

City of San Angelo, Texas



Operating Budget

2021-22 Fiscal Year



City of San Angelo, Texas

Operating Budget Fiscal Year 2021-2022

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$943,816 (2.30%), AND OF THAT AMOUNT, \$661,346 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR

City Council Record Vote

****September 21, 2021****

The members of the governing body voted on the adoption of the budget as follows:

FOR: Tom Thompson, Harry Thomas, Lucy Gonzales, Lane Carter, Larry Miller, and Brenda Gunter

AGAINST: None

PRESENT and not voting: None

ABSENT: Tommy Hiebert

Tax Rate	Adopted FY2020-21	Adopted FY2021-22
Property Tax Rate	0.7760 / \$100	0.7760 / \$100
No New Revenue Tax Rate	0.7554 / \$100	0.7648 / \$100
No New Revenue M&O Tax Rate	0.6654 / \$100	0.6761 / \$100
Voter Approval Tax Rate	0.7874 / \$100	0.8095 / \$100
Debt Tax Rate	0.0936 / \$100	0.0936 / \$100

The total amount of municipal debt obligations secured by property taxes is \$80,895,000.

General Fund

Schedule of Revenues and Expenditures

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>101 REVENUES:</u>				
Taxes				
Property Tax	35,949,191	36,820,921	37,364,595	543,674
Sales Tax	20,112,161	18,339,709	20,371,495	2,031,786
Alcohol Beverage Taxes	360,233	389,247	423,048	33,801
Bingo Taxes	50,373	36,960	38,112	1,152
Franchise Tax	7,568,671	7,173,938	6,624,779	(549,159)
Total Taxes	64,040,629	62,760,775	64,822,029	2,061,254
Public Safety				
Police ^{(1) (2)}	760,827	318,520	273,708	(44,812)
Municipal Court ⁽²⁾	2,527,473	2,650,719	2,462,825	(187,894)
Fire	4,202,208	3,989,205	4,414,205	425,000
Fire Prevention	77,753	145,000	144,000	(1,000)
Total Public Safety	7,568,261	7,103,444	7,294,738	191,294
Public Works				
Engineering	6,285	7,575	1,825	(5,750)
Traffic Control	214,651	166,000	166,000	-
Street & Bridge	33,508	40,500	20,500	(20,000)
Total Public Works	254,444	214,075	188,325	(25,750)
Public Services				
Parks	21,631	33,750	33,750	-
Recreation	251,505	344,970	357,970	13,000
Swimming Pool	32,214	183,500	183,500	-
Nature Center	18,720	46,115	46,115	-
Total Public Services	324,070	608,335	621,335	13,000
Planning & Development Services				
Development Services	6,225	7,500	3,000	(4,500)
Planning	78,200	57,000	71,100	14,100
Permits & Inspections	1,110,212	735,500	889,000	153,500
Total Planning & Development Services	1,194,637	800,000	963,100	163,100
Neighborhood & Family Services				
Code Compliance	274,117	309,734	309,734	-
Animal Services	53,806	48,200	48,200	-
Total Neighborhood & Family Services	327,923	357,934	357,934	-

General Fund

Schedule of Revenues and Expenditures

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
Other Departmental Charges				
Health Services	103,216	113,900	113,900	-
Legal & Real Estate	246,389	177,310	184,537	7,227
Crossing Guards ⁽²⁾	132,263	132,401	-	(132,401)
Other Departmental charges	96,008	103,652	115,652	12,000
Other Departmental Charges	577,876	527,263	414,089	(113,174)
Other Revenue Sources				
Interest	552,289	255,048	91,650	(163,398)
Miscellaneous	283,412	55,484	55,424	(60)
Transfers In ⁽¹⁾	4,168,595	4,396,450	4,548,838	152,388
Other Revenue Sources	5,004,296	4,706,982	4,695,912	(11,070)
Total General Fund Revenues	\$ 79,292,136	\$ 77,078,808	\$ 79,357,462	\$ 2,278,654

101 EXPENDITURES:

Public Safety				
Police	19,774,034	19,468,533	20,367,475	898,942
Traffic Safety	320,380	247,878	248,337	459
Municipal Court	2,159,087	2,466,834	2,278,856	(187,978)
Public Safety Communications	1,622,412	1,658,169	1,785,839	127,670
Fire ⁽³⁾	18,503,332	18,036,672	19,479,979	1,443,307
Fire Prevention	635,208	744,839	767,686	22,847
Total Public Safety	43,014,453	42,622,925	44,928,172	2,305,247
Public Works				
Engineering	1,124,226	1,301,559	1,394,920	93,361
Operations Admin	366,101	357,108	244,154	(112,954)
Traffic/Signal Control	1,247,111	1,013,837	1,047,988	34,151
Street and Bridge	6,274,190	6,299,256	6,370,670	71,414
Street Lighting	924,783	1,118,829	1,118,829	-
Total Public Works	9,936,411	10,090,589	10,176,561	85,972
Public Services				
Parks	3,219,735	3,449,439	3,599,570	150,131
Water Lily Garden	107,528	110,217	112,972	2,755
Recreation	746,491	847,407	933,357	85,950
Swimming Pool	127,189	183,500	183,500	-
Nature Center	98,066	117,535	122,967	5,432
Total Public Services	4,299,009	4,708,098	4,952,366	244,268

General Fund

Schedule of Revenues and Expenditures

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
Planning & Development Services				
Administration	564,854	559,599	543,082	(16,517)
Planning	304,345	305,880	310,064	4,184
GIS	330,871	343,992	366,196	22,204
Permits & Inspections	900,237	919,264	1,003,436	84,172
Total Planning & Development Services	2,100,307	2,128,735	2,222,778	94,043
Neighborhood & Family Services				
Code Compliance	543,157	541,459	577,620	36,161
Animal Services	1,037,571	992,799	1,046,470	53,671
Social Services	195,822	293,757	298,212	4,455
Total Neighborhood & Family Services	1,776,550	1,828,015	1,922,302	94,287
Health Services				
Nursing	99,277	145,760	156,746	10,986
Environmental Health	92,982	76,333	88,077	11,744
Administration	152,123	182,434	192,234	9,800
MHMR Contribution	55,500	55,500	55,500	-
Total Health Services	399,882	460,027	492,557	32,530
General Government				
City Council	115,516	162,635	163,635	1,000
City Manager	778,794	805,225	853,056	47,831
Internal Auditor	77,021	79,579	76,581	(2,998)
Communications	237,686	431,426	190,147	(241,279)
City Clerk	187,863	264,523	293,352	28,829
Construction Management	112,654	110,975	117,029	6,054
Development Corporation	395,651	393,964	434,530	40,566
Total General Government	1,905,185	2,248,327	2,128,330	(119,997)

