

City of Nassau Bay, Texas
DRAFT Annual Budget
October 1, 2020 – September 30, 2021

ADOPTED ~ August 31, 2020
Ordinance No. O2020-

This budget will raise less revenue from property taxes than last year’s budget by an amount of \$1,057,958, which is a 21.64 percent decrease from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,816.**

THE MAYOR & CITY COUNCIL RECORD VOTE

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

FOR: Denman, Matter, Graves, Mahon, Klug, Wartens, Prior

AGAINST: n/a

PRESENT & NOT VOTING: n/a

ABSENT: n/a

Tax Rate Information	Adopted FY21	Adopted FY20
Property Tax Rate	0.722120	0.732120
No-New-Revenue Rate	0.711940	0.739790
No-New-Revenue M&O Rate	0.662675	0.684124
Voter-Approval Rate	0.735008	0.780268
I&S Tax Rate	0.019319	0.041415
De Minimis Tax Rate	0.772472	n/a

The total amount of municipal debt obligation secured by property taxes for the City of Nassau Bay is \$8,048,500

** This statement is based on required Truth in Taxation calculations. This Title Page Notice is required by Texas Senate Bill 656 passed during the 83rd Legislative Session. For more information please contact the Finance Department at 281-333-4211.



Elected Officials

Mark A. Denman
Mayor

Don Matter
Mayor Pro Tem, Position 1

John Mahon
Position 3

Bob Warters
Position 5

Ashley Graves
Position 2

Bryce Klug
Position 4

Matt Prior
Position 6

Administration

Jason E. Reynolds
City Manager

Mary Chambers
Assistant City Manager

Sandra Ham
City Secretary

Chani Honeycutt
Human Resources

Catrina Maxwell
Court Administrator

Mark Stelly
Building Official/Floodplain Administrator

Dick H. Gregg, Jr. Esq.
City Attorney

Tim Cromie
Police Chief

Csilla Ludanyi
Finance Director

Dena Mahan
Emergency Management Coordinator

Paul Lopez
Public Works Director

Tony Russo
Fire Marshal/Code Enforcement Officer

Tom George
Fire Department Administrator/IT Manager/
EMS Administrator



Budget for Fiscal Year 2020-2021

General Fund.....	Pages [REDACTED]	\$ 6,658,410
Water & Sewer Fund.....	Pages [REDACTED]	\$ 3,107,920
Debt Service Fund.....	Pages [REDACTED]	\$ 730,200
Tourism Fund.....	Pages [REDACTED]	\$ 996,500
Special Revenue & Grants Fund.....	Pages [REDACTED]	\$ 2,217,700
Capital Projects Fund.....	Pages [REDACTED]	\$ 488,630
Street Sales Tax Fund.....	Pages [REDACTED]	\$ 310,000

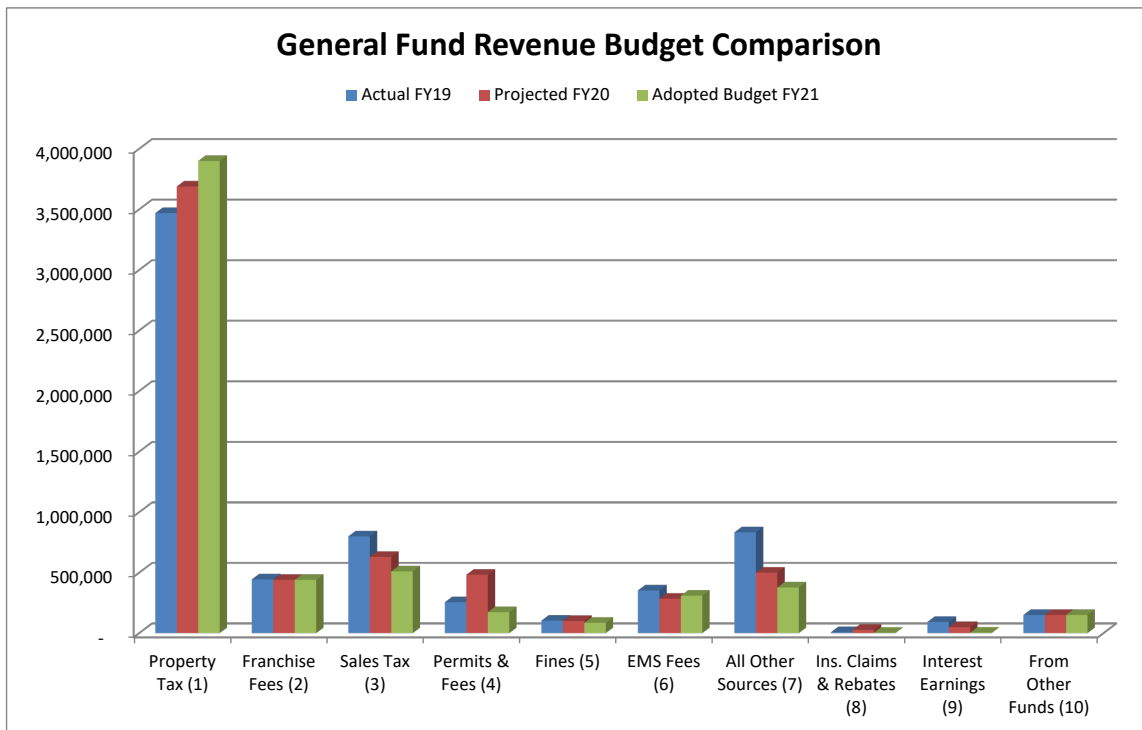
Total Budget		\$14,509,360
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General Fund Revenue

~ Revenue Summary

Revenue Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
Property Tax (1)	3,462,540	3,468,638	3,685,700	3,688,160	3,898,620	5.8%
Franchise Fees (2)	450,920	443,965	450,920	440,000	440,000	-2.4%
Sales Tax (3)	799,000	799,381	630,000	630,000	510,000	-19.0%
Permits & Fees (4)	269,000	255,257	486,000	481,820	173,100	-64.4%
Fines (5)	85,620	102,596	100,620	100,860	85,620	-14.9%
EMS Fees (6)	309,140	352,648	309,140	284,100	309,200	0.0%
All Other Sources (7)	817,290	832,992	487,830	499,900	377,440	-22.6%
Ins. Claims & Rebates (8)	7,080	7,884	3,000	26,550	3,000	0.0%
Interest Earnings (9)	83,000	92,743	49,500	49,500	4,000	-91.9%
From Other Funds (10)	149,960	149,960	149,960	149,960	149,960	0.0%
TOTAL	6,433,550	6,506,065	6,352,670	6,350,850	5,950,940	-6.3%
Prior Year Balance Forward	2,463,089	-	2,573,079	3,020,921	2,391,521	-7.1%
End of Year Fund Balance	(2,417,439)	-	(1,777,909)	(2,391,521)	(1,684,051)	-5.3%
GRAND TOTAL	6,479,200	6,506,065	7,147,840	6,980,250	6,658,410	-6.8%

Property Tax (1) 3005, 3010, 3015	EMS Fees (6) 3605, 3309
Franchise Fees (2) 3105	All Other Sources (7) 3030, 3705, 3710, 3715
Sales Tax (3) 3110	(7) 3800, 3810, 3815, 3830, 3940
Permits & Fees (4) 3115, 3205, 3206, 3305, 3307	Ins. Claims & Rebates (8) 3905
(4) 3308, 3310, 3312, 3315, 3405	Interest Earnings (9) 3020
Fines (5) 3116, 3505, 3506, 3507	From Other Funds (10) 4910, 4915, 4920, 4923



General Fund Revenue

~ Fund 01

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
3005 Property Tax - Current	3,416,540	3,408,754	3,639,700	3,639,700	3,852,620	5.8%
3010 Property Tax - Prior Years	30,000	41,319	30,000	30,000	30,000	0.0%
3015 Penalty & Interest	16,000	18,564	16,000	18,460	16,000	0.0%
3020 Interest on Investment	83,000	92,741	49,500	49,500	4,000	-91.9%
3025 Cash Discounts Taken	-	2	-	-	-	0.0%
3030 Conf. Center Lease Revenue	219,120	219,509	219,120	222,440	222,440	1.5%
3105 Franchise Fees	450,920	443,965	450,920	440,000	440,000	-2.4%
3110 Sales Tax	799,000	799,381	630,000	630,000	510,000	-19.0%
3115 Alcoholic Beverage Tax	14,400	8,097	14,400	8,100	8,100	-43.8%
3116 Child Passenger Safety	120	117	120	60	120	0.0%
3205 Animal Licenses	1,000	535	1,000	500	600	-40.0%
3206 Animal Pound Fee	1,800	1,690	1,800	1,800	1,800	0.0%
3305 Building Permits	228,000	227,976	445,000	445,000	140,000	-68.5%
3307 Fire Code Permits	7,000	3,153	7,000	11,820	7,000	0.0%
3308 Planning & Zoning Fees	1,000	-	1,000	500	1,000	0.0%
3309 Ambulance Permits	4,100	4,050	4,100	4,100	4,100	0.0%
3310 Building & Craft Licenses	6,500	6,900	6,500	5,000	6,500	0.0%
3312 Business Licenses	800	575	800	600	600	-25.0%
3315 Alcohol Licenses	5,000	3,075	5,000	5,000	4,000	-20.0%
3405 Government Service Fees	3,500	3,255	3,500	3,500	3,500	0.0%
3505 Fines	85,000	101,704	100,000	100,000	85,000	-15.0%
3506 Court Time Pay Fees - Local	250	549	250	500	250	0.0%
3507 Court TLFTA3 - Local	250	227	250	300	250	0.0%
3605 Ambulance Fees	305,040	348,598	305,040	280,000	305,100	0.0%
3705 Miscellaneous	12,850	17,127	5,000	13,870	5,000	0.0%
3710 Fixed Asset Sale Proceeds	5,600	5,597	1,000	-	1,000	0.0%
3720 Lien Revenue	1,120	1,121	-	880	-	0.0%
3800 Commercial Waste Collection	28,000	29,802	28,000	28,000	28,000	0.0%
3810 Rent/Lease Revenue	100,000	107,196	96,000	96,000	96,000	0.0%
3815 Donations for City Programs	-	2	-	-	-	0.0%
3830 Emrg Mgnt Grant Reimbursement	25,000	27,000	25,000	25,000	25,000	0.0%
3905 Insurance Claims & Rebates	7,080	7,884	3,000	26,550	3,000	0.0%
3940 Fema-Harvey	425,600	425,638	113,710	113,710	-	-100.0%
4910 Reimbursement - Other Funds	12,960	12,960	12,960	12,960	12,960	0.0%
4915 Reimbursement - Tirz & Mgmt Dist	75,000	75,000	75,000	75,000	75,000	0.0%
4920 G&A Overhead - W&S	50,000	50,000	50,000	50,000	50,000	0.0%
4923 G&A Overhead - EDC	12,000	12,000	12,000	12,000	12,000	0.0%
TOTAL - Current Revenue	6,433,550	6,506,065	6,352,670	6,350,850	5,950,940	-6.3%
9520 Prior Year Balance	2,463,089	-	2,573,079	3,020,921	2,391,521	-7.1%
9525 End of Year Fund Reserve	(2,417,439)	-	(1,777,909)	(2,391,521)	(1,684,051)	-5.3%
GRAND TOTAL	6,479,200	6,506,065	7,147,840	6,980,250	6,658,410	-6.8%

