

# NOTICE OF PUBLIC HEARING ON BUDGET

The City Council for the City of Morgan's Point Resort, Texas, will hold a public hearing on the FY 2021-2022 Proposed Budget on Tuesday, August 10, 2020, at 6:00 pm at the Garrett & Mic Hill Event Center, located at 60 Morgan's Point Blvd, Morgan's Point Resort, TX 76513. The meeting will be held for the purpose of receiving community input on the budget. The FY 2021-2022 Proposed Budget can be found on the City's website ([www.morganspointresorttx.com](http://www.morganspointresorttx.com)) or in hardcopy at the City Secretary's Office. All interested citizens are encouraged to attend and express their views.

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$211,854 OR 10.87%, AND OF THAT AMOUNT \$87,986 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.\***

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-00 GENERAL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<u>REVENUES</u>				
<u>TAXES</u>				
02-00-4110.01.00 M&O Property Tax Revenues				2,156,076
02-00-4110.02.00 I&S Property Tax Revenues				206,304
02-00-4110.03.00 BPP Property Tax Revenue				0
02-00-4111.01.00 M&O Delinquent Property Tax Re				13,500
02-00-4111.02.00 I&S Delinquent Property Tax				0
02-00-4111.03.00 BPP Delinquent Property Tax				0
02-00-4112.00.00 PAYROLL OVER/UNDER 941 PYMTS				0
02-00-4120.00.00 Sales Tax Revenue				252,000
02-00-4121.00.00 ROAD MAINTENANCE SALES TAX				52,000
02-00-4130.00.00 Maintenance Fee Revenue				0
02-00-4140.00.00 Mixed Drink Tax				2,300
TOTAL TAXES				2,682,180
<u>FRANCHISE/ROW</u>				
02-00-4210.00.00 Electric Franchise Fees				103,000
02-00-4220.00.00 SBC Franchise Fees Telephone				750
02-00-4230.00.00 CABLE TV Franchise Fees				23,160
02-00-4240.00.00 Garbage Franchise&Handling Fee				0
02-00-4298.00.00 Water & Sewer "Franchise" Fee				95,000
TOTAL FRANCHISE/ROW				221,910
<u>OPERATING REVENUE</u>				
02-00-4370.00.00 Credit Card Processing Fee Col				10,000
02-00-4375.00.00 Merchandise Sales				0
TOTAL OPERATING REVENUE				10,000
<u>INTEREST EARNED</u>				
02-00-4410.00.00 Interest Earned - Checking				200
02-00-4411.00.00 Interest Earned - TexPool				100
02-00-4414.00.00 Sweep Acct Interest Earned				6,500
TOTAL INTEREST EARNED				6,800
<u>Donations-other</u>				
02-00-4510.00.00 General Admin. Donations				0
02-00-4510.61.00 Library Donations				0
02-00-4510.63.00 COMMUNITY ACTIVITIES DONATIONS				0
TOTAL Donations-other				0
<u>Licenses, Fees, &amp; Permits</u>				
02-00-4630.00.00 Returned Check Fee Revenue				0
02-00-4640.00.00 Pet Tags				300
02-00-4641.00.00 Copies, Notary, Fax Revenue				350
02-00-4660.00.00 REFUNDS GEN. SUPPLIES				0
02-00-4670.00.00 Building Permit				29,500
02-00-4671.00.00 Solicitor Permits				0
TOTAL Licenses, Fees, & Permits				30,150

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-00 GENERAL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
<u>GRANTS &amp; INSURANCE CLAIM</u>				
02-00-4811.00.00 State Grants				0
02-00-4840.00.00 Insurance Claim Proceeds				<u>0</u>
TOTAL GRANTS & INSURANCE CLAIM				0
<u>USER FEES</u>				
02-00-4920.00.00 LEOSE Revenue				0
02-00-4980.00.00 SALES OF ASSETS				0
02-00-4998.00.00 BACKFLOW DEPOSITS				0
02-00-4999.00.00 MISC				<u>0</u>
TOTAL USER FEES				0
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TOTAL 02-00 GENERAL				2,951,040

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-10 ADMINISTRATION

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
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<u>TAXES</u>				
02-10-4141.00.00 IRS REFUND				0
TOTAL TAXES				0
<u>OPERATING REVENUE</u>				
02-10-4375.00.00 Merchandise Sales				0
TOTAL OPERATING REVENUE				0
<u>GRANTS &amp; INSURANCE CLAIM</u>				
02-10-4841.00.00 RISK POOL AUDIT REFUND				0
TOTAL GRANTS & INSURANCE CLAIM				0
<u>USER FEES</u>				
02-10-4980.00.00 SALE OF ASSETS				0
TOTAL USER FEES				0
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TOTAL 02-10 ADMINISTRATION				0

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-20 POLICE

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
<u>COURT</u>				
02-20-4318.00.00 RIFLE RESISTANT BODY ARMOR GRA				<u>0</u>
TOTAL COURT				0
<u>Donations-other</u>				
02-20-4510.00.00 POLICE DONATIONS				0
02-20-4581.00.00 Seizure Revenue				<u>0</u>
TOTAL Donations-other				0
<u>GRANTS &amp; INSURANCE CLAIM</u>				
02-20-4810.00.00 Grant Revenue				<u>0</u>
TOTAL GRANTS & INSURANCE CLAIM				0
<u>USER FEES</u>				
02-20-4910.00.00 DIVE TEAM DONATIONS				0
02-20-4920.00.00 POLICE LEOSE TRAINING				0
02-20-4980.00.00 SALE OF ASSETS				<u>0</u>
TOTAL USER FEES				0
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TOTAL 02-20 POLICE				0

BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-21 CODE ENFORCEMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
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<u>USER FEES</u>				
02-21-4980.00.00 SALE OF ASSETS				0
02-21-4997.00.00 ANIMAL IMPOUND				<u>250</u>
TOTAL USER FEES				250
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TOTAL 02-21 CODE ENFORCEMENT				250

BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-30 MAINTENANCE

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
<u>Donations-other</u>				
02-30-4510.00.00 Maintenance Donations				0
TOTAL Donations-other				0
<u>USER FEES</u>				
02-30-4980.00.00 SALE OF ASSETS				0
02-30-4990.00.00 RECYCLING SALES				250
TOTAL USER FEES				250
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TOTAL 02-30 MAINTENANCE				250

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-51 MUNICIPAL COURT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
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COURT				
02-51-4302.00.00		JUDICIAL FEE - CITY JFCI		25
02-51-4303.00.00		LOCAL OMNI BASE FEE TLFTA3		150
02-51-4306.00.00		ADMIN1 SPECIAL EXPENSE		400
02-51-4307.00.00		TIME PAYMENT FEE EFFIENCY		50
02-51-4308.00.00		TIME PAYMENT PLAN LOCAL		140
02-51-4310.00.00		ADMINISTRATIVE FEE AF2		0
02-51-4313.00.00		COURT FINES-Truancy Prevention		400
02-51-4314.00.00		CHILD SAFETY FEE		4,800
02-51-4315.00.00		COURT FINES-TECH		750
02-51-4316.00.00		COURT FINES-COURT SECURITY FEE		750
02-51-4317.00.00		COURT FINES- Jury Fund		20
02-51-4318.00.00		TFC		350
02-51-4320.00.00		CODE ENFORCEMENT FINES FN		350
02-51-4321.00.00		TIME PAYMENT PLAN-STATE		200
02-51-4321.00.01		TITLE 7 TRANS CODE FINESC		1,000
02-51-4322.00.00		ARREST FEE AR		1,000
02-51-4323.00.00		COLLECTION AGENCY FEE COLAGY		1,600
02-51-4324.00.00		CIVIL JUSTICE FEE CJFC		0
02-51-4327.00.00		DSC ADMIN FEE DSC		350
02-51-4329.00.00		COURT FINES		<u>14,000</u>
TOTAL COURT				26,335
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TOTAL 02-51 MUNICIPAL COURT				26,335



BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-61 LIBRARY

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
<hr/>				
<u>Donations-other</u>				
02-61-4510.00.00 LIBRARY DONATIONS				0
TOTAL Donations-other				0
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TOTAL 02-61 LIBRARY				0

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-62 COM. CENTER &amp; POOL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
<hr/>				
<u>OPERATING REVENUE</u>				
02-62-4330.00.00 EVENT CENTER RENTAL				12,000
02-62-4331.00.00 POOL GATE, PASSES, RENTAL				<u>25,000</u>
TOTAL OPERATING REVENUE				37,000
 <u>USER FEES</u>				
02-62-4964.00.00 Vending Machine / Snack Revenu				<u>0</u>
TOTAL USER FEES				0
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TOTAL 02-62 COM. CENTER & POOL				37,000

BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-63 PPF

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
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<u>TAXES</u>				
02-63-4100.00.00 LIGHTS BALLFIELD				0
TOTAL TAXES				0
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TOTAL 02-63 PPF				0

BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-80 FIRE DEPT.