General Fund

Schedule of Revenues and Expenditures

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
Administrative Services				
City Attorney/Legal	702,700	704,429	723,190	18,761
Real Estate	183,520	202,254	178,442	(23,812)
Finance	1,768,167	1,811,021	1,882,579	71,558
Billing & Collections	735,762	762,604	784,353	21,749
Information Technology	657,605	707,722	802,078	94,356
Purchasing	204,502	234,613	235,139	526
Human Resources	2,800,603	2,576,881	2,732,988	156,107
Crossing Guards ⁽²⁾	126,373	132,401	-	(132,401)
Facilities Maintenance	1,057,611	694,760	745,891	51,131
Non-Departmental ⁽⁴⁾	385,257	1,091,062	1,054,322	(36,740)
Lobbyist	3,500	25,000	25,000	-
Legal Notices	13,763	33,894	33,894	-
Total Administrative Services	8,639,363	8,976,641	9,197,876	221,235
Transfers Out				
Grants ⁽³⁾	332,657	686,531	437,436	(249,095)
Capital	2,812,651	1,809,402	1,751,373	(58,029)
Debt Service	200,000	200,000	200,000	-
Other Funds	1,322,538	1,319,518	1,438,694	119,176
Total Transfers Out	4,667,846	4,015,451	3,827,503	(187,948)
Total General Fund Expenditures	\$ 76,739,006	\$ 77,078,808	\$ 79,848,445	\$ 2,769,637
Increase/(Decrease) in Fund Balance ⁽⁵⁾	2,553,130	-	(490,983)	(490,983)
Beginning Fund Balance	23,852,411	26,405,541	26,405,541	-
Ending Fund Balance	\$ 26,405,541	\$ 26,405,541	\$ 25,914,558	\$ (490,983)

⁽¹⁾ The support from the Water Fund for Lake Patrol was moved into the Transfers In line in FY21.

⁽²⁾ Revenues and expenditures restricted by State/Federal Statues were moved to a new fund as recommended by best

⁽³⁾ The transfer to Grants decreased in FY22 due to the SAFER grant ending mid-year and those employees moving to the General Fund in the Fire Department division.

⁽⁴⁾ Non-departmental includes legal notices, the Concho Valley Transit District contract, and Civil Service Leave Payoffs.

⁽⁵⁾ In FY22 there is a planned use of fund balance, generated from FY21 marginal sales tax, for the implementation of a competitive wage program.

General Debt Service Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>105 REVENUES:</u>				
Current Taxes	4,813,521	4,945,644	5,059,486	113,842
Delinquent Taxes	81,058	46,676	55,000	8,324
Transfers In	2,752,250	2,766,094	2,915,394	149,300
Interest	44,125	23,594	6,939	(16,655)
Total Revenues	\$ 7,690,954	\$ 7,782,008	\$ 8,036,819	\$ 254,811
<u>105 EXPENSES:</u>				
Principal on Debt	5,215,000	4,675,000	5,020,000	345,000
Interest on Debt	2,308,931	2,946,002	2,650,569	(295,433)
Issue Costs	27,854	161,006	216,250	55,244
Total Expenditures	\$ 7,551,785	\$ 7,782,008	\$ 7,886,819	\$ 104,811
Revenues Over/ (Under) Expenditures ⁽¹⁾	139,169	-	150,000	150,000
Beginning Fund Balance	1,528,369	1,667,538	1,667,538	-
Ending Fund Balance	\$ 1,667,538	\$ 1,667,538	\$ 1,817,538	\$ 150,000

⁽¹⁾ There is a planned contribution to fund balance in FY22 for the repayment of debt from the Airport Passenger Facility Fund.

Street Infrastructure Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>533 REVENUES:</u>				
Current Taxes	-	-	324,326	324,326
Total Revenues	\$ -	\$ -	\$ 324,326	\$ 324,326
<u>533 EXPENSES:</u>				
Street Improvements	-	-	324,326	324,326
Total Expenditures	\$ -	\$ -	\$ 324,326	\$ 324,326
Revenues Over/ (Under) Expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

This is a new fund created in FY22 for the \$0.006 per \$100 of assessed valuation in property tax that City Council dedicated for street infrastructure.

TIRZ Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>106 REVENUES:</u>				
Downtown Property Tax	411,187	421,034	437,024	15,990
North Property Tax	644,603	692,531	705,369	12,838
Interest	7,813	3,908	1,814	(2,094)
Total Revenues	\$ 1,063,603	\$ 1,117,473	\$ 1,144,207	\$ 26,734
<u>106 EXPENSES:</u>				
Downtown Projects	237,573	210,917	218,512	7,595
North Projects	417,176	696,039	707,183	11,144
Total Expenditures	\$ 654,749	\$ 906,956	\$ 925,695	\$ 18,739
Revenues Over/ (Under) Expenditures ⁽¹⁾	408,854	210,517	218,512	7,995
Beginning Fund Balance	2,166,778	2,575,632	2,786,149	210,517
Ending Fund Balance	\$ 2,575,632	\$ 2,786,149	\$ 3,004,661	\$ 218,512

⁽¹⁾In FY21 and FY22, there is a planned contribution to fund balance for the Downtown's portion of the Chadbourne Street Improvement Project.

General Equipment Replacement Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
501 REVENUES:				
Transfers In ⁽¹⁾	2,495,038	1,251,373	1,501,373	250,000
Sale of Fixed Assets	148,930	65,000	65,000	-
Interest	22,361	-	-	-
Other	31,300	40,000	40,000	-
Total Revenue	\$ 2,697,629	\$ 1,356,373	\$ 1,606,373	\$ 250,000
501 EXPENSES:				
Fleet Services	85,879	-	-	-
Engineering	30,429	-	-	-
Traffic Control	26,907	-	-	-
Street & Bridge	267,853	-	199,343	199,343
Parks	165,442	-	-	-
Police	509,578	-	-	-
Police Body Cameras	320,347	50,000	50,000	-
Fire	65,288	-	-	-
Ambulance	232,213	-	230,000	230,000
Capital ⁽²⁾	-	1,306,373	1,127,030	(179,343)
Other Vehicles & Equipment	9,995	-	-	-
Total Expenditures	\$ 1,713,931	\$ 1,356,373	\$ 1,606,373	\$ 250,000
Revenues Over/ (Under) Expenditures	983,698	-	-	-
Beginning Fund Balance	550,368	1,534,066	1,534,066	-
Ending Fund Balance	\$ 1,534,066	\$ 1,534,066	\$ 1,534,066	\$ -

⁽¹⁾In FY20 projected sales tax surplus was used for additional equipment replacement.

⁽²⁾All unobligated funds are placed in this line, then allocated as needed throughout the year.

General Capital Projects Fund

Financial Summary

Description	FY20 Actual	FY21 ⁽¹⁾ Revised Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
502 REVENUES:				
Transfers In	2,311,278	3,372,172	250,000	(3,122,172)
Interest	(16,456)	-	-	-
Other	-	-	-	-
Total Revenue	\$ 2,294,822	\$ 3,372,172	\$ 250,000	\$ (3,122,172)
502 EXPENSES:				
Gateway Signage Project	-	208,073	-	(208,073)
Chadbourne Improvement Porject	742,792	2,393,871	-	(2,393,871)
Emergency Street Repairs	-	1,000,000	-	(1,000,000)
Stormwater Improvements	775,843	520,722	-	(520,722)
Tree Irrigation	38,643	81,656	-	(81,656)
River Bank Stabilization	-	834,525	-	(834,525)
Sunken Garden	19,775	15,160	-	(15,160)
Texas Bank Sports Complex	-	284,655	-	(284,655)
29th St Sports Complex	4,153	1,566,654	-	(1,566,654)
Fort Concho	-	729,361	-	(729,361)
Animal Services Improvements	3,083	189,917	-	(189,917)
Fire Station	9,858	107,280	-	(107,280)
Fire Truck Replacement	395,970	411,648	250,000	(161,648)
Fire Mobile Data Terminals	552,402	53,666	-	(53,666)
Transfers Out	206,855	653,445	-	(653,445)
Contingencies	-	-	-	-
Total Expenditures	\$ 2,749,374	\$ 9,050,633	\$ 250,000	\$ (8,800,633)
Revenues Over/ (Under) Expenditures	(454,552)	(5,678,461)	-	-
Beginning Fund Balance	6,229,637	5,775,085	96,624	(5,678,461)
Ending Fund Balance	\$ 5,775,085	\$ 96,624	\$ 96,624	\$ (5,678,461)

⁽¹⁾Reporting amended budget due to numerous multi-year projects.