General Fund Expenditures

01 ~ General & Administrative

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	308,760	305,334	317,250	316,990	316,200	(1,050)
Personnel Expenses	210,170	202,348	211,660	211,660	209,920	(1,740)
Maintenance & Operations	417,930	408,325	426,200	411,300	427,300	1,100
Capital Outlays	216,440	216,440	1,044,040	1,044,040	627,400	(416,640)
TOTAL	1,153,300	1,132,447	1,999,150	1,983,990	1,580,820	(418,330)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4005 Audit	51,260	51,264	36,770	36,770	39,590	7.7%
4010 Tax Collector-Assessor & HCAD	37,760	39,113	37,760	39,000	37,760	0.0%
4030 Dues, Fees & Subscriptions	13,290	14,055	9,460	10,220	9,460	0.0%
4040 Advertising	6,000	6,935	6,000	6,000	6,000	0.0%
4042 Publications	8,000	10,899	8,000	8,000	8,000	0.0%
4045 Printing	5,000	2,780	6,900	6,500	7,500	8.7%
4055 Legal Fees	79,800	88,290	79,800	85,000	93,600	17.3%
4060 Contract Services	23,980	23,262	43,780	43,780	41,780	-4.6%
4061 Fixed Asset Management	4,500	4,500	4,500	4,500	4,500	0.0%
4062 City Programs	30,350	26,460	23,600	30,000	23,600	0.0%
4105 Maintenance - Facilities	22,000	25,826	35,000	35,000	20,000	-42.9%
4110 Maintenance - Equipment	500	-	500	500	500	0.0%
4205 Supplies - Office	12,000	11,707	12,000	12,000	12,000	0.0%
4210 Supplies - Postage	5,500	4,288	5,500	5,500	5,000	-9.1%
4220 Supplies - Uniforms	700	729	1,000	1,000	1,000	0.0%
4240 Supplies - Building	4,040	4,075	4,040	4,000	4,040	0.0%
4305 Wages	308,500	305,323	316,990	316,990	316,030	-0.3%
4306 Overtime	260	11	260	-	170	-34.6%
4310 Social Security	24,330	20,871	25,240	25,240	24,900	-1.3%
4390 Expense of City Officials	19,600	25,868	21,500	20,000	12,000	-44.2%
4396 Phone Allowance	7,200	6,800	7,200	7,200	7,200	0.0%
4405 Insurance - Bonds	350	-	350	-	350	0.0%
4410 Insurance - General	8,670	8,415	8,550	8,310	8,860	3.6%
4415 Insurance - Medical & Dental	57,990	55,211	57,390	57,390	56,080	-2.3%
4420 Insurance - Unemployment	5,000	62	5,000	-	5,000	0.0%
4425 Insurance - Workers' Comp	2,780	2,480	2,520	2,270	2,220	-11.9%
4430 Retirement - Contribution	120,650	119,466	121,830	121,830	121,740	-0.1%
4440 Insurance - LT Disability	7,400	6,791	7,570	7,570	8,040	6.2%
4505 Utilities	25,000	18,233	25,000	25,000	25,000	0.0%
4605 Training & Travel	25,570	22,215	22,220	15,000	17,120	-23.0%
4710 Election Expense	15,000	7,129	15,000	1,500	30,500	103.3%
4904 Lease Purchase	1,880	1,936	1,880	1,880	1,880	0.0%
4925 Transfer to Capital Projects Fund	216,440	216,440	544,040	544,040	127,400	-76.6%
4926 Transfer to Water & Sewer Fund	-	-	500,000	500,000	500,000	0.0%
4930 Exams & Drug Testing	2,000	1,013	2,000	2,000	2,000	0.0%
TOTAL	1,153,300	1,132,447	1,999,150	1,983,990	1,580,820	-20.9%

General Fund Expenditures

02 ~ Building Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	93,410	93,362	93,990	93,910	92,210	(1,780)
Personnel Expenses	51,050	50,885	53,130	53,130	53,800	670
Maintenance & Operations	53,920	48,403	168,330	205,980	166,870	(1,460)
Capital Outlays	-	-	-	-	-	-
TOTAL	198,380	192,651	315,450	353,020	312,880	(2,570)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	600	240	600	450	400	-33.3%
4045 Printing	600	-	600	300	600	0.0%
4060 Contract Services	45,500	45,525	160,000	200,000	160,000	0.0%
4120 Maintenance - Vehicles	1,000	600	1,000	500	1,000	0.0%
4220 Supplies - Uniforms	250	-	250	250	100	-60.0%
4235 Small Equipment & Tools	100	16	100	100	100	0.0%
4245 Supplies - Gas & Oil	500	255	500	300	500	0.0%
4305 Wages	93,330	93,324	93,910	93,910	92,130	-1.9%
4306 Overtime	80	38	80	-	80	0.0%
4310 Social Security	7,340	6,868	8,030	8,030	7,880	-1.9%
4396 Phone Allowance	1,800	1,800	1,800	1,800	1,800	0.0%
4410 Insurance - General	1,530	1,464	1,480	1,770	1,890	27.7%
4415 Insurance - Medical & Dental	25,350	25,653	26,390	26,390	27,530	4.3%
4425 Insurance - Workers' Comp	340	302	300	310	280	-6.7%
4430 Retirement - Contribution	16,560	16,564	16,910	16,910	16,590	-1.9%
4605 Training & Travel	3,500	-	3,500	2,000	2,000	-42.9%
TOTAL	198,380	192,651	315,450	353,020	312,880	-0.8%

General Fund Expenditures

03 ~ Emergency Management

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	60,010	28,251	80,210	80,210	81,200	990
Personnel Expenses	35,980	10,055	32,580	32,580	33,840	1,260
Maintenance & Operations	25,690	26,734	19,390	15,520	19,800	410
Capital Outlays	-	-	-	-	-	-
TOTAL	121,680	65,040	132,180	128,310	134,840	2,660

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	550	1,449	800	870	800	0.0%
4045 Printing	900	1,260	900	850	900	0.0%
4060 Contract Services	8,000	8,000	-	-	-	0.0%
4110 Maintenance - Equipment	6,600	6,783	7,000	6,600	7,000	0.0%
4230 Supplies - Emergency Operations	800	2,368	800	770	1,800	125.0%
4245 Supplies - Gas & Oil	3,000	918	3,000	1,000	3,500	16.7%
4305 Wages	60,010	28,251	80,210	80,210	81,200	1.2%
4310 Social Security	5,330	2,137	5,760	5,760	6,000	4.2%
4396 Phone Allowance	1,200	200	1,200	1,200	1,200	0.0%
4410 Insurance - General	940	881	890	740	800	-10.1%
4415 Insurance - Medical & Dental	18,230	3,110	13,500	13,500	14,020	3.9%
4430 Retirement - Contribution	11,220	4,608	12,120	12,120	12,620	4.1%
4605 Training & Travel	4,900	5,075	6,000	4,690	5,000	-16.7%
TOTAL	121,680	65,040	132,180	128,310	134,840	2.0%

General Fund Expenditures

04 ~ Fire Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	60,570	57,654	60,300	60,390	58,730	(1,570)
Personnel Expenses	58,480	54,790	59,250	59,250	59,330	80
Maintenance & Operations	204,810	208,891	227,730	213,680	229,640	1,910
Capital Outlays	-	-	-	-	-	-
TOTAL	323,860	321,335	347,280	333,320	347,700	420

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	4,480	4,714	4,480	4,480	4,480	0.0%
4060 Contract Services	4,000	3,578	2,630	2,630	2,630	0.0%
4105 Maintenance - Facilities	11,000	14,732	11,000	11,000	7,300	-33.6%
4110 Maintenance - Equipment	13,340	7,049	13,340	13,340	13,340	0.0%
4120 Maintenance - Vehicles	42,370	42,374	48,000	48,000	39,000	-18.8%
4125 Maintenance - Marine	4,000	5,446	4,000	4,000	4,000	0.0%
4215 Supplies - Medical	1,500	998	1,500	1,500	1,500	0.0%
4220 Supplies - Uniforms	4,900	3,820	4,900	4,900	4,900	0.0%
4221 Supplies - Protective Clothing	15,000	19,335	21,000	21,000	34,000	61.9%
4230 Supplies - Miscellaneous	4,700	7,537	3,500	3,500	3,500	0.0%
4235 Supplies - Tools	6,000	8,359	4,000	4,770	4,000	0.0%
4245 Supplies - Gas & Oil	5,000	3,902	5,000	5,000	5,000	0.0%
4305 Wages	60,570	57,585	60,300	60,300	58,730	-2.6%
4306 Overtime	-	69	-	90	-	0.0%
4310 Social Security	4,840	4,390	5,070	5,070	5,050	-0.4%
4396 Phone Allowance	2,400	2,400	2,400	2,400	2,400	0.0%
4410 Insurance - General	30,170	29,844	30,300	28,000	29,480	-2.7%
4415 Insurance - Medical & Dental	4,220	4,312	4,300	4,300	4,430	3.0%
4425 Insurance - Workers' Comp	4,920	883	4,450	7,160	9,780	119.8%
4430 Retirement - Contribution	10,020	9,445	10,480	10,480	10,450	-0.3%
4435 Retirement - Volunteers	37,000	34,244	37,000	37,000	37,000	0.0%
4505 Utilities	17,000	13,342	15,000	15,000	15,000	0.0%
4605 Training & Travel	17,230	16,495	17,230	17,000	16,230	-5.8%
4910 Annual Banquet	7,200	12,117	10,400	10,400	8,500	-18.3%
4911 Awards - Response & Incentive	9,000	9,527	9,000	9,000	9,000	0.0%
4912 Social Events	3,000	4,839	3,000	3,000	3,000	0.0%
4930 Exams & Drug Testing	-	-	15,000	-	15,000	0.0%
TOTAL	323,860	321,335	347,280	333,320	347,700	0.1%

General Fund Expenditures

05 ~ Public Works

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	179,990	162,068	188,360	188,360	193,030	4,670
Personnel Expenses	97,340	81,647	99,270	99,270	102,280	3,010
Maintenance & Operations	217,070	188,871	182,070	190,880	173,310	(8,760)
Capital Outlays	-	-	-	-	-	-
TOTAL	494,400	432,586	469,700	478,510	468,620	(1,080)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	110	139	110	110	110	0.0%
4060 Contract Services	40,000	16,190	10,000	10,000	10,000	0.0%
4070 Engineering	15,000	8,722	10,000	10,000	10,000	0.0%
4075 Mosquito Control	5,000	1,650	5,000	5,000	5,000	0.0%
4105 Maintenance - Facilities	6,000	7,438	9,800	9,800	6,000	-38.8%
4110 Maintenance - Equipment/Safety	10,000	12,883	10,000	10,000	10,000	0.0%
4111 Maintenance - Storm Sewer	12,000	6,593	6,000	6,000	6,000	0.0%
4112 Maintenance - Storm Sewer LS	5,000	5,447	7,900	8,260	5,000	-36.7%
4120 Maintenance - Vehicles	7,000	11,154	7,000	7,000	7,000	0.0%
4125 Maintenance - Street Lights	5,000	3,545	4,000	4,310	4,000	0.0%
4130 Maintenance - Streets & Curbs	5,000	7,248	9,000	9,000	9,000	0.0%
4131 Maintenance - Equipment Rental	6,000	6,559	6,000	6,000	6,000	0.0%
4135 Maintenance - Street Sweeping	5,000	1,563	5,000	5,000	5,000	0.0%
4220 Supplies - Uniforms	3,200	2,519	2,500	2,500	2,500	0.0%
4235 Supplies - Tools	2,000	966	1,000	1,000	1,000	0.0%
4245 Supplies - Gas & Oil	19,000	15,477	15,000	15,000	15,000	0.0%
4305 Wages	170,390	155,853	178,760	178,760	183,490	2.6%
4306 Overtime	9,600	6,215	9,600	9,600	9,540	-0.6%
4310 Social Security	14,280	11,742	14,920	14,920	15,290	2.5%
4396 Phone Allowance	5,400	6,000	6,000	6,000	6,000	0.0%
4410 Insurance - General	13,260	13,061	13,260	12,440	13,250	-0.1%
4415 Insurance - Medical & Dental	47,610	37,110	46,950	46,950	48,820	4.0%
4425 Insurance - Workers' Comp	10,500	9,360	9,500	8,460	7,750	-18.4%
4430 Retirement - Contribution	30,050	26,796	31,400	31,400	32,170	2.5%
4505 Utilities (Street Lights/Pumps)	45,000	57,856	50,000	60,000	50,000	0.0%
4605 Training & Travel	3,000	501	1,000	1,000	700	-30.0%
TOTAL	494,400	432,586	469,700	478,510	468,620	-0.2%

General Fund Expenditures

06 ~ Parks Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	113,120	108,963	110,820	110,820	122,850	12,030
Personnel Expenses	61,630	63,160	71,010	71,010	73,900	2,890
Maintenance & Operations	241,090	234,671	259,820	254,660	255,530	(4,290)
Capital Outlays	-	-	-	-	-	-
TOTAL	415,840	406,794	441,650	436,490	452,280	10,630

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	100	-	100	200	200	100.0%
4060 Contract Services	30,000	8,723	10,000	10,000	10,000	0.0%
4105 Maintenance - Facilities	10,000	6,455	8,000	8,000	8,000	0.0%
4110 Maintenance - Equipment	3,000	3,527	4,600	4,300	3,000	-34.8%
4115 Maintenance - Grounds	110,000	134,761	152,420	152,420	152,420	0.0%
4129 Maintenance - Park Lighting	3,000	3,085	3,900	3,630	3,000	-23.1%
4135 Maintenance - Holiday Decorations	1,000	849	1,000	1,000	1,000	0.0%
4140 Maintenance - Lake Nassau	5,000	4,083	5,000	3,000	5,000	0.0%
4145 Maintenance - Channels/Buoys	1,500	1,020	1,500	1,000	1,500	0.0%
4228 Supplies - Mut Mits	4,000	3,908	3,000	3,000	3,000	0.0%
4305 Wages	106,120	103,671	103,820	103,820	115,850	11.6%
4306 Overtime	7,000	5,292	7,000	7,000	7,000	0.0%
4310 Social Security	8,770	7,744	8,570	8,570	9,510	11.0%
4410 Insurance - General	5,880	5,715	6,090	6,090	6,500	6.7%
4415 Insurance - Medical & Dental	34,430	37,377	44,390	44,390	44,380	0.0%
4425 Insurance - Workers' Comp	4,110	3,660	3,710	3,520	3,410	-8.1%
4430 Retirement - Contribution	18,430	18,040	18,050	18,050	20,010	10.9%
4505 Utilities	45,000	42,044	45,000	43,000	45,000	0.0%
4910 Special Events Committee	10,000	11,142	9,500	9,500	9,500	0.0%
4912 Beautification Day & Projects	2,000	1,699	2,000	2,000	2,000	0.0%
4913 Environmental Restoration	6,500	4,000	4,000	4,000	2,000	-50.0%
TOTAL	415,840	406,794	441,650	436,490	452,280	2.4%

General Fund Expenditures

07 ~ Police Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	918,350	839,441	918,390	818,000	1,000,650	82,260
Personnel Expenses	420,700	361,449	412,210	397,380	446,970	34,760
Maintenance & Operations	213,200	202,158	220,970	208,290	213,670	(7,300)
Capital Outlays	-	-	-	-	-	-
TOTAL	1,552,250	1,403,048	1,551,570	1,423,670	1,661,290	109,720

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	1,820	890	1,820	2,030	2,110	15.9%
4045 Printing	250	398	1,250	1,250	1,000	-20.0%
4060 Contract Services	13,000	12,708	3,500	3,500	1,500	-57.1%
4061 Dispatch Contract	82,000	86,694	86,000	86,000	91,080	5.9%
4062 Jail Contract	12,000	7,920	12,000	12,000	11,000	-8.3%
4064 Investigation Funds	1,000	654	1,000	1,000	1,000	0.0%
4070 Professional Services	1,100	641	1,100	1,100	1,700	54.5%
4110 Maintenance - Equipment	3,000	701	3,000	3,000	3,000	0.0%
4120 Maintenance - Vehicles	10,200	13,797	13,000	13,000	11,100	-14.6%
4220 Supplies - Uniforms	12,000	9,226	16,350	16,350	15,400	-5.8%
4226 Supplies - Police	3,000	3,050	7,650	7,650	3,000	-60.8%
4245 Supplies - Gas & Oil	24,000	20,939	24,000	20,000	24,000	0.0%
4305 Wages	894,850	822,344	894,000	800,000	987,150	10.4%
4306 Overtime	23,500	17,097	24,390	18,000	13,500	-44.6%
4310 Social Security	71,420	62,092	71,180	71,180	77,530	8.9%
4396 Phone Allowance	6,000	5,500	6,000	6,000	6,000	0.0%
4410 Insurance - General	16,720	16,659	16,910	15,620	17,370	2.7%
4415 Insurance - Medical & Dental	192,960	157,199	185,200	185,200	200,270	8.1%
4425 Insurance - Workers' Comp	24,410	21,757	22,090	20,790	22,410	1.4%
4430 Retirement - Contribution	150,320	136,657	149,830	135,000	163,170	8.9%
4605 Training & Travel	8,700	6,124	11,300	5,000	8,000	-29.2%
TOTAL	1,552,250	1,403,048	1,551,570	1,423,670	1,661,290	7.1%

General Fund Expenditures

08 ~ Sanitation & Recycling

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Maintenance & Operations	243,210	242,841	243,210	243,210	243,210	-
TOTAL	243,210	242,841	243,210	243,210	243,210	-

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4090 Solid Waste Collection	239,480	239,415	239,480	239,480	239,480	0.0%
4091 Contract - Bayfront	3,430	3,426	3,430	3,430	3,430	0.0%
4230 Supplies - Miscellaneous	300	-	300	300	300	0.0%
TOTAL	243,210	242,841	243,210	243,210	243,210	0.0%

General Fund Expenditures

09 ~ Animal Control

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	18,540	18,658	19,130	19,130	17,760	(1,370)
Personnel Expenses	7,020	7,079	7,150	7,150	6,910	(240)
Maintenance & Operations	12,370	11,483	10,820	10,260	9,310	(1,510)
Capital Outlays	-	-	-	-	-	-
TOTAL	37,930	37,220	37,100	36,540	33,980	(3,120)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	100	-	100	100	100	0.0%
4060 Contract Services	3,400	3,475	2,600	3,460	2,600	0.0%
4105 Maintenance - Facilities	2,800	2,316	2,500	2,500	2,500	0.0%
4230 Supplies	2,400	2,456	2,200	2,570	2,200	0.0%
4305 Wages	17,220	17,252	17,810	17,810	16,510	-7.3%
4306 Overtime	1,320	1,406	1,320	1,320	1,250	-5.3%
4310 Social Security	1,430	1,368	1,470	1,470	1,370	-6.8%
4410 Insurance - General	1,110	1,048	1,070	910	980	-8.4%
4415 Insurance - Medical & Dental	2,580	2,628	2,580	2,580	2,660	3.1%
4425 Insurance - Workers' Comp	2,210	1,968	2,000	630	680	-66.0%
4430 Retirement - Contribution	3,010	3,083	3,100	3,100	2,880	-7.1%
4605 Training & Travel	350	219	350	90	250	-28.6%
TOTAL	37,930	37,220	37,100	36,540	33,980	-8.4%

General Fund Expenditures

10 ~ Contingency Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	20,000	-	20,000	-	20,000	-
Contingency	587,990	462,415	169,050	146,140	70,000	(99,050)
TOTAL	607,990	462,415	189,050	146,140	90,000	(99,050)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4060 Contract Services	31,030	22,207	500	330	-	-100.0%
4070 Grant Matches	10,000	61,064	10,000	-	10,000	0.0%
4160 City Charter Contingency	30,000	39,707	30,000	15,000	30,000	0.0%
4162 Reserve - Harvey	512,460	337,513	98,550	98,560	-	-100.0%
4163 Reserve - Covid	-	-	20,000	20,000	20,000	0.0%
4305 Reserve - Wages	20,000	-	20,000	-	20,000	0.0%
4415 Reserve - Insurance	4,500	1,924	-	-	-	0.0%
4445 Reserve - Medical Insurance Incentives	-	-	10,000	12,250	10,000	0.0%
TOTAL	607,990	462,415	189,050	146,140	90,000	-52.4%

General Fund Expenditures

11 ~ Information Services

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	43,030	42,488	45,460	45,460	45,480	20
Personnel Expenses	14,510	14,528	15,170	15,170	15,320	150
Maintenance & Operations	315,730	309,353	312,610	313,460	303,850	(8,760)
Capital Outlays	-	-	-	-	-	-
TOTAL	373,270	366,369	373,240	374,090	364,650	(8,590)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	48,150	46,739	48,150	48,150	48,150	0.0%
4070 Contract Computer Services	130,050	126,425	131,230	131,230	140,680	7.2%
4072 Maintenance - Software	11,500	134	11,500	11,500	4,000	-65.2%
4110 Maintenance - Equipment	30,000	39,235	32,000	33,000	26,500	-17.2%
4225 Supplies - Computers/Printers	2,500	4,448	2,500	2,500	2,500	0.0%
4305 Wages	43,030	42,488	45,460	45,460	45,480	0.0%
4310 Social Security	3,320	3,230	3,500	3,500	3,510	0.3%
4410 Insurance - General	940	881	890	740	800	-10.1%
4415 Insurance - Medical & Dental	4,220	4,312	4,300	4,300	4,430	3.0%
4430 Retirement - Contribution	6,970	6,986	7,370	7,370	7,380	0.1%
4510 Telecommunications	90,990	90,991	82,920	82,920	80,220	-3.3%
4605 Training & Travel	1,600	500	3,420	3,420	1,000	(1)
TOTAL	373,270	366,369	373,240	374,090	364,650	-2.3%

General Fund Expenditures

12 ~ Municipal Court

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	39,270	40,225	41,340	41,340	41,070	(270)
Personnel Expenses	14,620	14,757	15,280	15,280	15,480	200
Maintenance & Operations	41,430	38,658	30,390	31,560	37,300	6,910
Capital Outlays	-	-	-	-	-	-
TOTAL	95,320	93,639	87,010	88,180	93,850	6,840

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	500	40	500	500	500	0.0%
4045 Printing	500	44	500	500	500	0.0%
4060 Contract Services	34,990	34,991	24,000	28,000	31,000	29.2%
4070 Jurors & Officers	500	-	500	500	500	0.0%
4305 Wages	39,190	40,186	41,260	41,260	40,990	-0.7%
4306 Overtime	80	38	80	80	80	0.0%
4310 Social Security	3,020	2,826	3,180	3,180	3,160	-0.6%
4396 Phone Allowance	600	600	600	600	600	0.0%
4410 Insurance - General	940	881	890	740	800	-10.1%
4415 Insurance - Medical & Dental	6,580	6,658	6,750	6,750	7,010	3.9%
4430 Retirement - Contribution	4,420	4,673	4,750	4,750	4,710	-0.8%
4605 Training & Travel	4,000	2,701	4,000	1,320	4,000	0.0%
TOTAL	95,320	93,639	87,010	88,180	93,850	7.9%

General Fund Expenditures

13 ~ Emergency Medical Services

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	374,140	366,876	387,110	385,110	415,150	28,040
Personnel Expenses	39,000	38,321	40,530	40,530	42,940	2,410
Maintenance & Operations	118,450	126,244	135,850	136,850	124,290	(11,560)
Capital Outlays	-	-	-	-	-	-
TOTAL	531,590	531,441	563,490	562,490	582,380	18,890

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	1,200	1,408	1,200	1,200	1,200	0.0%
4045 Printing	-	57	500	500	500	0.0%
4056 Contract Billing	36,000	32,562	27,000	27,000	27,000	0.0%
4057 Licenses	890	-	890	890	890	0.0%
4060 Contract Services	4,770	9,316	15,870	15,870	15,870	0.0%
4105 Maintenance - Facilities	700	1,416	4,500	4,400	1,500	-66.7%
4110 Maintenance - Equipment	3,000	3,471	3,200	3,150	3,000	-6.3%
4120 Maintenance - Vehicles	9,500	10,435	17,000	17,410	11,000	-35.3%
4215 Supplies - Medical	25,000	28,503	28,200	28,000	28,000	-0.7%
4220 Supplies - Uniforms	3,000	3,191	3,000	3,000	3,000	0.0%
4245 Supplies - Gas & Oil	3,000	2,768	3,000	3,000	3,000	0.0%
4305 Wages	360,140	350,127	368,110	368,110	395,150	7.3%
4306 Overtime	14,000	16,749	19,000	17,000	20,000	5.3%
4310 Social Security	28,660	28,066	29,440	29,440	32,060	8.9%
4396 Phone Allowance	1,200	1,200	1,200	1,200	1,200	0.0%
4410 Insurance - General	11,220	11,216	9,790	8,920	9,510	-2.9%
4425 Insurance - Workers' Comp	11,600	10,340	10,500	10,510	9,620	-8.4%
4430 Retirement - Contribution	9,140	9,055	9,890	9,890	9,680	-2.1%
4505 Utilities	4,570	7,086	7,200	10,000	7,200	0.0%
4605 Training & Travel	4,000	4,474	4,000	3,000	3,000	-25.0%
TOTAL	531,590	531,441	563,490	562,490	582,380	3.4%

General Fund Expenditures

14 ~ Fire Marshal

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	44,090	26,897	44,190	44,190	44,090	(100)
Personnel Expenses	12,040	7,812	12,060	10,700	12,040	(20)
Maintenance & Operations	14,920	5,960	14,470	11,540	12,180	(2,290)
Capital Outlays	-	-	-	-	-	-
TOTAL	71,050	40,669	70,720	66,430	68,310	(2,410)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	3,410	2,345	3,240	3,240	3,290	1.5%
4045 Printing	400	-	250	250	250	0.0%
4060 Contract Services	1,800	491	1,600	1,600	1,300	-18.8%
4063 Property Liens Expense	300	-	300	300	300	0.0%
4120 Maintenance - Vehicles	600	656	1,100	1,110	1,100	0.0%
4220 Supplies - Uniforms	350	126	350	350	500	42.9%
4226 Supplies - Fire Prevention	500	-	300	310	300	0.0%
4227 Supplies - Photographic	250	55	100	100	100	0.0%
4230 Supplies - Fire & Equipment	-	-	-	-	300	0.0%
4245 Supplies - Gas & Oil	1,300	371	1,300	600	1,000	-23.1%
4305 Wages	44,090	26,897	44,190	44,190	44,090	-0.2%
4310 Social Security	3,490	2,058	3,500	3,500	3,490	-0.3%
4396 Phone Allowance	1,200	1,200	1,200	1,200	1,200	0.0%
4410 Insurance - General	1,670	1,606	1,630	1,370	1,460	-10.4%
4425 Insurance - Workers' Comp	340	301	300	310	280	-6.7%
4430 Retirement - Contribution	7,350	4,554	7,360	6,000	7,350	-0.1%
4605 Training & Travel	4,000	10	4,000	2,000	2,000	-50.0%
TOTAL	71,050	40,669	70,720	66,430	68,310	-3.4%

General Fund Expenditures

15 ~ Planning & Development

	Amended Budget FY19	Actual FY19	Amended Budget FY20	Projected FY20	Adopted Budget FY21	Budget \$ Change
Expenditures Summary						
Maintenance & Operations	39,500	762	67,000	66,000	1,000	(66,000)
TOTAL	39,500	762	67,000	66,000	1,000	(66,000)
	Amended Budget FY19	Actual FY19	Amended Budget FY20	Projected FY20	Adopted Budget FY21	Budget % Change
Line Item Detail						
4060 Contract Services	37,500	-	65,000	65,000	-	-100.0%
4605 Training & Travel	2,000	762	2,000	1,000	1,000	-50.0%
TOTAL	39,500	762	67,000	66,000	1,000	-98.5%

General Fund Expenditures

17 ~ Conference Center

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	7,020	7,020	7,950	7,950	7,950	-
Maintenance & Operations	38,670	38,020	78,210	78,030	38,730	(39,480)
Transfer to Other Funds	160,940	160,940	162,580	162,580	164,080	1,500
Capital Outlays	13,000	13,000	11,300	11,300	11,840	540
TOTAL	219,630	218,980	260,040	259,860	222,600	(37,440)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4105 Maintenance - Facilities	15,360	17,761	55,000	55,000	15,360	-72.1%
4240 Supplies - Building	190	130	190	190	190	0.0%
4305 Wages	7,020	7,020	7,950	7,950	7,950	0.0%
4410 Insurance - General	5,480	5,303	5,380	5,200	5,540	3.0%
4505 Utilities	17,640	14,825	17,640	17,640	17,640	0.0%
4924 Transfer to Debt Service	160,940	160,940	162,580	162,580	164,080	0.9%
4925 Transfer to Capital Projects	13,000	13,000	11,300	11,300	11,840	4.8%
TOTAL	219,630	218,980	260,040	259,860	222,600	-14.4%

Water & Sewer Fund Revenue

~ Fund 02

Revenue Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Water Revenue (1)	1,127,370	1,148,302	1,157,780	1,135,600	1,189,100	31,320
Sewer Revenue (2)	1,145,890	1,046,621	1,149,740	1,127,700	1,153,160	3,420
Other Revenue (3)	55,860	54,548	522,000	527,150	921,300	399,300
TOTAL	2,329,120	2,249,471	2,829,520	2,790,450	3,263,560	434,040
Prior Year Balance Forward	989,886	-	842,486	664,307	706,367	(136,119)
End of Year Fund Balance	(550,684)	-	(527,566)	(706,367)	(862,007)	(334,441)
GRAND TOTAL	2,768,322	2,249,471	3,144,440	2,748,390	3,107,920	(36,520)

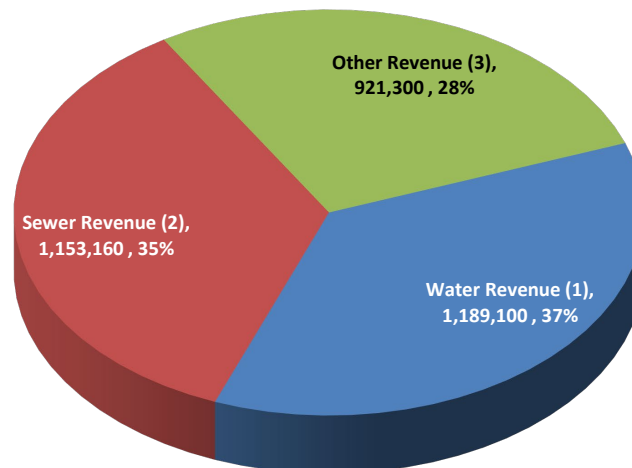
Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
3005 Water Sales	1,127,370	1,148,302	1,157,780	1,135,600	1,189,100	2.7%
3010 Sewer Service Charges	1,145,890	1,046,621	1,149,740	1,127,700	1,153,160	0.3%
3015 Penalties	14,500	15,261	14,500	14,500	14,500	0.0%
3020 Interest on Investments	14,000	14,984	4,200	8,600	2,500	-40.5%
3305 Water Tap Fees	1,500	-	1,500	530	1,500	0.0%
3310 Sewer Tap Fees	1,500	-	1,500	3,400	1,500	0.0%
3705 Miscellaneous	300	240	300	120	300	0.0%
3940 Fema-Harvey	24,060	24,064	-	-	-	0.0%
3945 Transfer from General Fund	-	-	500,000	500,000	500,000	0.0%
3950 Transfer from EDC Fund	-	-	-	-	401,000	0.0%
TOTAL - CURRENT REVENUE	2,329,120	2,249,471	2,829,520	2,790,450	3,263,560	15.3%
9520 Prior Year Balance	989,886	-	842,486	664,307	706,367	-16.2%
9525 End of Year Fund Reserve	(550,684)	-	(527,566)	(706,367)	(862,007)	63.4%
GRAND TOTAL	2,768,322	2,249,471	3,144,440	2,748,390	3,107,920	-1.2%

(1) 3005

(3) 3015, 3020, 3305, 3310, 3705, 3905, 3940

(2) 3010

Water & Sewer Revenue Sources



Water & Sewer Fund Expenditures

01 ~ General & Administrative

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	727,940	701,877	757,570	741,500	765,200	7,630
Personnel Expenses	374,570	345,055	383,910	382,600	388,170	4,260
Maintenance & Operations	190,370	163,845	198,070	184,460	199,050	980
Capital Outlays	-	-	-	-	-	-
TOTAL	1,292,880	1,210,776	1,339,550	1,308,560	1,352,420	12,870

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	200	-	400	90	400	0.0%
4045 Printing - Documents/Forms	250	-	250	-	250	0.0%
4056 Credit Card Program	14,000	16,471	16,500	16,500	16,500	0.0%
4057 License & Permit Fees	18,000	15,793	18,000	18,000	18,000	0.0%
4060 Contract Services - Engineering	15,000	7,454	15,000	5,000	15,000	0.0%
4105 Maintenance - Facilities	2,000	3,845	3,000	1,500	3,000	0.0%
4120 Maintenance - Vehicles	5,000	6,576	5,000	1,500	5,000	0.0%
4210 Supplies - Postage	13,000	10,436	13,000	13,000	13,000	0.0%
4220 Supplies - Uniforms	1,500	935	1,000	1,000	1,000	0.0%
4240 Supplies - Building	200	70	200	200	200	0.0%
4245 Supplies - Gas & Oil	4,000	1,697	2,000	1,400	2,000	0.0%
4304 Wages - On Call Duty Pay	6,450	6,149	6,500	6,500	6,500	0.0%
4305 Wages	700,710	671,638	730,290	715,000	737,860	1.0%
4306 Overtime	20,780	24,090	20,780	20,000	20,840	0.3%
4309 Accrued Vacation & Sick	-	4,566	-	-	-	0.0%
4310 Social Security	56,740	49,138	59,110	59,000	59,700	1.0%
4396 Phone Allowance	2,400	2,400	3,600	3,600	3,600	0.0%
4410 Insurance - General	43,860	22,536	43,100	49,210	49,220	14.2%
4415 Insurance - Medical & Dental	171,540	150,102	170,400	170,000	173,530	1.8%
4425 Insurance - Workers' Comp	14,640	13,053	13,250	12,020	11,660	-12.0%
4430 Retirement - Contribution	143,890	138,849	150,800	150,000	151,340	0.4%
4440 Insurance - LT Disability	2,720	2,723	2,890	2,890	3,140	8.7%
4450 Pension Expense	-	8,002	-	-	-	0.0%
4460 OPEB Expense	-	2,090	-	-	-	0.0%
4505 Utilities	4,000	790	1,000	1,000	1,000	0.0%
4605 Training & Travel	2,000	1,424	6,580	4,250	2,780	-57.8%
4810 G&A Overhead	50,000	50,000	50,000	50,000	50,000	0.0%
4830 Transfer to Capital Projects Fund	-	-	6,900	6,900	6,900	0.0%
4940 Bad Debt Expense	-	(50)	-	-	-	0.0%
TOTAL	1,292,880	1,210,776	1,339,550	1,308,560	1,352,420	1.0%

Water & Sewer Fund Expenditures

02 ~ Water Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Maintenance & Operations	321,700	199,552	301,940	283,000	302,760	820
Capital Outlays	716,820	-	963,760	694,660	566,970	(396,790)
TOTAL	1,038,520	199,552	1,265,700	977,660	869,730	(395,970)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4025 SEWPP Enhancements	45,000	3,137	41,440	35,000	41,440	0.0%
4035 Water Purchase	200,000	131,500	200,000	195,000	200,000	0.0%
4060 Contract Services - Lab Services	1,900	2,261	1,200	2,000	1,400	16.7%
4070 Contract Services & Meter Reading	14,000	10,141	9,000	9,000	11,620	29.1%
4110 Maintenance - Equipment	2,500	2,225	2,000	2,000	2,000	0.0%
4150 Maintenance - Water Plant	8,000	7,639	8,000	4,500	8,000	0.0%
4155 Maintenance - Water Lines	20,000	25,241	15,000	15,000	15,000	0.0%
4165 Maintenance - Water Tower	2,000	-	2,000	-	-	-100.0%
4230 Supplies - Tools/Safety	800	570	800	500	800	0.0%
4235 Supplies - Water Meters	4,500	1,874	3,000	3,000	3,000	0.0%
4505 Utilities - Plants	19,500	12,007	17,000	16,200	17,000	0.0%
4605 Training & Travel	3,500	2,958	2,500	800	2,500	0.0%
4907 Capital Outlays	716,820	-	963,760	694,660	566,970	-41.2%
TOTAL	1,038,520	199,552	1,265,700	977,660	869,730	-31.3%

Water & Sewer Fund Expenditures

03 ~ Sewer Department

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Maintenance & Operations	214,550	181,419	227,500	206,100	218,500	(9,000)
Capital Outlays	32,092	32,092	120,650	65,030	476,000	355,350
TOTAL	246,642	213,511	348,150	271,130	694,500	346,350

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4060 Contract Services - Lab Services	25,000	21,449	25,000	23,000	25,000	0.0%
4110 Maintenance - Equipment	5,000	3,360	5,000	5,000	5,000	0.0%
4140 Maintenance - Sewer Lines	21,000	3,446	35,000	20,000	35,000	0.0%
4145 Maintenance - Sewer Plant	15,000	5,193	11,000	11,000	-	-100.0%
4146 Maintenance - Chem/Lab Supply	40,000	45,415	40,000	40,000	40,000	0.0%
4147 Maintenance - Sludge Removal	25,000	33,000	33,000	35,000	35,000	6.1%
4150 Maintenance - Lift Stations	8,500	9,937	8,000	6,700	8,000	0.0%
4230 Supplies - Tools/Safety	550	413	500	400	500	0.0%
4505 Utilities - Plants	74,500	59,207	70,000	65,000	70,000	0.0%
4907 Capital Improvements	32,092	32,092	120,650	65,030	476,000	294.5%
TOTAL	246,642	213,511	348,150	271,130	694,500	99.5%

Water & Sewer Fund Expenditures

04 ~ Debt Service Department

Expenditures Summary	Amended Budget FY19	Actual FY19	Amended Budget FY20	Projected FY20	Adopted Budget FY21	Budget \$ Change
Debt Service	190,280	477,022	191,040	191,040	191,270	230
TOTAL	190,280	477,022	191,040	191,040	191,270	230

Line Item Detail	Amended Budget FY19	Actual FY19	Amended Budget FY20	Projected FY20	Adopted Budget FY21	Budget % Change
4915 TWDB Interest Expense	85,280	85,124	81,040	81,040	76,270	-5.9%
4916 TWDB Principal Expense	105,000	-	110,000	110,000	115,000	4.5%
4995 Depreciation Expense	-	391,898	-	-	-	0.0%
TOTAL	190,280	477,022	191,040	191,040	191,270	0.1%

Debt Service Fund

~ Fund 04

Revenue

Revenue Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
3005 Property Tax - Current	285,130	279,760	283,100	283,100	137,920	-51.3%
3010 Property Tax - Prior Years	1,000	2,614	1,000	1,000	1,000	0.0%
3015 Penalty & Interest	1,000	1,174	1,000	1,100	1,000	0.0%
3020 Interest on Investment	1,030	1,158	1,000	1,250	800	-20.0%
4923 Transfer from RDA	359,630	359,630	357,870	357,870	355,980	-0.5%
4924 Transfer from General Fund	160,940	160,940	162,570	162,570	164,080	0.9%
4925 Transfer from NAMD	32,720	32,724	37,070	37,070	36,350	-1.9%
TOTAL	841,450	838,000	843,610	843,960	697,130	-17.4%
9520 Prior Year Balance	156,499	-	156,270	152,343	155,493	-0.5%
9525 End of Year Fund Reserve	(155,989)	-	(159,070)	(155,493)	(122,423)	-23.0%
GRAND TOTAL	841,960	838,000	840,810	840,810	730,200	-13.2%

Expenditures

Expenditure Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
4834 Principal - 2013 Tax Notes	105,000	105,000	105,000	105,000	-	-100.0%
4835 Interest - 2013 Tax Notes	2,550	2,552	850	850	-	-100.0%
4836 Principal - 2013 C.O.	125,000	125,000	130,000	130,000	135,000	3.8%
4837 Interest - 2013 C.O.	35,940	35,935	32,580	32,580	29,080	-10.7%
4838 Principal - 2015 C.O.	150,000	150,000	150,000	150,000	150,000	0.0%
4839 Interest - 2015 C.O.	31,110	31,110	27,450	27,450	23,790	-13.3%
4840 Principal - 2017 C.O.	305,000	305,000	315,000	315,000	320,000	1.6%
4841 Interest - 2017 C.O.	87,360	86,871	79,930	79,930	72,330	-9.5%
GRAND TOTAL	841,960	841,467	840,810	840,810	730,200	-13.2%

Tourism Fund Revenue

~ Fund 06

Revenue Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
3020 Interest on Investments	30,000	32,403	15,000	18,000	4,000	-73.3%
3120 Hotel Occupancy Tax	868,910	916,173	450,000	450,000	450,000	0.0%
3705 Miscellaneous	-	-	-	7,000	-	0.0%
3940 Fema-Harvey	3,920	3,923	-	-	-	0.0%
TOTAL	902,830	952,499	465,000	475,000	454,000	-2.4%
9520 Prior Year Balance	1,321,674	-	1,721,351	1,841,313	1,489,353	-13.5%
9525 End of Year Fund Reserve	(714,254)	-	(786,731)	(1,489,353)	(946,853)	20.4%
GRAND TOTAL	1,510,250	952,499	1,399,620	826,960	996,500	-28.8%

Tourism Fund Expenditures

01 ~ General & Administrative

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Wages	151,490	132,698	147,010	146,010	151,960	4,950
Personnel Expenses	76,810	68,197	76,420	76,420	78,270	1,850
Maintenance & Operations	115,610	16,723	169,070	21,540	117,570	(51,500)
Capital Outlays	760,000	172,674	560,000	302,300	280,000	(280,000)
TOTAL	1,103,910	390,293	952,500	546,270	627,800	(324,700)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4030 Dues, Fees & Subscriptions	150	409	150	-	150	0.0%
4050 Information Services	12,960	12,960	12,960	12,960	12,960	0.0%
4080 Civic Center	100,000	-	150,000	-	100,000	-33.3%
4305 Wages	148,490	130,430	144,010	144,010	148,960	3.4%
4306 Overtime	3,000	2,268	3,000	2,000	3,000	0.0%
4310 Social Security	11,680	9,157	11,310	11,310	11,690	3.4%
4415 Insurance - Medical & Dental	33,870	30,558	35,750	35,750	36,300	1.5%
4430 Retirement - Contribution	30,690	27,970	28,800	28,800	29,670	3.0%
4440 Insurance - LT Disability	570	510	560	560	610	8.9%
4605 Training & Travel	2,500	3,354	5,960	8,580	4,460	-25.2%
4905 Capital Outlays	760,000	172,674	560,000	302,300	280,000	-50.0%
TOTAL	1,103,910	390,293	952,500	546,270	627,800	-34.1%

Tourism Fund Expenditures

02 ~ Advertising & Promotion

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	FY21
	FY19	FY19	FY20	FY20	FY21	\$ Change
Maintenance & Operations	376,840	331,064	406,120	239,690	350,700	(55,420)
TOTAL	376,840	331,064	406,120	239,690	350,700	(55,420)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	FY21
	FY19	FY19	FY20	FY20	FY21	% Change
4014 July Fourth	25,000	23,050	28,000	12,250	30,000	7.1%
4015 Bay Area Houston CVB	130,340	136,823	131,120	30,810	67,500	-48.5%
4018 Holiday Boat Parade	12,000	12,640	12,500	12,630	12,800	2.4%
4040 Advertising/Printing	50,000	58,480	68,000	68,000	143,900	111.6%
4060 Artwork/Agency Fees	5,000	1,738	3,000	3,000	3,000	0.0%
4073 Promotions	154,500	98,332	163,500	113,000	93,500	-42.8%
TOTAL	376,840	331,064	406,120	239,690	350,700	-13.6%

Tourism Fund Expenditures

03 ~ Arts & Special Events

Expenditures Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	FY21
	FY19	FY19	FY20	FY20	FY21	\$
						Change
Maintenance & Operations	29,500	29,500	41,000	41,000	18,000	(23,000)
TOTAL	29,500	29,500	41,000	41,000	18,000	(23,000)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	FY21
	FY19	FY19	FY20	FY20	FY21	%
						Change
4013 Gulf Coast Film Expo	1,000	1,000	1,000	1,000	1,000	0.0%
4016 Bay Area Houston Ballet	1,500	1,500	1,000	1,000	1,000	0.0%
4017 Clear Creek Community Theatre	1,000	1,000	1,000	1,000	-	-100.0%
4022 Houston Symphony League B. A.	1,000	1,000	1,000	1,000	1,000	0.0%
4026 Keels & Wheels	10,000	10,000	10,000	10,000	10,000	0.0%
4032 Offshore Thunder Productions	5,000	5,000	5,000	5,000	-	-100.0%
4071 Wings Over Houston	2,500	2,500	1,000	1,000	2,500	150.0%
4072 Houston Livestock Show & Rodeo	2,500	2,500	2,500	2,500	2,500	0.0%
4079 UHCL Theatre & Art Gallery	5,000	5,000	2,500	2,500	-	-100.0%
4081 Running Alliance	-	-	1,000	1,000	-	-100.0%
4082 ASE Annual Planetary Congress	-	-	15,000	15,000	-	-100.0%
TOTAL	29,500	29,500	41,000	41,000	18,000	-56.1%

Special Revenue & Grants Fund

~ Fund 07

Revenues

Revenue Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Special Revenue	59,130	58,149	73,350	66,520	41,500	(31,850)
Grant Revenue	2,369,670	2,370,081	3,309,180	3,194,380	2,066,810	(1,242,370)
TOTAL	2,428,800	2,428,230	3,382,530	3,260,900	2,108,310	(1,274,220)
Prior Year Balance Forward	1,704,546	-	364,373	17,084	153,224	(211,149)
End of Year Fund Balance	(1,570,926)	-	(211,963)	(153,224)	(43,834)	168,129
GRAND TOTAL	2,562,420	2,428,230	3,534,940	3,124,760	2,217,700	(1,317,240)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
7021- Interest On Investments	1,100	1,570	400	300	100	-75.0%
7031- Child Safety Revenue	5,000	5,249	5,000	4,000	5,000	0.0%
7041- Court Security Revenue	1,400	1,759	1,400	1,450	1,400	0.0%
7051- Court Technology Revenue	1,900	2,350	1,900	1,700	1,900	0.0%
7061- Comcast 1% Franchise Fee - NBTB	18,500	17,018	18,000	16,800	16,800	-6.7%
7091- Fire/EMS Equip. Fund Revenue	13,500	13,786	13,000	13,000	13,000	0.0%
7101- Donations-Designated	-	-	10,000	10,000	500	-95.0%
7108- Town Square Events	10,000	5,647	10,000	3,110	500	-95.0%
7109- Donations - Animal Control	2,680	5,804	2,000	4,590	2,000	0.0%
7114- Donations - Fire	1,850	1,858	150	60	150	0.0%
7115- Donations-Police	150	58	11,500	11,510	150	-98.7%
7321- Court Asset Forfeitures Revenue	3,050	3,051	-	-	-	0.0%
7421- LEOSE GRANT - Police	1,200	1,425	1,200	1,410	1,400	16.7%
7431- LEOSE GRANT - Fire Marshal	500	681	500	630	630	26.0%
7766- FEMA Elevation Grant-R&E	224,050	224,050	119,020	119,020	-	-100.0%
7768 FEMA Elevation Grant-R&E-2016	2,143,920	2,143,926	897,460	873,320	-	-100.0%
7769 FEMA Elevation Grant-R&E-2017	-	-	2,291,000	2,200,000	2,064,780	-9.9%
TOTAL	2,428,800	2,428,230	3,382,530	3,260,900	2,108,310	-37.7%
7999 Prior Year Balance Forward	1,704,546	-	364,373	17,084	153,224	-57.9%
9525 End of Year Fund Balance	(1,570,926)	-	(211,963)	(153,224)	(43,834)	-79.3%
GRAND TOTAL	2,562,420	2,428,230	3,534,940	3,124,760	2,217,700	-37.3%

Special Revenue & Grants Fund

~ Fund 07

Expenditures

Expenditure Summary	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	\$
	FY19	FY19	FY20	FY20	FY21	Change
Special Revenue - Expenditures	91,990	68,177	115,310	61,640	103,150	(12,160)
Grant Revenue - Expenditures	2,470,430	2,457,141	3,419,630	3,063,120	2,114,550	(1,305,080)
GRAND TOTAL	2,562,420	2,525,319	3,534,940	3,124,760	2,217,700	(1,317,240)

Line Item Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget	FY19	Budget	FY20	Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
7022- Admin. Expense - Special Revenue	4,240	-	-	-	-	0.0%
7031- Child Safety Expense - Admin.	4,330	-	4,000	4,000	4,000	0.0%
7032- Child Safety Expense - Police	4,330	4,160	4,000	4,000	4,000	0.0%
7033- Child Safety Expense - Fire Dept.	4,330	1,506	4,000	4,000	4,000	0.0%
7041- Court Security Expenses	1,400	-	7,500	-	7,500	0.0%
7051- Court Technology Expense	2,500	2,500	1,200	1,260	1,200	0.0%
7109- Animal Control Projects	15,520	7,261	16,000	8,000	8,000	-50.0%
7092- Fire Dept. Donations - Equipment	12,430	9,154	5,000	5,000	5,000	0.0%
7093- EMS Donations - Equipment	13,720	13,909	5,000	2,000	5,000	0.0%
7108- Town Square Events	10,000	12,970	7,080	3,940	500	-92.9%
7114- Donations - Fire	150	860	1,000	-	1,100	10.0%
7115- Donations - Police	150	-	11,440	11,440	2,800	-75.5%
7101- Donations - Designated - Parks	-	-	1,090	-	11,000	909.2%
7321- Court Asset Forfeitures	-	-	3,000	-	3,050	1.7%
7026- Grant Revenue - Fire Dept	-	400	-	-	-	0.0%
7766- FEMA Elevation Grant-R&E	312,900	300,988	-	-	42,080	0.0%
7768- FEMA Elevation Grant-R&E-2016	2,143,920	2,143,926	1,124,230	873,320	-	-100.0%
7769- FEMA Elevation Grant-R&E-2017	10,200	10,200	2,291,000	2,189,800	2,064,780	-9.9%
7421- LEOSE GRANT - Police	1,730	1,628	2,400	-	3,900	62.5%
7431- LEOSE GRANT - Fire Marshal	1,680	-	2,000	-	3,790	89.5%
7061- Comcast 1% Franchise Fee - NBTv	18,890	15,857	45,000	18,000	46,000	2.2%
TOTAL	2,562,420	2,525,319	3,534,940	3,124,760	2,217,700	-37.3%

Capital Projects Fund

~ Fund 09

Revenues

Revenue Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
3020- Interest on Investments	8,000	10,014	4,000	2,800	1,000	-75.0%
4904- Fleet Sale Proceeds	-	43,092	7,970	7,970	-	-100.0%
4920 Transfer From General Fund	229,440	229,440	555,340	555,340	139,240	-74.9%
4921- Transfer From W&S Fund	-	-	6,900	6,900	6,900	0.0%
6406- Harris Cnty Flood Control Dist.	93,320	83,459	9,870	9,870	-	-100.0%
TOTAL	330,760	366,006	584,080	582,880	147,140	-74.8%
9520 Prior Year Balance	345,286	-	219,757	241,147	376,527	71.3%
9525 End of Year Reserve	(66,596)	-	(81,787)	(376,527)	(35,037)	-57.2%
GRAND TOTAL	609,450	366,006	722,050	447,500	488,630	-32.3%

Expenditures

Expenditure Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
4905- Capital Outlay-Vehicles	110,000	99,233	121,760	121,760	99,760	-18.1%
5122- Fiscal Year Projects - Parks	52,300	32,350	323,440	170,250	195,000	-39.7%
5303- Fiscal Year Prjcts - Info Tech	-	-	23,000	22,000	-	-100.0%
6403- Conference Center	48,000	19,200	45,100	18,670	45,190	0.2%
6400- Fiscal Year Projects - Public Works	348,880	250,228	115,860	43,630	76,280	-34.2%
6400- Fiscal Year Projects - Police	17,030	45,983	15,680	15,280	10,190	-35.0%
6400- Fiscal Year Projects - Fire/EMS	33,240	8,231	77,210	55,910	62,210	-19.4%
GRAND TOTAL	609,450	455,224	722,050	447,500	488,630	-32.3%

Street Sales Tax Fund

~ Fund 10

Revenues

Revenue Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
3020- Interest on Investments	8,000	11,273	5,000	7,000	2,000	-60.0%
3110- Sales Tax Revenue	150,100	199,845	157,900	157,900	126,000	-20.2%
TOTAL	158,100	211,118	162,900	164,900	128,000	-21.4%
9520 Prior Year Balance	385,452	-	564,446	614,272	739,172	31.0%
9525 End of Year Reserve	(213,552)	-	(434,946)	(739,172)	(557,172)	28.1%
GRAND TOTAL	330,000	211,118	292,400	40,000	310,000	6.0%

Expenditures

Expenditure Detail	Amended	Actual	Amended	Projected	Adopted	Budget
	Budget		Budget		Budget	%
	FY19	FY19	FY20	FY20	FY21	Change
5215- FY19 Street Projects	330,000	3,293	292,400	40,000	310,000	6.0%
GRAND TOTAL	330,000	3,293	292,400	40,000	310,000	6.0%

FY21 DRAFT CIP

Overall CIP Rank	Project Description	Project Budget	Projected FY20	DRAFT FY21	Funding Source	FY22	FY23	FY24	FY25 & Beyond
WATER SYSTEM									
Water Production and Transmission									
	Replace 12-inch diameter Surface water supply pipeline b/w CLCWA and Nassau Bay	\$800,000			TBD			\$ 800,000	
	Rehabilitate and Restore Water Well at Swan Lagoon Water Plant; Includes Hydrotank	\$405,950			TBD			\$ 405,950	
	Water Plant Tank Painting	\$390,500			Cash Flow W/S				\$ 390,500
Water Distribution									
	Water Line Rehabilitation	\$10,347,000		\$ 1,530,000	TWDB	\$ 333,000	\$ 510,000	\$ 510,000	\$ 7,464,000
	Water Tower Tank-5yr Maintenance	\$10,000			TBD				\$ 10,000
	Water Tower Painting	\$130,860			TBD				\$ 130,860
	Water Tower Fence at Water Plant	\$20,000			TBD				\$ 20,000
	Backhoe-Caterpillar	\$ 125,000			TBD				\$ 125,000
	Backhoe-Kubota (small)	\$ 63,000			TBD			\$ 27,500	\$ 35,500
Southeast Water Purification Plant									
	FY12-17 CIP True-up	\$200,370	\$ 66,790	\$ 66,790	Cash Flow	\$ 66,790			
	FY19 CIP True-Up	\$178,960	\$ 178,960	\$ -	Cash Flow				
	Southeast Transmission Line Project	\$659,020	\$ 319,400	\$ 339,620	Cash Flow/GF Transfer/TWDB	\$ -			
	Ongoing SEWPP CIP Projections	\$371,020	\$ 129,510	\$ 160,560	Cash Flow/GF Transfer	\$ 21,450	\$ 19,500	\$ 20,000	\$ 20,000
	Monthly SEWPP CIP Contribution	\$31,451	\$ 31,451	\$ 31,451	Cash Flow	\$ 31,451	\$ 31,451	\$ 31,451	\$ 31,451
	Water Department Totals		\$726,111	\$2,128,421		\$452,691	\$560,951	\$1,794,901	\$8,227,311
WASTEWATER SYSTEM									
Wastewater Treatment Plant									
	Replace existing gas feed system; add covered area	\$40,000		\$ 40,000	Cash Flow W/S				
	Sand Filter - Upgrade System to Modern Unit which will be Flood Proof.	\$401,000	\$ 60,030	\$ 401,000	City Portion of entire project				
	Chlorine Elevation - Flood Mitigation	\$40,000	\$ 5,000	\$ 35,000	TBD				
	WWTP Control Room & Building - Hardening to Category 5	\$100,000		\$ -	TBD				
Wastewater Lift Stations and Force Mains									
	WW Lift Station 1 - Surf Court	\$99,400			TBD				\$ 99,400
	WW Lift Station 2 - Sandy Cove	\$91,000			TBD				\$ 91,000
	WW Lift Station 3 - Baycrest	\$91,000			TBD				\$ 91,000
	WW Lift Station 4 - Upper Bay	\$91,000			TBD				\$ 91,000
	WW Lift Station 5 - Harbour/Grenada	\$91,000			TBD				\$ 91,000
	Surf Court Lift Station - Force Main Replacement								
	Engineering and Design	\$131,440			TBD			\$ 131,440	
	Odor Control	\$65,000			TBD			\$ 65,000	
	fencing	\$15,000			TBD			\$ 15,000	
	pipng adjustments	\$25,000			TBD			\$ 25,000	
	Force Main - relocate 900' of 12 inch force main	\$67,500			TBD			\$ 67,500	
	Replace 250 booster pump	\$135,000			TBD			\$ 135,000	
	upgrade pump suction	\$20,000			TBD			\$ 20,000	
	pressure storage 10K hydro tank	\$140,000			TBD			\$ 140,000	
	2090 lf of 12 inch water line (space park to site)	\$240,350			TBD			\$ 240,350	
	Sewer Line Camera	\$10,900			TBD			\$ 10,900	
	Repairs to electrical conduit and walkway	\$39,000			TBD				\$ 39,000
	Space Park & Upper Bay - Emergency Repair	\$32,090							
Wastewater Collection System									
	Wastewater Lines and Manhole Rehabilitation	\$5,913,600		\$ 1,410,000	Debt	\$ 300,000	\$ 300,000	\$ 300,000	\$ 4,713,600
	Sewer Department Totals		\$65,030	\$1,886,000		\$300,000	\$300,000	\$1,150,190	\$5,216,000
WATER & WASTEWATER UTILITY TOTALS									
			\$791,141	\$4,014,421		\$752,691	\$860,951	\$2,945,091	\$13,443,311

FY21 DRAFT CIP

Overall CIP Rank	Project Description	Project Budget	Projected FY20	DRAFT FY21	Funding Source	FY22	FY23	FY24	FY25 & Beyond
DRAINAGE									
Drainage Collection									
	Large Diameter Storm Sewer Installation on Point Lookout Draining to Lake Nassau	\$448,700			TBD		\$ 448,700		
	Marina Basin Storm Sewer Phase 1	\$151,600			TBD				\$ 151,600
	Marina Basin Storm Sewer Phase 2	\$168,200			TBD				\$ 168,200
	Marina Basin Storm Sewer Phase 3	\$285,470			TBD				\$ 285,470
	Marina Basin Storm Sewer Phase 4	\$456,190			TBD				\$ 456,190
	Pump Upgrades plus Red Valve on Harbour/DBP LS	\$288,320	\$ 124,830	\$ 80,000	EDC/Harris County/CIP/RDA	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
PAVING									
Capital Improvements									
	Annual Paving Improvements	\$660,000	\$ -	\$ 310,000	Street Fund		\$ 350,000		
	Upper Bay Civic Circle	\$700,000			TBD	\$ 700,000			
	Roundabouts (3)	\$1,275,000			TBD	\$ 1,275,000			
Maintenance									
	Joint Sealing - City Wide or Large Areas	\$90,000	\$ 98,210		FEMA 90%/Street Fund 10%	\$ 30,000		\$ 30,000	
	Street Pot Hole program	\$30,000	\$ 5,000	\$ 5,000	General	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
DREDGING AND BULKHEADS									
	Dredging of Lake Nassau	\$1,600,000			TBD	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,399,000
	Removal of High Spot in Lake Nassau Channel at Confluence w/ Clear Creek	\$24,100			TBD				\$ 24,100
	DBP Erosion Control Bulkhead at Lake Nassau at WWTP	\$30,000	\$ 10,000		Cash Flow				
	Leeward Bulkhead (230 ft @ \$225/ft)	\$51,750		\$ 51,750	TBD				
PUBLIC WORKS									
	Concrete paving at Public Works shop (replaces asphalt)	\$13,000	\$ 16,750		Cash Flow				
	Security Surveillance System	\$7,010	\$ 8,505		Cash Flow				
	Security Access Control System	\$9,700	\$ 8,505		Cash Flow				
PARKS									
	DBP - Playground Equipment	\$120,000		\$ 120,000	Cash Flow				
	DBP - Sun Shade Canopy for Playground	\$40,000		\$ 50,000	Cash Flow/Donations				
	Improvements to Entrance Wall	\$15,000			TBD	\$ 15,000			
	NASA Parkway (UBR to PLD) rehab and upgrade lighting	\$14,000			TBD	\$ 14,000			
	Bike Lanes	\$25,000			TBD		\$ 25,000		
	Perry Bike Path	\$20,000			TBD		\$ 20,000		
	Boardwalk	\$5,000,000			TBD	\$ 5,000,000			
	Bike Bridge	\$350,000			TBD				\$ 350,000
	Boat Docks	\$10,000			TBD				\$ 10,000
	Bird Sanctuary	\$600,000			TBD				\$ 600,000
	DBP Painting & Mechanical Building Roof Replacement	\$35,000	\$ 33,850		Cash Flow				
	DBP Pavilion Rehabilitation	\$200,000	\$ 200,000		FEMA				
	DBP Sidewalk Replacement from parking lot to dog park	\$17,300	\$ 17,300		Cash Flow				
	Nasa Parkway Palm Trees - Replace trees	\$41,250			EDC	\$ 41,250			
	Founders' Park Road Replacement/Trail project	\$35,000		\$ 35,000	TBD				
	DBP Sundial	\$5,000	\$ 4,540		TBD				
	Peninsula Trail Loop extension (2,500 LF)	\$130,000			TBD	\$ 103,000			
	Peninsula Drainage Engineering & Construction	\$1,320,000		\$ -	TBD/TIRZ	\$ 45,000	\$ 1,275,000		
	DBP Pickleball Court	\$30,000	\$ 38,410		TBD				
BUILDING DEPT & CODE ENFORCEMENT									
	Scanning of all documents	\$20,000	\$ 14,000	\$ 10,000	TBD	\$ 6,000			
POLICE DEPARTMENT									
	Axon Body Cameras (\$56,415 over 5 years)	\$56,415	\$ 15,280	\$ 15,680	Cash Flow	\$ 15,680			

FY21 DRAFT CIP

Overall CIP Rank	Project Description	Project Budget	Projected FY20	DRAFT FY21	Funding Source	FY22	FY23	FY24	FY25 & Beyond
FIRE DEPARTMENT									
	New Fire & EMS Station	\$4,123,000	\$ 7,220		FY17 COs				
	Generator			\$ 150,000	EDC				
	Ladder Truck	\$1,500,000		\$ 1,500,000	TBD				
	Architect/Design for Fire Station	\$210,000			EDC				
	Boathouse	\$25,000		\$ 25,000	Cash Flow				
EMS									
	Stryker Powerload and Gurney-Ambulance Equipment	\$111,633	\$ 36,670	\$ 37,210	Cash Flow	\$ 37,210			
INFORMATION TECHNOLOGY									
	STW - New Replacement Server	\$23,000	\$ 22,000						
	Network Upgrades	\$20,000			TBD		\$ 20,000		
	Telephone System	\$75,000			TBD		\$ 75,000		
GENERAL & ADMINISTRATIVE									
	Signage - FD, EMS, PW, CH	\$35,000	\$ 23,940						
	Re-painting of all walls	\$11,000	\$ -		Cash Flow	\$ 11,000			
	Flooring Replacement	\$31,000			TBD	\$ 31,000			
	Exterior Painting	\$10,000		\$ 10,000	Cash Flow	\$ 10,000			
	Branding Gateways	\$720,000			TBD	\$ 200,000			\$ 520,000
FLEET REPLACEMENT FUND									
	Fleet Replacement Fund	\$240,000	\$ 80,000	\$ 80,000	Cash Flow	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
	Remount 2004 F-350 Reserve Ambulance	\$110,250			TBD	\$ 110,250			
	Replacement of PW Unit# 23 F-150 (2013, 49,931 Miles)	\$25,000			TBD	\$ 25,000			
	Replacement of PW Unit# 13 F-150 (2007, 87,004 Miles)	\$25,000			TBD	\$ 25,000			
	Replacement of PW Unit# 6 F-150 (2007, 80,159 Miles)	\$25,000			TBD	\$ 25,000			
	Replacement of PW Unit# 4 F-150 (2008, 33,767 Miles)	\$25,000			TBD	\$ 25,000			
	Replacement of PW Unit# 22 F-150 (2013, 18,663 Miles)	\$25,000			TBD	\$ 25,000			
CONFERENCE CENTER									
	Wireless Hardware and Installations	\$6,750	\$ 6,750						
	Awnings over all exterior doors at 1800 Space Park	\$50,000			TBD	\$ 50,000			
	Flooring Replacement	\$35,000			TBD	\$ 35,000			
	Re-painting of all walls	\$10,000			TBD	\$ 10,000			
	Conference Capital Savings Fund	\$18,000	\$ 11,300	\$ 11,800	Cash Flow				
GENERAL FUND CAPITAL TOTAL			\$783,060	\$2,491,440		\$8,029,390	\$2,378,700	\$195,000	\$4,079,560
ALL CAPITAL - ALL FUNDS TOTAL			\$1,574,201	\$6,505,861		\$8,782,081	\$3,239,651	\$3,140,091	\$17,522,871

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Date: 08/19/2020 10:57 AM

City of Nassau Bay

713-274-8000

Taxing Unit Name

Phone (area code and number)

1001 Preston, Houston, TX, 77002

www.hctax.net

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.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$645,058,320
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other 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]	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$645,058,320
4.	2019 total adopted tax rate.	\$.732120
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$74,225,516
	B. 2019 values resulting from final court decisions:	\$71,183,524
	C. 2019 value loss. Subtract B from A.[3]	\$3,041,992

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:	36,077,648
	B. 2019 disputed value:	9,221,509
	C. 2019 undisputed value Subtract B from A.[4]	26,856,139
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	29,898,131
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$674,956,451
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:	\$332,044
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$990,000
	C. Value loss. Add A and B.[6]	\$1,322,044
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.	\$1,322,044
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$673,634,407
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$4,931,812
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]	\$31,434
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]	\$1,037,857
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$3,925,389
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:	\$0
	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 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$161,299,162

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	-\$161,299,162
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$160,470,087
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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]	\$553,443,789
	C. Total value under protest or not certified. Add A and B.	\$713,913,876
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$552,614,714
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$177,248
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$1,072,951
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$1,250,199
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$551,364,515
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.711940 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[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

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.690705
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	674,956,451
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	4,661,957
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	29,655
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	1,037,857
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	-1,008,202
	F. Add Line 30 to 31E.	3,653,755
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	551,364,515
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.662675
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

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.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	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.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	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.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	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.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.662675
39.	2020 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 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.715689

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	921,462
	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	747,678
	E. Adjusted debt Subtract B, C and D from A	173,784
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	67,451
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	106,333
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	99.60
	B. Enter the 2019 actual collection rate	99.85
	C. Enter the 2018 actual collection rate	99.60
	D. Enter the 2017 actual collection rate	99.86
	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%.	99.60
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	106,760
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	552,614,714
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.019319
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.735008
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes		

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	552,614,714
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.711940
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.711940
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.735008
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.735008

[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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$552,614,714
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. 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).	0.735008

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

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.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.662675
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	552,614,714
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.090478
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.019319
70.	De minimis rate Add Lines 66, 68 and 69.	0.772472

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.711940
Voter-Approval Tax Rate	0.735008
De minimis rate	0.772472

STEP 8: Taxing Unit Representative Name and Signature

print here Ann Harris Bennett
Printed Name of Taxing Unit Representative

sign here Ann Harris Bennett
Taxing Unit Representative

08/25/2020
Date