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<u>REVENUES</u>				
<u>OPERATING REVENUE</u>				
02-80-4360.00.00 BELL COUNTY FD RESPONSE				40,000
TOTAL OPERATING REVENUE				40,000
<u>Donations-other</u>				
02-80-4510.00.00 FIRE DONATIONS				0
TOTAL Donations-other				0
<u>Licenses, Fees, &amp; Permits</u>				
02-80-4610.01.00 McAllen Fire Build Refund				0
TOTAL Licenses, Fees, & Permits				0
<u>GRANTS &amp; INSURANCE CLAIM</u>				
02-80-4810.00.00 Grant Revenue				0
02-80-4810.01.00 TCFP Fire Training				0
TOTAL GRANTS & INSURANCE CLAIM				0
<u>USER FEES</u>				
02-80-4980.00.00 SALE OF ASSETS				0
TOTAL USER FEES				0
TOTAL 02-80 FIRE DEPT.				40,000
TOTAL REVENUES				3,054,875 =====

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-00 GENERAL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
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<u>DEBT SERVICES</u>				
02-00-6000.00.00 DEBT SERVICE GOV(PRINCIPLE)04				149,839
02-00-6001.00.00 DEBT SERVICE GOV(INTEREST) 04				<u>56,465</u>
TOTAL DEBT SERVICES				206,304
<u>LEGAL/AUDIT</u>				
02-00-6216.00.00 Engineer/State Permit Fees				<u>0</u>
TOTAL LEGAL/AUDIT				0
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-00-6444.00.00 SHORT-CASH COLLECTIONS				<u>0</u>
TOTAL OFFICE EQUIP & SUPPLIES				0
<u>BANK &amp; FINANCE FEES</u>				
02-00-6710.00.00 Bank & Lender Fees				0
02-00-6711.00.00 Late Fees for Any Purpose				0
02-00-6720.00.00 Interest Expense				<u>0</u>
TOTAL BANK & FINANCE FEES				0
<u>DEPR. &amp; OPER. TRANSFERS</u>				
02-00-6840.10.01 Ins Claim City Hall Roof				<u>0</u>
TOTAL DEPR. & OPER. TRANSFERS				0
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TOTAL 02-00 GENERAL				206,304

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-10 ADMINISTRATION

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-10-6110.00.00 Salaries				308,787
02-10-6111.00.00 Hourly				28,476
02-10-6112.00.00 Overtime				4,000
02-10-6118.00.00 FICA				21,592
02-10-6118.01.00 MEDICARE				5,050
02-10-6119.00.00 Suta				1,386
02-10-6120.00.00 Health Insurance				33,951
02-10-6122.00.00 Workers Comp				1,428
02-10-6124.00.00 TMRS				39,995
02-10-6127.00.00 Uniforms				1,296
02-10-6150.00.00 Meals				4,170
02-10-6160.00.00 Training				5,500
02-10-6162.00.00 Travel (for any purpose)				7,000
02-10-6163.00.00 Mileage & Vehicle Reimbursemen				0
02-10-6166.00.00 Subscriptions				4,184
02-10-6167.00.00 Hotels and Lodging				0
02-10-6191.00.00 Drug Testing				300
TOTAL PERSONNEL				467,115
<u>LEGAL/AUDIT</u>				
02-10-6210.00.00 Legal Fees Retainer				12,000
02-10-6211.00.00 Legal Fees				15,000
02-10-6212.00.00 Audit Fees				20,000
02-10-6213.00.00 Engineering Fees				0
02-10-6214.00.00 Consulting				40,488
02-10-6254.00.00 Contract-Building Inspections				28,800
02-10-6255.00.00 Records Retention & Disposal				1,500
TOTAL LEGAL/AUDIT				117,788
<u>CAPITAL EXPENDITURES</u>				
02-10-6300.00.00 Capital Improvement				3,000
02-10-6305.00.00 Capital Replacement				13,000
02-10-6307.00.00 COMPUTERS & SOFTWARE				22,105
TOTAL CAPITAL EXPENDITURES				38,105
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-10-6410.00.00 Office Supplies				10,000
02-10-6411.00.00 Printing & Stationery				337
02-10-6412.00.00 Postage, Freight, & Delivery				4,600
02-10-6413.00.00 EXTRACO IT TECH SUPPORT				46,000
02-10-6414.00.00 TYLER COMPUTER SUPPORT				15,000
02-10-6415.00.00 TYLER IT LICENSE				25,000
02-10-6416.00.00 Advertising & Legal Notices				3,500
02-10-6417.00.00 OFFICE FURNITURE-EQUIPMENT				500
02-10-6421.00.00 Telephones				9,000
02-10-6422.00.00 Cell Phones & Pagers				2,700
02-10-6423.00.00 Internet Service				2,200

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-10 ADMINISTRATION

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
02-10-6424.00.00 Electricity				3,800
02-10-6441.00.00 Computer Equipment				0
02-10-6446.00.00 Copier Lease				2,800
02-10-6447.00.00 Septic System Contract Service				<u>500</u>
TOTAL OFFICE EQUIP & SUPPLIES				125,937
<u>FUEL &amp; EQUIPMENT</u>				
02-10-6519.00.00 Materials & Supplies				750
02-10-6530.00.00 Equipmt Rentals/Leases-Copy &				<u>1,572</u>
TOTAL FUEL & EQUIPMENT				2,322
<u>MAINTENANCE &amp; REPAIRS</u>				
02-10-6630.00.00 Equipment Maintenance & Repair				0
02-10-6640.00.00 Building & Structure Maintenan				1,500
02-10-6650.00.00 Janitorial Services & Supplies				<u>15,600</u>
TOTAL MAINTENANCE & REPAIRS				17,100
<u>BANK &amp; FINANCE FEES</u>				
02-10-6711.00.00 Late Fees & Penalties				0
02-10-6750.00.00 Property & Liability Insurance				10,000
02-10-6752.00.00 Finance Charges				<u>0</u>
TOTAL BANK & FINANCE FEES				10,000
<u>OTHER</u>				
02-10-6918.00.00 Water Usage				0
02-10-6950.00.00 Associaton Dues				0
02-10-6985.00.00 Cash Over and Short				<u>0</u>
TOTAL OTHER				0
TOTAL 02-10 ADMINISTRATION				778,366