Water Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>260 REVENUES:</u>				
Water Sales	31,474,006	28,164,918	29,307,165	1,142,247
Lake Use Revenues	273,020	419,528	391,794	(27,734)
Billing and Collection	1,357,762	1,443,906	1,443,906	-
Taps and Connections	371,205	365,200	377,700	12,500
Transfers In	2,230,873	1,618,797	2,197,954	579,157
Interest	398,032	244,677	105,892	(138,785)
Other	1,828,938	230,713	200,713	(30,000)
Total Revenues	\$ 37,933,836	\$ 32,487,739	\$ 34,025,124	\$ 1,537,385
<u>260 EXPENSES:</u>				
Personnel	5,831,740	6,607,868	7,225,794	617,926
Operations & Maintenance	7,555,367	9,217,793	9,098,396	(119,397)
Legal Notices	756	5,000	5,000	-
Lobbying	-	750	750	-
Transfers Out	11,712,385	12,430,962	10,149,596	(2,281,366)
Capital	2,622,891	4,225,366	7,545,588	3,320,222
Total Expenses	\$ 27,723,139	\$ 32,487,739	\$ 34,025,124	\$ 1,537,385
Revenues Over/ (Under) Expenditures	10,210,697	-	-	-
Beginning Fund Balance	17,458,562	27,669,259	27,669,259	-
Ending Fund Balance	\$ 27,669,259	\$ 27,669,259	\$ 27,669,259	\$ -

Water Debt Service Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>261 REVENUES:</u>				
Development Corporation	2,900,000	2,900,000	2,900,000	-
Transfers In	10,674,326	9,172,643	6,804,938	(2,367,705)
Interest	(7,548)	1,680	527	(1,153)
Total Revenues	\$ 13,566,778	\$ 12,074,323	\$ 9,705,465	\$ (2,368,858)
<u>261 EXPENSES:</u>				
Debt Service	11,404,278	13,669,198	9,705,465	(3,963,733)
Total Expenses	\$ 11,404,278	\$ 13,669,198	\$ 9,705,465	\$ (3,963,733)
Revenues Over/ (Under) Expenditures ⁽¹⁾	2,162,500	(1,594,875)	-	1,594,875
Beginning Fund Balance	(2,049,721)	112,779	(1,482,096)	(1,594,875)
Ending Fund Balance	\$ 112,779	\$ (1,482,096)	\$ (1,482,096)	\$ -

⁽¹⁾In FY21, there is a planned use of fund balance to utilize an unbudgeted revenue payment that was received mid-FY20.

Water Capital Projects Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>512 REVENUES:</u>				
Water Sales	5,122,187	4,687,870	4,687,870	-
Transfers In	52,732	698,960	200,000	(498,960)
Interest	85,426	82,973	44,956	(38,017)
Total Revenues	\$ 5,260,345	\$ 5,469,803	\$ 4,932,826	\$ (536,977)
<u>512 EXPENSES:</u>				
Capital Improvements	533,922	5,022,409	4,474,432	(547,977)
Franchise Fee	256,109	234,394	234,394	-
Lobbying	-	13,000	24,000	11,000
Contract Services	36,542	200,000	200,000	-
Total Expenses	\$ 826,573	\$ 5,469,803	\$ 4,932,826	\$ (536,977)
Revenues Over/ (Under) Expenditures	4,433,772	-	-	-
Beginning Fund Balance	7,284,100	11,717,872	11,717,872	-
Ending Fund Balance	\$ 11,717,872	\$ 11,717,872	\$ 11,717,872	\$ -

Lake Nasworthy Trust Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
640 REVENUES:				
Lot Sales	2,119,369	776,000	776,000	-
Lake Lease Income	20,291	60,956	50,800	(10,156)
Interest	190,546	-	2,025	2,025
Total Revenues	\$ 2,330,206	\$ 836,956	\$ 828,825	\$ (8,131)
640 EXPENSES:				
Professional Services	8,450	50,000	50,000	-
Transfers Out ⁽¹⁾	17,675,880	-	1,823	1,823
Total Expenditures	\$ 17,684,330	\$ 50,000	\$ 51,823	\$ 1,823
Revenues Over/ (Under) Expenditures	(15,354,124)	786,956	777,002	(9,954)
Beginning Fund Balance	15,812,720	458,596	1,245,552	786,956
Ending Fund Balance	\$ 458,596	\$ 1,245,552	\$ 2,022,554	\$ 777,002

⁽¹⁾90% of interest is transferred to the Water Enterprise Fund to assist in operational activities. This amount decreased to zero in FY21, due to use of the fund balance in FY20.

Water Reclamation Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>270 REVENUES:</u>				
Water Reclamation Charges	14,958,838	15,086,996	15,086,996	-
Farm Use Revenues	297,604	242,126	242,655	529
Paving Cuts	77,350	50,000	62,500	12,500
Taps and Connections	27,553	20,250	20,250	-
Interest	320,080	207,002	63,896	(143,106)
Other	303,787	20,000	20,000	-
Total Revenues	\$ 15,985,212	\$ 15,626,374	\$ 15,496,297	\$ (130,077)
<u>270 EXPENSES:</u>				
Personnel	2,287,305	2,280,825	2,527,321	246,496
Operations & Maintenance	2,487,368	2,879,191	3,011,178	131,987
Legal Notices	5,915	5,000	5,000	-
Transfers Out	5,972,917	6,077,601	4,341,700	(1,735,901)
Capital	2,840,085	4,383,757	5,611,098	1,227,341
Total Expenses	\$ 13,593,590	\$ 15,626,374	\$ 15,496,297	\$ (130,077)
Revenues Over/ (Under) Expenditures	2,391,622	-	-	-
Beginning Fund Balance	16,080,744	18,472,366	18,472,366	-
Ending Fund Balance	\$ 18,472,366	\$ 18,472,366	\$ 18,472,366	\$ -

Water Reclamation Debt Service Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>271 REVENUES:</u>				
Transfers In	3,821,764	3,895,365	2,127,676	(1,767,689)
Interest	9,417	4,040	1,168	(2,872)
Total Revenues	\$ 3,831,181	\$ 3,899,405	\$ 2,128,844	\$ (1,770,561)
<u>271 EXPENSES:</u>				
Debt Service	3,830,217	3,899,405	2,128,844	(1,770,561)
Total Expenses	\$ 3,830,217	\$ 3,899,405	\$ 2,128,844	\$ (1,770,561)
Revenues Over/ (Under) Expenditures	964	-	-	-
Beginning Fund Balance	276,202	277,166	277,166	-
Ending Fund Balance	\$ 277,166	\$ 277,166	\$ 277,166	\$ -

