120-40045	STREET SWEEPER PRIN	35,120	34,130	37,273
010-5-120-40046	STREET SWEEPER INT	5,610	6,600	3,456
010-5-120-50010	REPAIRS & MAINTENANCE	1,758	1,310	1,310
010-5-120-50013	PAVING MATERIALS	172,928	189,454	-
010-5-120-50025	VEHICLE OR EQUIP REP & MAINT	29,880	35,000	35,000
010-5-120-50027	STREET REPAIR & MAINT	157,218	178,890	368,344
		<b>888,822</b>	<b>829,147</b>	<b>780,192</b>
<b>TOTAL STREET</b>		<b>1,331,642</b>	<b>1,301,681</b>	<b>1,307,379</b>

		2020-2021	2021-22	2022-23
FLEET SERVICES		ACTUAL	APPROVED	ADOPTED
010-5-121-10010	SALARIES	46,442	47,940	52,100
010-5-121-10020	OVERTIME-SALARIES	536	-	-
010-5-121-10050	RETIREMENT	7,049	6,914	7,419
010-5-121-10060	UNEMPLOYMENT	-	-	-
010-5-121-10075	LIFE INS - EMPLOYER			-
010-5-121-20040	INSURANCE	5,770	5,740	9,874
010-5-121-10070	SOCIAL SECURITY	673	695	755
		<b>60,470</b>	<b>61,289</b>	<b>70,148</b>
010-5-121-20010	UTILITIES	7,845	7,550	7,550
010-5-121-20020	MAT., SUP., & PRINTING	6,864	8,000	9,000
010-5-121-20030	SCHOOL, TRAVEL & MEMBERSHIPS	239	-	-
010-5-121-20045	PROP, LIAB, WC INSURANCE	3,394	3,100	3,944
010-5-121-20090	EQUIPMENT PURCHASE	3,220	9,000	8,000
010-5-121-20110	UNIFORMS	517	545	545
010-5-121-20140	EQUIPMENT RENTAL	97	950	950
010-5-121-30010	GAS & OIL	12	1,650	1,650
010-5-121-30020	MISCELLANEOUS	-	-	-
010-5-121-30070	MAINTENANCE AGREEMENT	-	-	-
010-5-121-40010	CAPITAL OUTLAY	-	-	-
010-5-121-50010	REPAIRS & MAINTENANCE	2,871	5,150	5,150
		<b>25,060</b>	<b>35,945</b>	<b>36,789</b>

		2020-2021	2021-22	2022-23
BUILDING INSPECTIONS		ACTUAL	APPROVED	ADOPTED
010-5-125-10010	SALARIES	102,325	143,694	120,856
010-5-125-10020	OVERTIME-SALARIES	22	-	-
010-5-125-10050	RETIREMENT	15,386	20,724	17,210
010-5-125-10060	UNEMPLOYMENT	-	-	-
010-5-125-10070	SOCIAL SECURITY	1,405	2,084	1,752
010-5-125-10075	LIFE INS - EMPLOYER			413
010-5-125-20040	INSURANCE	15,467	20,480	16,039
		<b>134,606</b>	<b>186,982</b>	<b>156,270</b>
010-5-125-20010	UTILITIES	7,620	7,625	7,625
010-5-125-20030	SCHOOL, TRAVEL & MEMBERSHIPS	5,034	6,685	6,685
010-5-125-10080	CONTRACT SERVICES	-	-	-
010-5-125-20045	PROP, LIAB, WC INSURANCE	5,013	4,929	4,929
010-5-125-20050	MAILING EXPENSE	42	250	250
010-5-125-20090	EQUIPMENT PURCHASE	-	1,400	-
010-5-125-20110	UNIFORMS	820	1,200	1,200
010-5-125-20140	EQUIPMENT RENTAL	349	700	700
010-5-125-20230	VEHICLE LEASE	16,034	16,550	16,550
010-5-125-30010	GAS & OIL	6,474	8,500	8,500
010-5-125-30020	MISCELLANEOUS	269	3,800	300
010-5-125-30091	MATERIAL & SUPPLIES	2,219	5,000	5,000
010-5-125-40010	CAPITAL OUTLAY	-	-	-
010-5-125-50010	REPAIRS & MAINTENANCE	1,642	5,350	-
010-5-125-50016	SKATE PARK REPAIRS	-	-	-
010-5-125-50025	VEHICLE OR EQUIP REP & MAINT	5,019	4,000	4,000
		<b>50,537</b>	<b>65,989</b>	<b>55,739</b>
<b>BUILDING INSPECTIONS</b>		<b>185,142</b>	<b>252,971</b>	<b>212,009</b>

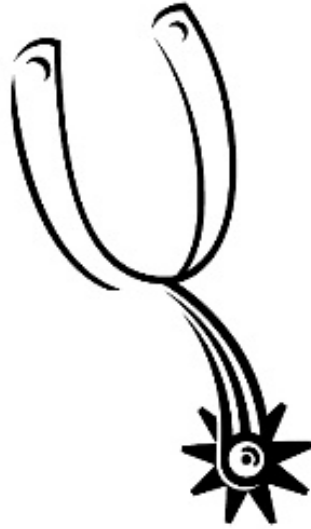
		2020-2021	2021-22	2022-23
PARKS & RECREATION		ACTUAL	APPROVED	ADOPTED
010-5-128-10010	SALARIES	96,162	266,604	330,070
010-5-128-10020	OVERTIME-SALARIES	1,100	2,000	2,000
010-5-128-10050	RETIREMENT	13,540	36,854	41,685
010-5-128-10060	UNEMPLOYMENT	-	-	-
010-5-128-10070	SOCIAL SECURITY	1,818	4,399	6,948
010-5-128-10075	LIFE INS - EMPLOYER			1,032
010-5-128-20040	INSURANCE	18,145	35,220	58,185
		<b>130,765</b>	<b>345,077</b>	<b>439,921</b>
010-5-128-20010	UTILITIES	25,302	20,350	20,350
010-5-128-10080	CONTRACT SERVICES	39,262	42,800	93,800
010-5-128-20020	MATERIALS & SUPPLIES	19,649	19,950	20,950
010-5-128-20030	SCHOOL, TRAVEL & MEMBERSHIPS	-	-	1,000
010-5-128-20035	LEAGUE FEES	2,067	2,975	2,975
010-5-128-20045	PROP, LIAB, WC INSURANCE	2,487	2,700	2,726
010-5-128-20050	MAILING EXPENSE	165	250	250
010-5-128-20090	EQUIPMENT PURCHASE	2,501	1,500	1,500
010-5-128-20110	UNIFORMS	-	300	2,500
010-5-128-20140	EQUIPMENT RENTAL	210	500	500
010-5-128-20180	T-SHIRTS & AWARDS	13,228	24,498	24,498
010-5-128-20230	VEHICLE LEASE	5,071	5,050	7,500
010-5-128-30010	GAS & OIL	1,782	1,950	8,000
010-5-128-30020	MISCELLANEOUS	391	1,000	1,000
010-5-128-40010	CAPITAL OUTLAY	-	-	20,500
010-5-128-50010	REPAIRS & MAINTENANCE	8,345	24,380	12,080
010-5-128-50015	FIELD IMPROVEMENTS	40,766	-	4,000
010-5-128-50016	PARK REPAIRS	-	3,000	3,000
		<b>161,225</b>	<b>151,203</b>	<b>227,129</b>
<b>PARKS &amp; RECREATION</b>		<b>291,990</b>	<b>496,280</b>	<b>667,050</b>

	2020-2021	2021-22	2022-23
	ACTUAL	APPROVED	ADOPTED
<b>SWIMMING POOL</b>			
010-5-132-10010 SALARIES	42,798	60,000	60,000
010-5-132-20040 INSURANCE	99	-	-
010-5-132-10070 SOCIAL SECURITY	2,795	4,590	4,590
	<b>45,692</b>	<b>64,590</b>	<b>64,590</b>
010-5-132-20010 UTILITIES	7,250	8,200	8,200
010-5-132-20020 MAT., SUP., & PRINTING	10,767	12,480	12,980
010-5-132-20030 SCHOOL, TRAVEL & MEMBERSHIPS	1,087	2,600	2,600
010-5-132-20045 PROP, LIAB, WC INSURANCE	1,448	1,483	1,784
010-5-132-20090 EQUIPMENT PURCHASE	-	3,200	3,200
010-5-132-20190 RETAIL ITEMS TO SELL	3,576	5,000	5,000
010-5-132-30010 GAS & OIL	-	-	-
010-5-132-30020 MISCELLANEOUS	-	1,000	1,000
010-5-132-40010 CAPITAL OUTLAY	-	-	-
010-5-132-50010 REPAIRS & MAINTENANCE	1,501	5,000	7,500
010-5-132-60090 DEPRECIATION-EXPENSE	-	-	-
	<b>25,629</b>	<b>38,963</b>	<b>42,264</b>
<b>TOTAL SWIMMING POOL</b>	<b>71,321</b>	<b>103,553</b>	<b>106,854</b>
<b>FITNESS CENTER</b>			
<b>PERSONNEL</b>			
010-5-226-10010 SALARIES	-	145,628	119,934
010-5-226-10020 OVERTIME-SALARIES	-	-	-
010-5-226-10050 RETIREMENT	-	15,981	8,008
010-5-226-10060 UNEMPLOYMENT	-	300	300
010-5-226-10070 SOCIAL SECURITY	-	3,927	5,688
010-5-226-10075 LIFE INS - EMPLOYER	-	-	413
010-5-226-20040 INSURANCE	-	2,324	9,874
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>168,160</b>	<b>144,217</b>
<b>OTHER OPERATIONS</b>			
010-5-226-20010 UTILITIES	-	23,720	23,720
010-5-226-10080 CONTRACT SERVICES	-	25,000	25,000
010-5-226-20020 MAT., SUP., & PRINTING	-	12,400	12,400
010-5-226-20030 SCHOOL, TRAVEL & MEMBE	-	600	600
010-5-226-20045 PROP, LIAB, WC INSURAN	-	5,511	6,243
010-5-226-20050 MAILING EXPENSE	-	750	750
010-5-226-20090 EQUIPMENT PURCHASE	-	5,400	5,400
010-5-226-20140 EQUIPMENT LEASE	-	10,251	8,410
010-5-226-20190 RETAIL ITEMS TO SELL	-	10,000	10,000
010-5-226-30020 MISCELLANEOUS	-	500	500
010-5-226-30070 MAINTENANCE AGREEMENT	-	4,840	4,840
010-5-226-40010 CAPITAL OUTLAY	-	-	-
010-5-226-50010 REPAIRS & MAINTENANCE	-	12,000	12,000
010-5-226-50018 ADVERTISING	-	1,300	1,300
010-5-226-50019 EVENTS	-	4,725	4,725
<b>TOTAL OTHER OPERATIONS</b>	<b>-</b>	<b>116,997</b>	<b>115,888</b>
<b>TOTAL FITNESS CENTER</b>	<b>-</b>	<b>285,157</b>	<b>260,105</b>



	2020-2021	2021-22	2022-23
	ACTUAL	APPROVED	ADOPTED
CIVIC CENTER			
010-5-130-10010 SALARIES	52,110	53,409	59,220
010-5-130-10050 RETIREMENT	7,820	7,703	8,433
010-5-130-10075 LIFE INS - EMPLOYER			206
010-5-130-20040 INSURANCE	5,681	5,740	6,166
010-5-130-10070 SOCIAL SECURITY	748	774	859
	▼ <b>66,359</b> ▼	<b>67,626</b>	<b>74,883</b>
010-5-130-20010 UTILITIES	16,730	17,500 ▼	17,500
010-5-130-20020 MAT., SUP., & PRINTING	4,023	4,500 ▼	4,500
010-5-130-20030 SCHOOL, TRAVEL & MEMBERSHIPS	(230)	900 ▼	900
010-5-130-20045 PROP, LIAB, WC INSURANCE	2,478	2,151 ▼	3,228
010-5-130-30020 MISCELLANEOUS	100	- ▼	-
010-5-130-30095 LOAN PAYMENT	55,036	- ▼	-
010-5-130-40010 CAPITAL OUTLAY	-	- ▼	-
010-5-130-50010 REPAIRS & MAINTENANCE	8,108	12,000	12,000
010-5-130-50018 ADVERTISING	923	500	500
010-5-130-50022 PROMOTION OF THE ARTS	-		
010-5-130-50039 GATESVILLE SESQUICENTENNIAL	-	-	-
	▼ <b>87,167</b> ▼	<b>37,551</b> ▼	<b>38,628</b>
<b>TOTAL CIVIC CENTER</b>	▼ <b>153,527</b> ▼	<b>105,177</b> ▼	<b>113,511</b>

	2020-2021	2021-22	2022-23
	ACTUAL	APPROVED	ADOPTED
TRANSFER EXPENSE			
010-5-165-30135 RESIDUAL EQUITY TRANSFER	-	-	-
010-5-165-60101 TRANSFER IN	-	-	-
010-5-165-60102 TRANSFER TO OTHER FUNDS	500,000	-	-
010-5-165-60108 TRNS TO BOARD DESGNT RESERVE	-	-	-
010-5-165-90000 BAD DEBT EXPENSE	-	-	-
	▼ <b>500,000</b> ▼	- ▼	-
<b>TOTAL EXPENDITURES</b>	▼ <b>6,486,749</b> ▼	<b>6,953,210</b> ▼	<b>7,230,866</b>



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## *Water & Sewer Fund*

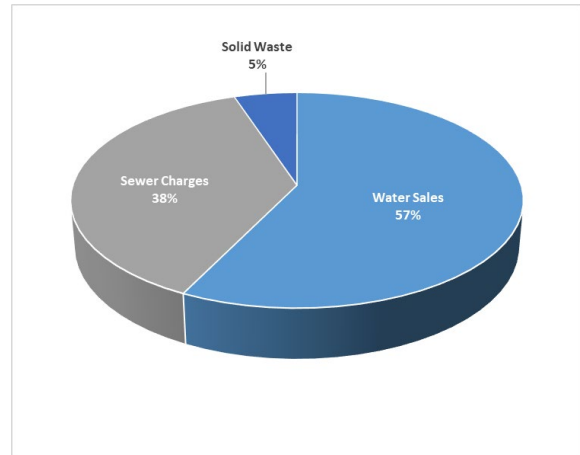
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## Revenues and Transfers In

Total Water and Sewer Fund revenues and transfers in for Fiscal Year 2022-23 are budgeted to be \$8,754,850, or an increase of 4.9%, or \$399,399 from the previous fiscal year budgeted revenues and transfers in of \$8,355,451.

Changes in revenue from prior Fiscal Year:

- Water Sales \$191,314
- Sewer Charges 216,295



## Water and Sewer Sales

The Water and Sewer Fund revenues are primarily derived from fees for water and sewer services. The budget reflects an increase in both revenues and expenses from the prior year. Forecasting water consumption is complicated in that water consumption is extremely cyclical and heavily weather dependent. Therefore, the City will always err towards conservatism in estimating revenues generated from water and sewer sales while ensuring that rates for the estimated consumption are sufficient to cover all activities related to the maintenance, operations, financing, and related debt service, billing, and collections.

## Expenses and Transfers Out

Total Water and Wastewater Fund expenses and transfers out for FY 2022-23 are budgeted to remain flat from the previous fiscal year's budget. The budget includes a \$1,054,119 transfer to the Water and Sewer Capital Projects Fund. Adjustments to operating expenses are included in the budget as well as salary adjustments.

## Water and Sewer Rates

The Water and Sewer Fund budget is designed to fully recover all system costs as well as provide for capital improvements and maintenance of Gatesville's water and wastewater infrastructure. Revenues are budgeted with an increase over the FY 2022 budget levels, due in large part to incorporating the recommendations of a water/sewer rate study completed in August of 2022.

## Water and Sewer Fund Summary

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-22 APPROVED	2022-2023 ADOPTED
<b>Revenues</b>				
Water Retail	2,783,009	3,283,382	3,466,260	3,657,574
Sewer Retail	2,220,525	2,677,430	2,241,550	2,457,845
Wholesale & Other	3,604,185	2,464,540	2,240,860	2,218,566
Sanitation	497,632	413,461	446,040	454,649
<b>Total</b>	<b>\$ 9,105,351</b>	<b>\$ 8,838,812</b>	<b>\$ 8,394,710</b>	<b>\$ 8,788,634</b>
<b>Expense</b>				
Water Distribution	2,750,433	1,930,280	1,541,451	1,362,063
Water Production	2,308,310	2,445,021	2,830,327	2,874,448
Sewer	2,655,087	2,866,078	2,285,979	2,135,987
Sanitation	496,197	447,191	416,700	416,700
Transfers	333,112	595,135	1,280,993	1,965,652
<b>Total</b>	<b>\$ 8,543,139</b>	<b>\$ 8,283,705</b>	<b>\$ 8,355,451</b>	<b>\$ 8,754,850</b>
<b>Gain (Loss)</b>	<b>\$ 562,212</b>	<b>\$ 555,107</b>	<b>\$ 39,259</b>	<b>\$ 33,783</b>

- Actuals are shown without Airport and Fitness Center activities in this table

**Water and Sewer Fund**

		2020-2021	2021-22	2022-2023
		ACTUAL	APPROVED	ADOPTED
<b>WATER BILLING REVENUE</b>				
020-4-011-4011	RESIDENTIAL IN TOWN	1,310,343.16	1,227,060	1,471,566
020-4-011-4101	RESIDENTIAL OUT OF TOWN	202,302.60	214,200	246,746
020-4-011-4201	COMMERCIAL IN TOWN	326,222.19	532,500	415,200
020-4-011-4301	COMMERCIAL OUT TOWN	26,745.12	26,500	32,808
020-4-011-4401	MULTI-USE - IN TOWN	-	-	-
020-4-011-4501	MULTI-USE - OUT OF TOWN	-	-	-
020-4-011-4601	TDC-ORIGINAL UNITS	530,947.02	530,000	584,179
020-4-011-4701	TDC - HUGHES	601,805.00	596,000	581,704
020-4-011-4790	TDC - WOODMAN/MURRY UNI	285,017.00	340,000	325,371
<b>TOTAL WATER BILLING REVENUE</b>		<b>3,283,382</b>	<b>3,466,260</b>	<b>3,657,574</b>
<b>SEWER BILLING REVENUE</b>				
020-4-012-4015	RESIDENTIAL	1,059,376.59	906,000	944,612
020-4-012-4215	COMMERCIAL	260,396.85	265,550	257,543
020-4-012-4415	MULTI-USE	-	-	-
020-4-012-4601	TDC-ORIGINAL UNITS	337,823.22	415,000	572,646
020-4-012-4701	TDC - HUGHES	826,453.39	420,000	416,007
020-4-012-4703	TDC- MURRY & WOODMAN	193,379.51	235,000	267,037
<b>TOTAL SEWER BILLING REVENUE</b>		<b>2,677,430</b>	<b>2,241,550</b>	<b>2,457,845</b>
<b>SANITATION BILLING REVENUE</b>				
020-4-013-4011	RESIDENTIAL IN TOWN	451,096.30	430,440	439,049
<b>TOTAL SANITATION BILLING REV</b>		<b>451,096</b>	<b>430,440</b>	<b>439,049</b>
<b>WATER PRODUCTION REVENUE</b>				
020-4-030-4012	G'VILLE O & M REIMB.	-	-	-
020-4-030-4020	CORYELL CITY WHOLESALE	341,115.30	561,600	340,000
020-4-030-4031	FLAT WHOLESALE	53,728.65	82,080	52,000
020-4-030-4041	GROVE WHOLSALE	60,801.30	112,320	86,483
020-4-030-4050	MOUNTAIN WHOLESALE	51,675.30	99,360	78,000
020-4-030-4061	FORT HOOD O & M PMT	186,801.47	135,000	250,000
020-4-030-4071	FT. GATES WHOLESALE	145,139.85	233,280	175,373
020-4-030-4502	REIMBURSEMENT ON DAMAGE	8,214.14	-	-
020-4-030-4550	MISCELLANEOUS	-	-	-
<b>TOTAL WATER PRODUCTION REVENUE</b>		<b>847,476</b>	<b>1,223,640</b>	<b>981,856</b>
<b>WATER DISTRIBUTION REVENUE</b>				
020-4-034-4042	TURN ONS (WATER)	6,464.00	6,300	6,300
020-4-034-4047	2017 BOND INTEREST EARN	173.29	800	-
020-4-034-4048	2020 WTR MTR BOND INT	2,558.99	-	-
020-4-034-4051	PENALTIES	67,231.48	65,000	70,000
020-4-034-4102	INSTALLATIONS	25,480.23	15,000	25,000
020-4-034-4151	MISC(TRANserv/OLDdelqB(	(1,237.42)	1,000	1,000
020-4-034-4155	BILLING SERV. FEE-FLAT W	-	-	-
020-4-034-4202	REV. CorC BOND, RIGHTS	112,423.20	-	91,500
020-4-034-4210	REV. FLT BONDS, RIGHTS	23,087.76	-	21,000
020-4-034-4220	REV. GRV BONDS, RIGHTS	16,354.32	-	15,000
020-4-034-4230	REV. MTN BONDS, RIGHTS	26,785.92	-	38,000
020-4-034-4240	REV. FT. G. BONDS, RIGHTS	44,907.60	-	56,000
020-4-034-4245	REV. FT HOOD BONDS	17,632.80	17,635	14,425
020-4-034-4351	TRANSF FROM OTHER FUNDS	682,598.91	-	-
020-4-034-4750	INTERGOVERNMENT REV.	-	-	-
020-4-034-5000	REIMBURSEMENT ON DAMAGE	9,063.18	-	-
<b>TOTAL WATER DISTRIBUTION REVENUE</b>		<b>1,033,524</b>	<b>105,735</b>	<b>338,225</b>
<b>SEWER REVENUE</b>				
020-4-037-4042	TURN ONS (SEWER)	4,528.00	6,300	6,300
020-4-037-4043	INTEREST	2,162.62	-	4,000
020-4-037-4044	2007 SEWER BOND INTERES	304.97	-	-
020-4-037-4045	INT TWDB SEWER ACCT	111.15	-	-
020-4-037-4046	FT HOOD RESERVE INT	754.94	-	-
020-4-037-4051	PENALTIES	19,921.73	14,000	17,000
020-4-037-4102	INSTALLATIONS	4,225.40	3,000	3,000
020-4-037-4502	REIMBURSEMENT ON DAMAGE	-	-	-
020-4-037-4523	FT HOOD BONDS	342,679.26	373,835	373,835
020-4-037-4524	FT HOOD USAGE	83,787.52	125,000	105,000
020-4-037-4525	FT HOOD RESERVE FND	64,348.21	-	-
020-4-037-4543	TDC REVENUE FOR BOND PY	25,968.25	346,937	346,937
020-4-037-4547	REVENUE FOR RESERVE	34,747.26	42,413	42,413
<b>TOTAL SEWER REVENUE</b>		<b>583,539</b>	<b>911,485</b>	<b>898,485</b>
<b>SANITATION/NONDEPT REV</b>				
020-4-038-4043	INTEREST	1,738.75	3,600	3,600
020-4-038-4051	PENALTIES	867.33	2,000	2,000
020-4-038-4550	MISCELLANEOUS	(40,212.53)	10,000	10,000
020-4-038-4650	OVER / SHORT	(29.21)	-	-
<b>TOTAL SANITATION/NON DEPT REV</b>		<b>(37,636)</b>	<b>15,600</b>	<b>15,600</b>
<b>TOTAL REVENUES</b>		<b>9,013,559</b>	<b>8,394,710</b>	<b>8,788,634</b>

<b>Water and Sewer Utility Fund</b>				
		2020-2021	2021-22	2022-23
		ACTUAL	APPROVED	ADOPTED
<b>WATER DISTRIBUTION</b>				
<b>PERSONNEL</b>				
020-5-240-10010	SALARIES	507,619	471,486	498,288
020-5-240-10020	OVERTIME-SALARIES	59,866	45,000	50,000
020-5-240-10050	RETIREMENT	85,363	74,490	78,076
020-5-240-10060	UNEMPLOYMENT	-	-	-
020-5-240-10075	LIFE INSURANCE EMPLOYER			
020-5-240-20040	INSURANCE	71,860	73,860	83,032
020-5-240-10070	SOCIAL SECURITY	7,938	7,489	7,950
TOTAL PERSONNEL		<b>732,646</b>	<b>672,326</b>	<b>717,346</b>
<b>OTHER OPERATIONS</b>				
020-5-240-20010	UTILITIES	19,123	21,200	21,200
020-5-240-10080	CONTRACT SERVICES	-		
020-5-240-20020	MAT., SUP., & PRINTING	26,912	22,741	30,000
020-5-240-20030	SCHOOL, TRAVEL & MEMBE	11,420	4,501	4,501
020-5-240-20045	PROP, LIAB, WC INSURAN	22,274	22,819	25,669
020-5-240-20050	MAILING EXPENSE	7,631	6,700	6,700
020-5-240-20070	LEGAL & AUDIT	-	7,000	7,000
020-5-240-20090	EQUIPMENT PURCHASE	1,537	8,800	8,800
020-5-240-20110	UNIFORMS	4,790	5,000	5,000
020-5-240-20140	EQUIPMENT RENTAL	3,127	-	-
020-5-240-20170	CREDIT CARD SERV FEE	35,545	22,700	22,700
020-5-240-20230	VEHICLE LEASE	47,452	38,960	38,960
020-5-240-30010	GAS & OIL	22,890	22,875	30,000
020-5-240-30020	MISCELLANEOUS	257	-	-
020-5-240-30040	COLLECTION AGENCY EXPE	-	500	500
020-5-240-30070	MAINTENANCE AGREEMENT	20,261	-	21,000
020-5-240-30075	LAB FEES	3,480	3,165	3,165
020-5-240-30110	WATER METERS	30,843	16,500	35,000
020-5-240-30123	CLASSIFICATION & COMP	-	-	-
020-5-240-30140	WATER RIGHTS	161,259	-	-
020-5-240-40010	CAPITAL OUTLAY	49,524	302,148	-
020-5-240-40030	TRNS TO GF FOR USE OF	40,000	40,000	40,000
020-5-240-50010	REPAIRS & MAINTENANCE	173,064	130,321	150,000
020-5-240-50025	VEHICLE OR EQUIP REP &	19,978	10,046	10,046
020-5-240-60054	2008 WATER BONDS-INTER	-	-	-
020-5-240-60065	2020 WTR MTR BONDS PRI	115,000	120,000	125,000
020-5-240-60066	2020 WTR MTR BONDS INT	72,563	63,150	59,475
020-5-240-70025	2011 WATER PLANT BONDS REFUND :	265,709		
020-5-240-70026	2011 WTR PLANT BND-INT	42,997		
TOTAL OTHER OPERATIONS		<b>1,197,634</b>	<b>869,126</b>	<b>644,716</b>
<b>TOTAL WATER DISTRIBUTION</b>		<b>1,930,280</b>	<b>1,541,451</b>	<b>1,362,063</b>

**WATER PRODUCTION**

PERSONNEL		2020-2021	2021-22	2022-23
		ACTUAL	APPROVED	ADOPTED
020-5-242-10010	SALARIES	401,054	305,283	298,623
020-5-242-10020	OVERTIME-SALARIES	26,405	4,000	4,000
020-5-242-10050	RETIREMENT	64,253	44,606	43,093
020-5-242-10060	UNEMPLOYMENT	-	-	-
020-5-242-10070	SOCIAL SECURITY	5,239	4,485	4,388
020-5-242-10075	LIFE INSURANCE EMPLOYER			
020-5-242-20040	INSURANCE	51,234	51,260	51,826
TOTAL PERSONNEL		<b>548,185</b>	<b>409,633</b>	<b>401,930</b>
OTHER OPERATIONS				
020-5-242-20010	UTILITIES	441,563	437,000	450,000
020-5-242-10080	CONTRACT SERVICES	-	4,290	3,000
020-5-242-20020	MAT., SUP., & PRINTING	303,485	323,900	362,900
020-5-242-20030	SCHOOL, TRAVEL & MEMBE	1,782	2,172	2,172
020-5-242-20045	PROP, LIAB, WC INSURAN	21,538	20,993	25,751
020-5-242-20050	MAILING EXPENSE	4,798	6,000	6,000
020-5-242-20070	LEGAL & AUDIT	-	7,000	-
020-5-242-20090	EQUIPMENT PURCHASE	-	-	-
020-5-242-20110	UNIFORMS	1,146	1,375	2,500
020-5-242-20140	EQUIPMENT RENTAL	97	-	1,800
020-5-242-20230	VEHICLE LEASE	15,447	12,850	12,850
020-5-242-30010	GAS & OIL	7,558	9,766	9,766
020-5-242-30020	MISCELLANEOUS	257	150	150
020-5-242-30070	MAINTENANCE AGREEMENT	26,068	17,700	19,000
020-5-242-30075	LAB FEES	13,058	4,080	4,080
020-5-242-30085	PERMIT FEES	11,868	-	9,500
020-5-242-30123	CLASSIFICATION & COMP	-	-	-
020-5-242-30140	WATER RIGHTS	-	411,000	438,424
020-5-242-30201	WHOLESALE WATER RATE S	8,921	-	-
020-5-242-40010	CAPITAL OUTLAY	180,942	60,000	68,600
020-5-242-40027	ENERGY DEBT	61,692	62,615	62,615
020-5-242-40030	TRNS TO GF FOR USE OF	18,944	18,944	18,944
020-5-242-50010	REPAIRS & MAINTENANCE	134,795	131,000	131,000
020-5-242-50025	VEHICLE OR EQUIP REP & M			
020-5-242-50029	ENGINEERING	3,383	54,350	-
020-5-242-50030	BOND AGENT FEE 2021	-	-	-
020-5-242-50031	2021 WATER PLANT BOND	250,000	365,000	370,000
020-5-242-50032	2021 WATER PLANT BOND	5,313	85,994	84,826
020-5-242-50120	TRNS TO GF FOR EQUIP LEA	-	-	-
020-5-242-60075	2017 BONDS-PRINCIPAL	215,000	220,000	230,000
020-5-242-60076	2017 BONDS INTEREST	168,783	163,515	157,641
020-5-242-60077	2017 BOND AGENT FEES	400	1,000	1,000
020-5-242-60090	DEPRECIATION EXPENSE	-	-	-
TOTAL OTHER OPERATIONS		<b>1,896,836</b>	<b>2,420,694</b>	<b>2,472,518</b>
<b>TOTAL WATER PRODUCTION</b>		<b>2,445,021</b>	<b>2,830,327</b>	<b>2,874,448</b>



## SEWER

		2020-2021	2021-22	2022-23
PERSONNEL		ACTUAL	APPROVED	ADOPTED
020-5-245-10010	SALARIES	386,231	333,631	339,217
020-5-245-10020	OVERTIME-SALARIES	41,449	20,000	20,000
020-5-245-10050	RETIREMENT	63,877	48,773	49,015
020-5-245-10060	UNEMPLOYMENT	-	-	-
020-5-245-10070	SOCIAL SECURITY	6,247	5,862	5,922
020-5-245-10075	LIFE INSURANCE EMPLOYER			
020-5-245-20040	INSURANCE	38,744	42,100	38,244
TOTAL PERSONNEL		<b>536,549</b>	<b>450,366</b>	<b>452,398</b>
OTHER OPERATIONS				
020-5-245-20010	UTILITIES	212,970	288,000	218,000
020-5-245-10080	CONTRACT SERVICES	-	43,500	43,500
020-5-245-20020	MAT., SUP., & PRINTING	6,747	12,100	12,100
020-5-245-20023	CHEMICALS-STILLHOUSE P	42,202	43,494	43,494
020-5-245-20026	CHEMICALS-LEON PLANT	32,951	43,849	43,849
020-5-245-20027	MAT & SUPP-STILLHOUSE	4,784	8,942	8,942
020-5-245-20028	MAT & SUPPL-LEON PLAN	3,445	5,042	5,042
020-5-245-20030	SCHOOL, TRAVEL & MEMBE	5,695	4,308	4,308
020-5-245-20045	PROP, LIAB, WC INSURAN	20,158	19,380	24,391
020-5-245-20050	MAILING EXPENSE	4,658	5,500	5,500
020-5-245-20070	LEGAL & AUDIT	-	7,000	7,000
020-5-245-20090	EQUIPMENT PURCHASE	22,991	8,364	8,364
020-5-245-20110	UNIFORMS	1,794	4,100	4,100
020-5-245-20140	EQUIPMENT RENTAL	627	1,500	1,500
020-5-245-20230	VEHICLE LEASE	23,012	20,560	20,560
020-5-245-30010	GAS & OIL	14,871	20,000	23,500
020-5-245-30020	MISCELLANEOUS	279	-	-
020-5-245-30070	MAINTENANCE AGREEMENT	4,562	15,500	18,500
020-5-245-30076	LAB FEES-STILLHOUSE PL	23,135	20,000	20,000
020-5-245-30077	LAB FEES-LEON PLANT	22,839	20,000	20,000
020-5-245-30085	PERMIT FEES	28,900	46,500	71,500
020-5-245-30103	DESIGN & BID STILLHOU	178,586	-	-
020-5-245-30123	CLASSIFICATION & COMP	-	-	-
020-5-245-30152	CONTRACT BILLING	4,962	5,000	5,000
020-5-245-30161	TRANS. TO GENERAL	200,000		
020-5-245-40010	CAPITAL OUTLAY	14,920	90,000	-
020-5-245-40030	TRNS TO GF FOR USE OF	31,913	31,913	31,913
020-5-245-50010	REPAIRS & MAINTENANCE	211,687	20,000	88,000
020-5-245-50014	REPAIRS-FT HOOD PROJEC	-	-	-
020-5-245-50016	FT HOOD EXPENSES	10,440	12,000	12,000
020-5-245-50020	REPAIRS & MAINT-STILLH	30,684	8,250	-
020-5-245-50022	REPAIRS & MAINT-LEON P	12,132	60,500	-
020-5-245-50025	VEHICLE OR EQUIP REP & M			
020-5-245-50029	ENGINEERING	1,575	27,500	-
020-5-245-50050	LIFT STATION REPAIRS &	252,301	800	800
020-5-245-60058	07 SEWER BONDS-INTERES	-	-	-
020-5-245-60059	2007 SEWER BONDS-PRIN	-	-	-
020-5-245-60070	TRANSFER TO TWDB RESER	-	42,413	42,413
020-5-245-60063	99 SEWER BONDS INT	-	-	-
020-5-245-60071	2019 TWDB BONDS PRINCI	475,000	475,000	475,000
020-5-245-60072	2019 TWDB BONDS INT	83,659	82,899	81,854
020-5-245-60087	CONTINGENT APPROPRIATI	711	-	-
020-5-245-61210	BOND AGENT FEES-99	-	-	-
020-5-245-61211	BOND AGENT FEES-2007	200	-	-
020-5-245-61212	2019 BOND AGENT FEES	-	1,000	1,000
020-5-245-61213	2019 SWR BOND FEES	200	-	-
020-5-245-61220	2020 BONDS PRINCIPAL	315,000	315,000	320,000
020-5-245-61221	2020 BONDS INTEREST	28,939	24,699	20,459
020-5-245-61222	2020 BOND FEES	-	1,000	1,000
TOTAL OTHER OPERATIONS		<b>2,329,529</b>	<b>1,835,613</b>	<b>1,683,590</b>
<b>TOTAL SEWER</b>		<b>2,866,078</b>	<b>2,285,979</b>	<b>2,135,987</b>

<b>SANITATION</b>		2020-2021	2021-22	2022-23
OTHER OPERATIONS		ACTUAL	APPROVED	ADOPTED
020-5-250-20050	MAILING EXPENSE	1,394	1,700	1,700
020-5-250-30041	GARBAGE COLL. EXP.	435,099	410,000	410,000
020-5-250-30152	CONTRACT BILLING	4,962	5,000	5,000
020-5-250-30154	RECYCLING PROGRAM	5,737	-	-
020-5-250-30165	DUMPSTER EXPENSE	-	-	-
<b>TOTAL OTHER OPERATIONS</b>		<b>447,191</b>	<b>416,700</b>	<b>416,700</b>
<b>TOTAL SANITATION</b>		<b>447,191</b>	<b>416,700</b>	<b>416,700</b>
<b>TRANSFER EXPENSE</b>				
OTHER OPERATIONS				
020-5-260-60010	TRANSFER TO/FROM GENER	-	534,806	500,697
020-5-260-60100	FRANCHISE FEES	-	407,787	410,837
020-5-260-60101	TRANSFER IN	-	-	-
020-5-260-60102	TRANSFER TO OTHER FUND	595,135	338,400	1,054,119
<b>TOTAL OTHER OPERATIONS</b>		<b>595,135</b>	<b>1,280,993</b>	<b>1,965,652</b>
<b>TOTAL TRANSFER EXPENSE</b>		<b>595,135</b>	<b>1,280,993</b>	<b>1,965,652</b>
<b>TOTAL EXPENDITURES</b>		<b>8,537,431</b>	<b>8,355,451</b>	<b>8,754,850</b>

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## *Airport Fund*

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## Municipal Airport Fund

The Gatesville Municipal Airport is a general aviation airport consisting of a 3,400 foot runway with Visual Flight Rules approach and Automated Weather Observation System that is accessible by telephone or aircraft radio. Located 3 miles west of Gatesville, the airport has services provided by Centex Aviation. AWOS: (254) 865-6742/119.725



		2020-2021	2021-22	2022-23
		ACTUAL	APPROVED	ADOPTED
<b>AIRPORT REVENUE</b>				
060-4-101-4203	RECEIPTS OF GAS/OIL SAL	26,105	14,000	23,000
060-4-101-4302	RECEIPTS OF HANGAR RENT	22,678	28,500	28,500
060-4-101-4303	RECEIPT OF BUILDING LEASES	-	-	-
060-4-101-4550	MISCELLANEOUS	307	-	-
060-4-011-4400	INTEREST			
060-4-101-4750	RAMP Grants	-	3,000	3,000
			-	-
<b>TOTAL AIRPORT REVENUE</b>		<b>49,090</b>	<b>45,500</b>	<b>54,500</b>
<b>DEPARTMENTAL EXPENDITURES</b>				
<b>OTHER OPERATIONS</b>				
060-5-150-20010	UTILITIES	50,552	6,000	6,000
060-5-150-20020	MAT., SUP., & PRINTING	474	1,000	1,000
060-5-150-20040	INSURANCE	-	-	-
060-5-150-20045	PROP, LIAB, WC INSURAN	3,615	3,700	3,700
060-5-150-20090	EQUIPMENT PURCHASE	-	-	-
060-5-150-20170	CREDIT CARD SERV FEE	797	450	450
060-5-150-30010	GAS & OIL	23,506	12,000	-
060-5-150-30015	FUEL FOR RESALE			20,000
060-5-150-30020	MISCELLANEOUS	40	600	600
060-5-150-30070	MAINTENANCE AGREEMENT	-	6,000	6,000
060-5-150-40010	CAPITAL OUTLAY	-	-	-
060-5-150-50010	REPAIRS & MAINTENANCE	25,376	1,200	1,200
060-5-150-60090	DEPRECIATION EXPENSE		-	-
<b>TOTAL OTHER OPERATIONS</b>		<b>104,360</b>	<b>30,950</b>	<b>38,950</b>
<b>TOTAL AIRPORT</b>		<b>104,360</b>	<b>30,950</b>	<b>38,950</b>
	<b>Gain (Loss)</b>	<b>(55,270)</b>	<b>14,550</b>	<b>15,550</b>

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## *Special Revenue Funds*

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## ***Hotel Occupancy Tax Fund***

Gatesville collects a 7% Hotel Occupancy Tax (HOT) from hotels, bed & breakfasts, and other lodging facilities. Under state law, revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry, and that use is limited to the following:

1. **Convention Centers and Visitor Information Centers:** the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing operation and maintenance of convention center facilities or visitor information centers, or both
2. **Registration of Convention Delegates:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants
3. **Advertising, Solicitations and Promotions:** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity
4. **Promotions of the Arts:** the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms.
5. **Historical Restoration and Preservation:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
6. **Sporting Event Expenses:** expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity.
7. **Directional Signs:** signage directing the public to sights and attractions that are visited frequently by hotel guests in the municipality
8. **Transportation of Tourists:** funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations: 1. the commercial center of the city; 2. a convention center in the city; 3. other hotels in or near the city; or 4. tourist attractions in or near the city.

**Hotel Occupancy Tax Fund**

		2020-2021	2021-22	2022-23
		ACTUAL	APPROVED	ADOPTED
<b>HOT FUND REVENUE</b>				
040-4-008-4110	MISCELLAN.DONATIONS	-	-	-
040-4-008-4400	INTEREST	604	600	600
040-4-008-4950	HOTEL OCCUPANCY TAX	102,498	113,000	130,000
		<b>\$ 103,348</b>	<b>\$ 113,600</b>	<b>\$ 130,600</b>
<b>DEPARTMENTAL EXPENDITURES</b>				
040-5-138-60010	TRANSFER TO GENERAL FUND	115,312	26,704	29,610
040-5-138-61000	CVB CENTER EXPENSES	-	74,809	55,037
040-5-138-61010	ADVERTISING	15,387	8,500	8,500
040-5-138-61020	PROMOTION OF THE ARTS	5,542	4,000	4,000
040-5-138-61030	SIGNAGE & WAYFINDING	20,193		10,000
040-5-138-61040	PROMOTION OF SPORTING EVENTS	273		
		<b>156,707</b>	<b>114,014</b>	<b>107,147</b>
<b>Gain (Loss)</b>		<b>(53,359)</b>	<b>(414)</b>	<b>23,453</b>

## Cemetery Maintenance Fund

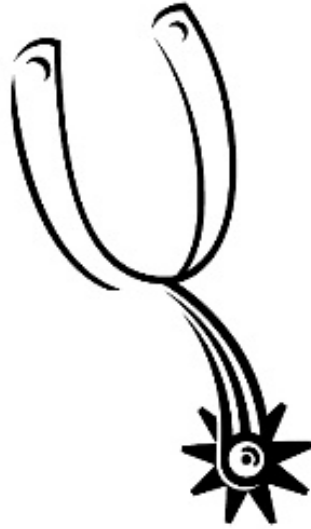
		<b>Cemetery Maintenance Fund</b>		
		2020-2021 ACTUAL	2020-2021 APPROVED	2022-23 ADOPTED
<b>CEMETERY MAINTENANCE FUND REVENUE</b>				
050-4-002-4350	SALE OF CEMETERY LOTS	11,662	12,000	12,000
		<b>\$ 11,662</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>DEPARTMENTAL EXPENDITURES</b>				
050-5-110-20025	CEMETERY MATERIALS & SUPPLIES	-	2,000	2,000
050-5-110-30161	TRANS. TO GENERAL	-	-	-
		<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
	<b>Gain (Loss)</b>	<b>\$ 11,662</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>



## Municipal Court Security and Technology Fund

The Court Security and Technology Fund was established in order to offset the cost of maintaining and improving the technology infrastructure associated with the Municipal Court. The monies assessed and collected from the defendants upon conviction for misdemeanor offenses are used to finance the purchase of technological enhancements for the court.

Municipal Court Security and Technology Fund				
		2020-2021	2021-2022	2022-2023
		ACTUAL	APPROVED	ADOPTED
<b>MUNI COURT FUND REVENUE</b>				
022-4-001-4341	TECHNOLOGY FINES @COURT	4,781	5,200	5,200
022-4-001-4342	COURT BLDG SECUR.FINES	5,600	5,000	5,000
022-4-001-4344	TRUANCY PREVENT & DIVERSI	5,299	2,800	2,800
022-4-001-4350	MUN JUROR REIMB OR SERVIC	106	50	50
022-4-001-4400	INTEREST	99	350	350
		<b>\$ 15,884</b>	<b>\$ 13,400</b>	<b>\$ 13,400</b>
<b>DEPARTMENTAL EXPENDITURES</b>				
022-5-002-20184	CRT CASH BOND PYMNTS	-	-	-
022-5-002-20185	COURTROOM SECURITY	300	4,500	4,500
022-5-002-20186	COURT TECHNOLOGY EXP.	1,700	-	-
022-5-002-20188	TRUANCY PREVENTION EXP	-	-	-
022-5-002-20195	COURT JUROR REIMB EXP	-	-	-
022-5-002-30100	TRANSFER TO OTHER FUNDS	-	-	-
022-5-002-30101	TRANSFER TO/FROM W&S	-	-	-
022-5-002-30161	TRANS. TO GENERAL	-	-	-
		<b>\$ 2,000</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
	<b>Gain (Loss)</b>	<b>\$ 13,884</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>



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*Debt Service Fund*

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## Municipal Airport Fund

The Gatesville Municipal Airport is a general aviation airport consisting of a 3,400 foot runway with Visual Flight Rules approach and Automated Weather Observation System that is accessible by telephone or aircraft radio. Located 3 miles west of Gatesville, the airport has services provided by Centex Aviation. AWOS: (254) 865-6742/119.725



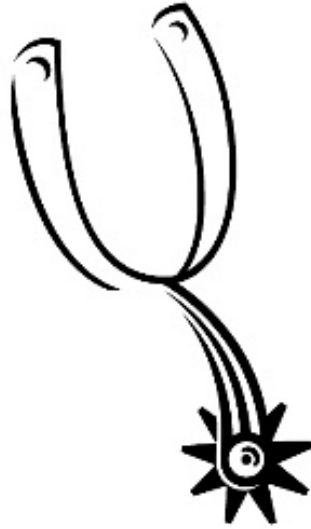
		2020-2021	2021-22	2022-23
		ACTUAL	APPROVED	ADOPTED
<b>AIRPORT REVENUE</b>				
060-4-101-4203	RECEIPTS OF GAS/OIL SAL	26,105	14,000	23,000
060-4-101-4302	RECEIPTS OF HANGAR RENT	22,678	28,500	28,500
060-4-101-4303	RECEIPT OF BUILDING LEASES	-	-	-
060-4-101-4550	MISCELLANEOUS	307	-	-
060-4-011-4400	INTEREST			
060-4-101-4750	RAMP Grants	-	3,000	3,000
			-	-
<b>TOTAL AIRPORT REVENUE</b>		<b>49,090</b>	<b>45,500</b>	<b>54,500</b>
<b>DEPARTMENTAL EXPENDITURES</b>				
OTHER OPERATIONS				
060-5-150-20010	UTILITIES	50,552	6,000	6,000
060-5-150-20020	MAT., SUP., & PRINTING	474	1,000	1,000
060-5-150-20040	INSURANCE	-	-	-
060-5-150-20045	PROP, LIAB, WC INSURAN	3,615	3,700	3,700
060-5-150-20090	EQUIPMENT PURCHASE	-	-	-
060-5-150-20170	CREDIT CARD SERV FEE	797	450	450
060-5-150-30010	GAS & OIL	23,506	12,000	-
060-5-150-30015	FUEL FOR RESALE			20,000
060-5-150-30020	MISCELLANEOUS	40	600	600
060-5-150-30070	MAINTENANCE AGREEMENT	-	6,000	6,000
060-5-150-40010	CAPITAL OUTLAY	-	-	-
060-5-150-50010	REPAIRS & MAINTENANCE	25,376	1,200	1,200
060-5-150-60090	DEPRECIATION EXPENSE		-	-
<b>TOTAL OTHER OPERATIONS</b>		<b>104,360</b>	<b>30,950</b>	<b>38,950</b>
<b>TOTAL AIRPORT</b>		<b>104,360</b>	<b>30,950</b>	<b>38,950</b>
	<b>Gain (Loss)</b>	<b>(55,270)</b>	<b>14,550</b>	<b>15,550</b>



## Utility System Revenue Bonds, Series 2019

City Portion					TDCJ Portion				
Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Period Ending	Principal	Interest	Debt Service	Annual Debt Service
3/1/2023		15,519.25	15,519.25		3/1/2023		25,407.75	25,407.75	
9/1/2023	180,000	15,519.25	195,519.25		9/1/2023	295,000	25,407.75	320,407.75	
9/30/2023				211,038.50	9/30/2023				345,815.50
3/1/2024		15,240.25	15,240.25		3/1/2024		24,950.50	24,950.50	
9/1/2024	180,000	15,240.25	195,240.25		9/1/2024	295,000	24,950.50	319,950.50	
9/30/2024				210,480.50	9/30/2024				344,901.00
3/1/2025		14,880.25	14,880.25		3/1/2025		24,360.50	24,360.50	
9/1/2025	180,000	14,880.25	194,880.25		9/1/2025	300,000	24,360.50	324,360.50	
9/30/2025				209,760.50	9/30/2025				348,721.00
3/1/2026		14,457.25	14,457.25		3/1/2026		23,655.50	23,655.50	
9/1/2026	185,000	14,457.25	199,457.25		9/1/2026	300,000	23,655.50	323,655.50	
9/30/2026				213,914.50	9/30/2026				347,311.00
3/1/2027		13,957.75	13,957.75		3/1/2027		22,845.50	22,845.50	
9/1/2027	185,000	13,957.75	198,957.75		9/1/2027	300,000	22,845.50	322,845.50	
9/30/2027				212,915.50	9/30/2027				345,691.00
3/1/2028		13,393.50	13,393.50		3/1/2028		21,930.50	21,930.50	
9/1/2028	185,000	13,393.50	198,393.50		9/1/2028	305,000	21,930.50	326,930.50	
9/30/2028				211,787.00	9/30/2028				348,861.00
3/1/2029		12,755.25	12,755.25		3/1/2029		20,878.25	20,878.25	
9/1/2029	185,000	12,755.25	197,755.25		9/1/2029	305,000	20,878.25	325,878.25	
9/30/2029				210,510.50	9/30/2029				346,756.50
3/1/2030		12,043.00	12,043.00		3/1/2030		19,704.00	19,704.00	
9/1/2030	185,000	12,043.00	197,043.00		9/1/2030	305,000	19,704.00	324,704.00	
9/30/2030				209,086.00	9/30/2030				344,408.00
3/1/2031		11,219.75	11,219.75		3/1/2031		18,346.75	18,346.75	
9/1/2031	190,000	11,219.75	201,219.75		9/1/2031	310,000	18,346.75	328,346.75	
9/30/2031				212,439.50	9/30/2031				346,693.50
3/1/2032		10,269.75	10,269.75		3/1/2032		16,796.75	16,796.75	
9/1/2032	190,000	10,269.75	200,269.75		9/1/2032	315,000	16,796.75	331,796.75	
9/30/2032				210,539.50	9/30/2032				348,593.50
3/1/2033		9,243.75	9,243.75		3/1/2033		15,095.75	15,095.75	
9/1/2033	195,000	9,243.75	204,243.75		9/1/2033	315,000	15,095.75	330,095.75	
9/30/2033				213,487.50	9/30/2033				345,191.50
3/1/2034		8,132.25	8,132.25		3/1/2034		13,300.25	13,300.25	
9/1/2034	195,000	8,132.25	203,132.25		9/1/2034	320,000	13,300.25	333,300.25	
9/30/2034				211,264.50	9/30/2034				346,600.50
3/1/2035		6,962.25	6,962.25		3/1/2035		11,380.25	11,380.25	
9/1/2035	195,000	6,962.25	201,962.25		9/1/2035	325,000	11,380.25	336,380.25	
9/30/2035				208,924.50	9/30/2035				347,760.50
3/1/2036		5,733.75	5,733.75		3/1/2036		9,332.75	9,332.75	
9/1/2036	200,000	5,733.75	205,733.75		9/1/2036	330,000	9,332.75	339,332.75	
9/30/2036				211,467.50	9/30/2036				348,665.50
3/1/2037		4,423.75	4,423.75		3/1/2037		7,171.25	7,171.25	
9/1/2037	205,000	4,423.75	209,423.75		9/1/2037	330,000	7,171.25	337,171.25	
9/30/2037				213,847.50	9/30/2037				344,342.50
3/1/2038		3,009.25	3,009.25		3/1/2038		4,894.25	4,894.25	
9/1/2038	205,000	3,009.25	208,009.25		9/1/2038	335,000	4,894.25	339,894.25	
9/30/2038				211,018.50	9/30/2038				344,788.50
3/1/2039		1,543.50	1,543.50		3/1/2039		2,499.00	2,499.00	
9/1/2039	210,000	1,543.50	211,543.50		9/1/2039	340,000	2,499.00	342,499.00	
9/30/2039				213,087.00	9/30/2039				344,998.00

020-5-245-61220 & 21					BOK FIN GATESCO20					020-5-240-70025 & 26				
General Obligation Refunding Bonds, Taxable Series 2020					Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2020					General Obligation Refunding Bonds, Taxable Series 2021 (2011 REFUNDING)				
Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Period Ending	Principal	Interest	Debt Service	Annual Debt Service
3/1/2023		10,229.60	10,229.60		2/1/2023	125,000	30,675	155,675		3/1/2023		42,412.75	42,412.75	
9/1/2023	320,000	10,229.60	330,229.60		8/1/2023		28,800	28,800		9/1/2023	370,000	42,412.75	412,412.75	
9/30/2023				340,459.20	9/30/2023				184,475	9/30/2023				454,825.50
3/1/2024		8,076.00	8,076.00		2/1/2024	135,000	28,800	163,800		3/1/2024		41,635.75	41,635.75	
9/1/2024	320,000	8,076.00	328,076.00		8/1/2024		26,775	26,775		9/1/2024	370,000	41,635.75	411,635.75	
9/30/2024				336,152.00	9/30/2024				190,575	9/30/2024				453,271.50
3/1/2025		5,922.40	5,922.40		2/1/2025	155,000	26,775	181,775		3/1/2025		40,581.25	40,581.25	
9/1/2025	325,000	5,922.40	330,922.40		8/1/2025		24,450	24,450		9/1/2025	375,000	40,581.25	415,581.25	
9/30/2025				336,844.80	9/30/2025				206,225	9/30/2025				456,162.50
3/1/2026		3,735.15	3,735.15		2/1/2026	170,000	24,450	194,450		3/1/2026		39,137.50	39,137.50	
9/1/2026	330,000	3,735.15	333,735.15		8/1/2026		21,050	21,050		9/1/2026	385,000	39,137.50	424,137.50	
9/30/2026				337,470.30	9/30/2026				215,500	9/30/2026				463,275.00
3/1/2027		1,514.25	1,514.25		2/1/2027	175,000	21,050	196,050		3/1/2027		37,366.50	37,366.50	
9/1/2027	225,000	1,514.25	226,514.25		8/1/2027		17,550	17,550		9/1/2027	395,000	37,366.50	432,366.50	
9/30/2027				228,028.50	9/30/2027				213,600	9/30/2027				469,733.00
					2/1/2028	180,000	17,550	197,550		3/1/2028		35,194.00	35,194.00	
					8/1/2028		13,950	13,950		9/1/2028	395,000	35,194.00	430,194.00	
					9/30/2028				211,500	9/30/2028				465,388.00
					2/1/2029	190,000	13,950	203,950		3/1/2029		32,725.25	32,725.25	
					8/1/2029		12,050	12,050		9/1/2029	405,000	32,725.25	437,725.25	
					9/30/2029				216,000	9/30/2029				470,450.50
					2/1/2030	190,000	12,050	202,050		3/1/2030		29,748.50	29,748.50	
					8/1/2030		10,150	10,150		9/1/2030	415,000	29,748.50	444,748.50	
					9/30/2030				212,200	9/30/2030				474,497.00
					2/1/2031	195,000	10,150	205,150		3/1/2031		26,387.00	26,387.00	
					8/1/2031		8,200	8,200		9/1/2031	420,000	26,387.00	446,387.00	
					9/30/2031				213,350	9/30/2031				472,774.00
					2/1/2032	200,000	8,200	208,200		3/1/2032		22,754.00	22,754.00	
					8/1/2032		6,200	6,200		9/1/2032	430,000	22,754.00	452,754.00	
					9/30/2032				214,400	9/30/2032				475,508.00
					2/1/2033	205,000	6,200	211,200		3/1/2033		18,819.50	18,819.50	
					8/1/2033		4,150	4,150		9/1/2033	440,000	18,819.50	458,819.50	
					9/30/2033				215,350	9/30/2033				477,639.00
					2/1/2034	205,000	4,150	209,150		3/1/2034		14,573.50	14,573.50	
					8/1/2034		2,100	2,100		9/1/2034	450,000	14,573.50	464,573.50	
					9/30/2034				211,250	9/30/2034				479,147.00
					2/1/2035	210,000	2,100	212,100		3/1/2035		10,028.50	10,028.50	
					9/30/2035				212,100	9/1/2035	465,000	10,028.50	475,028.50	
										9/30/2035				485,057.00
										3/1/2036		5,099.50	5,099.50	
										9/1/2036	470,000	5,099.50	475,099.50	
										9/30/2036				480,199.00





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## *Capital Improvement Plan*

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## CAPITAL PROJECTS FIVE YEAR PROJECTION

Project Description	Five Year Projected Expenses					Project Total Expenses
	FY23	FY24	FY25	FY26	FY27	
SHEEPSFOOT ROLLER	120,000	-	-	-	-	120,000
AIR COMPRESSOR & TANK	10,500	-	-	-	-	10,500
CRACK SEALING MACHINE	-	85,000	-	-	-	85,000
PORTABLE LIFT AND PRESS	-	22,500	-	-	-	22,500
LOADER	-	-	225,000	-	-	225,000
FLOOR PIT	-	-	75,000	-	-	75,000
VERTICAL OIL TANK	-	-	-	300,000	-	300,000
WELDING BUILDING	-	-	-	75,000	-	75,000
PATCH REPAIR MACHINE	-	-	-	-	250,000	250,000
ELECTRIC OVERHEAD HOIST	-	-	-	-	20,000	20,000
FITNESS CENTER WEIGHT EQUIPMENT	22,212	21,799	22,415	21,112	16,097	103,635
<b>Total General Capital Projects</b>	<b>152,712</b>	<b>129,299</b>	<b>322,415</b>	<b>396,112</b>	<b>286,097</b>	<b>1,286,635</b>
POLICE VEHICLE REPLACEMENT PROGRAM	175,306	114,000	57,000	57,000	-	403,306
FIRE ENGINE REPLACEMENT	750,000	-	-	-	-	750,000
POLICE STATION RELOCATION	-	-	200,000	3,300,000	-	3,500,000
<b>Total Fire and Police Services</b>	<b>925,306</b>	<b>114,000</b>	<b>257,000</b>	<b>3,357,000</b>	<b>-</b>	<b>4,653,306</b>
AWOS Replacement	150,000	-	-	-	-	150,000
LAND ACQUISITIONS	-	-	57,000	-	-	57,000
PAVEMENT REHABILITATION	-	-	-	2,129,250	-	2,129,250
Additional T-HANGARS	-	-	-	-	460,000	460,000
<b>Total Airport</b>	<b>150,000</b>	<b>-</b>	<b>57,000</b>	<b>2,129,250</b>	<b>460,000</b>	<b>2,796,250</b>
MILLS STREET PHASE 2	678,385	-	-	-	-	678,385
EASTERN WATER 10" TRUNK LINE PHASE 1	1,372,300	-	-	-	-	1,372,300
HWY 84 W FRONTAGE ROAD BORE & WATER MAIN EXTENSION	72,000	-	-	-	-	72,000
STILLHOUSE WASTEWATER TREATMENT PLANT REHAB	9,409,410	-	-	-	-	9,409,410
BP 3 FILL VALVE REPLACEMENT	18,000	-	-	-	-	18,000
REHABILITATE BP 1 VALVES	32,000	-	-	-	-	32,000
WALMART MANHOLE REHAB	-	-	60,000	-	-	60,000
WOODCREEK LIFT STATION REHAB	35,734	-	-	-	-	35,734
WATER PLANT FILTER MEDIA REPLACEMENT	240,000	240,000	240,000	-	-	720,000
EASTERN 10" WATER TRUNKLINE PHASE 2	-	618,820	-	-	-	618,820
WATER PRODUCTION CONCRETE LAGOONS	-	-	522,000	-	-	522,000
REHABILITATE BP 3 GROUND STORAGE TANK	-	88,000	-	-	-	88,000
EASTERN 10" WATER TRUNKLINE PHASE 3	-	656,228	-	-	-	656,228
LAKEWOOD LIFT STATION REHAB	-	71,036	-	-	-	71,036
REPLACE CHLORINE DIOXIDE LINE	-	100,000	-	-	-	100,000
REPLACE #2 CLARIFIER AT WATER TREATMENT PLANT	-	485,050	-	-	-	485,050
LEON WWTP AIR DIFFUSER	-	-	-	922,925	522,925	1,445,850
LEON WWTP SLUDGE THICKENER	-	425,000	-	-	-	425,000
EASTERN 10" WATER TRUNKLINE PHASE 4	-	-	64,000	491,658	-	555,658
WATER PRODUCTION SCADA REPLACEMENT	-	-	-	160,000	-	160,000
REPLACE VALVES AT WATER TREATMENT PLANT	-	-	-	32,000	-	32,000
ELECTRICAL SWITCHGEAR TESTING	-	-	-	71,700	-	71,700
EASTERN 10" WATER TRUNKLINE PHASE 5	-	-	-	64,000	397,552	461,552
REPLACE SHADY LANE WATER LINE AND DRAINAGE IMPROVEMENTS	-	500,000	-	-	-	500,000
EASTERN 10" WATER TRUNKLINE PHASE 6	-	-	-	-	64,000	64,000
MANHOLE REHABILITATION	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total Water and Sewer Projects</b>	<b>11,907,829</b>	<b>3,234,134</b>	<b>936,000</b>	<b>1,792,283</b>	<b>1,034,477</b>	<b>18,904,723</b>
<b>Total Citywide Projects</b>	<b>\$ 12,985,847</b>	<b>\$ 3,477,433</b>	<b>\$ 1,515,415</b>	<b>\$ 5,545,395</b>	<b>\$ 1,320,574</b>	<b>\$ 27,640,914</b>

Funding Analysis	Five Year Projected Expenses					Project Total Expenses
	FY23	FY24	FY25	FY26	FY27	
Revenue (cash)	1,491,637	1,352,385	1,372,415	1,902,662	1,383,022	7,502,121
Grants	862,500	350,000	-	1,916,325	-	3,128,825
Bond Proceeds	9,409,410	1,275,048	200,000	3,855,658	397,552	15,137,668
Other	1,372,300	500,000	-	-	-	1,872,300
<b>Grand Total</b>	<b>\$ 13,135,847</b>	<b>\$ 3,477,433</b>	<b>\$ 1,572,415</b>	<b>\$ 7,674,645</b>	<b>\$ 1,780,574</b>	<b>\$ 27,640,914</b>

DEPARTMENT: Police

PROJECT: POLICE STATION RELOCATION

PROJECT DESCRIPTION: Design and construction of a new police station on City owned property at 2525 Osage.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	200,000	-	-	200,000
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	3,300,000	-	3,300,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>200,000</b>	<b>3,300,000</b>	-	<b>3,500,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	3,500,000	-	-	3,500,000
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>3,500,000</b>	-	-	<b>3,500,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	2,000	2,000	4,000
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>

DEPARTMENT: Streets

PROJECT: SHEEPSFOOT ROLLER

PROJECT DESCRIPTION: Sheepsfoot rollers are of a vibration and static type roller for compaction of soil with a mixture of all fine-grained clay and sand-gravel. In road construction, the sheep foot roller is very good for compacting soil and silty clay. This is a fleet addition.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections				Project Totals	
			FY23	FY24	FY25	FY26		FY27
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	120,000	-	-	-	-	-	120,000
<b>Expenditure Total</b>	-	<b>120,000</b>	-	-	-	-	-	<b>120,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	1,000	1,000	1,000	1,000	1,000	5,000
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>

DEPARTMENT: Streets

PROJECT: CRACK SEALING MACHINE

PROJECT DESCRIPTION: Crack seal machines make long-lasting repairs using standard asphalt mixes – either hot or cold. They have the unique ability to make repairs to long cracks and joints in the road. This is a fleet addition.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	85,000	-	-	-	85,000
<b>Expenditure Total</b>	-	-	-	<b>85,000</b>	-	-	-	<b>85,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: STREETS

PROJECT: EQUIPMENT STORAGE BAYS

PROJECT DESCRIPTION: Additional storage bays for equipment storage at the utility yard. Spilt cost with Water Distribution.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	53,000	-	-	-	-	53,000
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>53,000</b>	-	-	-	-	<b>53,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>						
Expenditure Type	Estimated FY22	Five Year Projections				Project Totals
		FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-

DEPARTMENT: Streets  
 PROJECT: LOADER

PROJECT DESCRIPTION: The loader is used to transfer road materials into dump trucks and other street repair equipment. This is a fleet replacement.



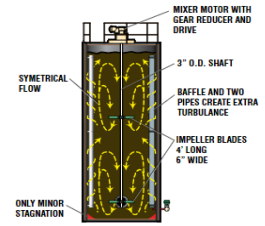
<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	225,000	-	-	225,000
<b>Expenditure Total</b>	-	-	-	-	<b>225,000</b>	-	-	<b>225,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	1,500	1,500	1,500	4,500
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>4,500</b>

DEPARTMENT: Streets  
 PROJECT: VERTICAL OIL TANK

PROJECT DESCRIPTION: Vertical asphalt oil storage, agitator and heating tank. This tank stores and produces a liquid component for asphalt production. This is an additional piece of equipment to enhance street mantince capabilities.



Project Expense								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	300,000	-	300,000
<b>Expenditure Total</b>	-	-	-	-	-	<b>300,000</b>	-	<b>300,000</b>

Project Funding							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

Impact on City of Gatesville Operating Budget							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-



DEPARTMENT: Streets

PROJECT: PATCH REPAIR MACHINE

PROJECT DESCRIPTION: This purchase is for a pothole patch truck for the Street Department. The truck will be used for street repairs such as filling pot holes, low spots, and/or cracks, and for utility repairs. The unit is self-contained, and maintains asphaltic material at a constant temperature to insure proper application of material and repairs. This is a fleet addition.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	250,000	250,000
<b>Expenditure Total</b>	-	-	-	-	-	-	<b>250,000</b>	<b>250,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>						
Expenditure Type	Estimated FY22	Five Year Projections				Project Totals
		FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	2,000
Structure Maintenance	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>2,000</b>

DEPARTMENT: FLEET SERVICES

PROJECT: AIR COMPRESSOR & TANK

PROJECT DESCRIPTION: REPLACE AIR COMPRESSOR AND TANK



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	10,500	-	-	-	-	10,500
<b>Expenditure Total</b>	-	-	<b>10,500</b>	-	-	-	-	<b>10,500</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: FLEET SERVICES

PROJECT: PORTABLE LIFT AND PRESS

PROJECT DESCRIPTION: Portable lift system for vehicle and equipment maintenance. Hydraulic press.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	22,500	-	-	-	22,500
<b>Expenditure Total</b>	-	-	-	<b>22,500</b>	-	-	-	<b>22,500</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: FLEET SERVICES

PROJECT: FLOOR PIT

PROJECT DESCRIPTION: 35 ft long, 6ft deep floor pit for changing oil and servicing equipment.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	75,000	-	-	75,000
<b>Expenditure Total</b>	-	-	-	-	<b>75,000</b>	-	-	<b>75,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: FLEET SERVICES

PROJECT: WELDING BUILDING

PROJECT DESCRIPTION: Building for welding separate from existing storage.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	75,000	-	75,000
<b>Expenditure Total</b>	-	-	-	-	-	<b>75,000</b>	-	<b>75,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>						
Expenditure Type	Estimated FY22	Five Year Projections				Project Totals
		FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-

DEPARTMENT: FLEET SERVICES

PROJECT: ELECTRIC OVERHEAD HOIST

PROJECT DESCRIPTION: Electric 5 ton overhead hoist and trolley for material and equipment handling.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	20,000	20,000
<b>Expenditure Total</b>	-	-	-	-	-	-	<b>20,000</b>	<b>20,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: FIRE DEPARTMENT

PROJECT: FIRE ENGINE REPLACEMENT

PROJECT DESCRIPTION: FAST GRANT

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	750,000	-	-	-	-	750,000
<b>Expenditure Total</b>	-	-	<b>750,000</b>	-	-	-	-	<b>750,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	750,000	-	-	-	-	750,000
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>750,000</b>	-	-	-	-	<b>750,000</b>

<b>Impact on City of Gatesville Operating Budget</b>						
Expenditure Type	Estimated FY22	Five Year Projections				Project Totals
		FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-

DEPARTMENT: Police

PROJECT: POLICE VEHICLE REPLACEMENT PROGRAM

PROJECT DESCRIPTION: Replacement plan for Police duty vehicles. FY 23 3 vehicles.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	175,306	114,000	57,000	57,000	-	403,306
<b>Expenditure Total</b>	-	-	<b>175,306</b>	<b>114,000</b>	<b>57,000</b>	<b>57,000</b>	-	<b>403,306</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Cash	-	175,306	114,000	57,000	57,000	-	403,306	
Contributions/Grants	-	-	-	-	-	-	-	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	<b>175,306</b>	<b>114,000</b>	<b>57,000</b>	<b>57,000</b>	-	<b>403,306</b>	

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-



DEPARTMENT: Parks

PROJECT: FITNESS CENTER WEIGHT EQUIPMENT

PROJECT DESCRIPTION: Replacement plan for Fitness Center weight equipment over five years.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	22,212	21,799	22,415	21,112	16,097	103,635
<b>Expenditure Total</b>	-	-	<b>22,212</b>	<b>21,799</b>	<b>22,415</b>	<b>21,112</b>	<b>16,097</b>	<b>103,635</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Cash	-	22,212	21,799	22,415	21,112	16,097	103,635	
Contributions/Grants	-	-	-	-	-	-	-	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	<b>22,212</b>	<b>21,799</b>	<b>22,415</b>	<b>21,112</b>	<b>16,097</b>	<b>103,635</b>	

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: Water Production

PROJECT: WATER PLANT FILTER MEDIA REPLACEMENT

PROJECT DESCRIPTION: Remove and dispose of existing 12 year old filter media and replace with silica sand and anthracite.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	240,000	240,000	240,000	-	-	700,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	-	-	<b>700,000</b>

<b>Project Funding</b>								
Expenditure Type	FY22		Five Year Projections				Project Totals	
	Funding	FY23	FY24	FY25	FY26	FY27		
Cash	-	240,000	240,000	240,000	-	-	720,000	
Contributions/Grants	-	-	-	-	-	-	-	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	-	-	<b>720,000</b>	

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated		Five Year Projections				Project Totals	
	FY22	FY23	FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	
Structure Maintenance	-	-	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	-	-	
Contractual Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	-	-	-	-	

DEPARTMENT: Water Production

PROJECT: BP 3 FILL VALVE REPLACEMENT

PROJECT DESCRIPTION: Replace 12" ground storage fill valve at BP#3.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	18,000	-	-	-	-	18,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>18,000</b>	-	-	-	-	<b>18,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	18,000	-	-	-	-	18,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>18,000</b>	-	-	-	-	<b>18,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

**DEPARTMENT:** Water Production

**PROJECT:** Installation of Raw Water Meter  
and Effluent Meter at Water  
Plant

**PROJECT DESCRIPTION:** Construction of test vaults and meter housing vaults and installation of 24" raw water meter and 24" effluent meter.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	10,000	-	-	-	-	-	10,000
Construction	-	100,000	-	-	-	-	-	100,000
Contingency	-	20,000	-	-	-	-	-	20,000
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>130,000</b>	-	-	-	-	-	<b>130,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	130,000	-	-	-	-	-	130,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	<b>130,000</b>	-	-	-	-	-	<b>130,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	100,000	-	-	-	-	-	100,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>100,000</b>	-	-	-	-	<b>100,000</b>

DEPARTMENT: Water Production

PROJECT: REHABILITATE BP 3 GROUND STORAGE TANK

PROJECT DESCRIPTION: Sandblast/Recoat exterior surfaces, clean tank interior, and make other repairs to extend the life of the tank.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	88,000	-	-	-	88,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>88,000</b>	-	-	-	<b>88,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	-	88,000	-	-	-	88,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>88,000</b>	-	-	-	<b>88,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: Water Production

PROJECT: WATER PRODUCTION CONCRETE LAGOONS

PROJECT DESCRIPTION: Demo existing earth lagoons and construct concrete containment lagoons.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	36,000	-	-	36,000
Construction	-	-	-	-	450,000	-	-	450,000
Contingency	-	-	-	-	36,000	-	-	36,000
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>522,000</b>	-	-	<b>522,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	522,000	-	-	522,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>522,000</b>	-	-	<b>522,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: Water Production

PROJECT: REPLACE #2 CLARIFIER AT WATER TREATMENT PLANT

PROJECT DESCRIPTION: Replace the original (ca. 1984) Clarifier #2 at the Water Treatment Plant

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	485,050	-	-	-	450,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>485,050</b>	-	-	-	<b>450,000</b>

<b>Project Funding</b>								
Expenditure Type	FY22		Five Year Projections				Project Totals	
	Funding	FY23	FY24	FY25	FY26	FY27		
Cash	-	-	135,050	-	-	-	135,050	
Contributions/Grants	-	-	350,000	-	-	-	350,000	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	<b>485,050</b>	-	-	-	<b>485,050</b>	

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated		Five Year Projections				Project Totals	
	FY22	FY23	FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	
Structure Maintenance	-	-	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	-	-	
Contractual Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	-	-	-	-	

DEPARTMENT: Water Production

PROJECT: WATER PRODUCTION SCADA REPLACEMENT

PROJECT DESCRIPTION: Replace all obsolete PLC modules, ethernet modules, and software.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	160,000	-	160,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>160,000</b>	-	<b>160,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	160,000	-	160,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>160,000</b>	-	<b>160,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-



DEPARTMENT: Water Production

PROJECT: REPLACE VALVES AT BP#1

PROJECT DESCRIPTION: Replace 16" pump control valve and 16" gate valve on pump #2 at BP#1.

<b>Project Expense</b>							
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections			Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	
Design	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-
Construction	-	-	32,000	-	-	-	700,000
Contingency	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>32,000</b>	-	-	-	<b>700,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22	Five Year Projections					Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	32,000	-	-	-	-	32,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>32,000</b>	-	-	-	-	<b>32,000</b>

<b>Impact on City of Gatesville Operating Budget</b>						
Expenditure Type	Estimated		Five Year Projections			Project Totals
	FY22	FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-

DEPARTMENT: Water Production

PROJECT: REPLACE CHRLORINE DIOXIDE LINE

PROJECT DESCRIPTION: Install new 2" chlorine dioxide line from the chemical building to the CLO2 injection point on the raw water line.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	100,000	-	-	-	100,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>100,000</b>	-	-	-	<b>100,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	-	100,000	-	-	-	100,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>100,000</b>	-	-	-	<b>100,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: Water Production

PROJECT: REPLACE VALAVES AT WATER TREATMENT PLANT

PROJECT DESCRIPTION: Replace 16" pump control valve and 16" gate valve on pump #2 at the Water Treatment Plant.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	32,000	-	32,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>32,000</b>	-	<b>32,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	32,000	-	32,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>32,000</b>	-	<b>32,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: Water Production

PROJECT: ELECTRICAL SWITCHGEAR TESTING

PROJECT DESCRIPTION: Inspection and testing of electrical switchgear and pump motor starters at the Water Treatment Plant, BP#1, and the Raw Water Intake.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated		Five Year Projections				Project Totals
		FY22 Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	71,700	-	71,700
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>71,700</b>	-	<b>71,700</b>

<b>Project Funding</b>							
Expenditure Type	FY22		Five Year Projections				Project Totals
	Funding	FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	71,700	-	71,700
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>71,700</b>	-	<b>71,700</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: EASTERN 10" WATER TRUNKLINE PHASE 6

PROJECT DESCRIPTION: Engineering of Water/Sewer line project from the Intersection of N. 19th st. & Waco st. to the Intersection of Barnes st. & N.18th st.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	64,000	64,000
Construction	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	<b>64,000</b>	<b>64,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	64,000	64,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>64,000</b>	<b>64,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: MILLS STREET PHASE 2

PROJECT DESCRIPTION: REPLACEMENT AND UPGRADE OF WATER/SEWER LINES BARNES STREET FROM 14TH - 18TH TO ST. LOUIS STREET

<b>Project Expense</b>							
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections				Project Totals
			FY23	FY24	FY25	FY26	
Design	-	-	-	-	-	-	-
Engineering	-	90,000	-	-	-	-	90,000
Construction	-	-	678,385	-	-	-	678,385
Contingency	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>678,385</b>	-	-	-	<b>768,385</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections				Project Totals	
		FY23	FY24	FY25	FY26		FY27
Cash	-	678,385	-	-	-	-	678,385
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>678,385</b>	-	-	-	-	<b>678,385</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections				Project Totals	
		FY23	FY24	FY25	FY26		FY27
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: EASTERN WATER 10" TRUNK LINE PHASE 1

PROJECT DESCRIPTION: REPLACE AND UPGRADE WATER LINES IN LOVERS LANE FROM BRIDGE STREET TO LOWERY STREET WITH 10-INCH C900; REPLACE CLAY TILE SEWER LINE WITH 6-INCH SDR-26

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22		Five Year Projections				Project Totals
		Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	188,000	-	-	-	-	-	188,000
Construction	-	-	1,372,300	-	-	-	-	1,372,300
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>1,372,300</b>	-	-	-	-	<b>1,560,300</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding		Five Year Projections				Project Totals	
	FY22 Funding	FY23	FY24	FY25	FY26	FY27		
Cash	-	-	-	-	-	-	-	
Contributions/Grants	188,000	1,372,300	-	-	-	-	1,560,300	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	<b>188,000</b>	<b>1,372,300</b>	-	-	-	-	<b>1,560,300</b>	

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated FY22		Five Year Projections				Project Totals	
	Estimated FY22	FY23	FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	
Structure Maintenance	-	-	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	-	-	
Contractual Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	-	-	-	-	

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: HWY 84 W FRONTAGE ROAD BORE & WATER MAIN EXTENSTION

PROJECT DESCRIPTION: Extension of water line from 12 inch water line North of Hwy84 and 36 by boring under Hwy84 with a 10 inch line down HWY 36 on the East side.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections				Project Totals	
			FY23	FY24	FY25	FY26		FY27
Design	-	-	-	-	-	-	-	-
Engineering	-	-	7,000	-	-	-	-	7,000
Construction	-	-	65,000	-	-	-	-	65,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>72,000</b>	-	-	-	-	<b>72,000</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	FY23	Five Year Projections				Project Totals	
			FY24	FY25	FY26	FY27		
Cash	-	-	-	-	-	-	-	-
Contributions/Grants	-	72,000	-	-	-	-	-	72,000
Bond Issuance	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>72,000</b>	-	-	-	-	-	<b>72,000</b>

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated FY22	FY23	Five Year Projections				Project Totals	
			FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-	-



DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: EASTERN 10" WATER TRUNKLINE PHASE 2

PROJECT DESCRIPTION: Replacement of Water/Sewer lines & Street Paving on Osage Rd. from N. Lovers Lane to 25th St.; Replace 780 ft. Water/300 ft Sewer lines on 25th.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22		Five Year Projections				Project Totals
		Spend	FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	64,000	-	-	-	64,000
Construction	-	-	-	554,820	-	-	-	554,820
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>618,820</b>	-	-	-	<b>618,820</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	FY23	Five Year Projections				Project Totals
			FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	618,820	-	-	-	618,820
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>618,820</b>	-	-	-	<b>618,820</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22		Five Year Projections				Project Totals
	FY22	FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: EASTERN 10" WATER TRUNKLINE PHASE 3

PROJECT DESCRIPTION: Replace Water/Sewer lines & Street paving on Osage St. from 25th St to 22nd St.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	64,000	-	-	-	64,000
Construction	-	-	-	592,228	-	-	-	592,228
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>656,228</b>	-	-	-	<b>656,228</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	656,228	-	-	-	656,228
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>656,228</b>	-	-	-	<b>656,228</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: EASTERN 10" WATER TRUNKLINE PHASE 4

PROJECT DESCRIPTION: Replace Water/Sewer lines & Street paving from the Intersection of Osage & 22nd Street to Saunders, Intersection of Saunders & 22nd Street to North 19th

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections				Project Totals	
			FY23	FY24	FY25	FY26		FY27
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	64,000	-	-	64,000
Construction	-	-	-	-	-	491,658	-	491,658
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>64,000</b>	<b>491,658</b>	-	<b>555,658</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections				Project Totals	
		FY23	FY24	FY25	FY26		FY27
Cash	-	-	-	-	-	-	
Contributions/Grants	-	-	-	-	-	-	
Bond Issuance	-	-	-	64,000	491,658	-	
Debt Service	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	<b>64,000</b>	<b>491,658</b>	-	

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections				Project Totals	
		FY23	FY24	FY25	FY26		FY27
Personnel	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	
Structure Maintenance	-	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	-	
Contractual Services	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	-	-	-	

**DEPARTMENT:** WATER DISTRIBUTION/COLLECTIONS

**PROJECT:** REPLACE SHADY LANE WATER LINE AND DRAINAGE IMPROVEMENTS

**PROJECT DESCRIPTION:** Replace 6" water line and improve drainage around road crossing.



<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	500,000	-	-	-	500,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>500,000</b>	-	-	-	<b>500,000</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	FY23	Five Year Projections				Project Totals	
			FY24	FY25	FY26	FY27		
Cash	-	-	-	-	-	-	-	
Contributions/Grants	-	-	500,000	-	-	-	500,000	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	<b>500,000</b>	-	-	-	<b>500,000</b>	

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	FY23	Five Year Projections				Project Totals
			FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: WATER DISTRIBUTION/COLLECTIONS

PROJECT: EASTERN 10" WATER TRUNKLINE PHASE 5

PROJECT DESCRIPTION: Replace Water/Sewer lines & Street Paving from the Intersection of Waco st. & 22nd st. to the Intersection of North 19th st. & Waco st.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	64,000	-	64,000
Construction	-	-	-	-	-	-	397,552	397,552
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>64,000</b>	<b>397,552</b>	<b>461,552</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	64,000	397,552	461,552
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>64,000</b>	<b>397,552</b>	<b>461,552</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: SEWER

PROJECT: STILLHOUSE WASTEWATER TREATMENT PLANT REHAB

PROJECT DESCRIPTION: REHAB STILLHOUSE WASTEWATER PLANT INCREASING CAPACITY FROM 2.2MGD TO 2.7MGD

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	432,490	-	-	-	-	-	432,490
Engineering	-	133,100	-	-	-	-	-	133,100
Construction	-	-	9,409,410	-	-	-	-	9,409,410
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	25,000	-	-	-	-	-	25,000
<b>Expenditure Total</b>	-	<b>590,590</b>	<b>9,409,410</b>	-	-	-	-	<b>10,000,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	FY23	Five Year Projections				Project Totals
			FY24	FY25	FY26	FY27	
Cash	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	590,590	9,409,410	-	-	-	-	10,000,000
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	<b>590,590</b>	<b>9,409,410</b>	-	-	-	-	<b>10,000,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	FY23	Five Year Projections				Project Totals
			FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: SEWER

PROJECT: WALMART MANHOLE REHAB

PROJECT DESCRIPTION: Rehab manhole in Walmart center due to concrete erosion

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	60,000	-	-	60,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>60,000</b>	-	-	<b>60,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	-	-	60,000	-	-	60,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>60,000</b>	-	-	<b>60,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: SEWER

PROJECT: WOODCREEK LIFT STATION REHAB

PROJECT DESCRIPTION: Rehab Wood Creek lift station, electric, plumbing and rails.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	35,734	-	-	-	-	35,734
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>35,734</b>	-	-	-	-	<b>35,734</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Cash	-	35,734	-	-	-	-	35,734	
Contributions/Grants	-	-	-	-	-	-	-	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	<b>35,734</b>	-	-	-	-	<b>35,734</b>	

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	
Structure Maintenance	-	-	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	-	-	
Contractual Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	-	-	-	-	



DEPARTMENT: SEWER

PROJECT: LAKEWOOD LIFT STATION REHAB

PROJECT DESCRIPTION: Rehab Lakewood lift station, electric, plumbing and rails.

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	71,036	-	-	-	71,036
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>71,036</b>	-	-	-	<b>71,036</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Cash	-	-	71,036	-	-	-	71,036	
Contributions/Grants	-	-	-	-	-	-	-	
Bond Issuance	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Unfunded / Under Discussion	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	<b>71,036</b>	-	-	-	<b>71,036</b>	

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	
Supplies and Materials	-	-	-	-	-	-	-	
Structure Maintenance	-	-	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	-	-	
Contractual Services	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
<b>Expenditure Total</b>	-	-	-	-	-	-	-	

DEPARTMENT: SEWER  
 PROJECT: LEON WWTP AIR DIFFUSER

PROJECT DESCRIPTION: AIR DIFFUSION SYSTEM FOR INCREASED WASTEWATER TREATMENT EFFICIENCY

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	922,925	522,925	1,445,850
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>922,925</b>	<b>522,925</b>	<b>1,445,850</b>

<b>Project Funding</b>								
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Cash	-	-	-	-	-	922,925	522,925	1,445,850
Contributions/Grants	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>922,925</b>	<b>522,925</b>	<b>1,445,850</b>

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals	
		FY23	FY24	FY25	FY26	FY27		
Personnel	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-	-

DEPARTMENT: SEWER

PROJECT: LEON WWTP SLUDGE THICKENER

PROJECT DESCRIPTION: 80,000 GALLON SLUDGE THICKENER

<i>Project Expense</i>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	25,000	-	-	-	25,000
Construction	-	-	-	400,000	-	-	-	400,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>425,000</b>	-	-	-	<b>425,000</b>

<i>Project Funding</i>							
Expenditure Type	FY22 Funding	FY23	Five Year Projections				Project Totals
			FY24	FY25	FY26	FY27	
Cash	-	-	425,000	-	-	-	425,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	<b>425,000</b>	-	-	-	<b>425,000</b>

<i>Impact on City of Gatesville Operating Budget</i>							
Expenditure Type	Estimated FY22	FY23	Five Year Projections				Project Totals
			FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-

DEPARTMENT: SEWER

PROJECT: MANHOLE REHABILITATION

PROJECT DESCRIPTION: Reseal approximately 25 manholes per year

<b>Project Expense</b>								
Expenditure Type	Total Spent Through Prior Years	Estimated FY22 Spend	Five Year Projections					Project Totals
			FY23	FY24	FY25	FY26	FY27	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>300,000</b>

<b>Project Funding</b>							
Expenditure Type	FY22 Funding	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Cash	-	50,000	50,000	50,000	50,000	50,000	250,000
Contributions/Grants	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>

<b>Impact on City of Gatesville Operating Budget</b>							
Expenditure Type	Estimated FY22	Five Year Projections					Project Totals
		FY23	FY24	FY25	FY26	FY27	
Personnel	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	50,000	-	-	-	-	-	50,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	<b>50,000</b>	-	-	-	-	<b>50,000</b>

DEPARTMENT: AIRPORT

PROJECT: AWOS Replacement

PROJECT DESCRIPTION: REPLACE CURRENT AWI (ALL WEATHER, INC.) WEATHER SYSTEM WITH NEW AWOS SYSTEM

<b>Project Expense</b>								
Expenditure Type	Total Spent Through FY20	Estimated FY21 Spend	FY22	Five Year Projections				Project Totals
				FY23	FY24	FY25	FY26	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	150,000	-	-	-	150,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>150,000</b>	-	-	-	<b>150,000</b>

<b>Project Funding</b>								
Expenditure Type	Total Funded Through FY20	Estimated FY21	FY22	Five Year Projections				Project Totals
				FY23	FY24	FY25	FY26	
Cash	-	-	-	37,500	-	-	-	37,500
Contributions/Grants	-	-	-	112,500	-	-	-	112,500
Bond Issuance	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>150,000</b>	-	-	-	<b>150,000</b>

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Total Spent Through FY20	Estimated FY21 Spend	FY22	Five Year Projections				Project Totals
				FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-	-

DEPARTMENT: AIRPORT

PROJECT: LAND ACQUISITIONS

PROJECT DESCRIPTION: ACQUIRE APPROXIMATELY 7.46 ACRES ON SOUTH END OF GOP RUNWAY AND 1.5 ACRES ON NORTH END OF RUNWAY; LAND IS NON-CITY OWNED, OCCUPIES THE ACCIDENT POTENTIAL ZONE, INHIBITS FUTURE RUNWAY LENGTHENING

<b>Project Expense</b>								
Expenditure Type	Total Spent	Estimated	Five Year Projections					Project Totals
	Through FY20	FY21 Spend	FY22	FY23	FY24	FY25	FY26	
Design	-	-						-
Engineering	-		-					-
Construction	-				57,000			57,000
Contingency	-	-						-
Acquisition	-	-	-	-				-
<b>Expenditure Total</b>	-				<b>57,000</b>			<b>57,000</b>

<b>Project Funding</b>								
Expenditure Type	Total Funded	Estimated	Five Year Projections					Project Totals
	Through FY20	FY21 Funding	FY22	FY23	FY24	FY25	FY26	
Cash	-	-	-		37,000	-	-	37,000
Contributions/Grants	-	-	-		20,000	-	-	20,000
Bond Issuance	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	<b>57,000</b>	-	-	<b>57,000</b>

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Total Spend	Estimated	Five Year Projections					Project Totals
	Through FY20	FY21 Spend	FY22	FY23	FY24	FY25	FY26	
Personnel		-	-	-	-	-	-	-
Supplies and Materials		-	-	-	-	-	-	-
Structure Maintenance		-	-	-	-	-	-	-
Equipment Maintenance		-	-	-	-	-	-	-
Contractual Services		-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-	-

DEPARTMENT: AIRPORT

PROJECT: PAVEMENT REHABILITATION  
 PROJECT DESCRIPTION: REHABILITATE GOP RUNWAY, TAXIWAYS, RECONSTRUCT APRON, REHABILITATE 4500 SY OF HANGAR ACCESS; BORDER DRAINAGE THIS WAS ORIGINALLY A 2016 TXDOT AVIATION CAPITAL IMPROVEMENT PROGRAM (ACIP) PROJECT THAT WAS DEFERRED.

<b>Project Expense</b>								
Expenditure Type	Total	Estimated	Five Year Projections					Project Totals
	Spent	FY21	FY22	FY23	FY24	FY25	FY26	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	2,129,250	-	2,129,250
Contingency	-	-	-	-	-	-	-	-
Acquistion	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>2,129,250</b>	-	<b>2,129,250</b>

<b>Project Funding</b>								
Expenditure Type	Total	Estimated	Five Year Projections					Project Totals
	Funded	FY21	FY22	FY23	FY24	FY25	FY26	
Cash	-	-	-	-	-	212,925	-	212,925
Contributions/Grants	-	-	-	-	-	1,916,325	-	1,916,325
Bond Issuance	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Unfunded / Under Discussion	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	<b>2,129,250</b>	-	<b>2,129,250</b>

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Total	Estimated	Five Year Projections					Project Totals
	Spend	FY21	FY22	FY23	FY24	FY25	FY26	
Personnel	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Structure Maintenance	-	-	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	-	-	-	-	-	-	-	-

DEPARTMENT:

AIRPORT

PROJECT:

Above Ground EnviroSAFE Fuel Storage Tank - 8,000 gal and dispenser

PROJECT DESCRIPTION:

Replace in-ground fuel tank at airport with 2-cell (60-40) above-ground fuel tank for Avgas and Jet A

<b>Project Expense</b>								
Expenditure Type	Total Spent Through FY20	Estimated FY21 Spend	Five Year Projections					Project Totals
			FY22	FY23	FY24	FY25	FY26	
Design	-	-	-	-	-	-	-	-
Engineering	-	-	-	\$16,000.00	-	-	-	16,000
Construction	-	-	-	\$0.00	30,000	-	-	30,000
Contingency	-	-	-	-	-	-	-	-
Acquisition	-	-	-	\$0.00	64,000	-	-	64,000
<b>Expenditure Total</b>	-	-	-	<b>\$16,000.00</b>	<b>94,000</b>	-	-	<b>110,000</b>

<b>Project Funding</b>								
Expenditure Type	Total Funded Through FY20	Estimated FY21 Funding	Five Year Projections					Project Totals
			FY22	FY23	FY24	FY25	FY26	
Cash	-	-	-	-	-	-	-	-
Contributions/Grants	-	-	-	-	-	-	-	-
Bond Issuance	-	-	-	\$0.00	-	-	-	-
Debt Service	-	-	-	\$0.00	-	-	-	-
Unfunded / Under Discussion	-	-	-	\$0.00	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>\$0.00</b>	-	-	-	-

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Total Spent Through FY20	Estimated FY21 Spend	Five Year Projections					Project Totals
			FY22	FY23	FY24	FY25	FY26	
Personnel	-	-	-	\$0.00	-	-	-	-
Supplies and Materials	-	-	-	\$0.00	-	-	-	-
Structure Maintenance	-	-	-	\$0.00	-	-	-	-
Equipment Maintenance	-	-	-	\$0.00	-	-	-	-
Contractual Services	-	-	-	\$0.00	-	-	-	-
Debt Service	-	-	-	\$0.00	-	-	-	-
Other	-	-	-	\$0.00	-	-	-	-
<b>Expenditure Total</b>	-	-	-	<b>\$0.00</b>	-	-	-	-



DEPARTMENT: AIRPORT

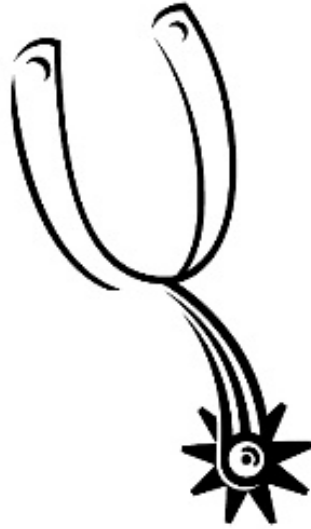
PROJECT: Additional T-HANGARS

PROJECT DESCRIPTION: CONSTRUCT 10 ADDITIONAL T-HANGARS TO RENT TO AIRPORT PATRONS; 22 CURRENTLY ON WAITING LIST

<b>Project Expense</b>								
Expenditure Type	Total Spent	Estimate d FY21	Five Year Projections					Project Totals
			FY22	FY23	FY24	FY25	FY26	
Design	-	-						-
Engineering	-		-					-
Construction	-						460,000	460,000
Contingency	-	-						-
Acquistion	-	-						-
<b>Expenditure Total</b>	-						<b>460,000</b>	<b>460,000</b>

<b>Project Funding</b>								
Expenditure Type	Total Funded	Estimate d FY21	Five Year Projections					Project Totals
			FY22	FY23	FY24	FY25	FY26	
Cash	-	-					138,000	138,000
Contributions/Grants	-	-					322,000	322,000
Bond Issuance	-	-						-
Debt Service	-	-						-
Unfunded / Under Discussion	-	-						-
<b>Expenditure Total</b>	-						<b>460,000</b>	<b>460,000</b>

<b>Impact on City of Gatesville Operating Budget</b>								
Expenditure Type	Total Spent	Estimate d FY21	Five Year Projections					Project Totals
			FY22	FY23	FY24	FY25	FY26	
Personnel		-	-	-	-	-	-	-
Supplies and Materials		-	-	-	-	-	-	-
Structure Maintenance		-	-	-	-	-	-	-
Equipment Maintenance		-	-	-	-	-	-	-
Contractual Services		-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
<b>Expenditure Total</b>	-							-



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# *Appendices*

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## Glossary and Acronyms

**Glossary of terms designed to assist the reader in understanding terms associated with public finance.**

**Account:** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

**Accounting System:** The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. Sometimes referred to as Chart of Accounts and/or Account Classification System.

**Accounts Receivable:** Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit).

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrue** and **Levy**.

**Accrue:** To record revenues when earned and to record expenditures as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrual Basis**, **Accrued Expenses**, and **Accrued Revenue**.

**Accrued Expenses:** Expenses incurred during the current account period but which are not payable until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

**Accrued Interest on Investments Purchased:** Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting cash and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earnings account for the balance.

**Accrued Interest Payable:** A liability account which represents the amount of interest accrued at the balance sheet date but which is not due until a later date.

**Accrued Revenue:** Revenue earned during the current accounting period but which is not collected until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

**Activity:** A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Public Safety" function. See also **Function**.

**Activity Classification:** A grouping of expenditures on the basis of specific lines of work performed by organization units.

**Ad Valorem:** In proportion to value. A basis for levy of taxes upon property.

**Allocate:** To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects. See also **Allocation**.

**Allocation:** A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects. See also **Allocate**.

**Allot:** To divide an appropriation into amounts which may be encumbered or expended during an allotment period. See also **Allotment** and **Allotment Period**.

**Allotment:** A part of an appropriation which may be encumbered or expended during an allotment period. See also **Allot** and **Allotment Period**.

**Allotment Period:** A period of time less than one fiscal year in length during which an allotment is effective. Bimonthly and quarterly allotment periods are most common. See also **Allot** and **Allotment**.

**Appraisal:** (1) The act of appraising. See **Appraise**. (2) The estimated value resulting from such action.

**Appraise:** To make an estimate of value, particularly of the value of property. **Note:** If the property is valued for purposes of taxation, the less inclusive term "assess" is substituted for the above term.

**Appropriation:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**Assess:** To value property officially for the purpose of taxation. **Note:** The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

**Assessed Valuation:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assessment:** (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**Assessment Roll:** In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

**Assets:** Property owned by a governmental unit, which has a monetary value.

**Assigned Fund Balance:** Fund balance amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

**Audit:** The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes: (a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of

financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principles applicable to governmental units and on a basis consistent with that of the preceding year. (b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions. (c) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

**Audit Report:** The report prepared by an auditor covering the audit or investigation made by him or her. As a rule, the report should include: (a) a statement of the scope of the audit; (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards; (c) opinions; (d) explanatory comments (if any) concerning verification procedures; (e) financial statements and schedules; and (f) sometimes statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

**Balance Sheet:** A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date, properly classified to exhibit financial position of the fund or unit at that date.  
**Note:** If a single balance sheet is prepared for several funds, it must be in columnar or sectional form so as to exhibit the accounts of each fund and balanced account group, individually.

**Basis of Accounting:** A term used to describe the timing of recognition; that is when the effects of transactions or events should be recognized in the financial statements. (also see Modified Accrual Basis, Cash Basis, and Budgetary Basis)

**Bond:** A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. **Note:** The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**Bond Fund:** A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

**Bond Ordinance or Resolution:** An ordinance or resolution authorizing a bond issue.

**Bonded Debt:** The portion of indebtedness represented by outstanding bonds.

**Bonds Authorized and Un-issued:** Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization. **Note:** This term should not be confused with the term "margin of borrowing power" or "legal debt margin," either one of which represents the difference between the legal debt limit of a governmental unit and the debt outstanding against it.

**Bonds Issued:** Bonds sold.

**Bond Rating:** A bond rating is a grade given to bonds that indicates their credit quality.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. **Note:** The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under

consideration is preliminary and tentative or whether it has been approved by the appropriating body. See also **Current Budget, Capital Budget, and Capital Program.**

**Budget Amendment:** A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Gatesville's Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Accounts:** Those accounts which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also **Proprietary Accounts.**

**Budgetary Basis:** Similar to cash basis modified for short-term timing differences in the collecting and paying of cash for incoming and outgoing invoices. (also see Cash Basis)

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

**CAFR:** Comprehensive Annual Financial Report.

**Capital Budget:** A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also **Capital Program.**

**Capital Expenditures:** See **Capital Outlays.**

**CDBG.** Community Development Block Grant.

**Capital Improvement Program:** See **Capital Program.**

**Capital Outlays:** Expenditures, which result in the acquisition of or addition to fixed assets.

**Capital Program:** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program, or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets (other than those financed by special assessment, trust, special revenue, and enterprise funds). See also **Bond Fund**.

**Cash:** Currency, coin, checks, postal and express money orders, and bankers' drafts, on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Basis:** The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Chart of Accounts:** The classification system used to organize the accounting for various funds.

**Clearing Account:** An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocated or for the purpose of transferring the net differences to the proper account.

**Coding:** A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information. See also **Symbolization**.

**Combination Bond:** A bond issued by a governmental unit which is payable from the revenues of a governmental enterprise, but which is also backed by the full faith and credit of the governmental unit.

**Combined Balance Sheet:** A single balance sheet which displays the individual balance sheets of each class of funds and the balanced account groups of a governmental unit in separate, adjacent columns. **Note:** There is no interfund elimination or consolidations in a combined balance sheet for a governmental unit.

**Contingent Fund:** Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts. **Note:** The term should not be used to describe a reserve for contingencies. The latter is set aside out of the fund balance of a fund but does not constitute a separate fund. Similarly, an appropriation is not a fund.

**Component Unit:** Component units are legally separate organizations that must be included in the financial report of the primary government.

**Cost Accounting:** A method of accounting, which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Coverage:** See **Net Revenue Available for Debt Service**.

**CTCOG:** Central Texas Council of Governments. Counties include: Bell, Coryell, Hamilton, Lampasas, Milam, Mills, and San Saba



**Current:** A term which, when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

**Current Budget:** The annual budget prepared for and effective during the present fiscal year; or, in the case of some state governments, the budget for the present biennium.

**Current Funds:** Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current fund is synonymous with the general fund. See also **General Fund**.

**Current Liabilities:** Liabilities which are payable within a relatively short period of time, usually no longer than a year.

**Current Revenue:** Revenues of a governmental unit that is available to meet expenditures of the current fiscal year. See **Revenue**.

**Current Taxes:** (1) Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached. (2) Taxes levied in the preceding fiscal period but becoming due in the current fiscal period, from the time they become due until a penalty for nonpayment is attached.

**Current Year's Tax Levy:** Taxes levied for the current fiscal period.

**Data Processing:** (1) The preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports. (2) Preparation and handling of financial information wholly or partially by mechanical or electronic means. See also **Electronic Data Processing (EDP)**.

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. See also **Bond, Notes Payable, Long-Term Debt, and General Long-Term Debt**.

**Debt Limit:** The maximum amount of gross or net debt that is legally permitted.

**Debt Service Fund:** A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.

**Debt Service Fund Requirements:** The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

**Deficit:** (1) The excess of the liabilities and reserves of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intergovernmental Service Funds, the excess of expense over income during an accounting period.

**Delinquent Taxes:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or

converted into tax liens. **Note:** The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage are not entirely correct. See also **Current Taxes, Current Year's Tax Levy, and Prior Years' Tax Levies.**

**Deposit:** (1) Money placed with a banking or other institution, or with a person either as a general deposit subject to check or as a special deposit made for some specified purpose. (2) Securities lodged with a banking or other institution or with a person for some particular purpose. (3) Sums deposited by customers for electric meters, water meters, etc., and by contractors and others to accompany and guarantee their bids.

**Depreciation:** (1) Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical elements for functional causes. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. **Note:** The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.

**Direct Debt:** The debt that a governmental unit has incurred in its own name, or assumed through the annexation of territory or consolidation with another governmental unit. See also **Overlapping Debt.**

**Direct Expense:** Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

**Due to Fiscal Agent:** Amounts due to fiscal agents, such as commercial banks, for servicing a governmental unit's maturing interest and principal payments on indebtedness.

**Effective Interest Rate:** The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

**Electronic Data Processing (EDP):** Data processing by means of high-speed electronic equipment. See also **Data Processing.**

**Encumbrances:** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Debt:** Debt that is to be retired primarily from the earnings of publicly owned and operated enterprises. See also **Revenue Bonds.**

**Enterprise Fund:** A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. Examples of enterprise funds are those for water, gas, and electric utilities, airports, parking garages, and transit systems.

**ERP:** Enterprise Resource Planning. Enterprise resource planning (ERP) is a process by which a company, or a municipality manages and integrates the important parts of its business. An ERP management information system typically integrates areas such as planning, purchasing, inventory, sales, marketing, finance, and human resources.

**Equipment:** Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

**Estimated Revenue:** For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis recommended for some funds by the Governmental Accounting Standards Board, estimated revenues include both cash and accrual basis revenues. See also **Cash Basis, Accrual Basis, and Modified Accrual Basis.**

**Expenditures:** Where the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes. **Note:** Encumbrances are not expenditures.

**Expenses:** Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. **Note:** Legal provisions sometimes make it necessary to treat charges whose benefits extend over future periods as expenses. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.

**Fiduciary Fund Types:** The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

**Fiscal Period:** Any period at the end of which a governmental unit determines its financial position and the results of its operations.

**Fiscal Year:** A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

**Fixed Assets:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. **Note:** The term does not indicate the immobility of an asset, which is the distinctive character of "fixture."

**Fixed Charges:** Expenses (the amount of which is set by agreement). Examples are interest, insurance, and contributions to pension funds.

**Fixtures:** Attachments to buildings that are not intended to be removed and which cannot be removed without damage to the latter. **Note:** Those fixtures with a useful life presumed to be as long as that of the building itself, are considered a part of such building; all others are classified as equipment.

**Force Account Method:** A method employed in the construction and/or maintenance of fixed assets whereby a governmental unit's own personnel are used instead of an outside contractor. **Note:** This method also calls for the purchase of materials by the governmental unit and the possible use of its own equipment, but the distinguishing characteristic of the force account method is the use of the unit's own personnel.

**Franchise:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Full Faith and Credit:** A pledge of the general taxing power for the payment of debt obligations. **Note:** Bonds carrying such pledges are usually referred to as general obligation bonds or full faith and credit bonds.

**Full-time Equivalent (FTE):** A unit of measure based on the number of hours that an employee works during the fiscal year. One FTE is equal to 2080 hours.

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program for which the City is responsible. For example, public safety is a function.

**Functional Classification:** A grouping of expenditures on the basis of the principal purposes for which they are made. Examples are public safety, public health, public welfare, etc. See also **Activity Classification** and **Object Classification**.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Accounts:** All accounts necessary to set forth the financial operations and financial condition of a fund. **Note:** Sometimes the term is used to denote budgetary accounts as distinguished from proprietary accounts, but such usage is not recommended.

**Fund Balance:** The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**Fund Balance Sheet:** A balance sheet for a single fund. See **Fund** and **Balance Sheet**.

**Fund Group:** A group of funds that is similar in purpose and character. For example, several special revenue funds constitute a fund group.

**Funding:** The conversion of floating debt or time warrants into bonded debt.

**Funding Bonds:** Bonds issued to retire outstanding floating debt and to eliminate deficits.

**FY:** Fiscal Year. Gatesville's fiscal year begins on October 1, and ends September 30.

**General Audit:** An audit made at the close of a normal accounting period, which covers all of the funds and balanced account groups of a governmental unit. Such audits may involve some detailed verification, as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See also **Special Audit**.

**GAAP:** Generally Accepted Accounting Principles (GAAP)

**GASB:** Governmental Accounting Standards Board (GASB)

**General Fixed Assets:** Those fixed assets of a governmental unit that are not accounted for in Enterprise, Trust, or Intergovernmental Service Funds.

**General Fixed Assets Group of Accounts:** A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. See **General Fixed Assets**.

**General Fund:** A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. **Note:** The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

**General Long-Term Debt:** Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit. See **Long-Term Debt**.

**General Obligation Bonds:** Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues. See also **Full Faith and Credit**.

**General Revenue:** The revenues of a governmental unit other than those derived from and retained in an enterprise. **Note:** If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the governmental unit.

**Goal:** A statement of broad direction, purpose or intent based on the need of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

**GFOA:** Government Finance Officers Association

**Governmental Accounting:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

**Governmental Fund Types:** Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance.

**Grant:** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, public safety), but it is sometimes also for general purposes.

**Gross Bonded Debt:** The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their retirement. See also **Direct Debt**.

**Hotel/Motel Tax:** A tax levied upon the cost of occupancy of any room or space furnished by any hotel where such costs of occupancy is at the rate of two dollars (\$2.00) or more per day. The law authorizes a room tax of not more than seven percent (7%) of the consideration paid by the occupant of such room to the hotel.

**Improvements:** Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. **Note:** Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements other than buildings" is preferred.

**Improvements Other Than Buildings:** A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

**Income:** A term used in accounting for governmental enterprises to represent the excess of revenues earned over the expenses incurred in carrying on the enterprise's operations. It should not be used without an appropriate modifier, such as Operating, Non-operating, or Net. **Note:** The term Income should not be used in lieu of Revenue in non-enterprise funds.

**I&S:** Interest and Sinking, used in reference to the portion of property tax collections used for servicing debt.

**Interfund Accounts:** Accounts in which transactions between funds are reflected. See **Interfund Transfers**.

**Interfund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Revenues:** Revenue received from other governments in the form of grants, shared revenues, or payments in lieu of taxes.

**Interim Borrowing:** (1) Short-term loans to be repaid from general revenues during the course of a fiscal year. (2) Short-term loans in anticipation of tax collections or bond issuance.

**Internal Control:** A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

**Inventory:** A detailed list showing quantities, descriptions, and values of property, and frequently also lists units of measure and unit prices.

**Inventory of Supplies:** The cost value of supplies on hand.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in City operations.

**Judgment:** An amount to be paid or collected by a governmental unit as the result of a court decision, including a condemnation award in payment for private property taken for public use.

**Judgments Payable:** Amounts due to be paid by a governmental unit as the result of court decisions, including condemnation awards in payment for private property taken for public use.

**Land:** A fixed asset account that reflects the value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs, and the like, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects the estimated fair value at the time of acquisition.

**Legal Investments:** Investments which governmental units are permitted to make by law.

**Levy:** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. **Note:** The term does not include encumbrances.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Machinery and Equipment:** See **Equipment**.

**Major Fund:** Major funds are funds whose revenues, expenditures, assets, or liabilities are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds. They are reported as a separate column in the basic financial statements and each subject to a separate opinion in the independent auditor's report.



**Non-Major Fund:** Non- Major funds are funds whose revenues, expenditures, assets, or liabilities are below ten percent of corresponding totals for all governmental or enterprise funds and below five percent of the aggregate amount for all governmental and enterprise funds. They are reported in aggregate in the basic financial statements and subject to a single opinion in the independent auditor's report.

**Maintenance:** The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Metropolitan Area:** The general concept of a metropolitan area (MA) is that of a core area containing a large population nucleus, together with adjacent communities that have a high degree of economic and social integration with that core. The Federal Office of Management and Budget (OMB) designates and defines MAs following a set of official standards.

**Modified Accrual Basis:** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long term debt which are generally recognized when due.

**Municipal:** In its broadest sense, an adjective that denotes the state and all subordinate units of government. In a more restricted sense, an adjective that denotes a city or City, as opposed to other units of local government.

**Municipal Bond:** A bond issued by a state or local government unit.

**Municipal Corporation:** A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents. It usually has a seal and may sue and be sued.

**Net Bonded Debt:** Gross bonded debt less any cash or other assets available and earmarked for its retirement.

**Net Income:** A term used in accounting for governmental enterprises to designate the excess of total revenues over total expenses for an accounting period. See also **Income, Operating Revenues, Operating Expenses, Non-operating Income, and Non-operating Expenses.**

**Net Revenue Available for Debt Service:** Gross operating revenues of an enterprise, less operating and maintenance expenses, yet exclusive of depreciation and bond interest. "Net Revenue" as thus defined computes "coverage" on revenue bond issues. **Note:** Under the laws of some states and the provisions of some revenue bond indentures, net revenues used for computation of coverage are required to be on a cash basis rather than an accrual basis.



**Nominal Interest Rate:** The contractual interest rate shown on the face and in the body of a bond and representing the amount of interest to be paid, in contrast to the effective interest rate.

**Non-operating Expenses:** Expenses incurred for non-operating properties or in the performance of activities not directly related to supplying the basic services of a governmental enterprise. An example of a non-operating expense is interest paid on outstanding revenue bonds. See also **Non-operating Properties**.

**Non-operating Income:** Income of governmental enterprises that is not derived from the basic operations of such enterprises. An example is interest on investments or on bank time deposits.

**Non-operating Properties:** Properties that are owned by a governmental enterprise but which are not used in the provision of basic services for which the enterprise exists.

**Notes Payable:** In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

**Notes Receivable:** A note payable held by a governmental unit.

**Object:** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. See also **Activity Classification**, **Functional Classification**, and **Object Classification**.

**Objective:** Desired output oriented accomplishments that can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

**Object Classification:** A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies and equipment. See also **Functional Classification** and **Activity Classification**.

**Obligations:** Amounts that a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

**Obsolescence:** The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

**Operating Budget:** Operating budgets serve many purposes within a government entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform to legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

**Operating Expenses:** (1) As used in the accounts of governmental enterprises, the term means those costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of merchandise, the production and disposition of commodities produced, and the collection of enterprise revenues, and (2) the term is also sometimes used to describe expenses for general governmental purposes.

**Operating Income:** Income of a governmental enterprise that is derived from the sale of its goods and/or services. For example, income from the sale of water by a municipal water utility is operating income. See also **Operating Revenues**.

**Operating Revenues:** Revenues derived from the operation of governmental enterprises of a business character.

**Operating Statement:** A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.

**Ordinance:** A formal legislative enactment by the council or governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. **Note:** The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**Original Cost:** The total of assets given and/or liabilities assumed to acquire an asset. In utility accounting, the original cost to the first owner who dedicated the plant to service of the public.

**Other Post-Employment Benefits (OPEB):** Post-employment benefits provided to retired employees, other than pension benefits. GASB requires the recognition of the costs of these benefits over the service period of the employee.

**Overhead:** Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

**Overlapping Debt:** The proportionate share of the debts of local governmental units located wholly or in part within the limits of the reporting government which must be borne by property within each governmental unit. **Note:** Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt to total assessments receivable, which will be used wholly or in part for this purpose.

**Pay-As-You-Go:** A method of financing improvements that refers to the allocation of a significant portion of operating revenues each year to a revenue fund. The monies in this fund are to be used for annual improvements or saved until they are sufficient for large projects. A regular allocation made from the operating budget to smooth budget allocations for expenditures and eliminate the need for bond financing. Sometimes referred to as pay-as-you-acquire financing.

**Pay-As-You-Use:** A method of financing long-term improvements by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or useful life of the improvement. In theory, the interest and debt retirement charges paid by each generation of taxpayers or users coincide with their use and enjoyment of the improvement. Under pay-as-you-use, each user group pays for its own improvements. No one is forced to provide free goods or services for a future generation or to contribute toward facilities for a community in which he or she will not live, nor will new members of the community derive benefits from improvements that they have not assisted in financing.

**Prior Years' Tax Levies:** Taxes levied for fiscal periods preceding the current one.

**Private Trust Fund:** A trust fund that will ordinarily revert to private individuals or will be used for private purposes; for example, a fund that consists of guarantee deposits.

**Program:** A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the City is responsible.

**Project:** A plan of work, job, assignment, or task.

**Proprietary Accounts:** Those accounts which show actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

**Proprietary Fund Types:** Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

**Public Trust Fund:** A trust fund whose principal, earnings, or both, must be used for a public purpose; for example, a pension or retirement fund.

**Purchase Order:** A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Rate Base:** The value of utility property used in computing an authorized rate of return as authorized by law or a regulatory commission.

**RAMP:** Routine Airport Maintenance Program.

**Residual Equity Transfers:** Non-recurring or non-routine transfers of equity between funds.

**Receipts:** This term, unless otherwise qualified, means cash received. See also **Revenue**.

**Recoverable Expenditures:** An expenditure made for or on behalf of another governmental unit, fund, or department, or for a private individual, firm, or corporation, which will subsequently be recovered in cash or its equivalent.

**Refunding Bonds:** Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**Registered Bond:** A bond, the owner of which is registered with the issuing governmental unit, and which cannot be sold or exchanged without a change of registration. Such a bond may be registered as to principal and interest or as to principal only.

**Reimbursement:** Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

**Replacement Cost:** The cost as of a certain date of a property which can render similar service (but need not be of the same structural form) as the property to be replaced. See also **Reproduction Cost**.

**Reproduction Cost:** The cost as of a certain date of reproducing an exact new property in the same place. **Note:** Sometimes this term is designated as "reproduction cost new" to distinguish it from "depreciated reproduction cost," which is the reproduction cost of a given property less the estimated amount of accumulated depreciation applicable to it. In the absence of any modifier, however, the term "reproduction cost" is understood to be synonymous with "reproduction cost new." See also **Replacement Cost**.

**Requisition:** A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**Reserve:** An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory of Supplies on the balance sheet of a General Fund is an example of such a reserve.

**Reserve for Revenue Bond Debt Service:** A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted to current servicing of revenue bonds in accordance with the terms of a bond indenture.

**Reserve for Revenue Bond Retirement:** A reserve in an Enterprise Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted for future servicing of revenue bonds in accordance with the terms of a bond indenture.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an order or statute. See also **Ordinance**.

**Resources:** The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.

**Retained Earnings:** The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

**Retirement Fund:** A fund out of which retirement annuities and/or other benefits are paid to authorized and designated public employees. A retirement fund is accounted for as a Trust Fund.

**Revenue:** For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund in Enterprise and Internal Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See also **Accrual Basis, Modified Accrual Basis, Cash Basis, Net Revenue Available for Debt Service, and Receipts.**

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from earnings of a public enterprise. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise's property and are then known as mortgage revenue bonds.

**Sales Tax:** A general "sales tax" is levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax is for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness.

**Schedules:** (1) The explanatory or supplementary statements that accompany the balance sheet or other principal statements periodically prepared from the accounts. (2) The accountant's or auditor's principal work papers covering his examination of the books and accounts. (3) A written enumeration or detailed list in orderly form. See also **Statements.**

**Securities:** Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments. See also **Investments.**

**Self-Supporting or Self-Liquidating Debt:** Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued. See also **Revenue Bonds.**

**Serial Annuity Bonds:** Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

**Serial Bonds:** Bonds the principal of which is repaid in periodic installments over the life of the issue.

**Shared Revenue:** Revenue which is levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

**Short-Term Debt:** Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

**Special Assessment:** A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties. **Note:** The term should not be used without a modifier (for example, "special assessments for street paving," or "special assessments for street sprinkling") unless the intention is to have it cover both improvements and services, or unless the particular use is apparent from the context.

**Special Assessment Bonds:** Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as "special assessment bonds." If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

**Special Assessment Fund:** A fund set up to finance and account for the construction of improvements or provision of services which are to be paid for, wholly or in part, from special assessments levied against benefited property. See also **Special Assessment** and **Special Assessment Bonds**.

**Special Assessment Roll:** The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

**Special Audit:** An audit which is limited to some particular phase of a governmental unit's activity, such as the examination of a Projects Fund, or an audit which covers all of the governmental unit's activities for a shorter or longer period of time than the usual accounting period of one fiscal year. Such audits may involve some detailed verifications as determined by the professional judgment of the auditor, but usually they are based on appropriate tests and checks. See **General Audit**.

**Special District:** An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities, and electric power authorities.

**Special Fund:** Any fund that must be devoted to some special use in accordance with specific regulations and restrictions. Generally, the term applies to all funds other than the General Fund.

**Special Revenue Fund:** A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds

**Statements:** (1) Used in a general sense, statements are all of those formal written presentations that set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire governmental unit for a particular accounting period. See also **Schedules**.

**Statute:** A written law enacted by a duly organized and constituted legislative body. See also **Ordinance** and **Resolution**.

**Stores:** Goods on hand in storerooms, subject to requisition and use.

**Straight Serial Bonds:** Serial Bonds in which the annual installments of a bond principal are approximately equal.

**Surety Bond:** A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. An example is a surety bond given by a contractor or by an official handling cash or securities.

**Surplus:** The excess of the assets of a fund over its liabilities, or if the fund has other resources and obligations, the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also **Fund Balance**, and **Retained Earnings**.

**Symbolization:** The assignment of letters, numbers, or other marks or characters to the ordinary titles of the ledger accounts. Each letter or number should have the same meaning wherever used and should be selected with great care so that it will indicate, immediately and with certainty, the title of the account, as well as its place in the classification. The use of proper symbols saves much time and space in making the book record and adds to its precision and accuracy. See also **Coding**.

**TCEQ:** Texas Commission on Environmental Quality.

**Tax Levy:** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**Tax Levy Ordinance:** An ordinance by means of which taxes are levied.

**Tax Liens:** Claims which governmental units have upon properties until taxes levied against them have been paid.  
**Note:** The term is sometimes limited to those delinquent taxes for the collection of which legal action has been taken through the filing of liens.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Tax Rate Limit:** The maximum rate at which a governmental unit may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes; and may apply to a single government, to a class of governments, or to all governmental units operating in a particular area. Overall, tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll:** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Tax Supplement:** A tax levied by a local unit of government which has the same base as a similar tax levied by a higher level of government, such as a state or province. The local tax supplement is frequently administered by the higher level of government along with its own tax. A locally imposed, state-administered sales tax is an example of a tax supplement.

**Taxes:** Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. **Note:** The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, water and sewer charges.

**Taxes Receivable-Current:** The uncollected portion of taxes that a governmental unit has levied, which has become due but on which no penalty for nonpayment attaches.

**Taxes Receivable-Delinquent:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid, abated, canceled, or converted into tax liens.

**TIC:** True Interest Cost

**Trial Balance:** A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns.

**U.S.D.A:** United States Department of Agriculture

**Unassigned Fund Balance:** Any fund balance in excess of non-spendable, restricted, committed, and assigned components; these fund balance amounts that are available for any purpose. These amounts are reported only in the general fund.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**Working Capital:** Budgeted working capital is calculated as a fund's current assets less current liabilities plus current portion of long-term debt.



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name	Phone (area code and number)
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ _____
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ _____
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ _____
4.	<b>2021 total adopted tax rate.</b>	\$ _____ / \$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  <div style="margin-left: 20px;"> <b>A. Original 2021 ARB values:</b> ..... \$ _____  <b>B. 2021 values resulting from final court decisions:</b> ..... - \$ _____  <b>C. 2021 value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ _____
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  <div style="margin-left: 20px;"> <b>A. 2021 ARB certified value:</b> ..... \$ _____  <b>B. 2021 disputed value:</b> ..... - \$ _____  <b>C. 2021 undisputed value.</b> Subtract B from A. <sup>4</sup> </div>	\$ _____
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ _____

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ _____
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ _____
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ _____</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ _____</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ _____
11.	<p><b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b> ..... \$ _____</p> <p><b>B. 2022 productivity or special appraised value:</b> ..... - \$ _____</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ _____
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ _____
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ _____
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ _____
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ _____</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ _____</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ _____

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ _____</p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____</p>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ _____
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ _____
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ _____
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ _____
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ _____
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ _____
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ _____ / \$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ / \$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ _____ / \$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ _____</p> <p><b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ _____</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ _____</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ _____
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ / \$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> 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><b>B. 2021 state criminal justice mandate.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ _____ / \$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ / \$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ _____</p> <p><b>B. 2021 indigent health care expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ _____ / \$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ / \$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____/\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____/\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____</p>	\$ _____
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... _____ %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... _____ %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... _____ %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... _____ %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	_____ %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ _____ /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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



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.<sup>39</sup> 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.

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

- a tax year before 2021;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2023, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ _____ /\$100
65.	<b>2019 unused increment rate.</b> 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 2021, enter zero.	\$ _____ /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ _____ /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ /\$100

**SECTION 6: De Minimis Rate**

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

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ /\$100

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

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

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

**NOTE: This section will not apply to any taxing units in 2022.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2021, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)  
<sup>40</sup> Tex. Tax Code § 26.013(c)  
<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023  
<sup>43</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>44</sup> Tex. Tax Code § 26.012(8-a)  
<sup>45</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>46</sup> Tex. Tax Code § 26.042(b)  
<sup>47</sup> Tex. Tax Code § 26.042(f)



In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	<p><b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.</p>	\$ _____/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____/\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ \_\_\_\_\_/\$100  
 As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_/\$100  
 As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_/\$100  
 If applicable, enter the 2022 de minimis rate from Line 72.

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

**print here** \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_  
 Taxing Unit Representative

\_\_\_\_\_ Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)