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-20 POLICE

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
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02-20-5510.00.00 POLICE DONATIONS EXPENDITURE				<u>0</u>
TOTAL				0
<u>PERSONNEL</u>				
02-20-6110.00.00 Salaries				161,512
02-20-6111.00.00 Hourly				285,742
02-20-6112.00.00 Overtime				5,000
02-20-6113.00.00 Certificate Pay				14,591
02-20-6114.00.00 Incentive Pay				10,344
02-20-6115.00.00 Medical Certification				8,784
02-20-6118.00.00 FICA				29,820
02-20-6118.01.00 MEDICARE				6,974
02-20-6119.00.00 Suta				2,268
02-20-6120.00.00 Health Insurance				46,931
02-20-6122.00.00 Workers Comp				20,922
02-20-6124.00.00 TMRS				54,207
02-20-6127.00.00 Uniforms				5,000
02-20-6160.00.00 Training				4,513
02-20-6162.00.00 Travel (for any purpose)				3,000
02-20-6166.00.00 Publications				1,000
02-20-6167.00.00 Hotels and Lodging				0
02-20-6191.00.00 Drug Testing				<u>0</u>
TOTAL PERSONNEL				660,609
<u>LEGAL/AUDIT</u>				
02-20-6212.00.00 Audit Fees				0
02-20-6250.00.00 Inmate Lodging (Bell County)				<u>250</u>
TOTAL LEGAL/AUDIT				250
<u>CAPITAL EXPENDITURES</u>				
02-20-6305.00.00 Capital Replacement				0
02-20-6305.01.00 Capital Replacemnt - Vehicles				0
02-20-6307.00.00 COMPUTERS & SOFTWARE				<u>47,100</u>
TOTAL CAPITAL EXPENDITURES				47,100
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-20-6410.00.00 Office Supplies				1,500
02-20-6412.00.00 Postage, Freight, & Delivery				200
02-20-6413.00.00 EXTRACO IT COMPUTER SUPPORT				0
02-20-6414.00.00 Computer System Support(Tyler)				0
02-20-6415.00.00 TYLER LICENSE				0
02-20-6417.00.00 Office Equipment/ Furniture				300
02-20-6422.00.00 Cell Phones & Pagers				6,800
02-20-6423.00.00 Internet Service				<u>1,800</u>
TOTAL OFFICE EQUIP & SUPPLIES				10,600



## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-20 POLICE

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>FUEL &amp; EQUIPMENT</u>				
02-20-6511.00.00 Fuel & Oil				26,500
02-20-6515.00.00 Body Armor				4,040
02-20-6516.00.00 Minor Equipment & Tools				500
02-20-6518.00.00 Batteries/Tires/Accessories				0
02-20-6519.00.00 Materials & Supplies				4,000
02-20-6555.00.00 Medical Supplies				500
02-20-6560.00.00 Investigative Supplies				3,000
02-20-6570.00.00 Guns & Gun Supplies				3,000
02-20-6580.00.00 Fire Range Expenses				<u>500</u>
TOTAL FUEL & EQUIPMENT				42,040
<u>MAINTENANCE &amp; REPAIRS</u>				
02-20-6610.00.00 Vehicle Maintenance & Repair				12,000
02-20-6620.00.00 Radio Maintenance & Repair				1,500
02-20-6621.00.00 Video Maintenance & Repair				19,750
02-20-6625.00.00 MDT Repairs				750
02-20-6630.00.00 Equipment Maintenance & Repair				500
02-20-6650.00.00 Janitorial Services & Supplies				<u>0</u>
TOTAL MAINTENANCE & REPAIRS				34,500
<u>BANK &amp; FINANCE FEES</u>				
02-20-6750.00.00 Property & Liability Insurance				<u>17,500</u>
TOTAL BANK & FINANCE FEES				17,500
<u>OTHER</u>				
02-20-6920.00.00 Dive Team Expenses				0
02-20-6950.00.00 Associaton Dues				875
02-20-6960.00.00 (COPS) COMMUNITY SER.				<u>0</u>
TOTAL OTHER				875
TOTAL 02-20 POLICE				813,474

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-21 CODE ENFORCEMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-21-6110.00.00 Salaries				49,957
02-21-6118.00.00 FICA				3,097
02-21-6118.01.00 MEDICARE				724
02-21-6119.00.00 Suta				252
02-21-6120.00.00 Health Insurance				5,215
02-21-6122.00.00 Workers Comp				435
02-21-6124.00.00 TMRS				6,055
02-21-6127.00.00 Uniforms				400
02-21-6160.00.00 Training				400
02-21-6162.00.00 TRAVEL ANY PURPOSE				0
TOTAL PERSONNEL				66,535
<u>LEGAL/AUDIT</u>				
02-21-6212.00.00 Audit Fees				0
02-21-6251.00.00 Animal Lodging & Vet Expenses				5,518
TOTAL LEGAL/AUDIT				5,518
<u>CAPITAL EXPENDITURES</u>				
02-21-6305.00.00 Capital Replacement				0
02-21-6307.00.00 COMPUTERS & SOFTWARE				0
TOTAL CAPITAL EXPENDITURES				0
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-21-6410.00.00 Office Supplies				0
02-21-6412.00.00 Postage, Freight, & Delivery				600
02-21-6413.00.00 EXTRACO IT COMPUTER SUPPORT				0
02-21-6414.00.00 Computer System Support(Tyler)				0
02-21-6415.00.00 IT System License (Tyler)				0
02-21-6421.00.00 Telephones				0
02-21-6422.00.00 Cell Phones & Pagers				550
02-21-6423.00.00 Internet Service				0
02-21-6424.00.00 Electricity				100
02-21-6446.00.00 Copier Lease				0
TOTAL OFFICE EQUIP & SUPPLIES				1,250
<u>FUEL &amp; EQUIPMENT</u>				
02-21-6511.00.00 Fuel & Oil				1,400
TOTAL FUEL & EQUIPMENT				1,400
<u>MAINTENANCE &amp; REPAIRS</u>				
02-21-6610.00.00 Vehicle Maintenance & Repair				750
TOTAL MAINTENANCE & REPAIRS				750
<u>BANK &amp; FINANCE FEES</u>				
02-21-6750.00.00 PROPERTY AND LIABILITY INS.				1,800
TOTAL BANK & FINANCE FEES				1,800
TOTAL 02-21 CODE ENFORCEMENT				77,253

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-30 MAINTENANCE

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-30-6110.00.00 Salaries				63,812
02-30-6111.00.00 Hourly				157,457
02-30-6112.00.00 Overtime				2,000
02-30-6118.00.00 FICA				14,888
02-30-6118.01.00 MEDICARE				3,208
02-30-6119.00.00 Suta				1,764
02-30-6120.00.00 Health Insurance				26,073
02-30-6122.00.00 Workers Comp				8,263
02-30-6124.00.00 TMRS				25,606
02-30-6127.00.00 Uniforms				3,300
02-30-6160.00.00 Training				3,000
02-30-6162.00.00 Travel (for any purpose)				1,500
02-30-6191.00.00 Drug Testing				0
TOTAL PERSONNEL				310,871
<u>LEGAL/AUDIT</u>				
02-30-6212.00.00 Audit Fees				0
TOTAL LEGAL/AUDIT				0
<u>CAPITAL EXPENDITURES</u>				
02-30-6300.00.00 Capital Improvement				75,000
02-30-6300.01.00 Road Construction & Repair				0
02-30-6300.02.00 Sales Tax Funded Road Material				45,000
02-30-6305.00.00 CAPITAL REPLACEMENT				0
TOTAL CAPITAL EXPENDITURES				120,000
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-30-6412.00.00 Postage, Freight, & Delivery				0
02-30-6413.00.00 EXTRACO IT COMPUTER SUPPORT				0
02-30-6414.00.00 Comptuer System Support(Tyler)				0
02-30-6415.00.00 IT SYSTEM LICENSE				0
02-30-6416.00.00 Advertising & Legal Notices				0
02-30-6421.00.00 Telephones				1,000
02-30-6422.00.00 Cell Phones				1,000
02-30-6423.00.00 Internet Service				2,300
02-30-6424.00.00 Electricity				4,000
02-30-6425.00.00 Garbage Dumpsters				18,000
02-30-6446.00.00 Copier Lease				300
TOTAL OFFICE EQUIP & SUPPLIES				26,600
<u>FUEL &amp; EQUIPMENT</u>				
02-30-6511.00.00 Fuel & Oil				15,000
02-30-6514.00.00 Signs & Supplies				2,000
02-30-6516.00.00 Minor Equipment				1,500
02-30-6518.00.00 Batteries/Tires/Accessories				0
02-30-6519.00.00 Materials & Supplies				4,000
02-30-6520.00.00 Minor Tools				400