Water Reclamation Capital Projects Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>520 REVENUES:</u>				
Water Reclamation Charges	1,801,202	1,727,496	1,727,496	-
Interest	50,534	105,490	19,464	(86,026)
Total Revenues	\$ 1,851,736	\$ 1,832,986	\$ 1,746,960	\$ (86,026)
<u>520 EXPENSES:</u>				
Capital Projects	4,750,309	1,746,611	1,660,585	(86,026)
Franchise Fee	90,060	86,375	86,375	-
Total Expenses	\$ 4,840,369	\$ 1,832,986	\$ 1,746,960	\$ (86,026)
Revenues Over/ (Under) Expenditures	(2,988,633)	-	-	-
Beginning Fund Balance	20,185,811	17,197,178	17,197,178	-
Ending Fund Balance	\$ 17,197,178	\$ 17,197,178	\$ 17,197,178	\$ -

Solid Waste Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>230 REVENUES:</u>				
Landfill Fees	1,587,843	1,380,603	1,438,040	57,437
Leases	609,710	613,238	616,885	3,647
Interest	128,986	56,185	20,230	(35,955)
Total Revenues	\$ 2,326,539	\$ 2,050,026	\$ 2,075,155	\$ 25,129
<u>230 EXPENSES:</u>				
Personnel	190,811	189,068	239,590	50,522
Operations & Maintenance	642,194	1,047,220	1,218,633	171,413
Legal Notices	-	300	300	-
Transfers Out	618,486	606,700	615,301	8,601
Capital	352,869	206,738	1,331	(205,407)
Total Expenditures	\$ 1,804,360	\$ 2,050,026	\$ 2,075,155	\$ 25,129
Revenues Over/ (Under) Expenditures ⁽¹⁾	522,179	-	-	-
Beginning Fund Balance	4,314,320	4,836,499	4,836,499	-
Ending Fund Balance	\$ 4,836,499	\$ 4,836,499	\$ 4,836,499	\$ -

⁽¹⁾There has previously been a planned contribution to fund balance in an effort to fully fund the future expenditures associated with operating the City's landfill. In recent fiscal years, there has been no contribution to fund balance in order to begin funding engineering studies.

Stormwater Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>240 REVENUES:</u>				
Stormwater Fee	2,884,072	2,811,000	2,898,000	87,000
Transfers In	95,000	95,000	135,000	40,000
Interest	47,416	27,529	12,047	(15,482)
Other	5,489	60,000	60,000	-
Total Revenues	\$ 3,031,977	\$ 2,993,529	\$ 3,105,047	\$ 111,518
<u>240 EXPENSES:</u>				
Personnel	1,136,945	1,242,173	1,380,006	137,833
Operations & Maintenance	573,074	672,970	723,943	50,973
Legal Notices	-	300	500	200
Transfers Out	387,381	400,854	385,526	(15,328)
Capital	444,927	677,232	615,072	(62,160)
Total Expenses	\$ 2,542,327	\$ 2,993,529	\$ 3,105,047	\$ 111,518
Revenues Over/ (Under) Expenditures	489,650	-	-	-
Beginning Fund Balance	4,104,160	4,593,810	4,593,810	-
Ending Fund Balance	\$ 4,593,810	\$ 4,593,810	\$ 4,593,810	\$ -

Airport Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>220 REVENUES:</u>				
Leases/Rentals	980,413	1,172,970	1,129,404	(43,566)
Concessions	295,430	313,785	239,245	(74,540)
Landing Fees	68,659	85,953	87,414	1,461
Advertising	9,153	9,000	9,000	-
Interest	10,047	3,542	2,115	(1,427)
Other	25,446	48,608	45,411	(3,197)
Total Revenues	\$ 1,389,148	\$ 1,633,858	\$ 1,512,589	\$ (121,269)
<u>220 EXPENSES:</u>				
Personnel	514,024	795,866	819,406	23,540
Operations & Maintenance	510,730	617,305	530,591	(86,714)
Legal Notices	925	600	3,000	2,400
Transfers Out	140,888	143,707	159,592	15,885
Capital	98,638	76,380	-	(76,380)
Total Expenses	\$ 1,265,205	\$ 1,633,858	\$ 1,512,589	\$ (121,269)
Revenues Over/ (Under) Expenditures	123,943	-	-	-
Beginning Fund Balance	468,278	592,221	592,221	-
Ending Fund Balance	\$ 592,221	\$ 592,221	\$ 592,221	\$ -

Airport Passenger Facility Charges (PFC) Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>529 REVENUES:</u>				
Passenger Facility Charges	206,904	283,554	283,554	-
Interest	19,359	15,323	3,410	(11,913)
Total Revenues	\$ 226,263	\$ 298,877	\$ 286,964	\$ (11,913)
<u>529 EXPENSES:</u>				
Transfer to Capital Fund	27,212	-	-	-
Debt Service	-	-	150,000	150,000
Miscellaneous	150,090	298,877	136,964	(161,913)
Total Expenses	\$ 177,302	\$ 298,877	\$ 286,964	\$ (11,913)
Revenues Over/ (Under) Expenditures	48,961	-	-	-
Beginning Fund Balance	957,445	1,006,406	1,006,406	-
Ending Fund Balance	\$ 1,006,406	\$ 1,006,406	\$ 1,006,406	\$ -

State Office Buildings Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>201 REVENUES:</u>				
Rental Income	1,178,039	1,228,974	1,188,404	(40,570)
Interest	13,167	4,089	1,079	(3,010)
Other	168,000	50,000	50,000	-
Total Revenues	\$ 1,359,206	\$ 1,283,063	\$ 1,239,483	\$ (43,580)
<u>201 EXPENSES:</u>				
Personnel	129,080	122,713	132,307	9,594
Operations & Maintenance	971,381	670,223	709,815	39,592
Legal Notices	308	-	-	-
Debt Service	153,058	153,507	72,154	(81,353)
Transfers Out	18,873	18,821	20,627	1,806
Capital	243,020	317,799	304,580	(13,219)
Total Expenditures	\$ 1,515,720	\$ 1,283,063	\$ 1,239,483	\$ (43,580)
Revenues Over/ (Under) Expenditures	(156,514)	-	-	-
Beginning Fund Balance	568,909	412,395	412,395	-
Ending Fund Balance	\$ 412,395	\$ 412,395	\$ 412,395	\$ -

Texas Bank Sports Complex Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>203 REVENUES:</u>				
Program Fees	43,577	105,000	105,000	-
Transfers In	745,243	758,654	784,043	25,389
Interest	14,219	9,957	1,258	(8,699)
Other	35,755	79,700	79,700	-
Total Revenues	\$ 838,794	\$ 953,311	\$ 970,001	\$ 16,690
<u>203 EXPENSES:</u>				
Personnel	337,713	398,178	414,868	16,690
Operations & Maintenance	462,435	555,133	555,133	-
Capital	95,595	-	-	-
Total Expenses	\$ 895,743	\$ 953,311	\$ 970,001	\$ 16,690
Revenues Over/ (Under) Expenditures	(56,949)	-	-	-
Beginning Fund Balance	710,843	653,894	653,894	-
Ending Fund Balance	\$ 653,894	\$ 653,894	\$ 653,894	\$ -

