



**PRELIMINARY**

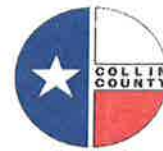
**BUDGET**

**WORK SESSION**

**08-04-2020 supplement**

# CITY OF LAVON

## 2020 PLANNING CALENDAR



|                             |  |
|-----------------------------|--|
| <u>May</u>                  | Mailing of "Notices of Appraised Value" by Chief Appraiser.  |
| <u>April 30</u>             | The Chief Appraiser prepares and certifies to the Tax Assessor an estimate of the taxable value.   |
| <u>June</u>                 | Deadline for submitting Appraisal Records to ARB.  |
| <u>July 20, 2020</u>        | Deadline for ARB to approve Appraisal Records.   |
| <u>July 25</u>              | Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.   |
| <u>July</u>                 | Certification of anticipated collection rate by Tax Assessor Collector.  |
| <u>July 25 - Aug.</u>       | Calculation of No-New-Revenue Tax Rate and Voter-Approval Tax Rate.  |
| <u>July 25 - Aug.</u>       | Submission of No-New-Revenue and Voter-Approval Tax Rates to governing body from Tax Office.   |
| <u>08/14/20</u>             | 72 Hour Notice for Meeting (Open Meetings Notice).   |
| <u>08/18/20</u>             | <b>Meeting of Governing Body to Discuss Tax Rates.</b><br>If proposed tax rate will exceed the No-New Revenue or Voter-Approval Tax Rate (whichever is lower), take record vote and schedule Public Hearing on the Tax Rate.<br>Document record vote for "Notice of Public Hearing" (See "Governing Body Vote" Tab).   |
| <u>09/02/20</u>             | <b>Publish the "Notice of Public Hearing"</b><br><ul style="list-style-type: none"> <li>- Notice must be published in newspaper at least <b>five (5) days</b> before Public Hearing.</li> <li>- Notice must be posted on the Central Appraisal District's taxpayer database at least five (5) days before Public Hearing.</li> <li>- Notice must be posted prominently on the homepage of the entity's website at least seven (7) days before Public Hearing.</li> </ul> |
| <u>09/02/20</u>             | Post " <b>Notice of Tax Rates</b> " prominently on the homepage of the entity's internet website.  |
| <u>09/11/20</u>             | 72 Hour Notice for Meeting (Open Meetings Notice).   |
| <u>09/15/20</u>             | <b>Public Hearing</b> At least five (5) days after publication of "Notice of Public Hearing."<br>Tax rate can be adopted at this meeting. If not adopted at this meeting, announce the date and time of the meeting to vote to be held within <u><b>seven (7) days of Public Hearing.</b></u>  |
| <u>09/11/20</u>             | 72 Hour Notice for Public Hearing (Open Meetings Notice).  |
| <u>09/15/20</u>             | <b>Meeting to Vote on Tax Rate</b> if tax rate is not adopted at the Public Hearing.<br>Meeting to vote can be no later than <b>seven (7) days</b> after Public Hearing on tax rate.<br>If tax rate is not adopted at the Public Hearing, it must be adopted at this meeting.  |
| <u>Noon on September 16</u> | <b>Deadline to submit the Tax Rate Ordinance to the Collin County Tax Office.</b>  |

A taxing unit with a population of 30,000 or more that adopts a tax rate that exceeds the Voter-Approval Tax Rate must hold an election to vote on the tax rate. The request for election must be submitted to Elections no later than the 78th date before the election date. Election must occur on the uniform election date in November.

## 2020 TAX CALCULATION WORKSHEET

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|                              |          |
|------------------------------|----------|
| 2019 TAX RATE                | 0.478957 |
| NO-NEW-REVENUE M&O TAX RATE  | 0.275935 |
| VOTER APPROVAL M&O TAX RATE  | 0.285592 |
| DEBT TAX RATE                | 0.198378 |
| NO-NEW-REVENUE TAX RATE      | 0.471569 |
| VOTER APPROVAL TAX RATE      | 0.483970 |
| PROPOSED (SAME RATE AS 2019) | 0.478957 |
| OVER NO-NEW-TAX RATE         | 0.007388 |
| UNDER VOTER APPROVAL RATE    | 0.005013 |

08-04-2020

# JULY 24, 2020 CERTIFIED ESTIMATE OF TAXABLE VALUE WORKSHEET FOR: LAVON CITY

ENTITY NAME: LAVON CITY

CERTIFIED ESTIMATE DATE: July 24, 2020

PRELIM. TOTALS DATE: July 17, 2020

## JULY 24, 2020 CERTIFIED ESTIMATE OF TAXABLE VALUE

|  | INSTRUCT | NOTES   |
|--|----------|---|
| 2020 TAXABLE VALUE OF PROPERTIES NOT UNDER ARB REVIEW:               | (A)      | Comptroller's No-New-Revenue Rate Worksheet Line 18.A Certified Taxable Value |
| 2020 ESTIMATED TAXABLE VALUE OF PROPERTIES UNDER ARB REVIEW:         | (B)      | Comptroller's No-New-Revenue Rate Worksheet Line 19.A Certified Taxable Value |
| TOTAL CERTIFIED ESTIMATE OF TAXABLE VALUE FOR TAX RATE CALCULATIONS: | =        | This should match the Certified Estimate of Taxable Value from July 24, 2020  |

### SCHOOL DISTRICTS MUST COMPLETE THIS SECTION, SINCE BY LAW THEY HAVE A HOMESTEAD FREEZE. OTHER ENTITIES COMPLETE THIS SECTION IF THEY GRANT THE HOMESTEAD FREEZE

|   |     |  |
|---|-----|--|
| 2020 NOT UNDER ARB REVIEW, FREEZE TAXABLE:              | (D) | loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.               |
| 2020 NOT UNDER ARB REVIEW, TRANSFER ADJUSTMENT TAXABLE: | (E) | loss in taxable value due to Senior Citizen or Disabled Person 'transferring' their exemption into tax entity. |
| NOT UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:           | =   |  |
| 2020 'UNDER ARB REVIEW TOTALS, FREEZE TAXABLE:          | (F) | loss in taxable value due to Senior Citizen exemption, 'Actual Tax' added back at frozen amount.               |
| 2020 UNDER ARB REVIEW TOTALS, TRANSFER ADJ. TAXABLE:    | (G) | loss in taxable value due to Senior Citizen or Disabled Person 'transferring' their exemption into tax entity. |
| 2020 UNDER ARB REVIEW FREEZE ADJUSTED TAXABLE:          | =   |  |
| 2020 TOTAL CALCULATED FREEZE ADJUSTED TAXABLE VALUE:    | =   | SUM OF FREEZE ADJUSTED TAXABLE NOT UNDER ARB REVIEW + FREEZE ADJUSTED TAXABLE UNDER ARB REVIEW                 |
| ROUNDED:  |     | \$356,553,876  |
| 2020 CALCULATED FREEZE TAXABLE + TRANSFER ADJUSTMENT    |     | \$356,554,000  |

### 2019 KEY CHAPTER 42 (LITIGATION) & TAXABLE VALUE INFORMATION FOR 2020 INITIAL SETUP OF THE TAX RATE WORKSHEET

|   |               |          |
|---|---------------|----------|
| 2019 CURRENT TAXABLE VALUE (From 2020 Summary Certification Spreadsheet)              | \$384,731,820 |          |
| 25.25(d) Taxable (add back to current 2019 taxable value)                             | \$6,610       | +        |
| SUB TOTAL 2019 CURRENT TAXABLE VALUE  | \$384,738,430 | =        |
| 2019 ARB CERTIFIED VALUE OF PROPERTIES REMAINING IN LITIGATION UNDER CHAPTER 42:      | \$0           | LINE 6.A |
| 2019 DISPUTED TAXABLE VALUE FOR PROPERTIES REMAINING IN LITIGATION, UNDER CHAPTER 42: | \$0           | LINE 6.B |
| 2019 UNDISPUTED TAXABLE VALUE (TAX RATE FORM WILL CALC):                              | \$0           | LINE 6.C |
| 2019 CALCULATED TAXABLE VALUE FOR LINE 1 OF NO-NEW-REVENUE WORKSHEET:                 | \$384,738,430 | LINE 1   |

2019 Taxable Value Calculation, before adjusting for Taxable to be shown in Line 6  
Comptroller's No-New-Revenue Rate Worksheet Line 6.A  
Comptroller's No-New-Revenue Rate Worksheet Line 6.B  
Calculated Field on No-New-Revenue Worksheet (Line 6.C will subtract line 6.B from 6.A)  
Comptroller's No-New-Revenue Rate Worksheet Line 1  
(formula is Latest Supp Taxable, plus 25.25(d), minus Certified Taxable of 2019 Remaining Litigation)

THE SECTION BELOW IS AN UNOFFICIAL CALCULATION OF 2020 ESTIMATED TAX LEVY, BASED ON YOUR ESTIMATED TAX RATE, AND IS NOT THE RESULT OF YOUR NO-NEW-REVENUE RATE CALCULATION.

|   |               |   |
|---|---------------|---|
| TAXABLE OR FREEZE ADJUSTED TAXABLE, PULLED DOWN FROM CALC. ABOVE: | \$356,554,000 |   |
| ESTIMATED TAX RATE:   | 0.47895700    | X |
| CALCULATED BASE TAX LEVY:   | \$1,707,788   | = |
| ACTUAL TAX FROM NOT UNDER ARB REVIEW (Freeze Taxable Section):    | \$151,529     | + |
| ACTUAL TAX FROM UNDER ARB REVIEW TOTALS (Freeze Taxable Section): | \$5,078       | + |
| CALCULATED BASE TAX, PLUS FROZEN TAX LEVY:                        | \$1,864,395   |   |
| CALCULATED ACTUAL TAX FROM ARB APPROVED + UNDER REVIEW            | \$156,607     |   |

IF YOU DO NOT GRANT THE HOMESTEAD FREEZE, STOP HERE.

GENERAL NOTES REGARDING CALCULATIONS FOR: LAVON CITY

# 2020 Tax Rate Calculation Worksheet

Date: 08/04/2020 09:56 AM

## Taxing Units Other Than School Districts or Water Districts

City of Lavon

972-843-4220

Taxing Unit Name

Phone (area code and number)

120 School Rd., Lavon, TX 75166, , TX,

http://cityoflavon.com

Taxing Unit 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 For 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 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.

### STEP 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 Rate Activity   | Amount/Rate   |
|------|--|---------------|
| 1.   | <b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1] | \$384,738,430 |
| 2.   | <b>2019 tax ceilings.</b> Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]   | \$40,896,655  |
| 3.   | <b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$343,841,775 |
| 4.   | <b>2019 total adopted tax rate.</b>  | \$.478957     |
| 5.   | <b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>  |               |
|      | <b>A. Original 2019 ARB values:</b>  | \$0           |
|      | <b>B. 2019 values resulting from final court decisions:</b>  | \$0           |
|      | <b>C. 2019 value loss.</b> Subtract B from A.[3]   | \$0           |

| Line | No-New-Revenue Rate Activity  | Amount/Rate   |
|------|---|---------------|
| 6.   | 2019 taxable value subject to an appeal under Chapter 42, as of July 25.  |               |
|      | A. 2019 ARB certified value:  | 0             |
|      | B. 2019 disputed value:   | 0             |
|      | C. 2019 undisputed value Subtract B from A.[4]  | 0             |
| 7.   | 2019 Chapter 42-related adjusted values. Add Line 5 and 6   | 0             |
| 8.   | 2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7  | \$343,841,775 |
| 9.   | 2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]   | \$0           |
| 10.  | 2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. |               |
|      | A. Absolute exemptions. Use 2019 market value:  | \$525,476     |
|      | B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:   | \$491,500     |
|      | C. Value loss. Add A and B.[6]  | \$1,016,976   |
| 11.  | 2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.  |               |
|      | A. 2019 market value:   | \$0           |
|      | B. 2020 productivity or special appraised value:  | \$0           |
|      | C. Value loss. Subtract B from A.[7]  | \$0           |
| 12.  | Total adjustments for lost value. Add Lines 9, 10C and 11C.   | \$1,016,976   |
| 13.  | Adjusted 2019 taxable value. Subtract Line 12 from Line 8   | \$342,824,799 |
| 14.  | Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100  | \$1,641,983   |
| 15.  | Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]  | \$1,750       |
| 16.  | Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]  | \$0           |
| 17.  | Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]   | \$1,643,733   |
| 18.  | Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]  |               |
|      | A. Certified values:  | \$362,331,859 |
|      | B. Counties: Include railroad rolling stock values certified by the Comptroller's office.   | \$0           |
|      | C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property  | \$0           |
|      | D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the   | \$0           |



| Line       | No-New-Revenue Rate Activity  | Amount/Rate       |
|------------|---|-------------------|
|            | 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]   |                   |
|            | <b>E. Total 2020 value</b> Add A and B, then subtract C and D   | \$362,331,859     |
| <b>19.</b> | <b>Total value of properties under protest or not included on certified appraisal roll.[13]</b>   |                   |
|            | <b>A. 2020 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.[14]   | \$42,668,141      |
|            | <b>B. 2020 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.[15] | \$0               |
|            | <b>C. Total value under protest or not certified.</b> Add A and B.  | \$42,668,141      |
| <b>20.</b> | <b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]   | \$48,436,125      |
| <b>21.</b> | <b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20C.[17]  | \$356,563,875     |
| <b>22.</b> | <b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]  | \$2,198,780       |
| <b>23.</b> | <b>Total 2020 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 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020.[19]  | \$5,798,784       |
| <b>24.</b> | <b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.  | \$7,997,564       |
| <b>25.</b> | <b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.  | \$348,566,311     |
| <b>26.</b> | <b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100.[20]  | \$ .471569 /\$100 |
| <b>27.</b> | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]   |                   |

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

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[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

## STEP 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:

**1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

**2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

| Line | Voter Approval Tax Rate Activity   | Amount/Rate |
|------|--|-------------|
| 28.  | <b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.   | \$ .279393  |
| 29.  | <b>2019 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> .   | 343,841,775 |
| 30.  | <b>Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by 100.   | 960,669     |
| 31.  | <b>Adjusted 2019 levy for calculating NNR M&amp;O rate.</b>  |             |
|      | <b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.  | 0           |
|      | <b>B. M&amp;O taxes refunded for years preceding tax year 2019.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.   | 1,148       |
|      | <b>C. 2019 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 2020 captured appraised value in Line 18D, enter 0.  | 0           |
|      | <b>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. | 0           |
|      | <b>E. 2019 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function  | 1,148       |
|      | <b>F. Add Line 30 to 31E.</b>  | 961,817     |
| 32.  | <b>Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | 348,566,311 |
| 33.  | <b>2020 NNR M&amp;O rate (unadjusted)</b> Divide Line 31F by Line 32 and multiply by \$100.  | 0.275935    |
| 34.  | <b>Rate adjustment for state criminal justice mandate.[23]</b>   |             |
|      | <b>A. 2020 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.  | 0           |
|      | <b>B. 2019 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   | 0           |



| Line | Voter Approval Tax Rate Activity   | Amount/Rate |
|------|--|-------------|
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
|      | D. Enter the rate calculated in C. If not applicable, enter 0.   | 0.000000    |
| 35.  | <b>Rate adjustment for indigent health care expenditures[24]</b>   |             |
|      | <b>A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose   | 0           |
|      | <b>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose   | 0           |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
|      | D. Enter the rate calculated in C. If not applicable, enter 0.   | 0.000000    |
| 36.  | <b>Rate adjustment for county indigent defense compensation.[25]</b>   |             |
|      | <b>A. 2020 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, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose   | 0           |
|      | <b>B. 2019 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, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose   | 0           |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
|      | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.   | 0.000000    |
|      | E. Enter the lessor of C and D. If not applicable, enter 0.  | 0.000000    |
| 37.  | <b>Rate adjustment for county hospital expenditures.</b>   |             |
|      | <b>A. 2020 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, 2019 and ending on June 30, 2020  | 0           |
|      | <b>B. 2019 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, 2018 and ending on June 30, 2019  | 0           |
|      | C. Subtract B from A and divide by Line 32 and multiply by \$100   | 0.000000    |
|      | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100  | 0.000000    |
|      | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.   | 0.000000    |
| 38.  | <b>Adjusted 2020 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E.   | 0.275935    |
| 39.  | <b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08<br><b>-or-</b><br><b>Other Taxing Unit</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.<br><b>-or-</b><br><b>Taxing unit affected by disaster declaration</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27] | 0.285592    |

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate        |
|------|---|--------------------|
| 49.  | <b>Taxable sales.</b> For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.  | 0                  |
| 50.  | <p><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.[33]</p> <p><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] <b>-or-</b></p> <p><b>Taxing units that adopted the sales tax before November 2019.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p> | <p>0</p> <p>10</p> |

| Line | Additional Sales and Use Tax Worksheet   | Amount/Rate |
|------|--|-------------|
| 51.  | <b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | 356,563,875 |
| 52.  | <b>Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.   | 0.000000    |
| 53.  | <b>2020 NNR tax rate, unadjusted for sales tax</b> [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ .471569  |
| 54.  | <b>2020 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b><br>Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019. | \$ .471569  |
| 55.  | <b>2020 voter-approval tax rate, unadjusted for sales tax</b> [36]. Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>  | 0.483970    |
| 56.  | <b>2020 voter-approval tax rate, adjusted for sales tax.</b><br>Subtract Line 52 from Line 55.   | 0.483970    |

[37]Tex. Tax Code Section      [38]Tex. Tax Code Section

#### STEP 4: Additional Rollback Protection 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.

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 | Activity  | Amount/Rate   |
|------|---|---------------|
| 57.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | \$0           |
| 58.  | <b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$356,563,875 |
| 59.  | <b>Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.  | 0.000000      |
| 60.  | <b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).                                | 0.483970      |

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

**STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

| Line | Activity  | Amount/Rate |
|------|---|-------------|
| 61.  | <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 2020, enter zero.                                   | 0.000000    |
| 62.  | <b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.                                   | 0.000000    |
| 63.  | <b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.                                   | 0.000000    |
| 64.  | <b>2020 unused increment rate.</b> Add Lines 61, 62 and 63.   | 0.000000    |
| 65.  | <b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). |             |

**STEP 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.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

| Line | Activity   | Amount/Rate |
|------|--|-------------|
| 66.  | <b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> | 0.275935    |
| 67.  | <b>2020 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>           | 356,563,875 |
| 68.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100.                 | 0.140227    |
| 69.  | <b>2020 debt rate</b> Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>                      | 0.198378    |
| 70.  | <b>De minimis rate</b> Add Lines 66, 68 and 69.  | 0.614540    |

**STEP 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

|                                |          |
|--------------------------------|----------|
| <b>No-new-revenue tax rate</b> | 0.471569 |
| <b>Voter-Approval Tax Rate</b> | 0.483970 |
| <b>De minimis rate</b>         | 0.614540 |

**STEP 8: Taxing Unit Representative Name and Signature**

print here Karen Thier  
Printed Name of Taxing Unit Representative

sign here Karen Thier  
Taxing Unit Representative

8/04/2020  
Date

**www.CollinTaxes.org**



**2020  
PROPOSED  
PROPERTY TAX BILL  
INFORMATION**

**NOTICE OF ESTIMATED TAXES**

**THE ESTIMATED AMOUNT OF TAXES TO BE IMPOSED AND INFORMATION ON ACTIONS TAKEN OR PROPOSED ACTIONS BY EACH LOCAL TAXING UNIT CONCERNING THE 2020 PROPERTY TAXES ON YOUR PROPERTY CAN BE FOUND AT:**

**WWW.COLLINTAXES.ORG**

You may request the same estimated tax information that is on this website by obtaining contact information for each taxing unit assessor from the county assessor-collector.

Your local Tax Assessor-Collector contact information is:

**Collin County Tax Office  
Kenneth Maun, Tax Assessor-Collector**

**Collin County Administration Building  
2300 Bloomdale Rd, Suite 2324  
McKinney, TX 75071**

**PO Box 8006  
McKinney, TX 75070  
(972) 547-5020**

**COLLINTAXES.ORG  
PO BOX 3556  
MCKINNEY TX 75070**

**AUGUST 7, 2020**

**PRESORTED  
STANDARD  
US POSTAGE PAID  
VARIVERGE, LLC  
PERMIT NO. 3516**

**Owner Name Here  
Address Line 1  
Address Line 2  
City, State, Zip**

**2020 PRELIMINARY TOTALS**

CLA - LAVON CITY

Property Count: 1,984

Grand Totals

8/3/2020

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| Land                       |            | Value       |   |                       |               |
|----------------------------|------------|-------------|---|-----------------------|---------------|
| Homesite:                  |            | 90,670,405  |   |                       |               |
| Non Homesite:              |            | 28,248,199  |   |                       |               |
| Ag Market:                 |            | 20,119,450  |   |                       |               |
| Timber Market:             |            | 0           | <b>Total Land</b>                                       | (+)                   | 139,038,054   |
| Improvement                |            | Value       |   |                       |               |
| Homesite:                  |            | 295,912,607 |   |                       |               |
| Non Homesite:              |            | 21,533,182  | <b>Total Improvements</b>                               | (+)                   | 317,445,789   |
| Non Real                   |            | Count       | Value   |                       |               |
| Personal Property:         | 118        |             | 5,678,547   |                       |               |
| Mineral Property:          | 0          |             | 0   |                       |               |
| Autos:                     | 0          |             | 0   | <b>Total Non Real</b> | (+) 5,678,547 |
|                            |            |             | <b>Market Value</b>                                     | =                     | 462,162,390   |
| Ag                         | Non Exempt | Exempt      |   |                       |               |
| Total Productivity Market: | 20,119,450 | 0           |   |                       |               |
| Ag Use:                    | 99,913     | 0           | <b>Productivity Loss</b>                                | (-)                   | 20,019,537    |
| Timber Use:                | 0          | 0           | <b>Appraised Value</b>                                  | =                     | 442,142,853   |
| Productivity Loss:         | 20,019,537 | 0           |   |                       |               |
|                            |            |             | <b>Homestead Cap</b>                                    | (-)                   | 2,083,297     |
|                            |            |             | <b>Assessed Value</b>                                   | =                     | 440,059,556   |
|                            |            |             | <b>Total Exemptions Amount (Breakdown on Next Page)</b> | (-)                   | 30,805,094    |
|                            |            |             | <b>Net Taxable</b>                                      | =                     | 409,254,462   |

| Freeze          | Assessed          | Taxable           | Actual Tax        | Ceiling           | Count      |                       |                |
|-----------------|-------------------|-------------------|-------------------|-------------------|------------|-----------------------|----------------|
| DP              | 7,005,629         | 5,745,994         | 17,565.16         | 18,101.81         | 26         |                       |                |
| OV65            | 48,042,142        | 42,690,131        | 139,041.84        | 139,065.21        | 185        |                       |                |
| <b>Total</b>    | <b>55,047,771</b> | <b>48,436,125</b> | <b>156,607.00</b> | <b>157,167.02</b> | <b>211</b> | <b>Freeze Taxable</b> | (-) 48,436,125 |
| <b>Tax Rate</b> | <b>0.478957</b>   |                   |                   |                   |            |                       |                |

**Freeze Adjusted Taxable** = 360,818,337

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,884,771.68 = 360,818,337 \* (0.478957 / 100) + 156,607.00



**2020 PRELIMINARY TOTALS**

CLA - LAVON CITY

Property Count: 1,984

Grand Totals

8/3/2020

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**Exemption Breakdown**

| Exemption     | Count | Local             | State             | Total             |
|---------------|-------|-------------------|-------------------|-------------------|
| DP            | 26    | 450,000           | 0                 | 450,000           |
| DV1           | 5     | 0                 | 39,000            | 39,000            |
| DV2           | 9     | 0                 | 67,500            | 67,500            |
| DV3           | 8     | 0                 | 80,000            | 80,000            |
| DV4           | 23    | 0                 | 204,000           | 204,000           |
| DVHS          | 14    | 0                 | 4,108,314         | 4,108,314         |
| EX-XV         | 71    | 0                 | 14,555,421        | 14,555,421        |
| EX366         | 11    | 0                 | 2,615             | 2,615             |
| HS            | 1,098 | 5,376,987         | 0                 | 5,376,987         |
| LVE           | 16    | 1,961,257         | 0                 | 1,961,257         |
| OV65          | 204   | 3,940,000         | 0                 | 3,940,000         |
| OV65S         | 1     | 20,000            | 0                 | 20,000            |
| <b>Totals</b> |       | <b>11,748,244</b> | <b>19,056,850</b> | <b>30,805,094</b> |

**2020 PRELIMINARY TOTALS**

CLA - LAVON CITY

Property Count: 1,892

Not Under ARB Review Totals

8/3/2020

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| Land                       |            | Value       |   |                       |               |
|----------------------------|------------|-------------|---|-----------------------|---------------|
| Homesite:                  |            | 86,554,270  |   |                       |               |
| Non Homesite:              |            | 23,880,491  |   |                       |               |
| Ag Market:                 |            | 17,516,747  |   |                       |               |
| Timber Market:             |            | 0           | <b>Total Land</b>   | (+)                   | 127,951,508   |
| Improvement                |            | Value       |   |                       |               |
| Homesite:                  |            | 280,462,688 |   |                       |               |
| Non Homesite:              |            | 17,908,603  | <b>Total Improvements</b>                                   | (+)                   | 298,371,291   |
| Non Real                   |            | Count       | Value   |                       |               |
| Personal Property:         | 114        |             | 5,546,665   |                       |               |
| Mineral Property:          | 0          |             | 0   |                       |               |
| Autos:                     | 0          |             | 0   | <b>Total Non Real</b> | (+) 5,546,665 |
|                            |            |             | <b>Market Value</b>   | =                     | 431,869,464   |
| Ag                         | Non Exempt | Exempt      |   |                       |               |
| Total Productivity Market: | 17,516,747 | 0           |   |                       |               |
| Ag Use:                    | 74,752     | 0           | <b>Productivity Loss</b>                                    | (-)                   | 17,441,995    |
| Timber Use:                | 0          | 0           | <b>Appraised Value</b>                                      | =                     | 414,427,469   |
| Productivity Loss:         | 17,441,995 | 0           |   |                       |               |
|                            |            |             | <b>Homestead Cap</b>  | (-)                   | 2,037,591     |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 412,389,878   |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 30,456,174    |
|                            |            |             | <b>Net Taxable</b>  | =                     | 381,933,704   |

| Freeze          | Assessed          | Taxable           | Actual Tax        | Ceiling           | Count      |                                |                |
|-----------------|-------------------|-------------------|-------------------|-------------------|------------|--------------------------------|----------------|
| DP              | 7,005,629         | 5,745,994         | 17,565.16         | 18,101.81         | 26         |                                |                |
| OV65            | 46,705,772        | 41,478,761        | 134,738.54        | 134,761.91        | 180        |                                |                |
| <b>Total</b>    | <b>53,711,401</b> | <b>47,224,755</b> | <b>152,303.70</b> | <b>152,863.72</b> | <b>206</b> | <b>Freeze Taxable</b>          | (-) 47,224,755 |
| <b>Tax Rate</b> | <b>0.478957</b>   |                   |                   |                   |            |                                |                |
|                 |                   |                   |                   |                   |            | <b>Freeze Adjusted Taxable</b> | = 334,708,949  |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,755,415.64 = 334,708,949 \* (0.478957 / 100) + 152,303.70

**2020 PRELIMINARY TOTALS**

Property Count: 92

CLA - LAVON CITY  
Under ARB Review Totals

8/3/2020

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| Land                       |           | Value      |                           |                                 |               |
|----------------------------|-----------|------------|---------------------------|---------------------------------|---------------|
| Homesite:                  |           | 4,116,135  |                           |                                 |               |
| Non Homesite:              |           | 4,367,708  |                           |                                 |               |
| Ag Market:                 |           | 2,602,703  |                           |                                 |               |
| Timber Market:             |           | 0          | <b>Total Land</b>         | (+)                             | 11,086,546    |
| Improvement                |           | Value      |                           |                                 |               |
| Homesite:                  |           | 15,449,919 |                           |                                 |               |
| Non Homesite:              |           | 3,624,579  | <b>Total Improvements</b> | (+)                             | 19,074,498    |
| Non Real                   |           | Count      | Value                     |                                 |               |
| Personal Property:         | 4         |            | 131,882                   |                                 |               |
| Mineral Property:          | 0         |            | 0                         |                                 |               |
| Autos:                     | 0         |            | 0                         | <b>Total Non Real</b>           | (+) 131,882   |
|                            |           |            |                           | <b>Market Value</b>             | = 30,292,926  |
| Ag                         |           | Non Exempt | Exempt                    |                                 |               |
| Total Productivity Market: | 2,602,703 |            | 0                         |                                 |               |
| Ag Use:                    | 25,161    |            | 0                         | <b>Productivity Loss</b>        | (-) 2,577,542 |
| Timber Use:                | 0         |            | 0                         | <b>Appraised Value</b>          | = 27,715,384  |
| Productivity Loss:         | 2,577,542 |            | 0                         |                                 |               |
|                            |           |            |                           | <b>Homestead Cap</b>            | (-) 45,706    |
|                            |           |            |                           | <b>Assessed Value</b>           | = 27,669,678  |
|                            |           |            |                           | <b>Total Exemptions Amount</b>  | (-) 348,920   |
|                            |           |            |                           | <b>(Breakdown on Next Page)</b> |               |
|                            |           |            |                           | <b>Net Taxable</b>              | = 27,320,758  |
| Freeze                     | Assessed  | Taxable    | Actual Tax                | Celling                         | Count         |
| OV65                       | 1,336,370 | 1,211,370  | 4,303.30                  | 4,303.30                        | 5             |
| <b>Total</b>               | 1,336,370 | 1,211,370  | 4,303.30                  | 4,303.30                        | 5             |
| <b>Tax Rate</b>            | 0.478957  |            |                           |                                 |               |
|                            |           |            |                           | <b>Freeze Taxable</b>           | (-) 1,211,370 |
|                            |           |            |                           | <b>Freeze Adjusted Taxable</b>  | = 26,109,388  |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 129,356.04 = 26,109,388 \* (0.478957 / 100) + 4,303.30

**COLLIN CENTRAL APPRAISAL DISTRICT**  
**2020 CERTIFIED ESTIMATE OF TAXABLE VALUE**  
**JULY 24, 2020**

| TAXING ENTITY NAME        | 2019 CERTIFIED TAXABLE VALUE, AS OF SUPP#23, July 9, 2020 | 2020 ESTIMATED NEW PROPERTY TAXABLE VALUE (NEW CONSTRUCTION & BPP) | 2020 ESTIMATED ANNEXATIONS TAXABLE VALUE | 2020 CERTIFIED ESTIMATE OF TAXABLE VALUE, JULY 24, 2020 | 2020 ESTIMATE OF TAXABLE VALUE COMPARED TO 2019 TAXABLE VALUE | 2020 ESTIMATED NEW PROPERTY TAXABLE VALUE, STATED AS A % OF 2019 TAXABLE VALUE | 2020 ESTIMATED % INCREASE OF EXISTING PROPERTY, YEAR-OVER-YEAR | 2020 ESTIMATED GRAND TOTAL FREEZE TAXABLE VALUE LOSS | 2020 ESTIMATED FREEZE ADJUSTED TAXABLE | 2020 ESTIMATED AVERAGE HOME MARKET VALUE |
|---------------------------|---|--|--|---|---|--|--|--|--|--|
| <b>CITIES &amp; TOWNS</b> |   |  |  |   |   |  |  |  |  |  |
| CITY OF ALLEN             | \$14,474,551,918  | \$407,315,630  | \$0                                      | \$15,120,000,000  | 4.46%   | 2.81%  | 1.65%  | \$0  | N/A                                    | \$368,000                                |
| CITY OF ANNA              | \$1,317,270,341   | \$104,737,312  | \$65,534                                 | \$1,472,000,000   | 11.75%  | 7.95%  | 3.80%  | \$0  | N/A                                    | \$230,000                                |
| CITY OF BLUE RIDGE        | \$54,310,683  | \$150,413  | \$0                                      | \$57,600,000  | 6.06%   | 0.28%  | 5.78%  | \$0  | N/A                                    | \$134,000                                |
| CITY OF CARROLLTON        | \$120,962,961   | \$0  | \$0                                      | \$125,000,000   | 3.34%   | 0.00%  | 3.34%  | \$0  | N/A                                    | N/A                                      |
| CITY OF CELINA            | \$1,753,587,663   | \$180,566,333  | \$2,924,456                              | \$2,025,000,000   | 15.48%  | 10.30%   | 5.18%  | \$160,600,534  | \$1,864,399,000                        | \$384,000                                |
| CITY OF DALLAS            | \$5,660,295,723   | \$81,127,997   | \$0                                      | \$5,815,000,000   | 2.73%   | 1.43%  | 1.30%  | \$0  | N/A                                    | \$432,000                                |
| TOWN OF FAIRVIEW          | \$2,036,442,937   | \$53,120,158   | \$0                                      | \$2,080,000,000   | 2.14%   | 2.61%  | -0.47%   | \$0  | N/A                                    | \$533,000                                |
| CITY OF FARMERSVILLE      | \$263,051,916   | \$26,635,598   | \$725,290                                | \$300,000,000   | 14.05%  | 10.13%   | 3.92%  | \$0  | N/A                                    | \$169,000                                |
| CITY OF FRISCO            | \$19,818,088,613  | \$1,181,107,162  | \$32,664                                 | \$21,180,000,000  | 6.87%   | 5.96%  | 0.91%  | \$0  | N/A                                    | \$446,000                                |
| CITY OF GARLAND           | \$29,623,688  | \$0  | \$0                                      | \$29,410,000  | -0.72%  | 0.00%  | -0.72%   | \$0  | N/A                                    | \$356,000                                |
| CITY OF JOSEPHINE         | \$122,396,146   | \$4,885,441  | \$0                                      | \$130,500,000   | 6.62%   | 3.99%  | 2.63%  | \$14,773,835   | \$115,726,000                          | \$196,000                                |
| CITY OF LAVON             | \$384,731,820   | \$5,798,764  | \$2,198,780                              | \$405,000,000   | 5.27%   | 1.51%  | 3.76%  | \$48,436,125   | \$356,564,000                          | \$265,000                                |
| LOWRY CROSSING            | \$168,937,836   | \$1,297,624  | \$193,949                                | \$176,400,000   | 4.42%   | 0.77%  | 3.65%  | \$37,487,669   | \$138,912,000                          | \$278,000                                |
| CITY OF LUCAS             | \$1,432,567,291   | \$35,477,926   | \$0                                      | \$1,480,000,000   | 3.31%   | 2.48%  | 0.83%  | \$188,768,934  | \$1,291,231,000                        | \$641,000                                |
| CITY OF MCKINNEY          | \$23,847,478,863  | \$771,565,906  | \$0                                      | \$24,900,000,000  | 4.41%   | 3.24%  | 1.18%  | \$0  | N/A                                    | \$349,000                                |
| CITY OF MELISSA           | \$1,217,162,931   | \$133,249,740  | \$1,340,260                              | \$1,405,000,000   | 15.43%  | 10.95%   | 4.48%  | \$0  | N/A                                    | \$296,000                                |
| CITY OF MURPHY            | \$2,601,304,726   | \$29,176,600   | \$0                                      | \$2,640,000,000   | 1.49%   | 1.12%  | 0.37%  | \$0  | N/A                                    | \$392,000                                |
| CITY OF NEVADA            | \$114,456,084   | \$2,447,532  | \$0                                      | \$122,700,000   | 7.20%   | 2.14%  | 5.06%  | \$0  | N/A                                    | \$246,000                                |
| TOWN OF NEW HOPE          | \$51,926,980  | \$393,758  | \$0                                      | \$66,800,000  | 7.87%   | 0.64%  | 7.23%  | \$0  | N/A                                    | \$277,000                                |
| CITY OF PARKER            | \$1,040,564,071   | \$58,779,406   | \$0                                      | \$1,115,000,000   | 7.15%   | 5.65%  | 1.50%  | \$0  | N/A                                    | \$654,000                                |
| CITY OF PLANO             | \$43,715,272,348  | \$620,492,271  | \$0                                      | \$45,240,000,000  | 3.49%   | 1.88%  | 1.61%  | \$4,237,486,671                                      | \$41,002,513,000                       | \$375,000                                |

# COLLIN COUNTY CITIES - TAX RATES

2019

## Listed highest to lowest total rate - cities with paid police depts

| Entity                                  | Total Rate | Exemptions Offered    | M & O Rate | I & S Rate |
|---|------------|-----------------------|------------|------------|
| <a href="#">Dallas City (CDA)</a>       | 0.77660    | DP, FR, HS, OV65      | 0.5691     | 0.2075     |
| <a href="#">Garland City (CGA)</a>      | 0.76960    | DP, FR, HS, OV65      | 0.394      | 0.3756     |
| <a href="#">Farmersville City (CFC)</a> | 0.75000    | DP, FR, GIT, OV65     | 0.414033   | 0.335967   |
| <a href="#">Sachse City (CSA)</a>       | 0.72000    | DP, OV65              | 0.525793   | 0.194207   |
| <a href="#">Wylie City (CWY)</a>        | 0.68845    | DP, OV65              | 0.516225   | 0.172229   |
| <a href="#">Princeton City (CPN)</a>    | 0.67630    | DP, FR, OV65          | 0.394076   | 0.282223   |
| <a href="#">Celina City (CCL)</a>       | 0.64500    | DP, OV65              | 0.453683   | 0.191317   |
| <a href="#">Richardson City (CRC)</a>   | 0.62516    | DP, OV65              | 0.38124    | 0.24392    |
| <a href="#">Royse City (CRY)</a>        | 0.62150    | DP, OV65              | 0.4435     | 0.178      |
| <a href="#">Melissa City (CML)</a>      | 0.60954    | DP, FR, OV65          | 0.460931   | 0.14861    |
| <a href="#">Anna City (CAN)</a>         | 0.59129    | FR, OV65              | 0.45154    | 0.139748   |
| <a href="#">Carrollton City (CCR)</a>   | 0.58997    | DP, FR, HS, OV65      | 0.43887    | 0.1511     |
| <a href="#">Van Alstyne City (CVA)</a>  | 0.58446    | DP, FR, OV65          | 0.480566   | 0.10389    |
| <a href="#">Josephine City (CJO)</a>    | 0.57500    | DP, FR, GIT, OV65     | 0.487266   | 0.087734   |
| <a href="#">Prosper Town (CPR)</a>      | 0.52000    | DP, FR, HS, OV65      | 0.3675     | 0.1525     |
| <a href="#">McKinney City (CMC)</a>     | 0.51560    | DP, FR, GIT, OV65     | 0.355393   | 0.160207   |
| <a href="#">Murphy City (CMR)</a>       | 0.49500    | DP, FR, GIT, OV65     | 0.315104   | 0.179896   |
| <a href="#">Allen City (CAL)</a>        | 0.48900    | DP, FR, OV65          | 0.387038   | 0.101962   |
| <a href="#">Lavon City (CLA)</a>        | 0.47896    | DP, FR, GIT, HS, OV65 | 0.279393   | 0.199564   |
| <a href="#">Plano City (CPL)</a>        | 0.44820    | DP, FR, HS, OV65      | 0.3372     | 0.111      |
| <a href="#">Frisco City (CFR)</a>       | 0.44660    | DP, FR, HS, OV65      | 0.29152    | 0.15508    |
| <a href="#">Parker City (CPK)</a>       | 0.36598    | FR, GIT, OV65         | 0.317791   | 0.048193   |
| <a href="#">Fairview Town (CFV)</a>     | 0.34716    | DP, OV65              | 0.23018    | 0.116976   |

## Listed highest to lowest total rate - cities without paid police depts

| Entity                                    | Total Rate | Exemptions Offered | M & O Rate | I & S Rate |
|---|------------|--------------------|------------|------------|
| <a href="#">Blue Ridge City (CBL)</a>     | 0.56500    | DP, OV65           | 0.464133   | 0.100862   |
| <a href="#">Weston City (CWS)</a>         | 0.36000    | DP, FR, OV65       | 0.36       | 0          |
| <a href="#">Lucas City (CLU)</a>          | 0.30322    | DP, HS, OV65       | 0.184515   | 0.118701   |
| <a href="#">St Paul Town (CSP)</a>        | 0.29298    | FR, GIT, OV65      | 0.292982   | 0          |
| <a href="#">New Hope Town (CNH)</a>       | 0.23000    | DP, FR, GIT, OV65  | 0.23       | 0          |
| <a href="#">Lowry Crossing City (CLC)</a> | 0.19621    | DP, FR, OV65       | 0.196213   | 0          |
| <a href="#">Nevada City (CNV)</a>         | 0.17927    | FR, GIT, OV65      | 0.17927    | 0          |

|                     |          |           |
|---------------------|----------|-----------|
| Median Home Values: | Lavon    | \$259,600 |
|                     | Parker   | \$566,700 |
|                     | Fairview | \$430,500 |
|                     | Frisco   | \$430,500 |

tax rates: per CCAD / home values per Zillow

## Residential Lot Development Projections - June 2020

Developed occupied lots 1450 Lots

Recently Completed – Homes under construction

- 1) Lavon Farms (150) – **Now Available** – 60 permits since December; two builders  
 Per LEDC: In Lavon Farms, Meritage homes has sold 20 homes in 4 the past months and Pacesetter has sold 17 with several in the process; the homebuilders projected the subdivision would be built out in 2 years.  
 In Traditions, 37 permits have been pulled since March.
- 2) Traditions, Phase 2 (111) – **Now Available** – Bloomfield
- 3) LakePointe, Phase 1 (223; 700) – Aug 2020

**605 Lots**

Active progress (final plat; zoned) – expected availability

- 4) Crestridge Meadows, Phase 1 (140; 274) – Aug 2020
- 5) Bear Creek, Phases 3 (161; 454) – Dec 2020
- 6) Crestridge Meadows, Phase 2 (134; 274) – Mar 2021

**435 Lots**

**Total 919 final /platted**

Entitled/Zoned – preliminary plats complete or pending

- 7) Bear Creek, Phase 4 and 5 (293; 454)
- 8) Lake Breeze (109)
- 9) GH West Flex B (352)

**754 Lots**

In Concept

- 10) Bear Creek Ph 6 – 57 acres – 147 lots possibly

**Multifamily Units Entitled – 204 units**

GH

LakePointe

**Commercial Entitled:**

Lake Breeze 27 acres

LakePointe 25 acres

GH 100 acres

In Negotiation

- 11) Abston Hills – 1500 acres; 4600 SF units and 400 multifamily



| GENERAL FUND                     |   | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | 2019-20<br>AMENDED | YTD<br>8/03/2020 | 83%         | PROJECTED        |
|----------------------------------|---|----------------------|--------------------|--------------------|------------------|-------------|------------------|
| based on a tax rate of 0.478957  |   | 9/13/2019            | 9/17/2019          | one and two        |                  |             |                  |
| <b>SOURCE OF FUNDS</b>           |   |                      |                    |                    |                  |             |                  |
|                                  | 10-1570 - Beginning Resources           | 485,438              | 599,356            | 599,356            | 599,356          | 100%        | 599,356          |
| <b>REVENUE - CURRENT</b>         |   |                      |                    |                    |                  |             |                  |
| <b>Taxes</b>                     |   |                      |                    |                    |                  |             |                  |
|                                  | 10-1600 · Franchise Tax                 | 152,949              | 150,000            | 150,000            | 147,985          | 99%         | 150,000          |
|                                  | 10-1601 · Property Tax                  | 714,947              | 1,087,181          | 1,087,181          | 1,037,111        | 95%         | 1,037,500        |
|                                  | 10-1602 · Sales & Use Tax               | 214,000              | 230,000            | 230,000            | 245,290          | 107%        | 250,000          |
|                                  | <b>Total Taxes</b>                      | <b>1,081,896</b>     | <b>1,467,181</b>   | <b>1,467,181</b>   | <b>1,430,386</b> | <b>97%</b>  | <b>1,437,500</b> |
| <b>Transfers to Reimburse GF</b> |   |                      |                    |                    |                  |             |                  |
|                                  | 10-1200 · Solid Waste for admin svc     | 172,000              | 172,000            | 172,000            | 143,336          | 83%         | 172,000          |
|                                  | 10-1201 · Sewer for admin svc           | 120,000              | 100,000            | 100,000            | 83,330           | 83%         | 100,000          |
|                                  | 10-3675 - LEDC for I&S                  | 13,066               | 13,650             | 13,650             | 13,650           | 100%        | 13,650           |
|                                  | 10-3676 - Sewer for I&S                 | 451,213              | 450,482            | 450,482            | 450,482          | 100%        | 450,482          |
|                                  | 10-3680 - Public Safety Radios          | 27,062               | 27,061             | 27,061             | -                | 0%          | 27,061           |
|                                  | 10-3681 - LEDC for Consulting           | 3,000                | -                  | -                  |                  |             | -                |
|                                  | <b>Total Transfers</b>                  | <b>786,341</b>       | <b>763,193</b>     | <b>763,193</b>     | <b>690,798</b>   | <b>91%</b>  | <b>763,193</b>   |
| <b>Municipal Court</b>           |   |                      |                    |                    |                  |             |                  |
|                                  | 10-1301 · Court Fees                    | 2,320                | 2,320              | 2,320              | 3,065            | 132%        | 3,065            |
|                                  | <b>Total Municipal Court</b>            | <b>2,320</b>         | <b>2,320</b>       | <b>2,320</b>       | <b>3,065</b>     | <b>132%</b> | <b>3,065</b>     |
| <b>Administration</b>            |   |                      |                    |                    |                  |             |                  |
|                                  | 10-1400 · Administrative Fee            | 16,571               | 20,000             | 20,000             | 5,870            | 29%         | 7,500            |
|                                  | 10-1401 · Banking Interest              | 379                  | 2,689              | 2,689              | 4,357            | 162%        | 4,700            |
|                                  | 10-1403 · Utility Late Fees             | 25,979               | 23,000             | 23,000             | 9,962            | 43%         | 14,000           |
|                                  | 10-1404 · Photocopies                   | -                    | -                  | -                  | 5                |             | 5                |
|                                  | 10-1410 · Comm Ctr/Pav Rent Fees        | 11,033               | 7,000              | 7,000              | 4,930            | 70%         | 4,930            |
|                                  | <b>Total Administration</b>             | <b>53,962</b>        | <b>52,689</b>      | <b>52,689</b>      | <b>25,123</b>    | <b>48%</b>  | <b>31,135</b>    |
| <b>Operations</b>                |   |                      |                    |                    |                  |             |                  |
|                                  | 10-1500 · Food Serv Insp Permits        | 4,000                | 4,000              | 4,000              | 5,237            | 131%        | 5,500            |
|                                  | 10-1501 · General Permit Fees           | 62,289               | -                  | 10,266             | 33,292           | 324%        | 40,000           |
|                                  | 10-1502 · Bldg Permit Fees              | 35,000               | 180,000            | 200,000            | 234,440          | 117%        | 240,000          |
|                                  | 10-1503 · OSSF Permit Fees              | 800                  | 500                | 500                | 800              | 160%        | 800              |
|                                  | 10-1504 · PD Fines / Fees               | 58,000               | 65,000             | 65,000             | 31,317           | 48%         | 34,000           |
|                                  | 10-1505 · PD Warrant Fines / Fees       | 3,100                | 3,500              | 3,500              | 6,848            | 196%        | 7,200            |
|                                  | 10-1506 · Sale of Property              | 4,824                | 500                | 500                | 95               | 19%         | 500              |
|                                  | 10-1508 · PD Services Contract          | 64,500               | 125,000            | 125,000            | 104,500          | 84%         | 125,000          |
|                                  | 10-1509 - FD Services Contract          | -                    | 10,000             | 16,000             | 17,264           | 108%        | 17,264           |
|                                  | 10-1513 - Infrastructure Inspection Fee | 212,618              | 115,000            | 237,942            | 237,942          | 100%        | 237,942          |
|                                  | 10-1514 - Building Rent - LEDC          | 2,000                | 2,000              | 6,000              | 6,000            | 100%        | 6,000            |
|                                  | 10-1515 - Fire Permit & Insp Fees       | -                    | 200                | 200                | -                | 0%          | -                |
|                                  | <b>Total Operations</b>                 | <b>447,131</b>       | <b>505,700</b>     | <b>668,908</b>     | <b>677,736</b>   | <b>101%</b> | <b>714,206</b>   |

| GENERAL FUND                       |  | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | 2019-20<br>AMENDED | YTD<br>8/03/2020 | 83%  | PROJECTED |
|------------------------------------|--|----------------------|--------------------|--------------------|------------------|------|-----------|
| Total General Fund Revenues        |  | 2,371,651            | 2,791,083          | 2,954,291          | 2,827,107        | 96%  | 2,949,099 |
| TOTAL SOURCES OF FUNDS             |  | 2,857,089            | 3,390,439          | 3,553,647          | 3,426,463        | 96%  | 3,548,455 |
| EXPENDITURES                       |  |                      |                    |                    |                  |      |           |
| Municipal Court Services           |  |                      |                    |                    |                  |      |           |
| 20-6001 · Credit Card Fees         |  | 1,250                | 1,500              | 1,500              | 816              | 54%  | 1,500     |
| 20-6006 · Jury Panel               |  | 150                  | 250                | 250                | -                | 0%   | 250       |
| 20-6007 · Health Insurance         |  | 8,547                | 8,500              | 8,500              | 6,918            | 81%  | 8,500     |
| 20-6250 · Office Supplies          |  | 1,500                | 1,500              | 1,500              | 747              | 50%  | 1,500     |
| 20-6300 · Payroll                  |  | 61,000               | 63,891             | 63,891             | 53,221           | 83%  | 63,891    |
| 20-6302 · Judge                    |  | 3,500                | 3,500              | 3,500              | 2,325            | 66%  | 3,000     |
| 20-6303 · Prosecutor               |  | 3,688                | 3,500              | 3,500              | 2,200            | 63%  | 2,800     |
| 30-____ FICA                       |  | 4,228                | 4,395              | 4,395              | 3,580            | 81%  | 4,321     |
| 30-____ Medicare                   |  | 166                  | 165                | 165                | 837              | 507% | 147       |
| 30-____ Retirement                 |  | 4,102                | 4,344              | 4,344              | 4,344            | 100% | 4,344     |
| 20-6400 · Postal Fees              |  | 450                  | 450                | 450                | 220              | 49%  | 450       |
| 20-6800 · Training                 |  | 600                  | 1,000              | 1,000              | 340              | 34%  | 1,000     |
| Total Municipal Court              |  | 89,180               | 92,995             | 92,995             | 75,548           | 81%  | 91,702    |
| Administration Services            |  |                      |                    |                    |                  |      |           |
| 30-6010 · Adv, Notices & Pubs      |  | 8,400                | 7,500              | 7,500              | 27,654           | 369% | 10,000    |
| 30-6011 · Automobile Allowance     |  | 2,400                | 3,600              | 3,600              | 3,000            | 83%  | 3,600     |
| 30-6015 · Building Supplies        |  | 2,000                | 2,000              | 2,000              | 2,948            | 147% | 3,000     |
| 30-6020 · Cell Phone               |  | 500                  | 500                | 500                | 424              | 85%  | 500       |
| 30-6060 · Computer (Srvr/Sftwr)    |  | 250                  | 15,500             | 15,500             | 13,846           | 89%  | 15,500    |
| 30-6065 · Council Supplies         |  | 1,500                | 2,500              | 2,500              | 797              | 32%  | 2,500     |
| 30-6070 · Cleaning                 |  | 5,640                | 6,400              | 6,400              | 4,767            | 74%  | 6,400     |
| 30-6080 · CPA                      |  | 750                  | 1,000              | 1,000              | 143              | 14%  | 1,000     |
| 30-6081 · Drinking Water All Depts |  | 750                  | 1,000              | 1,000              | 317              | 32%  | 1,000     |
| 30-6100 · Dues & Fees              |  | 3,500                | 5,130              | 5,130              | (522)            | -10% | 3,500     |
| 30-6101 · Elections                |  | 2,500                | 7,500              | 7,500              | -                | 0%   | 1,750     |
| 30-6103 · Health Insurance         |  | 28,217               | 34,000             | 34,000             | 19,851           | 58%  | 27,500    |
| 30-6104 · Community Events         |  | 6,000                | 6,000              | 6,000              | 3,699            | 62%  | 6,000     |
| 30-6105 · Mileage & Meals          |  | 750                  | 1,000              | 1,000              | 1,128            | 113% | 1,250     |
| 30-6250 · Office Supplies          |  | 3,000                | 3,500              | 3,500              | 2,662            | 76%  | 3,500     |
| 30-6251 · Office Furniture         |  | 750                  | 750                | 750                | -                | 0%   | 750       |
| 30-6252 · Office Equipment         |  | 1,000                | 1,500              | 1,500              | 709              | 47%  | 1,500     |
| 30-6299 · Payroll - Admin Staff    |  | 216,371              | 224,212            | 224,212            | 186,769          | 83%  | 224,212   |
| 30-____ FICA                       |  | 13,415               | 13,901             | 13,901             | 11,580           | 83%  | 13,901    |
| 30-____ Medicare                   |  | 3,137                | 3,251              | 3,251              | 2,708            | 83%  | 3,251     |
| 30-____ Retirement                 |  | 13,572               | 17,489             | 17,489             | 14,568           | 83%  | 17,489    |
| 30-6324 · Comm Events Monitors     |  | 7,500                | 7,500              | 7,500              | 2,003            | 27%  | 3,000     |
| 30-6400 · Postal Fees              |  | 250                  | 250                | 250                | 152              | 61%  | 250       |
| 30-6450 · Sales Tax Rebate         |  | 15,000               | 15,000             | 15,000             | 479              | 3%   | 2,500     |
| 30-6500 · Software/Website         |  | 1,000                | 1,000              | 1,000              | 650              | 65%  | 1,000     |
| 30-6800 · Training                 |  | 2,000                | 2,500              | 6,500              | 5,321            | 82%  | 7,500     |
| 30-6802 · Staff Development        |  | -                    | 4,100              | 4,100              | 260              | 6%   | 3,500     |

| GENERAL FUND |  | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | 2019-20<br>AMENDED | YTD<br>8/03/2020 | 83%        | PROJECTED      |
|--------------|--|----------------------|--------------------|--------------------|------------------|------------|----------------|
|              | 30-7000 · Electric                     | 5,000                | 5,000              | 5,000              | 3,788            | 76%        | 5,000          |
|              | 30-7002 · Natural Gas                  | 4,000                | 4,500              | 4,500              | 2,353            | 52%        | 3,500          |
|              | 30-7003 · Telephone                    | 5,500                | 5,500              | 5,500              | 2,529            | 46%        | 3,500          |
|              | 30-7004 · Water                        | 750                  | 750                | 750                | 796              | 106%       | 900            |
|              | <b>Total Administration Operations</b> | 355,402              | 404,333            | 408,333            | 315,380          | 77%        | 378,753        |
|              | <b>Administration Capital Outlay</b>   |                      |                    |                    |                  |            |                |
|              | 50-8150 City Hall improvements         | 500                  | 1,500              | 1,500              | -                | 0%         | 1,500          |
|              | <b>Total Admin Capital Outlay</b>      | 500                  | 1,500              | 1,500              | -                | 0%         | 1,500          |
|              | <b>Total Administration Services</b>   | <b>355,902</b>       | <b>405,833</b>     | <b>409,833</b>     | <b>315,380</b>   | <b>77%</b> | <b>380,253</b> |
|              |  |                      |                    |                    |                  |            |                |
|              | <b>Fire Services</b>                   |                      |                    |                    |                  |            |                |
|              | <b>Fire Operations</b>                 |                      |                    |                    |                  |            |                |
|              | 40-5000 - ALS Med Supplies             | 890                  | 2,000              | 2,000              | 1,663            | 83%        | 2,000          |
|              | 40-5001 - Apparatus Maintenance        | 4,500                | 5,000              | 17,000             | 16,330           | 96%        | 19,000         |
|              | 40-5002 · Asset Tags/Metal             | 250                  | 300                | 300                | -                | 0%         | 300            |
|              | 40-5007 - Radio/Antenna Install        | 50                   | 1,200              | 1,200              | -                | 0%         | 1,200          |
|              | 40-5008 - Cleaning FD                  | 1,575                | 600                | 600                | 801              | 133%       | 1,200          |
|              | * 40-5010 · Comp/IT Items/Printer      | 7,500                | 2,500              | 2,500              | 1,680            | 67%        | 2,500          |
|              | * 40-6002 · Equipment Maint Rep        | 1,225                | 2,500              | 2,500              | 22,066           | 883%       | 25,000         |
|              | * 40-6010 · Fuel                       | 2,966                | 4,000              | 4,000              | 3,725            | 93%        | 4,000          |
|              | 40-6073 · FD Dispatch                  | 14,188               | -                  | -                  | -                |            | -              |
|              | * 42-6101 · VFD Dues & Fees            | 1,427                | 3,000              | 3,000              | 2,726            | 91%        | 3,000          |
|              | 40-6120 · Internet/Wifi - FD           | 2,492                | 2,000              | 2,000              | 2,069            | 103%       | 2,300          |
|              | 40-6130 - Lifepac Heart Monitor        | -                    | -                  | -                  | -                |            | -              |
|              | * 40-6147 · Postage - FD               | 70                   | 75                 | 75                 | 48               | 65%        | 75             |
|              | 40-6148 · PPE/ Bunker Gear & Maint     | 7,509                | 10,000             | 10,000             | 5,052            | 51%        | 10,000         |
|              | 40-6200 · Safety/Fire Equipment        | 7,500                | 10,000             | 10,000             | 23,680           | 237%       | 24,000         |
|              | 40-6201 - Fire Hose                    | 1,400                | 2,000              | 2,000              | 979              | 49%        | 2,000          |
|              | 40-6204 · NFPA Pump/Ladder Test        | 500                  | 1,000              | 1,000              | -                | 0%         | 1,000          |
|              | * 42-6205 - Payroll                    | 61,500               | 63,345             | 63,345             | 52,766           | 83%        | 63,345         |
|              | * 42-_____ FICA                        | 4,051                | 4,051              | 4,051              | 4,051            | 100%       | 4,051          |
|              | * 42-_____ Medicare                    | 947                  | 947                | 947                | 947              | 100%       | 947            |
|              | * 42 - _____ Retirement                | 4,098                | 4,941              | 4,941              | 4,116            | 83%        | 4,941          |
|              | * 42-6206 · Health Insurance           | 7,200                | 8,500              | 8,500              | 5,730            | 67%        | 8,500          |
|              | 40-6207 · PT Personnel Stipend         | 22,700               | 27,500             | 27,500             | 23,000           | 84%        | 32,000         |
|              | * 40-6208 · Graphics/Uniforms          | 1,850                | 3,000              | 3,000              | 2,643            | 88%        | 3,000          |
|              | * 42-6209 - Mobile Technology          | 900                  | 1,500              | 1,500              | 608              | 41%        | 1,500          |
|              | 40-6210 - Fire Services                | 400                  | 500                | 500                | -                | 0%         | 500            |
|              | * 40-6250 · Office Supplies - FD       | 2,000                | 1,500              | 1,500              | 3,403            | 227%       | 2,800          |
|              | * 40-6261 - Travel/ Conf / Meals       | 2,500                | 6,000              | 6,000              | 1,774            | 30%        | 2,500          |
|              | 40-7000 · Electric                     | 3,600                | 4,000              | 4,000              | 6,060            | 151%       | 7,500          |
|              | 40-7001 · Natural Gas                  | 630                  | 1,000              | 1,000              | 538              | 54%        | 1,000          |
|              | 40-7002 - Water                        | 850                  | 1,000              | 1,000              | 631              | 63%        | 1,000          |
|              | 40-7003 - Storm Siren and Maintenance  | 7,360                | 1,000              | 1,000              | -                | 0%         | -              |
|              | 40-7005 - EOC Fire Alarm Monitoring    | 900                  | 720                | 720                | -                | 0%         | 720            |
|              | <b>Total Fire Operations</b>           | 175,528              | 175,679            | 187,679            | 187,084          | 100%       | 231,879        |
|              | * consolidated Fire Marshal budget     |                      |                    |                    |                  |            |                |
|              | <b>Fire Capital Outlay</b>             | -                    | -                  | -                  |                  |            | -              |
|              | 50-8009 · Fire 2013 Spartan fy23       | 22,501               | 22,501             | 22,501             | 22,501           | 100%       | -              |



| GENERAL FUND |                                      | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | 2019-20<br>AMENDED | YTD<br>8/03/2020 | 83%        | PROJECTED      |
|--------------|--------------------------------------|----------------------|--------------------|--------------------|------------------|------------|----------------|
|              | 50-8020 · Fire Marshal SUV fy21      | 12,803               | 12,803             | 12,803             | 12,803           | 100%       | 12,803         |
|              | 50-8113 - FD furn and EOC tech       | 26,000               | 17,500             | 17,500             | 11,913           | 68%        | 17,500         |
|              | 50-8117 - Fire Quick Response fy21   | 29,862               | 29,862             | 29,862             | 19,863           | 67%        | 29,862         |
|              | 50-8118 - FD-EOC-PD Signage          | -                    | 2,500              | 2,500              | -                | 0%         | 2,500          |
|              | 50-8119 Fire Radios                  | 9,337                | 39,337             | 39,337             | 8,503            | 22%        | 39,337         |
|              | <b>Total Fire Capital Outlay</b>     | 100,503              | 124,503            | 124,503            | 75,583           | 61%        | 102,002        |
|              | <b>Total Fire Services</b>           | <b>276,031</b>       | <b>300,182</b>     | <b>312,182</b>     | <b>262,667</b>   | <b>84%</b> | <b>333,881</b> |
|              | <b>Police Services</b>               |                      |                    |                    |                  |            |                |
|              | <b>Police Operations</b>             |                      |                    |                    |                  |            |                |
|              | 40-6015 · Audio Visual               | 1,900                | 2,500              | 2,500              | 279              | 11%        | 1,500          |
|              | 40-6017 · Body Cams and video storag | -                    | 15,000             | 15,000             | 13,626           | 91%        | 13,626         |
|              | 40-6018 · Protective Gear            | 600                  | 500                | 500                | -                | 0%         | 400            |
|              | 40-6021 · Mobile Technology          | 8,500                | 9,600              | 9,600              | 5,975            | 62%        | 9,000          |
|              | 40-6050 · Child Abuse Interlocal     | 1,500                | 1,500              | 1,500              | 1,500            | 100%       | 1,500          |
|              | 40-6055 · Cleaning                   | 4,200                | 4,800              | 4,800              | 3,250            | 68%        | 5,400          |
|              | 40-6061 · Computers                  | 4,000                | 6,400              | 11,500             | 26,772           | 233%       | 28,000         |
|              | 40-6070 · Crime Prevention           | 2,064                | 1,800              | 1,800              | 99               | 6%         | 500            |
|              | 40-6071 · Database Services          | 2,500                | 2,500              | 2,500              | -                | 0%         | 2,500          |
|              | 40-6072 · Dispatch                   | 43,298               | 45,000             | 45,000             | 32,146           | 71%        | 45,000         |
|              | 40-6102 · Dues & Fees                | 600                  | 700                | 700                | 533              | 76%        | 700            |
|              | 40-6140 · Emergency Equipment        | 3,000                | 4,000              | 4,000              | 440              | 11%        | 3,000          |
|              | 40-6141 · Explorer Post Program      | 750                  | 2,500              | 2,500              | 357              | 14%        | 500            |
|              | 40-6143 · Health Insurance           | 73,000               | 102,000            | 102,000            | 61,427           | 60%        | 80,000         |
|              | 40-6146 · Travel / Meals             | 50                   | 500                | 500                | 177              | 35%        | 300            |
|              | 40-6150 · Inmate Boarding            | 1,500                | 1,500              | 1,500              | 1,074            | 72%        | 1,200          |
|              | 40-6252 · Office Equipment           | 750                  | 1,500              | 1,500              | 6,813            | 454%       | 7,000          |
|              | 40-6253 · Office Supplies            | 2,500                | 3,000              | 3,000              | 2,025            | 68%        | 2,500          |
|              | 40-6255 - Patrol Rifle / Firearms    | 600                  | -                  | -                  | -                |            | -              |
|              | 40-6300 · Payroll                    | 515,386              | 621,198            | 621,198            | 517,458          | 83%        | 621,198        |
|              | 40-____ FICA                         | 31,954               | 38,514             | 38,514             | 32,082           | 83%        | 38,514         |
|              | 40-____ Medicare                     | 7,473                | 9,007              | 9,007              | 7,503            | 83%        | 9,007          |
|              | 40-____ Retirement                   | 32,328               | 48,453             | 48,453             | 40,362           | 83%        | 48,453         |
|              | 40-6350 · Police Equipment Mtnc.     | 2,000                | 2,350              | 2,350              | 13,194           | 561%       | 15,000         |
|              | 40-6400 · Postal Fees                | 750                  | 750                | 750                | 456              | 61%        | 750            |
|              | 40-6451 · Radio Maintenance          | -                    | 1,500              | 1,500              | -                | 0%         | 1,500          |
|              | 40-6453 · Report Mgt System          | 3,450                | 3,500              | 3,500              | 3,469            | 99%        | 3,500          |
|              | 40-6501 · Software                   | 1,300                | 1,500              | 1,500              | 1,817            | 121%       | 1,900          |
|              | 40-6502 · Tazers (3)                 | 500                  | 5,000              | 5,000              | -                | 0%         | 5,000          |
|              | 40-6650 · TLETS Management           | 10,000               | 10,000             | 10,000             | 10,000           | 100%       | 10,000         |
|              | 40-6801 · Training                   | 3,000                | 5,000              | 5,000              | 1,770            | 35%        | 3,000          |
|              | 40-6850 · Uniform                    | 4,000                | 4,500              | 4,500              | 3,011            | 67%        | 4,500          |
|              | 40-6900 · Vehicle Cleaning           | 300                  | 600                | 600                | 707              | 118%       | 900            |
|              | 40-6903 · Vehicle Fuel               | 20,000               | 23,000             | 23,000             | 16,137           | 70%        | 20,000         |
|              | 40-6904 · Vehicle Mtnc.              | 11,000               | 12,000             | 12,000             | 8,333            | 69%        | 11,500         |
|              | 40-6950 · Vests                      | 2,300                | 3,000              | 3,000              | -                | 0%         | 200            |
|              | 40-7025 · Electric                   | 5,000                | 4,000              | 4,000              | 4,286            | 107%       | 5,000          |
|              | 40-7027 · Telephone                  | 6,000                | 6,000              | 6,000              | 6,853            | 114%       | 7,500          |
|              | 40-7028 · Water                      | 450                  | 400                | 400                | 699              | 175%       | 1,000          |
|              | 50-8305 · Law Enforcement Liability  | 7,500                | 7,900              | 7,900              | 2,498            | 32%        | 6,000          |

| GENERAL FUND |                                      | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | 2019-20<br>AMENDED | YTD<br>8/03/2020 | 83%        | PROJECTED        |
|--------------|--------------------------------------|----------------------|--------------------|--------------------|------------------|------------|------------------|
|              | <b>Total Police Operations</b>       | 816,003              | 1,013,473          | 1,018,573          | 827,128          | 81%        | 1,017,049        |
|              | <b>Police Capital Outlay</b>         |                      |                    |                    |                  |            |                  |
|              | 50-8108 - Police Vehicles Total      | 54,452               | 75,959             | 53,959             | 53,960           | 100%       | 53,959           |
|              | 50-8109 - Police Radios              | 17,725               | 17,725             | 17,725             | 19,200           | 108%       | 17,725           |
|              | 50-8112 - Police remodel             | 5,009                | 500                | 500                | -                | 0%         | 500              |
|              | <b>Total Police Capital Outlay</b>   | 77,186               | 94,184             | 72,184             | 73,160           | 101%       | 72,184           |
|              | <b>Total Police Services</b>         | <b>893,188</b>       | <b>1,107,657</b>   | <b>1,090,757</b>   | <b>900,288</b>   | <b>83%</b> | <b>1,089,233</b> |
|              |                                      |                      |                    |                    |                  |            |                  |
|              | <b>Public Works Services</b>         |                      |                    |                    |                  |            |                  |
|              | <b>Public Works Operations</b>       |                      |                    |                    |                  |            |                  |
|              | 40-6022 · Cell Phone                 | 2,000                | 2,000              | 2,000              | 1,907            | 95%        | 2,000            |
|              | 40-6104 · Code Enforcement           | 1,000                | 1,000              | 1,000              | -                | 0%         | 1,000            |
|              | 40-6105 · Food Service Inspector     | 2,750                | 2,750              | 2,750              | 1,250            | 45%        | 2,750            |
|              | 40-6106 · Computer/Comp Equip        | -                    | -                  | -                  | -                |            | -                |
|              | 40-6151 · Insurance Claims           | 2,153                | -                  | -                  | -                |            | -                |
|              | 40-6155 · Grounds Mtnc               | 14,000               | 17,000             | 17,000             | 11,433           | 67%        | 17,000           |
|              | 40-6156 · Heavy Equipment Mtnc       | 5,000                | 7,000              | 14,000             | 11,638           | 83%        | 14,000           |
|              | 40-6260 · Health Insurance           | 25,800               | 25,500             | 25,500             | 15,025           | 59%        | 25,500           |
|              | 40-6265 · Meals & Travel             | 1,000                | 1,000              | 1,000              | 377              | 38%        | 750              |
|              | 40-6267 · MS4 Supplies               | 1,000                | 1,000              | 1,000              | 312              | 31%        | 1,000            |
|              | 40-6270 · PW Office Supplies         | 500                  | 500                | 500                | 601              | 120%       | 500              |
|              | 40-6302 · Payroll                    | 108,436              | 122,276            | 122,276            | 101,856          | 83%        | 122,276          |
|              | 40-6306 · Payroll - Part Time        | 2,000                | 2,000              | 2,000              | 1,000            | 50%        | 2,000            |
|              | 40-____ FICA                         | 6,847                | 7,705              | 7,705              | 6,377            | 83%        | 7,705            |
|              | 40-____ Medicare                     | 128                  | 141                | 141                | 107              | 76%        | 141              |
|              | 40-____ Retirement                   | 6,802                | 9,538              | 9,538              | 7,945            | 83%        | 9,538            |
|              | 40-6545 · Postage                    | 500                  | 500                | 500                | -                | 0%         | 500              |
|              | 40-6550 · Signage                    | 4,000                | 4,000              | 4,000              | 1,526            | 38%        | 4,000            |
|              | 40-6700 - State OSSF Fees            | 300                  | 300                | 300                | -                | 0%         | 300              |
|              | 40-6701 · Street Lights              | 46,000               | 48,000             | 48,000             | 27,964           | 58%        | 48,000           |
|              | 40-6703 · Street Repair/Maint        | 14,500               | 10,000             | 10,000             | 2,397            | 24%        | 10,000           |
|              | 40-6749 · Mosquito Spraying          | 12,000               | 12,000             | 12,000             | 4,810            | 40%        | 7,500            |
|              | 40-6750 · Tools                      | 1,200                | 3,500              | 3,500              | 1,223            | 35%        | 3,500            |
|              | 40-6751 - Operational Supplies       | 2,500                | 3,000              | 3,000              | 2,601            | 87%        | 3,500            |
|              | 40-6802 · Training                   | 1,000                | 3,000              | 3,000              | 2,595            | 87%        | 3,000            |
|              | 40-6851 · Uniform                    | 4,100                | 4,100              | 4,100              | 2,468            | 60%        | 4,100            |
|              | 40-6905 · Vehicle Fuel               | 6,000                | 7,000              | 7,000              | 4,583            | 65%        | 7,000            |
|              | 40-6906 · Vehicle Mtnc.              | 4,000                | 4,000              | 4,000              | 2,938            | 73%        | 4,500            |
|              | 40-6914 · Lightbars                  | 2,728                | 2,728              | 2,728              | -                | 0%         | 2,728            |
|              | <b>Total Public Works Operations</b> | <b>278,244</b>       | <b>301,537</b>     | <b>308,537</b>     | <b>212,932</b>   |            | <b>304,787</b>   |
|              | <b>Public Works Capital Outlay</b>   |                      |                    |                    |                  |            |                  |
|              | 40-6908 · Mower-Batwing fy19         | 4,963                | 4,963              | 4,963              | -                | 0%         | 4,963            |
|              | 50-8014 - PW Truck fy19              | 6,338                | 6,338              | 6,338              | -                | 0%         | 6,338            |
|              | 50-8015 · Tractor (2016) fy21        | 8,685                | 8,685              | 8,685              | 7,904            | 91%        | 8,685            |
|              | 50-8021 - PW Truck                   | 9,464                | 9,464              | 9,464              | 9,461            | 100%       | 9,464            |
|              | 50-8022 - PW Heavy Equip             | -                    | 19,500             | 19,500             | -                | 0%         | 19,500           |
|              | 50-8114 - PW Bldg & Equip Shelter    | 1,500                | 1,500              | 1,500              | -                | 0%         | 1,500            |
|              | 50-8023 - CAP IMP PROJ RESERVE       | -                    | 79,836             | 79,836             | 27,162           | 34%        | 79,836           |
|              | <b>Total Capital Outlay</b>          | <b>30,950</b>        | <b>130,286</b>     | <b>130,286</b>     | <b>44,527</b>    | <b>34%</b> | <b>130,286</b>   |

| GENERAL FUND |   | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | 2019-20<br>AMENDED | YTD<br>8/03/2020 | 83%  | PROJECTED |
|--------------|---|----------------------|--------------------|--------------------|------------------|------|-----------|
|              | Total Public Works Services                                   | 309,194              | 431,823            | 438,823            | 257,459          | 59%  | 435,073   |
|              |   |                      |                    |                    |                  |      |           |
|              | Other Expenses  |                      |                    |                    |                  |      |           |
|              | Multi-Year Commitments - moved to departmental Capital Outlay |                      |                    |                    |                  |      |           |
|              |   |                      |                    |                    |                  |      |           |
|              | Facilities - Multi-Department                                 |                      |                    |                    |                  |      |           |
|              | 50-8011 · Copier Mtn Contract                                 | 5,500                | 5,750              | 5,750              | 6,393            | 111% | 7,500     |
|              | 50-8013 · Office Mach Contract                                | 2,750                | 3,000              | 3,000              | 1,860            | 62%  | 3,000     |
|              | 50-8100 · Bldg Mtn. - City Hall                               | 10,000               | 19,000             | 19,000             | 20,260           | 107% | 22,500    |
|              | 50-8101 · Bldg Mtn - PD/FD                                    | 10,000               | 10,000             | 10,000             | 2,218            | 22%  | 7,500     |
|              | 50-8115 - Bldg Mtn - PW                                       | 1,000                | 2,000              | 2,000              | -                | 0%   | 750       |
|              | 50-8116 - Demolition - Forder                                 | 500                  | 4,000              | 4,000              | -                | 0%   | -         |
|              | Total Facilities  | 29,750               | 43,750             | 43,750             | 30,731           | 70%  | 41,250    |
|              |   |                      |                    |                    |                  |      |           |
|              | Insurance   |                      |                    |                    |                  |      |           |
|              | 50-8300 · Auto Liability                                      | 5,862                | 6,448              | 6,448              | 5,246            | 81%  | 6,448     |
|              | 50-8301 · Auto Phys. Damage                                   | 3,984                | 4,382              | 4,382              | 3,687            | 84%  | 4,382     |
|              | 50-8302 · Errors & Omissions                                  | 1,776                | 2,100              | 2,100              | 1,203            | 57%  | 2,100     |
|              | 50-8303 · General Liability                                   | 943                  | 1,100              | 1,100              | (657)            | -60% | 1,100     |
|              | 50-8306 · Mobile Equipment                                    | 763                  | 839                | 839                | 635              | 76%  | 839       |
|              | 50-8307 · Real & Personal Property                            | 12,440               | 16,000             | 16,000             | 11,034           | 69%  | 16,000    |
|              | 50-8308 · Workers Compensation                                | 22,835               | 24,000             | 24,000             | 21,183           | 88%  | 24,000    |
|              | Total Insurance   | 48,603               | 54,870             | 54,870             | 42,331           | 77%  | 54,870    |
|              |   |                      |                    |                    |                  |      |           |
|              | Outsourcing   |                      |                    |                    |                  |      |           |
|              | 40-6051 · Building Inspector                                  | 43,000               | 77,800             | 77,800             | 14,889           | 19%  | 55,500    |
|              | 50-8400 · Ambulance Service                                   | 12,141               | 13,000             | 13,000             | 10,382           | 80%  | 13,000    |
|              | 50-8401 · Animal Control                                      | 6,250                | 6,250              | 6,250              | 6,250            | 100% | 6,250     |
|              | 50-8402 · Auditor   | 12,000               | 12,500             | 12,500             | 12,000           | 96%  | 12,500    |
|              | 50-8403 · Central Appr District                               | 9,423                | 11,250             | 11,250             | 9,248            | 82%  | 11,250    |
|              | 50-8404 · City Attorney                                       | 35,000               | 40,000             | 40,000             | 34,229           | 86%  | 40,000    |
|              | 50-8405 · City Engineer                                       | 12,500               | 15,000             | 39,000             | 28,233           | 72%  | 39,000    |
|              | 50-8406 · Fidelity Bonding                                    | 200                  | 200                | 200                | 194              | 97%  | 200       |
|              | 50-8407 · Information Tech                                    | 34,000               | 39,500             | 39,500             | 24,759           | 63%  | 39,500    |
|              | 50-8408 · Tax Assessor/Collector                              | 1,750                | 2,000              | 2,000              | 1,288            | 64%  | 2,000     |
|              | 50-8409 · TIFF Administration                                 | 4,000                | 4,000              | 4,000              | 19,966           | 499% | 500       |
|              | 50-8412 · MS4 Execution                                       | 24,000               | 27,500             | 27,500             | 5,183            | 19%  | 15,000    |
|              | 50-8414 · Consulting/Prof Serv                                | 15,000               | 20,000             | 20,000             | 7,465            | 37%  | 15,000    |
|              | 50-8415 · Codification  | 1,120                | 3,400              | 3,400              | 395              | 12%  | 3,400     |
|              | 50-8416 - Drainage / Prelim Eng                               | 16,000               | 10,000             | 10,000             | 1,485            | 15%  | 10,000    |
|              | 50-8417 - Infrastructure Inspection                           | 25,000               | 35,000             | 85,000             | 125,205          | 147% | 145,000   |
|              | 50-8418 - Fire Inspection Services                            | 3,000                | 3,000              | 3,000              | 2,126            | 71%  | 3,000     |
|              | 50-9410 · Shredding Services                                  | 1,500                | 1,500              | 1,500              | 1,814            | 121% | 2,100     |
|              | Total Outsourcing   | 255,884              | 321,900            | 395,900            | 305,112          | 77%  | 413,200   |
|              |   |                      |                    |                    |                  |      |           |
|              | Total General Fund Expenditures                               | 2,257,733            | 2,759,010          | 2,839,110          | 2,189,515        |      | 2,839,462 |
|              |   |                      |                    |                    |                  |      |           |
|              | ENDING RESOURCES (Net Rev (Exp))                              | 599,356              | 631,429            | 714,537            | 1,236,949        |      | 708,993   |
|              |   |                      | 23%                | 25%                | 56%              |      | 25%       |



# DEBT SERVICE (I & S) FUND

2018-19  
ORIGINAL  
BUDGET

2018-19  
AMENDED  
BUDGET

2019-20  
PROPOSED

YTD  
03-2020

08-  
PROJECTED

8/20/2019

## REVENUE

|         |                       |    |                |    |                |    |                |    |                |    |                |
|---------|-----------------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| 10-3570 | Property Tax          | \$ | 464,279        | \$ | 743,999        | \$ | 685,054        | \$ | 737,694        | \$ | 739,681        |
|         | <b>Total Revenues</b> | \$ | <b>464,279</b> | \$ | <b>743,999</b> | \$ | <b>685,054</b> | \$ | <b>737,694</b> | \$ | <b>739,681</b> |

## EXPENDITURES

|          |                                     |    |                |    |                |    |                |    |                |    |                |
|----------|-------------------------------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|
| 90-8653  | 2014 Tax Note (EDC-sewer) Principal | \$ | 12,633         | \$ | 12,633         | \$ | 13,000         | \$ | 13,433         | \$ | 13,000         |
| 90-8650  | 2014 Tax Note (EDC-sewer) Interest  | \$ | 433            | \$ | 433            | \$ | 650            | \$ | -              | \$ | 650            |
| 90-8654  | 2018 Tax Note (WWTP) Principal      | \$ | 355,000        | \$ | 355,000        | \$ | 380,000        | \$ | 380,000        | \$ | 380,000        |
| 90-8655  | 2018 Tax Note (WWTP) Interest       | \$ | 96,213         | \$ | 96,213         | \$ | 70,482         | \$ | 70,482         | \$ | 70,482         |
| 90-8656  | Transfer to TIF Fund (10-1320)      | \$ | -              | \$ | 187,733        | \$ | 232,499        | \$ | 232,499        | \$ | 232,499        |
| Transfer | Fire Truck                          |    |                |    |                |    |                | \$ | 22,501         | \$ | 22,501         |
|          | <b>Total Expenditures</b>           | \$ | <b>464,279</b> | \$ | <b>652,012</b> | \$ | <b>696,631</b> | \$ | <b>718,915</b> | \$ | <b>719,132</b> |
|          | <b>Change in Reserve</b>            | \$ | -              | \$ | -              | \$ | (11,577)       | \$ | 18,779         | \$ | 20,549         |
|          | <b>Beginning Fund Balance</b>       | \$ | -              | \$ | -              | \$ | 91,988         | \$ | 91,988         | \$ | 91,988         |
|          | <b>Ending Fund Balance</b>          | \$ | -              | \$ | <b>91,987</b>  | \$ | <b>80,411</b>  | \$ | <b>110,767</b> | \$ | <b>112,537</b> |

# STREET FUND Maintenance/Construction

|   | 2018-19<br>PROJECTED | 2019-20<br>APPROVED | YTD<br>08-03-2020 | 83%        | PROJECTED         |
|---|----------------------|---------------------|-------------------|------------|-------------------|
| <b>Street Repair Fund Revenue</b>       |                      |                     |                   |            |                   |
| 10-3610 Street Maint Sales Tax          | \$ 110,000           | \$ 115,000          | \$ 109,237        | 95%        | \$ 125,000        |
| 10-3612 General Fund Transfer           | \$ -                 | \$ -                | \$ -              |            | \$ -              |
| <b>Total Street Repair Fund Revenue</b> | <b>\$ 110,000</b>    | <b>\$ 115,000</b>   | <b>\$ 109,237</b> | <b>95%</b> | <b>\$ 125,000</b> |
| <b>Street Repair Fund Expenditure</b>   |                      |                     |                   |            |                   |
| 90-8483 Street Project Maint            | \$ 40,000            | \$ 110,000          | \$ 29,140         | 26%        | \$ 110,000        |
| 90-8484 Geren Rd. Repair                | \$ 97,500            | \$ -                | \$ -              |            | \$ -              |
| <b>Total Street Repair Expenditure</b>  | <b>\$ 137,500</b>    | <b>\$ 110,000</b>   | <b>\$ 29,140</b>  | <b>26%</b> | <b>\$ 110,000</b> |

| UTILITY FUND                     |                          | 2018-19<br>PROJECTED | 2019-20<br>ADOPTED | YTD<br>08-03-2020 | 83% | 2019-20<br>PROJECTED |
|----------------------------------|--------------------------|----------------------|--------------------|-------------------|-----|----------------------|
| <i>Beginning Resources</i>       |                          | 83,278               | 190,376            | 190,376           |     | 190,376              |
| <b>UTILITY FUND REVENUE</b>      |                          |                      |                    |                   |     |                      |
| <b>Utility Administration</b>    |                          |                      |                    |                   |     | -                    |
| 10-2200                          | Admin Fee                |                      | -                  | 4,630             |     | 4,630                |
| 10-2201                          | Late Fee                 | -                    | -                  | 5,346             |     | 5,346                |
| 10-2202                          | Online Permit Pmnts      | -                    | -                  | 5,103             |     | 5,103                |
| 10-2204                          | Utility Fund Interest    | -                    | -                  | 3,791             |     | 3,791                |
| <b>Total Administration</b>      |                          | -                    | -                  |                   |     | <b>18,870</b>        |
| <b>Solid Waste</b>               |                          |                      |                    |                   |     |                      |
| 10-2000                          | Solid Waste Income       | 561,000              | 575,000            | 454,569           | 79% | 575,000              |
| <b>Total Solid Waste</b>         |                          | <b>561,000</b>       | <b>575,000</b>     | <b>454,569</b>    | 79% | <b>575,000</b>       |
| <b>Sanitary Sewer</b>            |                          |                      |                    |                   |     |                      |
| 10-2100                          | San Sewer Income         | 569,000              | 661,440            | 528,668           | 80% | 661,440              |
| <b>Total Sanitary Sewer</b>      |                          | <b>569,000</b>       | <b>661,440</b>     | <b>528,668</b>    | 80% | <b>661,440</b>       |
| <b>Total Revenue</b>             |                          | <b>1,130,000</b>     | <b>1,236,440</b>   | <b>983,237</b>    | 80% | <b>1,255,310</b>     |
| <b>UTILITY FUND EXPENDITURES</b> |                          |                      |                    |                   |     |                      |
|                                  |                          | 9/6/2019             |                    |                   |     |                      |
| <b>Solid Waste</b>               |                          |                      |                    |                   |     |                      |
| 90-6990                          | Credit Card Fees         | 2,404                | 3,500              | 3,147             | 90% | 3,500                |
| 90-7000                          | Gen Fund Transfer        | 172,000              | 172,000            | 157,657           | 92% | 172,000              |
| 90-7001                          | Postal Fees              | 8,500                | 8,500              | 7,000             | 82% | 8,500                |
| 90-7002                          | Office Equipment         | 500                  | 500                | 200               | 40% | 500                  |
| 90-7003                          | Sales Tax                | 34,000               | 35,000             | 32,549            | 93% | 35,000               |
| 90-7004                          | Solid Waste Contract     | 281,541              | 336,348            | 252,376           | 75% | 336,348              |
| 90-7005                          | Utility Billing Cost     | 1,707                | 2,000              | 1,607             | 80% | 2,000                |
| 90-7006                          | Utility Billing Software | 2,250                | 3,000              | 2,021             | 67% | 3,000                |
| 90-7011                          | Training                 | -                    | -                  |                   |     | -                    |
| <b>Total Solid Waste</b>         |                          | <b>502,902</b>       | <b>560,848</b>     | <b>456,557</b>    | 81% | <b>560,848</b>       |
| <b>Sanitary Sewer</b>            |                          |                      |                    |                   |     |                      |
| 90-7100                          | Gen Fund Transfer        | 120,000              | 100,000            | 83,330            | 83% | 100,000              |
| 90-7101                          | Sew Tap Fund Transfe     | 400,000              | 652,008            | 550,000           | 84% | 550,000              |
| <b>Total Sanitary Sewer</b>      |                          | <b>520,000</b>       | <b>752,008</b>     | <b>633,330</b>    | 84% | <b>650,000</b>       |
| <b>Total Expenditure</b>         |                          | <b>1,022,902</b>     | <b>1,312,856</b>   | <b>1,089,887</b>  |     | <b>1,210,848</b>     |
| <i>Ending Resources</i>          |                          | 190,376              | 113,960            |                   |     | 44,462               |

| <b>SEWER TAP FUND</b>                     | <b>2018-19<br/>PROJECTED</b> | <b>2019-20<br/>ADOPTED</b> | <b>2019-20<br/>AMENDED</b> | <b>YTD<br/>8/3/2020</b> | <b>83%</b> | <b>PROJECTED</b> |
|---|------------------------------|----------------------------|----------------------------|-------------------------|------------|------------------|
|   | 9/6/2019                     |                            | one and two                |                         |            |                  |
| <i>Beginning Resources</i>                | 239,104                      | 110,819                    | 110,819                    | 110,819                 | 100%       | 110,819          |
| <b>SEWER TAP FUND REVENUE</b>             |                              |                            |                            |                         |            |                  |
| 10-3401 Sewer Service transfer fr Utility | 400,000                      | 652,008                    | 652,008                    | 0                       | 0%         | 652,008          |
| 10-3403 Interest                          | 1,253                        | 1,400                      | 1,400                      | 279                     | 20%        | 400              |
| 10-3404 Sewer Tap Fees New Addition       | 41,600                       | 160,000                    | 180,000                    | 297,600                 | 165%       | 30,000           |
| 10-3406 Transfer for WWTP Ph 3 exp        | 2,300,000                    | 0                          | 360,535                    | 0                       | 0%         | 360,535          |
| 10-34___ Transfer for expansion/maint     |                              | 0                          | 160,000                    | 0                       | 0%         | 160,000          |
| 10-3407 Bear Creek Trunk Cap Recovery     | 123,000                      | 0                          | 0                          | 46,690                  | 100%       | 46,690           |
| <b>Total Sewer Tap Fund Revenue</b>       | <b>2,865,853</b>             | <b>813,408</b>             | <b>1,353,943</b>           | <b>344,569</b>          | <b>25%</b> | <b>1,249,633</b> |
| <b>SEWER TAP FUND EXPENDITURES</b>        |                              |                            |                            |                         |            |                  |
| 90-8400 Dev Reimb / Future Dev            | 30,000                       | 30,000                     | 30,000                     | 287,251                 |            | 287,251          |
| 90-84___ System Expansion/Improvement     |                              | 0                          | 160,000                    | 0                       |            | 160,000          |
| 90-8402 N Tx Mun Water Dist               | 299,925                      | 359,745                    | 334,745                    | 288,710                 | 86%        | 334,745          |
| 90-8403 Electric                          | 40,000                       | 44,000                     | 44,000                     | 41,535                  | 94%        | 44,000           |
| 90-8404 General Maint & Equip             | 50,000                       | 40,000                     | 40,000                     | 7,314                   | 18%        |                  |
| 90-8406 NTMWD Feasibility Study           | 0                            | 0                          | 0                          |                         |            | 0                |
| 90-8407 WWTP Ph 3 Expansion               | 2,000,000                    | 0                          | 385,535                    | 410,264                 | 106%       | 385,535          |
| 90-8408 Transfer to GF for I&S            | 451,213                      | 450,482                    | 450,482                    | 0                       | 0%         | 450,482          |
| Transfer for Cap Recovery Fee             | 123,000                      |                            |                            | 0                       |            |                  |
| <b>Total Sewer Tap Fund Expenditures</b>  | <b>2,994,138</b>             | <b>924,227</b>             | <b>1,444,762</b>           | <b>1,035,075</b>        | <b>72%</b> | <b>1,662,013</b> |

| Multi-Year Capital Leases |        |                                  | Fiscal Year |         |         |        |        |
|---------------------------|--------|----------------------------------|-------------|---------|---------|--------|--------|
|                           |        |                                  | 18-19       | 19-20   | 20-21   | 21-22  | 21-23  |
| <b>GENERAL FUND</b>       |        |                                  |             |         |         |        |        |
| 1                         | Fire   | Fire Engine<br>2/2014-2/2023     | 22,501      | 22,501  | 22,502  | 22,501 | 22,501 |
| 15                        | Police | Vehicle<br>3yr                   |             |         | 23,670  | 23,670 | 23,671 |
| 16                        | Fire   | Radios<br>3 yr                   |             | 29,376  | 29,376  | 29,375 |        |
| 17                        | Fire   | Cascade System<br>3yr            |             | 11,000  | 11,913  | 11,913 |        |
| 2                         | Fire   | Vehicle<br>4/2017 - 4/2021       | 12,803      | 12,803  | 12,803  |        |        |
| 3                         | PW     | Tractor<br>4/2017 - 4/2021       | 8,685       | 8,685   | 8,685   |        |        |
| 4                         | Fire   | Radios<br>2019-2022              | 6,805       | 6,805   | 6,805   |        |        |
| 5                         | Police | Vehicle<br>2019-2022             | 18,226      | 18,226  | 18,226  |        |        |
| 6                         | Police | Vehicle<br>2019-2022             | 18,226      | 18,226  | 18,226  |        |        |
| 7                         | Fire   | First Resp Truck<br>2019-2021    | 19,862      | 19,862  | 19,862  |        |        |
| 8                         | Police | Vehicle<br>2018-2021             | 18,000      | 17,507  | 4,377   |        |        |
| 9                         | PW     | Vehicle<br>2018-2021             | 10,000      | 9,464   | 2,366   |        |        |
| 10                        | Police | Radios<br>2018-2021              | 17,725      | 17,624  | 17,624  |        |        |
| 10                        | Fire   | Radios<br>2018-2021              | 2,531       | 2,633   | 2,633   |        |        |
| 11                        | PW     | Mower / Batwing<br>4/2015-4/2020 | 4,963       |         |         |        |        |
| 12                        | PW     | Vehicle<br>2/2016-2/2019         | 6,338       |         |         |        |        |
| <b>DEDICATED FUNDS</b>    |        |                                  |             |         |         |        |        |
| PW                        |        | Geren Rd. Ph 2B<br>2018-2019     | 97,500      |         |         |        |        |
| PW                        |        | CC Road Package<br>9/2003-8/2018 |             |         |         |        |        |
| <b>TOTAL</b>              |        |                                  | 264,165     | 194,713 | 199,068 | 87,459 | 46,172 |

# Authorized Staffing Plan

|  |       | 2016-17<br>ACTUAL | 2017-18<br>ACTUAL | 2018-19<br>APPROVED | 2019-20<br>APPROVED | 2020-21<br>PROPOSED |
|--|-------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Municipal Court Services                 |       |                   |                   |                     |                     |                     |
| Mun Court Clerk/ PD Sec                  |       | 1                 | 1                 | 1                   | 1                   | 1                   |
|  | Total | 1                 | 1                 | 1                   | 1                   | 1                   |
| Administration Services                  |       |                   |                   |                     |                     |                     |
| City Administrator                       |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| City Secretary                           |       | 0                 | 0                 | 0                   | 0                   | 1                   |
| Accounting Administrator                 |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| Municipal Services Coordinator           |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| Asst City Secretary (reclass admin asst) |       | 1                 | 1                 | 1                   | 1                   | 0                   |
|  | Total | 4                 | 4                 | 4                   | 4                   | 4                   |
| Fire Services                            |       |                   |                   |                     |                     |                     |
| Fire Chief (reclass Fire Marshal)        |       | 1                 | 1                 | 1                   | 1                   | 1                   |
|  | Total | 1                 | 1                 | 1                   | 1                   | 1                   |
| Police Services                          |       |                   |                   |                     |                     |                     |
| Chief                                    |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| Lieutenant                               |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| Corporal                                 |       | 1                 | 0                 | 0                   | 0                   | 0                   |
| Sergeant                                 |       | 0                 | 1                 | 1                   | 2                   | 2                   |
| Patrol/CID                               |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| Patrol Officer                           |       | 5                 | 5                 | 6                   | 7                   | 7                   |
|  | Total | 9                 | 9                 | 10                  | 12                  | 12                  |
| Public Works Services                    |       |                   |                   |                     |                     |                     |
| Director of Public Works                 |       | 1                 | 1                 | 1                   | 1                   | 1                   |
| Public Works Operator                    |       | 2                 | 2                 | 2                   | 2                   | 2                   |
|  | Total | 3                 | 3                 | 3                   | 3                   | 3                   |
| <b>Total Positions Authorized</b>        |       | <b>18</b>         | <b>18</b>         | <b>19</b>           | <b>21</b>           | <b>21</b>           |