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-30 MAINTENANCE

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
02-30-6525.00.00 Heat & Air Conditioning				0
02-30-6530.00.00 Equipment Rental/Lease				6,200
02-30-6540.00.00 Safety Equipment				<u>750</u>
TOTAL FUEL & EQUIPMENT				29,850
<u>MAINTENANCE &amp; REPAIRS</u>				
02-30-6610.00.00 Vehicle Maintenance & Repair				3,500
02-30-6630.00.00 Equipment Maintenance & Repair				25,000
02-30-6640.00.00 Building & Structure Maintenanc				5,000
02-30-6641.00.00 Parks, Recreation & Grounds Ma				10,000
02-30-6655.00.00 Demolition/ Brush Serv/Constru				<u>5,000</u>
TOTAL MAINTENANCE & REPAIRS				48,500
<u>BANK &amp; FINANCE FEES</u>				
02-30-6750.00.00 Property & Liability Insurance				<u>7,800</u>
TOTAL BANK & FINANCE FEES				7,800
<u>OTHER</u>				
02-30-6918.00.00 Water Usage				0
02-30-6999.00.00 Miscellaneous Expense				<u>0</u>
TOTAL OTHER				0
TOTAL 02-30 MAINTENANCE				543,621

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-51 MUNICIPAL COURT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-51-6110.00.00 Salaries				20,000
02-51-6111.00.00 Hourly				4,000
02-51-6113.00.00 COURT SECURITY				0
02-51-6118.00.00 FICA				1,806
02-51-6118.01.00 MEDICARE				422
02-51-6119.00.00 Suta				369
02-51-6120.00.00 Health Insurance				3,661
02-51-6122.00.00 Workers Comp				117
02-51-6124.00.00 TMRS				1,212
02-51-6160.00.00 Training				1,000
02-51-6162.00.00 Travel (for any purpose)				0
02-51-6166.00.00 Publications				0
02-51-6167.00.00 Hotels and Lodging				0
TOTAL PERSONNEL				32,589
<u>LEGAL/AUDIT</u>				
02-51-6210.00.00 Legal Fees-prosecutor				0
02-51-6212.00.00 Audit Fees				0
02-51-6253.00.00 Bad Debt Collection Services				0
02-51-6290.00.00 STATE COURT COST AND FEES				14,000
TOTAL LEGAL/AUDIT				14,000
<u>CAPITAL EXPENDITURES</u>				
02-51-6314.00.00 Child Safety Fund				0
TOTAL CAPITAL EXPENDITURES				0
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-51-6410.00.00 Office Supplies				300
02-51-6412.00.00 Postage, Freight, & Delivery				500
02-51-6413.00.00 EXTRACO IT COMPUTER SUPPORT				0
02-51-6414.00.00 Computer System Support(Tyler)				0
02-51-6415.00.00 IT System License (Tyler)				0
02-51-6421.00.00 Telephones				1,000
02-51-6423.00.00 IT & Internet Service				3,500
02-51-6424.00.00 Electricity				0
02-51-6446.00.00 Copier Lease				0
TOTAL OFFICE EQUIP & SUPPLIES				5,300
<u>OTHER</u>				
02-51-6980.00.00 Bad Debt Expense				900
TOTAL OTHER				900
TOTAL 02-51 MUNICIPAL COURT				52,789

BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-54 COURT SECURITY

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-54-6113.00.00 Court Security *with approval*				<u>0</u>
TOTAL PERSONNEL				0
<hr/> TOTAL 02-54 COURT SECURITY				
				0

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
02-61 LIBRARY

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-61-6122.00.00 Workers Comp				<u>260</u>
TOTAL PERSONNEL				260
<u>CAPITAL EXPENDITURES</u>				
02-61-6300.00.00 Capital Improvements				0
02-61-6305.00.00 Capital Replacement				0
02-61-6307.00.00 COMPUTERS & SOFTWARE				<u>2,000</u>
TOTAL CAPITAL EXPENDITURES				2,000
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-61-6413.00.00 Computer Program Support(ET)				1,850
02-61-6414.00.00 Computer System Support(Tyler)				0
02-61-6415.00.00 IT SYSTEM LICENSE (TYLER)				0
02-61-6416.00.00 COMPUTER SOFTWARE/CATALOG				800
02-61-6416.01.00 TexShare Online Catalog				250
02-61-6421.00.00 Telephones				0
02-61-6423.00.00 Internet Service				0
02-61-6424.00.00 Electricity				<u>750</u>
TOTAL OFFICE EQUIP & SUPPLIES				3,650
<u>FUEL &amp; EQUIPMENT</u>				
02-61-6519.00.00 Materials & Supplies				<u>1,250</u>
TOTAL FUEL & EQUIPMENT				1,250
<u>OTHER</u>				
02-61-6930.00.00 BOOKS/DVD'S/VIDEOS				1,800
02-61-6999.00.00 Summer Reading/Misc Expense				<u>2,000</u>
TOTAL OTHER				3,800
TOTAL 02-61 LIBRARY				10,960

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-62 COM. CENTER &amp; POOL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-62-6111.00.00 Hourly				20,000
02-62-6118.00.00 FICA				1,240
02-62-6118.01.00 MEDICARE				290
02-62-6119.00.00 Suta				560
02-62-6122.00.00 Workers Comp				600
02-62-6127.00.00 Uniforms				416
02-62-6160.00.00 Training				416
02-62-6191.00.00 Drug Testing				0
TOTAL PERSONNEL				23,522
<u>CAPITAL EXPENDITURES</u>				
02-62-6300.00.00 CAPITAL IMPROVEMENT				20,000
02-62-6305.00.00 CAPITAL REPLACEMENT				5,000
TOTAL CAPITAL EXPENDITURES				25,000
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-62-6410.00.00 Office Supplies				0
02-62-6416.00.00 ADVERTISEMENT AND LEGAL				300
02-62-6422.00.00 Cell Phones & Pagers				0
02-62-6423.00.00 IT & Internet Service				1,850
02-62-6424.00.00 Electricity				5,000
02-62-6425.00.00 SOLID WASTE				1,350
TOTAL OFFICE EQUIP & SUPPLIES				8,500
<u>FUEL &amp; EQUIPMENT</u>				
02-62-6517.00.00 Chemicals				3,400
02-62-6519.00.00 Materials & Supplies				450
TOTAL FUEL & EQUIPMENT				3,850
<u>MAINTENANCE &amp; REPAIRS</u>				
02-62-6630.00.00 Equipment Maintenance & Repair				3,000
02-62-6640.00.00 Building & Structure Maintenanc				1,250
TOTAL MAINTENANCE & REPAIRS				4,250
<u>BANK &amp; FINANCE FEES</u>				
02-62-6750.00.00 PROPERTY AND LIABILITY				650
TOTAL BANK & FINANCE FEES				650
<u>OTHER</u>				
02-62-6917.00.00 Vending Machine / Snack Stock				100
02-62-6918.00.00 Water Usage				0
TOTAL OTHER				100
TOTAL 02-62 COM. CENTER & POOL				65,872



## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-63 PPF

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-63-6111.00.00 ELECTION HOURLY				1,600
02-63-6112.00.00 ELECTION OVERTIME				0
02-63-6122.00.00 WORKERS COMP (ELECTIONS)				0
02-63-6127.00.00 UNIFORMS(CITY COUNCIL)				600
02-63-6160.00.00 CITY COUNCIL TRAINING				2,000
02-63-6161.00.00 CITY COUNCIL TRAVEL & FOOD ECT				4,000
02-63-6162.00.00 CITY COUNCIL HOTEL-FOOD				<u>0</u>
TOTAL PERSONNEL				8,200
<u>LEGAL/AUDIT</u>				
02-63-6219.00.00 BELL COUNTY ELECTION SERVICES				5,000
02-63-6258.00.00 HEALTH DEPARTMENT FEES				11,500
02-63-6259.00.00 Appraisal District Fees				<u>20,000</u>
TOTAL LEGAL/AUDIT				36,500
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-63-6424.00.00 ELECTRICITY (STREET LIGHTS)				<u>15,000</u>
TOTAL OFFICE EQUIP & SUPPLIES				15,000
<u>OTHER</u>				
02-63-6940.00.00 COMMUNITY ACTIVITIES				5,000
02-63-6942.00.00 SUMMER YOUTH CAMP				<u>0</u>
TOTAL OTHER				5,000
TOTAL 02-63 PPF				64,700

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-80 FIRE DEPT.