Civic Events Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>410 REVENUES:</u>				
Hotel Occupancy Tax (Transfer In)	1,008,050	925,818	1,008,050	82,232
Facility Use Fee*	100,868	115,000	115,000	-
Coliseum Revenue	64,885	111,500	111,500	-
Convention Center Revenue	116,716	177,500	177,500	-
River Stage Revenue	5,519	14,500	14,500	-
Pavilion Revenue	5,365	11,500	11,500	-
Pecan Creek Revenue	3,252	5,000	5,000	-
Interest	33,069	22,158	4,598	(17,560)
Other	66,736	80,000	80,000	-
Total Revenues	\$ 1,404,460	\$ 1,462,976	\$ 1,527,648	\$ 64,672
<u>410 EXPENSES:</u>				
Personnel	736,800	777,447	809,793	32,346
Operations & Maintenance	428,049	516,208	461,795	(54,413)
Legal Notices	-	-	-	-
Transfers Out	130,432	109,321	141,060	31,739
Capital	113,737	-	-	-
Total Expenditures	\$ 1,409,018	\$ 1,402,976	\$ 1,412,648	\$ 9,672
Restricted Revenue	100,868	115,000	115,000	-
Revenues Over/ (Under) Expenditures ⁽¹⁾	(105,426)	(55,000)	-	55,000
Beginning Fund Balance	1,605,693	1,500,267	1,560,267	60,000
Ending Fund Balance	\$ 1,500,267	\$ 1,560,267	\$ 1,675,267	\$ 115,000

⁽¹⁾Beginning in FY21, City Council restricted the facility use fee revenue to fund balance for future capital improvements. However, in FY21, there was also a planned use of fund balance of \$55,000; therefore, decreasing the contribution to fund balance from facility use fee revenue.

Fort Concho Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
420 REVENUES:				
Rent & Programs	516,571	649,750	649,750	-
General Fund Transfer In	446,045	425,388	455,432	30,044
Other Transfers In	550,000	50,000	50,000	-
Interest	8,267	4,713	1,475	(3,238)
Other	26,449	20,450	16,450	(4,000)
Total Revenues	\$ 1,547,332	\$ 1,150,301	\$ 1,173,107	\$ 22,806
420 EXPENSES:				
Personnel	714,177	756,209	779,015	22,806
Operations & Maintenance	981,998	392,092	391,092	(1,000)
Capital	4,310	2,000	3,000	1,000
Total Expenditures	\$ 1,700,485	\$ 1,150,301	\$ 1,173,107	\$ 22,806
Revenues Over/ (Under) Expenditures	(153,153)	-	-	-
Beginning Fund Balance	1,355,896	1,202,743	1,202,743	-
Ending Fund Balance	\$ 1,202,743	\$ 1,202,743	\$ 1,202,743	\$ -

Fairmount Cemetery Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>440 REVENUES:</u>				
Charges for Service	314,525	283,050	283,050	-
Columbarium	13,560	30,000	30,000	-
Trust Income	41,981	50,000	50,000	-
General Fund Transfer In	86,250	90,476	114,219	23,743
Other	140	5,000	5,000	-
Total Revenues	\$ 456,456	\$ 458,526	\$ 482,269	\$ 23,743
<u>440 EXPENSES:</u>				
Personnel	282,826	283,947	305,915	21,968
Operations & Maintenance	112,296	144,579	146,354	1,775
Columbarium	1,029	30,000	30,000	-
Total Expenditures	\$ 396,151	\$ 458,526	\$ 482,269	\$ 23,743
Revenues Over/ (Under) Expenditures	60,305	-	-	-
Beginning Fund Balance	8,970	69,275	69,275	-
Ending Fund Balance	\$ 69,275	\$ 69,275	\$ 69,275	\$ -

Intergovernmental Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>103 REVENUES:</u>				
CARES Act	1,097,734	-	-	-
Transportation Grant	230,165	230,769	229,541	(1,228)
Streets Grant	81,505	-	-	-
Airport Grants	50,000	50,000	50,000	-
Park Improvement Grants	183,807	-	-	-
Nutrition Program Revenue	156,113	158,945	158,945	-
Health Department Grants	306,189	221,936	222,940	1,004
Women, Infant, and Children Program	791,030	875,888	895,982	20,094
1115 Waiver	178,994	125,000	95,000	(30,000)
Police Grants	31,392	226,939	240,467	13,528
Fire Grants	686,448	212,245	67,891	(144,354)
Emergency Management Grant	257,764	176,100	193,306	17,206
Transfers In	512,371	736,531	487,436	(249,095)
Total Revenue	\$ 4,561,758	\$ 3,014,353	\$ 2,641,508	\$ (372,845)
<u>103 EXPENSES:</u>				
CARES Act	819,797	-	-	-
Transportation Grant	229,996	229,769	228,541	(1,228)
Streets Grant	81,505	-	-	-
Airport Grants	100,000	100,000	100,000	-
Park Improvement Grants	601,502	-	-	-
Nutrition Program	237,340	274,224	281,519	7,295
Health Department Grants	298,605	232,186	233,291	1,105
Women, Infant, and Children Program	810,801	875,888	895,982	20,094
1115 Waiver	51,120	125,000	95,000	(30,000)
Police Grants	39,186	333,627	357,358	23,731
Fire Grants	667,930	608,393	203,134	(405,259)
Emergency Management Grant	171,853	233,766	245,183	11,417
Legal Notices	720	1,500	1,500	-
Total Expenditures	\$ 4,110,355	\$ 3,014,353	\$ 2,641,508	\$ (372,845)
Revenues Over/ (Under) Expenditures	451,403	-	-	-
Beginning Fund Balance	1,047,005	1,498,408	1,498,408	-
Ending Fund Balance	\$ 1,498,408	\$ 1,498,408	\$ 1,498,408	\$ -

Community Development Block Grant Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
453 REVENUES:				
Grant Income	669,716	685,662	706,269	20,607
Rehab Loans	1,215	-	-	-
Other	45,142	-	-	-
Total Revenues	\$ 716,073	\$ 685,662	\$ 706,269	\$ 20,607
453 EXPENSES:				
Administration	198,182	226,827	250,254	23,427
Legal Notices	1,900	2,423	3,300	877
Debt Service	141,960	139,339	136,600	(2,739)
Emergency Housing Repairs	99,294	125,000	115,000	(10,000)
Neighborhood Blitz	220,943	168,323	132,365	(35,958)
Atmos Grant	22,563	23,750	23,750	-
Emergency Incidents	380	-	-	-
CARES Act	22,317	-	-	-
Total Expenditures	\$ 707,539	\$ 685,662	\$ 706,269	\$ 20,607
Revenues Over/ (Under) Expenditures ⁽¹⁾	8,534	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

⁽¹⁾Any revenue over/(under) expenditures is carried into the prior year funds, in order to maintain a zero fund balance.

HOME Program Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
483 REVENUES:				
Grant Income	114,098	302,663	306,605	3,942
Loan Payments	371	-	-	-
Sale of Property	35,207	38,412	38,412	-
Other	684,010	30,135	30,135	-
Total Revenues	\$ 833,686	\$ 371,210	\$ 375,152	\$ 3,942
483 EXPENSES:				
Administration	71,357	142,871	96,907	(45,964)
Legal Notices	-	1,342	2,300	958
MHMR Contribution	73,836	75,000	75,000	-
Homebuyers Assistance	-	71,997	60,945	(11,052)
Galilee CDC	70,000	80,000	140,000	60,000
Bradford Storm Repairs	397,064	-	-	-
Total Expenditures	\$ 612,257	\$ 371,210	\$ 375,152	\$ 3,942
Revenues Over/ (Under) Expenditures ⁽¹⁾	221,429	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

⁽¹⁾Any revenue over/(under) expenditures is carried into the prior year funds, in order to maintain a zero fund balance.

Designated Revenue Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>601 REVENUES:</u>				
Donations	389,862	15,050	115,050	100,000
Riverfest	-	30,000	30,000	-
Auditorium	33,362	-	-	-
Interest	5,775	13,116	897	(12,219)
Total Revenue	\$ 428,999	\$ 58,166	\$ 145,947	\$ 87,781
<u>601 EXPENSES:</u>				
Departmental Projects	424,295	28,166	115,947	87,781
Riverfest	-	30,000	30,000	-
Total Expenditures	\$ 424,295	\$ 58,166	\$ 145,947	\$ 87,781
Revenues Over/ (Under) Expenditures	4,704	-	-	-
Beginning Fund Balance	212,153	216,857	216,857	-
Ending Fund Balance	\$ 216,857	\$ 216,857	\$ 216,857	\$ -

Restricted Revenue Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>602 REVENUES:</u>				
PEG Fees	-	-	250,000	250,000
Municipal Court	-	-	261,100	261,100
Crossing Guards	-	-	132,463	132,463
Police	-	-	54,000	54,000
Fire Prevention	-	-	1,000	1,000
Interest	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 698,563	\$ 698,563
<u>602 EXPENSES:</u>				
Public Information	-	-	250,000	250,000
Municipal Court	-	-	261,100	261,100
Crossing Guards	-	-	132,463	132,463
Police	-	-	54,000	54,000
Fire Prevention	-	-	1,000	1,000
Total Expenditures	\$ -	\$ -	\$ 698,563	\$ 698,563
Revenues Over/ (Under) Expenditures	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

This is a new fund that was created mid-FY21 for revenue and expenditures restricted by State/Federal Statues as recommended by best practices.

Hotel Occupancy Tax Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
605 REVENUES:				
Hotel Occupancy Tax	2,332,761	1,824,925	2,332,761	507,836
Interest	50,024	14,757	3,603	(11,154)
Total Revenues	\$ 2,382,785	\$ 1,839,682	\$ 2,336,364	\$ 496,682
605 EXPENSES:				
San Angelo Performing Arts Center	50,000	50,000	50,000	-
Convention and Visitors Bureau	975,625	765,518	965,000	199,482
San Angelo Cultural Affairs Council	116,638	75,000	75,000	-
Downtown San Angelo	37,500	37,500	37,500	-
San Angelo Museum of Fine Arts	-	50,000	50,000	-
Transfer to Fort Concho	200,000	50,000	50,000	-
Transfer to Civic Events	1,008,050	925,818	1,008,050	82,232
Transfer to Sports Complex	50,000	50,000	50,000	-
Total Expenses	\$ 2,437,813	\$ 2,003,836	\$ 2,285,550	\$ 281,714
Revenues Over/ (Under) Expenditures ⁽¹⁾	(55,028)	(164,154)	50,814	214,968
Beginning Fund Balance	1,143,411	1,088,383	924,229	(164,154)
Ending Fund Balance	\$ 1,088,383	\$ 924,229	\$ 975,043	\$ 50,814

⁽¹⁾There is a planned use of fund balance in FY21 due the the projected loss is revenue due to COVID-19.

Keep San Angelo Beautiful Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
625 REVENUES:				
Transfers From Solid Waste	65,000	65,000	65,000	-
Total Revenues	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
625 EXPENSES:				
Personnel	44,628	63,627	65,000	1,373
Operations & Maintenance	1,877	1,373	-	(1,373)
Capital	170	-	-	-
Total Expenses	\$ 46,675	\$ 65,000	\$ 65,000	\$ -
Revenues Over/ (Under) Expenditures	18,325	-	-	-
Beginning Fund Balance	1,086	19,411	19,411	-
Ending Fund Balance	\$ 19,411	\$ 19,411	\$ 19,411	\$ -

Fleet Services Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>301 REVENUES:</u>				
Gas and Oil ⁽¹⁾	1,202,616	3,796,326	2,201,056	(1,595,270)
Materials & Labor	2,468,737	2,601,369	2,760,280	158,911
Rent	120,000	120,000	120,000	-
Interest	15,634	10,757	1,413	(9,344)
Other	20,623	29,784	16,256	(13,528)
Total Revenues	\$ 3,827,610	\$ 6,558,236	\$ 5,099,005	\$ (1,459,231)
<u>301 EXPENSES:</u>				
Personnel	917,577	942,208	972,234	30,026
Operations & Maintenance	2,651,242	5,449,588	4,070,130	(1,379,458)
Legal Notices	1,112	1,000	1,000	-
Capital	76,636	165,440	55,641	(109,799)
Total Expenses	\$ 3,646,567	\$ 6,558,236	\$ 5,099,005	\$ (1,459,231)
Revenues Over/ (Under) Expenditures	181,043	-	-	-
Beginning Fund Balance	787,332	968,375	968,375	-
Ending Fund Balance	\$ 968,375	\$ 968,375	\$ 968,375	\$ -

⁽¹⁾In years when gas and oil prices are low, the Fleet Services Fund realized savings in that area, therefore, the corresponding revenue is also down.

Communications Service Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>305 REVENUES:</u>				
Radio	133,838	157,260	145,903	(11,357)
Voice Over IP	362,947	352,287	438,386	86,099
Cell Phones	308,338	235,195	372,862	137,667
Interest	6,804	3,815	650	(3,165)
Total Revenues	\$ 811,927	\$ 748,557	\$ 957,801	\$ 209,244
<u>305 EXPENSES:</u>				
Radio	137,144	139,419	136,105	(3,314)
Voice Over IP	347,093	267,717	377,729	110,012
Cell Phones	292,517	235,329	372,862	137,533
Capital	122,665	106,092	71,105	(34,987)
Total Expenses	\$ 899,419	\$ 748,557	\$ 957,801	\$ 209,244
Revenues Over/ (Under) Expenditures	(87,492)	-	-	-
Beginning Fund Balance	263,101	175,609	175,609	-
Ending Fund Balance	\$ 175,609	\$ 175,609	\$ 175,609	\$ -

Health Insurance Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>310 REVENUES:</u>				
Clinic Revenue	101,257	129,600	104,000	(25,600)
Self Insurance Revenue	9,035,500	9,625,996	10,251,278	625,282
Interest	23,070	13,651	5,328	(8,323)
Total Revenues	\$ 9,159,827	\$ 9,769,247	\$ 10,360,606	\$ 591,359
<u>310 EXPENSES:</u>				
Personnel	178,287	173,741	181,656	7,915
Operations & Maintenance	1,682,430	2,168,268	2,612,426	444,158
Legal Notices	165	-	300	300
Self Insurance Claims Liability	6,984,337	7,425,246	7,563,724	138,478
Capital	1,248	1,992	2,500	508
Total Expenses	\$ 8,846,467	\$ 9,769,247	\$ 10,360,606	\$ 591,359
Revenues Over/ (Under) Expenditures	313,360	-	-	-
Beginning Fund Balance	922,191	1,235,551	1,235,551	-
Ending Fund Balance	\$ 1,235,551	\$ 1,235,551	\$ 1,235,551	\$ -