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>PERSONNEL</u>				
02-80-6110.00.00 Salaries				159,529
02-80-6111.00.00 Hourly				0
02-80-6111.01.00 Part-Time Hourly				33,826
02-80-6112.00.00 Overtime				0
02-80-6113.00.00 Certificate Pay				3,640
02-80-6115.00.00 Medical Certificate				3,640
02-80-6118.00.00 FICA				12,251
02-80-6118.01.00 MEDICARE				2,865
02-80-6119.00.00 Suta				1,642
02-80-6120.00.00 Health Insurance				15,644
02-80-6122.00.00 Workers Comp				11,463
02-80-6124.00.00 TMRS				19,848
02-80-6127.00.00 Uniforms				4,377
02-80-6150.00.00 Meals				2,200
02-80-6160.00.00 Training				14,476
02-80-6162.00.00 Travel (for any purpose)				18,170
02-80-6167.00.00 Hotels and Lodging				0
02-80-6191.00.00 Drug Testing				0
TOTAL PERSONNEL				303,571
<u>LEGAL/AUDIT</u>				
02-80-6212.00.00 Audit Fees				0
TOTAL LEGAL/AUDIT				0
<u>CAPITAL EXPENDITURES</u>				
02-80-6300.00.00 Capital Improvement				0
02-80-6305.00.00 Capital Replacement				10,000
02-80-6307.00.00 COMPUTERS & SOFTWARE				750
TOTAL CAPITAL EXPENDITURES				10,750
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-80-6410.00.00 Office Supplies				500
02-80-6412.00.00 Postage, Freight, & Delivery				25
02-80-6413.00.00 Computer System Support (ET)				0
02-80-6414.00.00 Computer System Support (Tyler)				0
02-80-6415.00.00 IT System License (Tyler)				0
02-80-6416.00.00 Advertising & Legal Notices				0
02-80-6417.00.00 Office Equipment/ Furniture				0
02-80-6422.00.00 Cell Phones & Pagers				4,680
02-80-6423.00.00 IT & Internet Service				2,100
02-80-6441.00.00 Computer Equipment				0
02-80-6445.00.00 Water Rescue Equipment				2,541
02-80-6446.00.00 Copier Lease				0
TOTAL OFFICE EQUIP & SUPPLIES				9,846

## BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL

02-80 FIRE DEPT.

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>FUEL &amp; EQUIPMENT</u>				
02-80-6511.00.00 Fuel & Oil				9,000
02-80-6511.01.00 Boat Fuel & Oil				0
02-80-6518.00.00 Batteries/Tires/Accessories				0
02-80-6519.00.00 Materials & Supplies				7,500
02-80-6520.00.00 Minor Tools				12,826
02-80-6540.00.00 Personal Protective Equipment				13,445
02-80-6550.00.00 EMS Supplies				<u>5,600</u>
TOTAL FUEL & EQUIPMENT				48,371
<u>MAINTENANCE &amp; REPAIRS</u>				
02-80-6610.00.00 Vehicle Maintenance & Repair				15,870
02-80-6620.00.00 Radio Maintenance & Repair				1,000
02-80-6630.00.00 Equipment Maintenance & Repair				4,884
02-80-6650.00.00 Janitorial Services & Supplies				<u>0</u>
TOTAL MAINTENANCE & REPAIRS				21,754
<u>BANK &amp; FINANCE FEES</u>				
02-80-6750.00.00 Property & Liability Insurance				8,800
02-80-6752.00.00 Finance Charges				<u>0</u>
TOTAL BANK & FINANCE FEES				8,800
<u>DEPR. &amp; OPER. TRANSFERS</u>				
02-80-6810.00.00 Grant Funded Programs & Equip.				<u>0</u>
TOTAL DEPR. & OPER. TRANSFERS				0
<u>OTHER</u>				
02-80-6950.00.00 Professional Dues & Membership				6,189
02-80-6999.00.00 Miscellaneous Expense				<u>0</u>
TOTAL OTHER				6,189
TOTAL 02-80 FIRE DEPT.				409,280

BUDGET LISTING

AS OF: JULY 31ST, 2021

02 -GENERAL  
 02-90 PUBLIC SAFETY

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<u>EXPENDITURES</u>				
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
02-90-6421.00.00 Telephones				9,108
02-90-6424.00.00 Electricity				6,500
02-90-6425.00.00 Garbage Dumpsters				600
02-90-6446.00.00 Copier Lease				<u>2,700</u>
TOTAL OFFICE EQUIP & SUPPLIES				18,908
<u>FUEL &amp; EQUIPMENT</u>				
02-90-6511.00.00 Propane				<u>800</u>
TOTAL FUEL & EQUIPMENT				800
<u>MAINTENANCE &amp; REPAIRS</u>				
02-90-6630.00.00 Equipment Maintenance & Repair				3,875
02-90-6640.00.00 Building & Structure Maintenanc				4,000
02-90-6650.00.00 Janitorial Services & Supplies				<u>1,500</u>
TOTAL MAINTENANCE & REPAIRS				9,375
<u>OTHER</u>				
02-90-6918.00.00 Water Usage				0
02-90-6930.00.00 Emergency Management Operation				<u>0</u>
TOTAL OTHER				0
TOTAL 02-90 PUBLIC SAFETY				29,083
TOTAL EXPENDITURES				3,051,703
				=====
REVENUE OVER/(UNDER) EXPENDITURES				3,172
				=====

BUDGET LISTING

AS OF: JULY 31ST, 2021

08 -GOVERNMENTAL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
<hr/>				
TOTAL REVENUES				0
				=====
<hr/>				
TOTAL EXPENDITURES				0
				=====
REVENUE OVER/(UNDER) EXPENDITURES				0
				=====

BUDGET LISTING

AS OF: JULY 31ST, 2021

09 -I&S

GENERAL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
REVENUES				BUDGET
<hr/>				
<hr/>				
TOTAL GENERAL				0
<hr/>				
TOTAL REVENUES				0
				=====

BUDGET LISTING

AS OF: JULY 31ST, 2021

09 -I&S

GENERAL

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
09-00-5000.00.00 BALANCING OFFSET				0
TOTAL				0
<hr/>				
<u>PERSONNEL</u>				
09-00-6163.00.00 Meals				0
TOTAL PERSONNEL				0
<hr/>				
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
09-00-6444.00.00 TRANSFER OUT				0
TOTAL OFFICE EQUIP & SUPPLIES				0
<hr/>				
09-00-8000.00.00 Mics rev				0
TOTAL				0
<hr/>				
TOTAL GENERAL				0
<hr/>				
TOTAL EXPENDITURES				0
				=====
<hr/>				
REVENUE OVER/(UNDER) EXPENDITURES				0
				=====

BUDGET LISTING

AS OF: JULY 31ST, 2021

11 -WATER  
WATER DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<u>REVENUES</u>				
<u>TAXES</u>				
11-00-4112.00.00 Property Damage				0
TOTAL TAXES				0
<u>FRANCHISE/ROW</u>				
11-00-4240.00.00 Garbage Franchise&Process Fee				0
TOTAL FRANCHISE/ROW				0
<u>OPERATING REVENUE</u>				
11-00-4335.00.00 Garbage Revenue				293,000
11-00-4350.00.00 Water Revenue				1,638,500
11-00-4352.00.00 Water Late Fee Revenue				35,000
11-00-4353.00.00 Water Lock-Off Fee Revenue				6,000
11-00-4354.00.00 Water Tap Fee Reveue				50,000
11-00-4355.00.00 Water Connection Fee Revenue				7,000
TOTAL OPERATING REVENUE				2,029,500
<u>Licenses, Fees, &amp; Permits</u>				
11-00-4630.00.00 Returned Check Fee Revenue				500
11-00-4631.00.00 Credit Card Fee Overage				0
TOTAL Licenses, Fees, & Permits				500
<u>GRANTS &amp; INSURANCE CLAIM</u>				
11-00-4840.00.00 INSURANCE CLAIMS PAID				0
TOTAL GRANTS & INSURANCE CLAIM				0
<u>USER FEES</u>				
11-00-4980.00.00 Sale of Fixed Assets				0
11-00-4990.00.00 METER & MATERIAL RECYCLING				0
TOTAL USER FEES				0
TOTAL WATER DEPARTMENT				2,030,000
TOTAL REVENUES				2,030,000 =====