Property/Casualty Insurance Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>320 REVENUES:</u>				
Premium Contributions	769,270	800,970	1,005,917	204,947
Insurance Proceeds	1,965,169	376,494	67,500	(308,994)
Interest	20,205	8,317	2,772	(5,545)
Total Revenues	\$ 2,754,644	\$ 1,185,781	\$ 1,076,189	\$ (109,592)
<u>320 EXPENSES:</u>				
Personnel	168,391	170,447	188,629	18,182
Prior Year Indemnity	-	89,063	50,000	(39,063)
Claims	353,735	310,447	209,642	(100,805)
Insurance Premiums	513,664	578,057	597,173	19,116
Claims Management	37,423	32,996	29,645	(3,351)
Special Projects/Other	1,080,033	3,302	1,100	(2,202)
Capital	1,348	1,469	-	(1,469)
Total Expenses	\$ 2,154,594	\$ 1,185,781	\$ 1,076,189	\$ (109,592)
Revenues Over/ (Under) Expenditures	600,050	-	-	-
Beginning Fund Balance	653,662	1,253,712	1,253,712	-
Ending Fund Balance	\$ 1,253,712	\$ 1,253,712	\$ 1,253,712	\$ -

Workers' Compensation Insurance Fund

Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>330 REVENUES:</u>				
Premium Contributions	1,430,957	1,313,320	1,313,320	-
Insurance Proceeds	178	102	102	-
Interest	9,103	18,583	9,468	(9,115)
Total Revenues	\$ 1,440,238	\$ 1,332,005	\$ 1,322,890	\$ (9,115)
<u>330 EXPENSES:</u>				
Personnel	197,539	217,595	238,634	21,039
Operations & Maintenance	26,641	49,750	54,534	4,784
Claims	79,890	548,696	806,967	258,271
Insurance Premiums	107,059	117,765	222,755	104,990
Total Expenses	\$ 411,129	\$ 933,806	\$ 1,322,890	\$ 389,084
Revenues Over/ (Under) Expenditures	1,029,109	398,199	-	(398,199)
Beginning Fund Balance	833,348	1,862,457	2,260,656	398,199
Ending Fund Balance⁽¹⁾	\$ 1,862,457	\$ 2,260,656	\$ 2,260,656	\$ -

⁽¹⁾Due to negative claims experience in prior years, the fund balance became negative. The fund was budgeted revenue over expenditures in FY20 and FY21 to gradually increase the fund balance.

Development Corp: Economic Development Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>700 REVENUES:</u>				
Sales Tax	2,815,702	2,567,559	2,852,009	284,450
Grant	-	-	-	-
Sale of Property	560,703	-	-	-
Rent	19,060	20,950	10	(20,940)
Interest	226,798	76,200	9,464	(66,736)
Transfers In	48,470	48,470	-	(48,470)
Total Revenues	\$ 3,670,733	\$ 2,713,179	\$ 2,861,483	\$ 148,304
<u>700 EXPENSES:</u>				
Personnel	394,597	393,964	434,530	40,566
Operations & Maintenance / Assigned Projects	6,958,278	753,611	826,471	72,860
Legal Notices	-	115,547	91,297	(24,250)
Lobbying	2,432	5,500	5,500	-
Capital / Unassigned Projects	30,953	1,444,557	1,503,685	59,128
Total Expenditures	\$ 7,386,260	\$ 2,713,179	\$ 2,861,483	\$ 148,304
Revenues Over/ (Under) Expenditures	(3,715,527)	-	-	-
Unreserved Beginning Fund Balance	14,837,534	11,122,007	11,122,007	-
Unreserved Ending Fund Balance	\$ 11,122,007	\$ 11,122,007	\$ 11,122,007	\$ -

Development Corp: Ballot Fund Financial Summary

Description	FY20 Actual	FY21 Original Budget	FY22 Adopted Budget	Increase (Decrease) from FY21 Original
<u>711 REVENUES:</u>				
Sales and Use Tax	7,240,378	6,602,295	7,333,738	731,443
Interest	40,879	6,000	24,336	18,336
Total Revenues	\$ 7,281,257	\$ 6,608,295	\$ 7,358,074	\$ 749,779
<u>711 EXPENSES:</u>				
Operations & Maintenance	6,121,123	6,500,054	6,548,133	48,079
Capital	-	108,241	809,941	701,700
Total Expenditures	\$ 6,121,123	\$ 6,608,295	\$ 7,358,074	\$ 749,779
Revenues Over/ (Under) Expenditures	1,160,134	-	-	-
Unreserved Beginning Fund Balance	2,318,729	3,478,863	3,478,863	-
Unreserved Ending Fund Balance	\$ 3,478,863	\$ 3,478,863	\$ 3,478,863	\$ -

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CT-CITY OF SAN ANGELO (2021)

Phone (area code and number)

Taxing Unit's Address, City, State, Zip Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable. School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements. Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet. The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease. The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies. While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate						
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ Tex. Tax Code § 26.012(14)	\$5,722,278,719						
2.	2020 tax ceilings. Counties, cities and junior college districts. 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ² Tex. Tax Code § 26.012(14)	\$263,066,138						
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$5,459,212,581						
4.	2020 total adopted tax rate.	0.7760000						
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A. Original 2020 ARB values:</td> <td style="width: 20%; text-align: right;">\$0</td> </tr> <tr> <td>B. 2020 values resulting from final court decisions:</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>C. 2020 value loss. Subtract B from A.³ Tex. Tax Code § 26.012(13)</td> <td style="text-align: right;">\$0</td> </tr> </table>	A. Original 2020 ARB values:	\$0	B. 2020 values resulting from final court decisions:	\$0	C. 2020 value loss. Subtract B from A. ³ Tex. Tax Code § 26.012(13)	\$0	
A. Original 2020 ARB values:	\$0							
B. 2020 values resulting from final court decisions:	\$0							
C. 2020 value loss. Subtract B from A. ³ Tex. Tax Code § 26.012(13)	\$0							
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A. 2020 ARB certified value:</td> <td style="width: 20%; text-align: right;">\$0</td> </tr> <tr> <td>B. 2020 disputed value:</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>C. 2020 undisputed value. Subtract B from A.⁴ Tex. Tax Code § 26.012(13)</td> <td style="text-align: right;">\$0</td> </tr> </table>	A. 2020 ARB certified value:	\$0	B. 2020 disputed value:	\$0	C. 2020 undisputed value. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)	\$0	
A. 2020 ARB certified value:	\$0							
B. 2020 disputed value:	\$0							
C. 2020 undisputed value. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)	\$0							
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0						

2021 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$5,459,212,581
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0