## BUDGET LISTING

AS OF: JULY 31ST, 2021

11 -WATER

WATER DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>DEBT SERVICES</u>				
11-00-6000.00.00 DEBT SERVICE GOV(PRINCIPLE)				167,457
11-00-6001.00.00 DEBT SERVICE GOV(INTEREST)				<u>43,180</u>
TOTAL DEBT SERVICES				210,637
<u>PERSONNEL</u>				
11-00-6110.00.00 Salaries				116,684
11-00-6111.00.00 Hourly				183,100
11-00-6112.00.00 Overtime				2,000
11-00-6114.00.00 Longevity				0
11-00-6115.00.00 Certificate				0
11-00-6118.00.00 FICA				18,501
11-00-6118.01.00 MEDICARE				4,347
11-00-6119.00.00 Suta				1,764
11-00-6120.00.00 Health Insurance				35,910
11-00-6122.00.00 Workers Comp				10,440
11-00-6124.00.00 TMRS				35,227
11-00-6127.00.00 Uniforms				4,018
11-00-6150.00.00 Meals				1,500
11-00-6160.00.00 Training				3,843
11-00-6162.00.00 Travel (for any purpose)				50
11-00-6166.00.00 Publications				100
11-00-6167.00.00 Hotels & Lodging				1,624
11-00-6191.00.00 Drug Testing				<u>0</u>
TOTAL PERSONNEL				419,106
<u>LEGAL/AUDIT</u>				
11-00-6212.00.00 Audit Fees				0
11-00-6212.01.00 Risk Pool Audit				0
11-00-6213.00.00 Engineering Fees				50,000
11-00-6214.00.00 Consulting				0
11-00-6216.00.00 ENGINEER/STATE PERMIT/LEGAL				4,350
11-00-6253.00.00 COLLECTIONS MVBA				<u>7,000</u>
TOTAL LEGAL/AUDIT				61,350
<u>CAPITAL EXPENDITURES</u>				
11-00-6300.00.00 Capital Improvement				19,045
11-00-6305.00.00 Capital Replacement PRIOR				0
11-00-6306.00.00 VEHICLES				36,000
11-00-6307.00.00 COMPUTERS & SOFTWARE				<u>13,635</u>
TOTAL CAPITAL EXPENDITURES				68,680
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
11-00-6410.00.00 Office Supplies				4,000
11-00-6412.00.00 Postage, Freight, & Delivery				10,000
11-00-6413.00.00 EXTRACO IT COMPUTER SUPPORT				0
11-00-6414.00.00 Computer System Support(TYLER)				0
11-00-6415.00.00 IT System License (Tyler)				0

## BUDGET LISTING

AS OF: JULY 31ST, 2021

11 -WATER

WATER DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
11-00-6416.00.00 Advertising & Legal Notices				0
11-00-6421.00.00 Telephones				2,000
11-00-6422.00.00 Cell Phones & Pagers				1,400
11-00-6423.00.00 Internet Service				1,800
11-00-6424.00.00 Electricity				15,000
11-00-6446.00.00 Copier Lease				<u>2,500</u>
TOTAL OFFICE EQUIP & SUPPLIES				36,700
<u>FUEL &amp; EQUIPMENT</u>				
11-00-6511.00.00 Fuel & Oil				6,000
11-00-6512.00.00 Tap Materials				5,000
11-00-6513.00.00 Road Construction Materials				5,000
11-00-6516.00.00 Minor Equipment & Tools				1,700
11-00-6517.00.00 Chemicals				5,000
11-00-6517.01.00 Insecticides & Herbicides Mate				300
11-00-6518.00.00 Batteries/Tires/Accessories				2,000
11-00-6519.00.00 Materials & Supplies				30,000
11-00-6520.00.00 Tools				500
11-00-6521.00.00 Water Meters				19,700
11-00-6525.00.00 Heat & Air Conditioning				0
11-00-6530.00.00 Equipment Rental/Lease				1,000
11-00-6540.00.00 Protective Gear				<u>2,000</u>
TOTAL FUEL & EQUIPMENT				78,200
<u>MAINTENANCE &amp; REPAIRS</u>				
11-00-6610.00.00 Vehicle Maintenance & Repair				1,500
11-00-6611.00.00 Contrator/Contractor Servcies				5,000
11-00-6630.00.00 Equipment Maintenance & Repair				14,000
11-00-6640.00.00 Building & Structure Maintenan				1,700
11-00-6645.00.00 Water Testing				12,000
11-00-6650.00.00 Janitorial Services & Supplies				<u>350</u>
TOTAL MAINTENANCE & REPAIRS				34,550
<u>BANK &amp; FINANCE FEES</u>				
11-00-6750.00.00 Property & Liability Insurance				<u>6,700</u>
TOTAL BANK & FINANCE FEES				6,700
<u>DEPR. &amp; OPER. TRANSFERS</u>				
11-00-6810.00.00 Depreciation Expense				<u>0</u>
TOTAL DEPR. & OPER. TRANSFERS				0
<u>OTHER</u>				
11-00-6911.00.00 Bulk Water Purchases				720,000
11-00-6912.00.00 Garbage - Wholesale Service				310,000
11-00-6918.00.00 Water Usage				0
11-00-6950.00.00 Association Dues				3,333
11-00-6980.00.00 Bad Debt Expense				400
11-00-6985.00.00 Cash Over and Short				0
11-00-6990.00.00 Water & Sewer Franchise Fees				<u>80,000</u>
TOTAL OTHER				1,113,733

BUDGET LISTING

AS OF: JULY 31ST, 2021

11 -WATER

WATER DEPARTMENT

(DETAIL DESCRIPTION EXPENDITURES	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
TOTAL WATER DEPARTMENT				2,029,656
TOTAL EXPENDITURES				2,029,656 =====
REVENUE OVER/(UNDER) EXPENDITURES				344 =====

BUDGET LISTING

AS OF: JULY 31ST, 2021

13 -WASTEWATER  
SEWER DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
<u>OPERATING REVENUE</u>				
13-00-4357.00.00 Wastewater Revenue				75,000
TOTAL OPERATING REVENUE				75,000
<u>INTEREST EARNED</u>				
13-00-4411.00.00 Interest Earned - TexPool				0
TOTAL INTEREST EARNED				0
<u>OPERATING TRANSFERS IN</u>				
13-00-4770.00.00 TRANSFER IN				0
TOTAL OPERATING TRANSFERS IN				0
<u>USER FEES</u>				
13-00-4980.00.00 SALE OF ASSETS				0
TOTAL USER FEES				0
<hr/>				
TOTAL SEWER DEPARTMENT				75,000
<hr/>				
TOTAL REVENUES				75,000 =====

## BUDGET LISTING

AS OF: JULY 31ST, 2021

13 -WASTEWATER  
SEWER DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>DEBT SERVICES</u>				
13-00-6000.00.00 DEBT SERVICE GOV(PRINCIPLE)04				0
13-00-6001.00.00 DEBT SERVICE GOV(INTEREST)05				13,285
TOTAL DEBT SERVICES				13,285
<u>PERSONNEL</u>				
13-00-6122.00.00 Workers Comp				0
13-00-6160.00.00 Training				2,125
TOTAL PERSONNEL				2,125
<u>LEGAL/AUDIT</u>				
13-00-6212.00.00 Audit Fees				500
13-00-6216.00.00 Engineer / State Permit/legal				1,250
13-00-6253.00.00 Bad Debt Collection Services				300
TOTAL LEGAL/AUDIT				2,050
<u>CAPITAL EXPENDITURES</u>				
13-00-6305.00.00 Capital Replacement				35,100
TOTAL CAPITAL EXPENDITURES				35,100
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
13-00-6412.00.00 Postage, Freight, & Delivery				0
13-00-6421.00.00 Telephones				0
13-00-6422.00.00 Cell Phones & Pagers				0
13-00-6423.00.00 Internet				0
13-00-6424.00.00 Electricity				3,300
TOTAL OFFICE EQUIP & SUPPLIES				3,300
<u>FUEL &amp; EQUIPMENT</u>				
13-00-6511.00.00 fuel and oil				450
13-00-6512.00.00 Tap Materials				0
13-00-6516.00.00 Minor Equipment				0
13-00-6517.00.00 Chemicals				1,800
13-00-6519.00.00 Materials & Supplies				2,550
13-00-6540.00.00 Protective Gear				140
13-00-6590.00.00 Sludge Disposal				0
TOTAL FUEL & EQUIPMENT				4,940
<u>MAINTENANCE &amp; REPAIRS</u>				
13-00-6611.00.00 Contractor/contract services				400
13-00-6630.00.00 Equipment Maintenance & Repair				6,000
13-00-6640.00.00 Building & Structure Maintenan				200
13-00-6646.00.00 Sewer Testing				7,000
13-00-6650.00.00 Janitorial Services & Supplies				100
TOTAL MAINTENANCE & REPAIRS				13,700

BUDGET LISTING

AS OF: JULY 31ST, 2021

13 -WASTEWATER  
SEWER DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
<u>BANK &amp; FINANCE FEES</u>				
13-00-6750.00.00 Property & Liability Insurance				500
TOTAL BANK & FINANCE FEES				500
<u>DEPR. &amp; OPER. TRANSFERS</u>				
13-00-6810.00.00 Depreciation Expense				0
TOTAL DEPR. & OPER. TRANSFERS				0
<u>OTHER</u>				
13-00-6918.00.00 Water Usage				0
13-00-6950.00.00 Associaton Dues				0
13-00-6999.00.00 Miscellaneous Expense				0
TOTAL OTHER				0
<hr/>				
TOTAL SEWER DEPARTMENT				75,000
<hr/>				
TOTAL EXPENDITURES				75,000 =====
REVENUE OVER/(UNDER) EXPENDITURES				0 =====

BUDGET LISTING

AS OF: JULY 31ST, 2021

15 -MARINA  
MARINA DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<u>REVENUES</u>				
<u>TAXES</u>				
15-00-4000.00.00		BOAT STALL APPLICATION FEE		0
15-00-4001.00.00		RETAINED EARNINGS PER SPREADSH		0
		TOTAL TAXES		0
<u>COURT</u>				
15-00-4320.00.00		Marina Boat Stall Rental Reven	257,750	
15-00-4321.00.00		Marina Locker Rental Revenue	4,650	
15-00-4322.00.00		Marina Electrical Revenue	1,500	
15-00-4323.00.00		Vending Merchandise	400	
15-00-4325.00.00		Marina Gas & Oil Revenue	48,000	
15-00-4326.00.00		Marina Late Fee Revenue	0	
15-00-4327.00.00		Retained Earnings	0	
		TOTAL COURT	312,300	
<u>INTEREST EARNED</u>				
15-00-4410.00.00		Interest Earned - Checking	0	
15-00-4411.00.00		Interest Earned - TexPool	0	
		TOTAL INTEREST EARNED	0	
<u>GRANTS &amp; INSURANCE CLAIM</u>				
15-00-4840.00.00		INSURANCE CLAIMS PAID	0	
		TOTAL GRANTS & INSURANCE CLAIM	0	
<u>USER FEES</u>				
15-00-4980.00.00		Gain on Sale of Fixed Assets	0	
15-00-4999.00.00		Miscellaneous Reverue	0	
		TOTAL USER FEES	0	
TOTAL MARINA DEPARTMENT				312,300
TOTAL REVENUES				312,300
				=====

BUDGET LISTING

AS OF: JULY 31ST, 2021

15 -MARINA  
MARINA DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<u>EXPENDITURES</u>				
<u>DEBT SERVICES</u>				
15-00-6000.00.00 DEBT SERVICE GOV (PRINCIPLE)				0
15-00-6001.00.00 DEBT SERVICE GOV (INTEREST)				0
TOTAL DEBT SERVICES				0
<u>PERSONNEL</u>				
15-00-6110.00.00 Salaries				65,907
15-00-6111.00.00 Hourly				0
15-00-6111.01.00 Part-Time Hourly				28,055
15-00-6112.00.00 Overtime				0
15-00-6113.00.00 Vacation Sold				0
15-00-6114.00.00 Longevity				0
15-00-6115.00.00 Certificate				0
15-00-6117.00.00 Contract Services & Temporary				0
15-00-6118.00.00 FICA				5,796
15-00-6118.01.00 MEDCIARE				1,362
15-00-6119.00.00 Suta				980
15-00-6120.00.00 Health Insurance				7,045
15-00-6122.00.00 Workers Comp				2,924
15-00-6123.00.00 PENSION EXPENSE				0
15-00-6124.00.00 TMRS				7,988
15-00-6127.00.00 Uniforms				400
15-00-6150.00.00 Meals				0
15-00-6160.00.00 Training				0
15-00-6162.00.00 Travel (for any purpose)				0
15-00-6163.00.00 Mileage & Vehicle Reimbursemen				0
15-00-6164.00.00 Vehicle Allowance				0
15-00-6191.00.00 DRUG TESTING				0
TOTAL PERSONNEL				120,457
<u>LEGAL/AUDIT</u>				
15-00-6210.00.00 Legal Fees				0
15-00-6212.00.00 Audit Fees				0
15-00-6212.01.00 Risk Pool Audit				0
15-00-6213.00.00 ENGINNERING AND LEGAL FEES				0
15-00-6214.00.00 Consulting				0
15-00-6216.00.00 Engineer / State Permit Fees				5,000
15-00-6253.00.00 Bad Debt				0
TOTAL LEGAL/AUDIT				5,000
<u>CAPITAL EXPENDITURES</u>				
15-00-6300.00.00 Capital Improvement				100,000
15-00-6305.00.00 Capital Replacement				0
15-00-6306.00.00 VEHICLES				0
15-00-6307.00.00 COMPUTERS & SOFTWARE				0
TOTAL CAPITAL EXPENDITURES				100,000



## BUDGET LISTING

AS OF: JULY 31ST, 2021

15 -MARINA

MARINA DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET
EXPENDITURES				BUDGET
<u>OFFICE EQUIP &amp; SUPPLIES</u>				
15-00-6410.00.00 Office Supplies				300
15-00-6412.00.00 Postage, Freight, & Delivery				1,100
15-00-6413.00.00 Extraco IT computer support				0
15-00-6414.00.00 Computer System Support(TYLER)				0
15-00-6415.00.00 IT System License (Tyler)				0
15-00-6416.00.00 ADVERTISEMENT				200
15-00-6421.00.00 Telephones				1,100
15-00-6422.00.00 Cell Phones & Pagers				800
15-00-6423.00.00 Internet Service				1,500
15-00-6424.00.00 Electricity				4,000
15-00-6425.00.00 Garbage Dumpsters				1,300
15-00-6441.00.00 Computer Equipment				0
15-00-6446.00.00 Copier Lease				0
TOTAL OFFICE EQUIP & SUPPLIES				10,300
<u>FUEL &amp; EQUIPMENT</u>				
15-00-6511.00.00 Fuel & Oil				42,500
15-00-6516.00.00 Minor Equipment				0
15-00-6519.00.00 Materials & Supplies				600
15-00-6520.00.00 Minor Tools				200
15-00-6525.00.00 Portable Rest Room				1,400
15-00-6591.00.00 Fuel Shrinkage				0
TOTAL FUEL & EQUIPMENT				44,700
<u>MAINTENANCE &amp; REPAIRS</u>				
15-00-6610.00.00 Vehicle Maintenance & Repair				0
15-00-6620.00.00 Radio Maintenance & Repair				0
15-00-6630.00.00 Equipment Maintenance & Repair				0
15-00-6640.00.00 Building & Structure Maintenanc				6,000
TOTAL MAINTENANCE & REPAIRS				6,000
<u>BANK &amp; FINANCE FEES</u>				
15-00-6710.00.00 Bank & Lender Fees				0
15-00-6720.00.00 Interest Expense				0
15-00-6750.00.00 Property & Liability Insurance				0
15-00-6752.00.00 Finance Charges				0
15-00-6790.00.00 Defalcation Expense - Cash				0
15-00-6791.00.00 Defalcation Expense - Stale Ch				0
15-00-6792.00.00 Defalcation Expense - Stop Los				0
TOTAL BANK & FINANCE FEES				0
<u>DEPR. &amp; OPER. TRANSFERS</u>				
15-00-6810.00.00 Depreciation Expense				0
15-00-6840.01.00 Insurance Claim - Marina R.R.				0
TOTAL DEPR. & OPER. TRANSFERS				0

BUDGET LISTING

AS OF: JULY 31ST, 2021

15 -MARINA  
MARINA DEPARTMENT

(DETAIL DESCRIPTION	# UNITS	UNIT AMOUNT	UNIT TOTAL)	NET BUDGET
<hr/>				
15-00-8100.00.00 Operating Transfers To Other F				15,000
TOTAL				15,000
<hr/>				
<u>OTHER</u>				
15-00-6917.00.00 Vending Machine Merchandise				850
15-00-6918.00.00 Water Usage				0
15-00-6940.00.00 Corps of Engineers Lease				6,100
15-00-6950.00.00 Associaton Dues				0
15-00-6999.00.00 Miscellaneous Expense				0
TOTAL OTHER				6,950
<hr/>				
TOTAL MARINA DEPARTMENT				308,407
<hr/>				
TOTAL EXPENDITURES				308,407 =====
REVENUE OVER/(UNDER) EXPENDITURES				3,893 =====

# 2021 Tax Rate Calculation Worksheet

## MORGANS POINT RESORT CITY

### 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.

<b>1. 2020 total taxable value.</b> 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 (will deduct taxes in Line 17). <sup>1</sup>	\$342,121,141
<b>2. 2020 tax ceilings.</b> 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 units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$342,121,141
<b>4. 2020 total adopted tax rate.</b>	\$0.595800/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values.</b> Add line 5 and line 6.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$342,121,141

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**No-New-Revenue Tax Rate (continued)**

<b>9.</b>	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10.</b>	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2020 market value: \$4,000 B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$2,116,149 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$2,120,149
<b>11.</b>	<b>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.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. <b>2020 market value:</b> \$0 B. <b>2021 productivity or special appraised value:</b> -\$0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12.</b>	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$2,120,149
<b>13.</b>	<b>Adjusted 2020 taxable value.</b> Subtract line 12 from line 8.	\$340,000,992
<b>14.</b>	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 13 and divide by \$100.	\$2,025,725
<b>15.</b>	<b>Taxes refunded for years preceding tax year 2020.</b> 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 § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	\$3,168
<b>16.</b>	<b>Taxes in tax increment financing (TIF) for tax year 2020.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". <sup>9</sup>	\$0
<b>17.</b>	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>	\$2,028,893

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**No-New-Revenue Tax Rate (continued)**

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$387,331,352</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$387,331,352</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**No-New-Revenue Tax Rate (concluded)**

<b>19. (cont.)</b>	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>20.</b>	<b>2021 tax ceilings.</b> 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21.</b>	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$387,331,352
<b>22.</b>	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23.</b>	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$14,209,653
<b>24.</b>	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$14,209,653
<b>25.</b>	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$373,121,699
<b>26.</b>	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.5437/\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2021 Tax Rate Calculation Worksheet

### MORGANS POINT RESORT CITY

#### 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.

<b>28.</b>	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.5958/\$100
<b>29.</b>	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$342,121,141
<b>30.</b>	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$2,038,357
<b>31.</b>	<b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b> <b>A. 2020 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
	<b>B. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	+ \$2,562
	<b>C. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	- \$0

**2021 Tax Rate Calculation Worksheet  
MORGANS POINT RESORT CITY**

**Voter-Approval Tax Rate (continued)**

<p><b>31. (cont.)</b></p>	<p><b>D. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float:right">+/- \$0</span></p> <p><b>E. 2020 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. <span style="float:right">\$2,562</span></p> <p><b>F. Add line 30 to line 31E.</b> <span style="float:right">\$2,040,919</span></p>	
<p><b>32.</b></p>	<p><b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p align="right">\$373,121,699</p>
<p><b>33.</b></p>	<p><b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31 by line 32 and multiply by \$100.</p>	<p align="right">\$0.5469/\$100</p>
<p><b>34.</b></p>	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float:right">\$0</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float:right">\$0</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float:right">\$0/\$100</span></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float:right">\$0/\$100</span></p>	<p align="right">\$0/\$100</p>

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044



**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**Voter-Approval Tax Rate (continued)**

<p><b>35.</b></p>	<p><b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p>A. <b>2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. <span style="float:right">\$0</span></p> <p>B. <b>2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. <span style="float:right">\$0</span></p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. <span style="float:right">\$0/\$100</span></p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. <span style="float:right">\$0/\$100</span></p>	<p align="right">\$0/\$100</p>
<p><b>36.</b></p>	<p><b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p>A. <b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. <span style="float:right">\$0</span></p> <p>B. <b>2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. <span style="float:right">\$0</span></p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. <span style="float:right">\$0/\$100</span></p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. <span style="float:right">\$0/\$100</span></p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. <span style="float:right">\$0/\$100</span></p>	<p align="right">\$0/\$100</p>

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**Voter-Approval Tax Rate (continued)**

<b>37.</b>	<p><b>Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures.</b>  Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 eligible county hospital expenditures.</b>  Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>38.</b>	<p><b>Adjusted 2021 NNR M&amp;O rate.</b>  Add lines 33, 34D, 35D, 36E, and 37E.</p>	\$0.5469/\$100
<b>39.</b>	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.<sup>27</sup></p>	\$0.566/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**Voter-Approval Tax Rate (concluded)**

<b>40.</b>	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year, and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.  Enter debt amount. <span style="float: right;">\$430,226</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$223,921</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$206,305</span></p>	
<b>41.</b>	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42.</b>	<b>Adjusted 2021 debt.</b> Subtract line 41 from line 40E.	\$206,305
<b>43.</b>	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>29</sup> <span style="float: right;">100.0000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">98.1700%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">99.2500%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">99.4800%</span></p> <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%.<sup>30</sup></p>	100.0000%
<b>44.</b>	<b>2021 debt adjusted for collections.</b> Divide line 42 by line 43E.	\$206,305
<b>45.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$387,331,352
<b>46.</b>	<b>2021 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.0532/\$100
<b>47.</b>	<b>2021 voter-approval tax rate.</b> Add lines 39 and 46.	\$0.6192/\$100
<b>48.</b>	<b>COUNTIES ONLY.</b> 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.	\$/\$100

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

29 Tex. Tax Code § 26.04(b)

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

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**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. <sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2021, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2021 is zero. <sup>40</sup>

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

<b>61.</b>	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>62.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>63.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
<b>64.</b>	<b>2021 unused increment rate.</b> Add lines 61, 62, and 63.	\$0/\$100
<b>65.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.6192/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

**2021 Tax Rate Calculation Worksheet**  
**MORGANS POINT RESORT CITY**

**De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>42</sup>

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

<b>66.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.5469/\$100
<b>67.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$387,331,352
<b>68.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.	\$0.129/\$100
<b>69.</b>	<b>2021 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0532/\$100
<b>70.</b>	<b>De minimis rate.</b> Add lines 66,68, and 69.	\$0.7291/\$100

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-New-Revenue tax rate.</b> As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.5437/\$100
<b>Voter-approval tax rate.</b> As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	\$0.6192/\$100
<b>De minimis rate.</b> If applicable, enter the de minimis rate from line 70.	\$0.7291/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>

**Print Here**

Tammy Hubnik

Printed Name of Taxing Unit Representative

**Sign Here**

Tammy Hubnik

Taxing Unit Representative

**Date**

7/27/2021

44 Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** MORGANS POINT RESORT CITY

**Date:** 07/28/2021

<b>1.</b> 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$342,121,141
<b>2.</b> 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.595800
<b>3.</b> Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$3,168
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,041,526
<b>5.</b> 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$387,331,352
<b>6.</b> 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.543700
<b>7.</b> 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,105,921
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$2,041,526
<b>9.</b> 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$2,105,921
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$64,395