10.	<p>2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value: \$5,192,879</p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: \$28,165,359</p> <p>C. Value loss. Add A and B. ⁶ Tex. Tax Code § 26.012(15)</p>	\$33,358,238
11.	<p>2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p>A. 2020 market value: \$343,920</p> <p>B. 2021 productivity or special appraised value: \$5,070</p> <p>C. Value loss. Subtract B from A. ⁷ Tex. Tax Code § 26.012(15)</p>	\$338,850
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$33,697,088
13.	<p>2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	\$85,601,038
14.	Adjusted 2020 taxable value. Subtract Line 12 and Line 13 from Line 8.	\$5,339,914,455
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100	\$41,437,736
16.	<p>Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁹ Tex. Tax Code § 26.012(13)</p>	\$46,428
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ Tex. Tax Code § 26.012(13)	\$41,484,164
18.	<p>Total 2021 taxable value on the 2021 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 Tex. Tax Code § 26.012, 26.04(c-2)</p> <p>A. Certified values: \$5,875,066,655</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 Tex. Tax Code § 26.03(c) \$91,985,583</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	\$5,783,081,072

2021 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ^{13 Tex. Tax Code § 26.01(c) and (d)}</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ^{14 Tex. Tax Code § 26.01(c)}</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ^{15 Tex. Tax Code § 26.01(d)}</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
20.	<p>2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ^{16 Tex. Tax Code § 26.012(6)(B)}</p>	<p>\$271,108,850</p>
21.	<p>2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ^{17 Tex. Tax Code § 26.012(6)}</p>	<p>\$5,511,972,222</p>
22.	<p>Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ^{18 Tex. Tax Code § 26.012(17)}</p>	<p>\$438,930</p>
23.	<p>Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ^{19 Tex. Tax Code § 26.012(17)}</p>	<p>\$86,964,246.00</p>
24.	<p>Total adjustments to the 2021 taxable value. Add Lines 22 and 23.</p>	<p>\$87,403,176.00</p>
25.	<p>Adjusted 2021 taxable value. Subtract Line 24 from Line 21.</p>	<p>\$5,424,569,046</p>
26.	<p>2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ^{20 Tex. Tax Code § 26.04(c)}</p>	<p>0.7647458</p>
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ^{21 Tex. Tax Code § 26.04(d)}</p>	<p>0.0000000</p>

Texas Comptroller of Public Accounts

Form 50-856

SECTION 2: Voter-Approval Tax Rate

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

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 Worksheet	Amount/Rate
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	0.68240000
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$5,459,212,581
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$37,253,667
31.	<p>Adjusted 2020 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020</p> <p style="text-align: right;">\$40,828</p> <p>B. 2020 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$617,755</p> <p>C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">-\$576,927</p> <p>E. Add Line 30 to 31D.</p> <p style="text-align: right;">\$36,676,740</p>	
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$5,424,569,046
33.	2021 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	0.67612264
34.	<p>Rate adjustment for state criminal justice mandate. ^{23 Tex. Tax Code § 26.044}</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">0.00000000</p>	
35.	<p>Rate adjustment for indigent health care expenditures. ^{24 Tex. Tax Code § 26.0442}</p> <p>A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p>B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">0.00000000</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">0.00000000</p>	

2021 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ^{25 Tex. Tax Code § 26.0442}</p> <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 0.00000000</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100 0</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	0.00000000
37.	<p>Rate adjustment for county hospital expenditures. ^{26 Tex. Tax Code § 26.0443}</p> <p>A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 0</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	0.00000000
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 0.00000000</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 0</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	0.00000000
39.	Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.67612264
40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 0.00000000</p> <p>C. Add Line 40B to Line 39.</p>	0.67612264
41.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	0.69978693

D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.0000000										
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Tex. Tax Code § 26.012(7)</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Enter debt amount</td> <td style="text-align: right;">\$22,430,816</td> </tr> <tr> <td>B. Subtract unencumbered fund amount used to reduce total debt.</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>D. Subtract amount paid from other resources</td> <td style="text-align: right;">\$17,116,541</td> </tr> <tr> <td>E. Adjusted debt. Subtract B, C and D from A.</td> <td></td> </tr> </table>	Enter debt amount	\$22,430,816	B. Subtract unencumbered fund amount used to reduce total debt.	\$0	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0	D. Subtract amount paid from other resources	\$17,116,541	E. Adjusted debt. Subtract B, C and D from A.		\$5,314,275
Enter debt amount	\$22,430,816											
B. Subtract unencumbered fund amount used to reduce total debt.	\$0											
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0											
D. Subtract amount paid from other resources	\$17,116,541											
E. Adjusted debt. Subtract B, C and D from A.												
43.	<p>Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)</p>	\$0										

2021 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate								
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$5,314,275								
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ Tex. Tax Code § 26.04(b)</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">98.00%</td> </tr> <tr> <td>B. Enter the 2020 actual collection rate.</td> <td style="text-align: right;">99.00%</td> </tr> <tr> <td>C. Enter the 2019 actual collection rate</td> <td style="text-align: right;">98.00%</td> </tr> <tr> <td>D. Enter the 2018 actual collection rate.</td> <td style="text-align: right;">98.00%</td> </tr> </table> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ Tex. Tax Code § 26.04(h), (h-1) and (h-2)</p>		98.00%	B. Enter the 2020 actual collection rate.	99.00%	C. Enter the 2019 actual collection rate	98.00%	D. Enter the 2018 actual collection rate.	98.00%	98.00%
	98.00%									
B. Enter the 2020 actual collection rate.	99.00%									
C. Enter the 2019 actual collection rate	98.00%									
D. Enter the 2018 actual collection rate.	98.00%									
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	5422730								
47.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	5,511,972,222								
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.09838093								
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	0.79816786								
D49.	<p>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	0.09838093								
50.	<p>COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.</p>	0.0000000								

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ^{32 Tex. Tax Code § 26.041(d)} Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ^{33 Tex. Tax Code § 26.041(i)} Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ^{34 Tex. Tax Code § 26.041(d)} - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$5,511,972,222
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000000
55.	2021 NNR tax rate, unadjusted for sales tax. ^{35 Tex. Tax Code § 26.04(c)} Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.76474580
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0
57.	2021 voter-approval tax rate, unadjusted for sales tax. ^{36 Tex. Tax Code § 26.04(c)} Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.00000000

2021 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.00000000

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ^{37 Tex. Tax Code § 26.045(d)} The taxing unit shall provide its tax assessor-collector with a copy of the letter. ^{38 Tex. Tax Code § 26.045(i)}	\$0
60.	2021 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$5,511,972,222
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years, ^{39 Tex. Tax Code § 26.013(a)} In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020, ^{40 Tex. Tax Code § 26.013(c)}
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ^{41 Tex. Tax Code §§ 26.0501(a) and (c)} or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ^{42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022}

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ^{43 Tex. Tax Code § 26.063(a)(1)}

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	0.01135775
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.00000000
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.00000000
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	0.01135775
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	0.80952561

2021 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ^{44 Tex. Tax Code § 26.012(8-a)}

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ^{45 Tex. Tax Code § 26.063(a)(1)}

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.67612264
69.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$5,511,972,222
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100	0.009071163
71.	2021 debt rate. Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.09838093
72.	De minimis rate. Add Lines 68, 70 and 71.	0.78357474

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

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

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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.77600000
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 48 Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	0.77600000
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	0.00000000
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$5,339,914,455
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$5,424,569,046
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ Tex. Tax Code §26.042(b)	0.00000000
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	0.00000000

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	0.76474580
Indicate the line number used: 26	
Voter-approval tax rate As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).	0.80952561
Indicate the line number used: 67	
De minimis rate. If applicable, enter the 2021 de minimis rate from Line 72.	0.00000000

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

print here Tina M. Dierschke
 Printed Name of Taxing Unit Representative

sign here Tina M. Dierschke
 Tax Unit Representative

8/6/2021
 Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax