



AGENDA
ELGIN CITY COUNCIL
WORKSESSION
TUESDAY, AUGUST 23, 2022
ELGIN PUBLIC LIBRARY ANNEX COUNCIL CHAMBERS
404 NORTH MAIN STREET
6:30 PM

I. CALL TO ORDER

II. ROLL CALL

III. GENERAL DISCUSSION

- 1. Review And Discussion Of The Proposed City Of Elgin FY22-23 Annual Operating Budget As Presented By The City Manager, Including But Not Limited To Possible Discussion Of All Departments, Operations, Functions, Personnel, Infrastructure, Facilities, Taxes, And Tax Rates; And All Revenues, And Expenditures Related Thereto**

Documents:

[EX SUMMARY-REVIEW AND DISCUSSION OF THE PROPOSED BUDGET.PDF](#)
[PROPOSED BUDGET FY 2022-23.PDF](#)

IV. ANNOUNCEMENTS

V. ADJOURNMENT

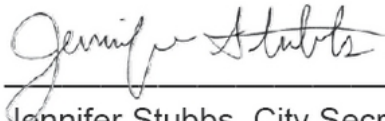
The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code. Action, if any, will be taken in open session.

Attendance By Other Elected or Appointed Officials: It is anticipated that members of other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the

meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

Notice of Assistance at Public Meetings, the City of Elgin is committed to compliance with the Americans with Disabilities Act. Elgin City Hall and Council Chambers are wheelchair accessible and special marked parking is available. Persons with Disabilities who plan to attend this meeting and who may need assistance are requested to contact the City Secretary's Office at (512)229-3222. Please provide forty-eight hours notice when feasible.

I, Jennifer Stubbs, City Secretary for the City of Elgin, hereby certify this notice was posted at the City Hall Annex of the City of Elgin, Texas on or before Friday, August 19, 2022, in accordance with Chapter 551 of the Texas Government Code.

A handwritten signature in cursive script, reading "Jennifer Stubbs", written in dark ink. The signature is positioned above a horizontal line.

Jennifer Stubbs, City Secretary



Elgin City Council Meeting Agenda Item Executive Summary

ITEM: Review and discussion of the proposed City of Elgin FY22-23 Annual Operating Budget as presented by the City Manager, including but not limited to possible discussion of all departments, operations, functions, personnel, infrastructure, facilities, taxes, and tax rates; and all revenues, and expenditures related thereto

DEPARTMENT: City Manager

PROPOSED ACTION:

This item is for a wide-ranging discussion and Q&A between Council and the staff as it relates to the FY22-23 Annual Operating Budget as proposed by the City Manager.

BACKGROUND:

Discussed at previous meetings; The proposed *FY22-23 Annual Operating Budget* has been prepared and presented to Council in accordance with the provisions of Article VII, Section 2 of the Elgin City Charter. The comprehensive document includes the staff-recommended spending plan for all city funds and departments for the fiscal year of October 1, 2022 through September 30, 2023.

BUDGET/FINANCIAL IMPACT:

Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION:

Full discussion and review of the proposed FY22-23 Annual Operating Budget; and direction to staff, if any, regarding same.

ATTACHMENTS:

Proposed Budget

- { } Staff will be making a detailed presentation on this agenda item at the meeting.
- {X} Staff will provide brief comments and answer questions on this item at the meeting.
- { } This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

August 16, 2023

City of Elgin

Bastrop/Travis County, Texas



Proposed

FY2022-23

ANNUAL OPERATING BUDGET

Thomas L. Mattis
City Manager

Marty Coursey, Interim Finance Director

Jennifer Stubbs, City Secretary

Pamela Sanders, Director of Human Resources

Dodie Navejas, Utility Billing Manager

As required by section 102.005 (d) of the Texas Local Government Code, the City of Elgin provides the following statement on this cover page of its budget:

This Budget will raise more revenue from property taxes than last year's budget by an amount of \$_____, which is a ___% increase from last year's budget. Of that amount, \$_____ is property tax revenue from new property added to the tax roll this year.

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

<u>Title</u>	<u>Name</u>	<u>Vote</u>
Mayor	Theresa Y. McShan	
Mayor Pro Tem, Ward 4	Sue Brashar	
Councilmember, Ward 1	Joy Casnovsky	
Councilmember, Ward 1	Arthur Gibson	
Councilmember, Ward 2	Skyler Maldonado	
Councilmember, Ward 3	Chuck Swain	
Councilmember, Ward 3	Forest L. Dennis	
Councilmember, Ward 4	Al Rodriguez	

PROPERTY TAX COMPARISON

Tax rate per \$100 in value	FY 2022	FY 2023
Property Tax Rate	\$ 0.589977	\$ 0.544664
No-New-Revenue Tax Rate	\$ 0.576322	\$ 0.492225
No-New-Revenue M&O tax rate	\$ 0.390408	\$ 0.351975
Voter-Approval Tax Rate	\$ 0.589994	\$ 0.544664
Debt rate	\$ 0.185914	\$ 0.180353
Di Minimis rate	\$0.647913	\$ 0.585707

Total municipal debt obligation secured by property taxes: \$_____.



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Mayor & City Council



Theresa Y. McShan
Mayor At-Large



Joy Casnovsky
Ward 1



Arthur Gibson III
Ward 1



Skyler Maldonado
Ward 2



Chuck Swain
Ward 2



Matthew Callahan
Ward 3



Al Rodriguez
Ward 3



Sue Brashar
Mayor Pro Tem
Ward 4



Forest L. Dennis
Ward 4



Council-Appointed Advisory Groups, Organizations, and Representative Agencies

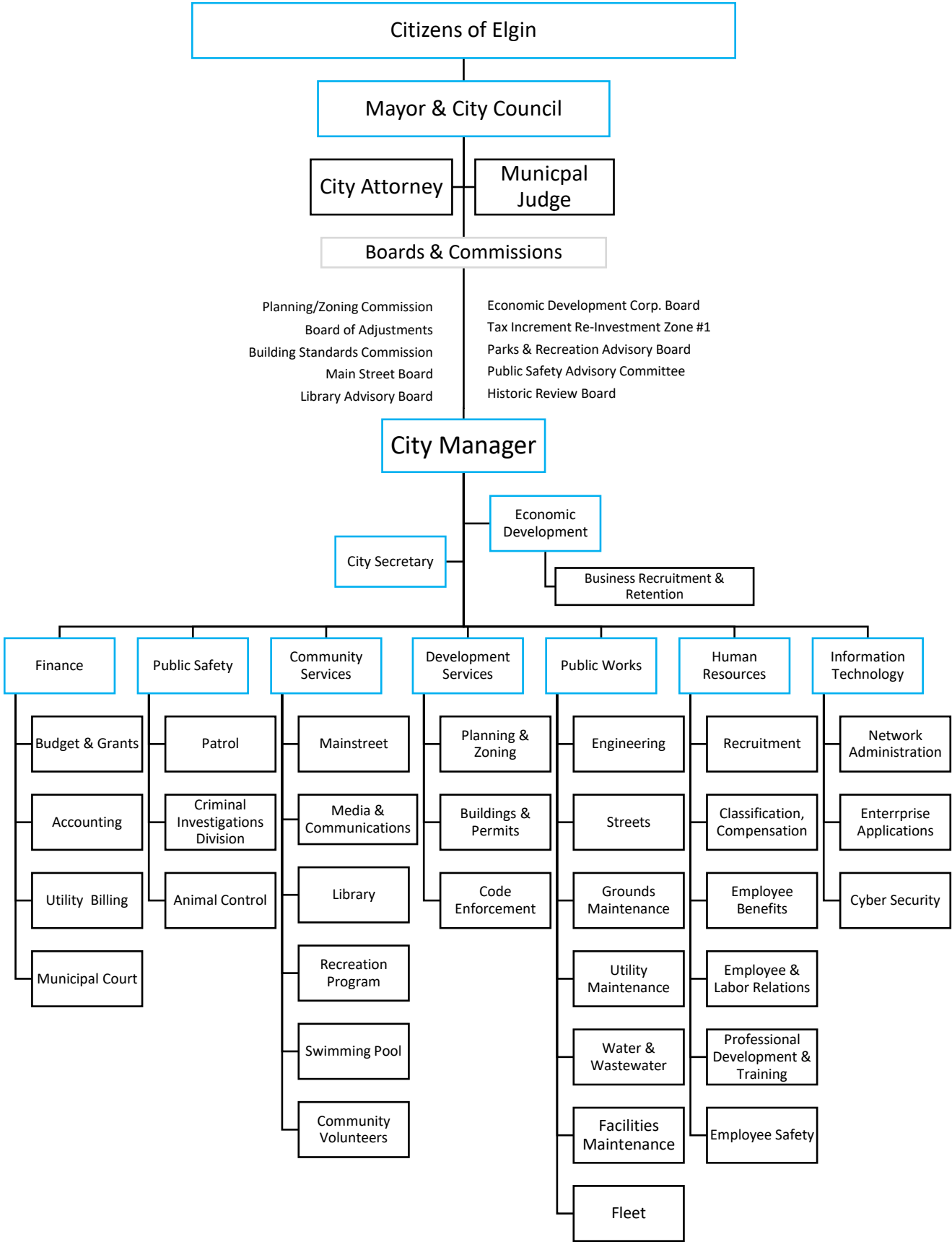
CITY

BOARD OF ADJUSTMENTS
PLANNING & ZONING COMMISSION
LIBRARY ADVISORY BOARD
PARKS AND RECREATION ADVISORY BOARD
HISTORIC REVIEW BOARD
MAIN STREET BOARD OF DIRECTORS
ECONOMIC DEVELOPMENT CORPORATION BOARD OF DIRECTORS
PUBLIC SAFETY ADVISORY COMMITTEE
BUILDING STANDARDS COMMISSION
TAX INCREMENT REINVESTMENT ZONE BOARD OF DIRECTORS

REGION

CAPITAL AREA COUNCIL OF GOVERNMENTS (CAPCOG)
CAPITAL AREA REGIONAL TRANSPORTATION ORGANIZATION (CARTPO)
CAPITAL AREA METROPOLITAN PLANNING ORGANIZATION (CAMPO)
AUSTIN COMMUNITY COLLEGE DISTRICT
CAPITAL AREA RURAL TRANSIT SYSTEM (CARTS)
CAPITAL METRO
LOST PINES GROUNDWATER CONSERVATION DISTRICT
CLEAN AIR COALITION
BASTROP TRAVIS COUNTY ESD #1
ELGIN VOLUNTEER FIRE DEPARTMENT
FRIENDS OF ELGIN PARKS
FRIENDS OF ELGIN LIBRARY
BASTROP COUNTY TOURISM & ECONOMIC DEVELOPMENT
BASTROP COUNTY OFFICE OF EMERGENCY MANAGEMENT
TRAVIS COUNTY
BEST (BASTROP, ELGIN SMITHVILLE, TEXAS) TOURISM GROUP
TEXAS FILM COMMISSION
TEXAS HISTORIC COMMISSION—MAIN STREET OFFICE
AQUA WATER SUPPLY CORPORATION
BLUEBONNET ELECTRIC

City of Elgin, Texas – Organizational Chart





Senior Management Budget Team

Thomas L. Mattis.....City Manager

Marty Coursey.....Interim Director of Finance

Jennifer Stubbs.....City Secretary

Chris Noble.....Chief of Police

David Harrell.....Director of Development Services

Amy Miller.....Director of Community Services

Michael GonzalezDirector of Public Works

Pamela SandersDirector of Human Resources

Owen Rock.....Director of Economic Development

Dodie Navejas.....Utility Billing Manager



City of Elgin Office of the City Manager

City Hall • 310 North Main Street • P.O. Box 591
Elgin, Texas 78621

August 16, 2022

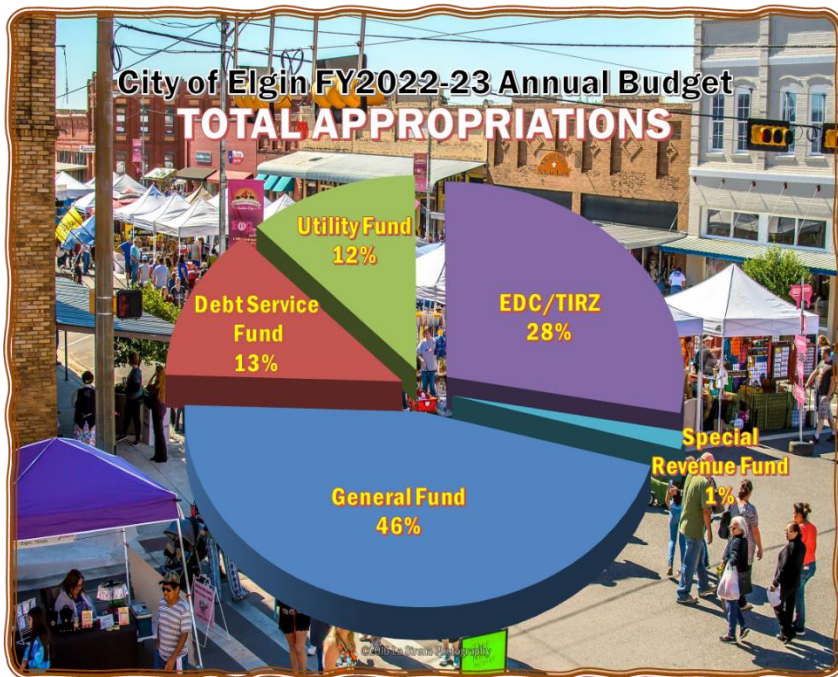
Mayor and City Council
City of Elgin
310 North Main Street
Elgin, Texas 78621

Re: City Manager's FY2022-23 Annual Budget Message

Dear Mayor McShan and City Councilmembers,

In accordance with the provisions of Article VII, Section 2 of the Elgin City Charter, the proposed *Annual Operating Budget* for the City of Elgin for the Fiscal Year of October 1, 2022 through September 30, 2023, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the *FY2022-23 Annual Budget* is **\$29,296,920** to be generally distributed as described herein.



The proposed *FY2022-23 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, & services.

While the primary goal of the proposed budget is to maintain existing service levels, the staff remains focused on enhancing service levels wherever possible.

The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses. The *FY2022-23 Annual Budget* as proposed is delineated into six (6) basic funding categories:

- **General Fund (\$13.5M)** - revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars.

- **Utility Fund (\$3.4M)** - an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city's systems
- **Debt Management Fund (\$3.7M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations
- **EDC/TIRZ Fund (\$7.9M)** – funding of economic development efforts including the City Economic Development Corporation and the Tax Increment Reinvestment Zone
- **Special Revenue Funds (\$.48M)** revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream, including grant funds

FY2022-23 ANNUAL BUDGET - Budget Highlights and Issues

As the City of Elgin completes its Sesquicentennial Year, the many challenges and attributes of historic growth and development continue to be our primary focus. The City continues to proceed to a doubling of its population in a very short period of time, which includes a wide range of benefits and service demands for city operations.

<i>Grand Totals - City Wide (Single-Family Homes)</i>	
Existing homes	1,952
Homes currently under construction	906
Lots formally approved for construction	7,474
Subtotal - Homes Built/Approved	10,332
Currently proposed additional homes	3,755
Totals	14,087

***Does not include Original Town - approx. 2,500 homes**

The City is currently projected to construct up to 700 new homes in calendar year 2022. There are currently over 10,000 single-family homes authorized for residential subdivisions that are all in some phase of development – from platted lots to active construction to completed homes. Additional projects currently in the concept/discussion phase would add nearly 3,800 more homes to this list. Including existing homes in the Original Town area and based on current activity, the City of Elgin and its service area could easily grow to over **40,000 residents** in the next 5-7 years.

Although most new retail and commercial business development plans in response to this growth has been adversely impacted by COVID and/or supply chain-related issues, projects are continuing to move forward. The Circle Brewing Company project, the Poco Loco Grocery, and Burger King are just a few of the new businesses anticipated to open before the end of the 2022 calendar year.

The City and its Economic Development Corporation (EDC) has also reached agreement with the following new businesses and employers that are scheduled to begin construction within the next six months in the Elgin Business Park III and will create hundreds of new jobs:

- Southside Market & Barbeque (world headquarters),
- Yericco Manufacturing Inc. (semiconductors),
- Sykes Industries (product design & manufacturing)
- Carr Lane Manufacturing (tooling & components)
- Cullen Texas Health (CBD manufacturing & distribution)

The EDC also recently announced another one-of-its-kind project with Aviators Pizza to bring a new family-oriented restaurant and entertainment venue to the Elgin Business Park II.

The City has also continued to strengthen its overall financial position and viability. The General Fund – the primary source of funding for basic city services - ended last year (and is projected to end the current fiscal year) with a healthy operating surplus; which will result in the continuing stabilization of its unencumbered fund balance.

In its most recent report, the City's Independent Auditor (Brooks Watson & Co.) produced an unmodified opinion in its annual audit report, the highest level of assurance that can be achieved through such analysis. The auditor also commented that the City's overall financial position is as strong as it has been for many years.

PROPERTY TAX

Property taxes typically provide the largest source of money local governments use to pay for schools, streets, roads, parks, police, fire protection and many other services. Texas law establishes the process followed by city officials in determining (a) the value for property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. **However, in the management of the overall cost to taxpayers, the only control exercised by the City of Elgin is the annual setting of the City tax rate.**

The proposed *FY22-23 Annual Budget* is predicated on adoption of the "Voter Approval" property tax rate of **\$544664/\$100 valuation** – a **reduction** of \$.04533 over the current rate. The proposed rate is also **more than \$.04 lower** than the rate the City could adopt without automatically triggering an election.

A variety of issues have come together to allow for this one-time opportunity:

- Property tax revenue projected for FY22-23 assumes continuing moderate growth as home construction and development activity is anticipated to continue at the current rate.
- For the first time, FY22-23 Budget projects the City to receive more overall revenue from Sales Tax than it does Property Tax (While this is obviously a sign of success, the City must be cautious of becoming overly dependent on a variable revenue source like sales tax to fund basic services).
- Funds provided through the 2021 & 2021A Certificates of Obligation Program will provide sufficient capital project funding throughout the year, lessening the need for utilization of current-year funds.
- This proposed tax rate would demonstrate the City doing their part in helping to lessen the struggle many Elgin homeowners are having with overall housing costs.

The adoption of the proposed rate would also result in the City *decreasing* its property tax rate by nearly 17% over a two-year period.

UTILITY RATES

The City has stabilized its Utility Fund in recent years by addressing issues related to operating deficits and additional debt service. As part of that effort, the Council approved a general policy of including a small, annual inflationary adjustments to basic water and sewer rates. However, given the current overall status of the Utility Fund, the proposed FY22-23 Budget includes no utility rate increase.

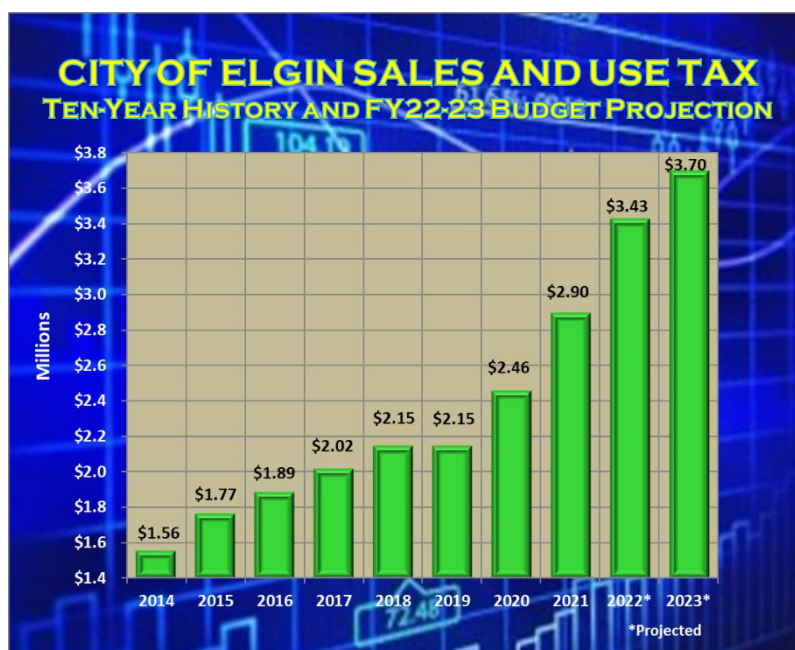
One change that could occur to monthly utility bills is related to fees for curbside collection of household trash and recyclables. Waste Management, the City's service provider, is anticipated to exercise their option to increase rates by **2.85%**, which will be passed on to our utility customers.

SALES & USE TAX

The State of Texas imposes a 6.25% sales and use tax on “all retail sales, leases and rentals of most goods, as well as taxable services”. The City of Elgin, like nearly all Texas cities, imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%. Of that total, Bastrop County receives 0.5% and the City Economic Development Corporation (EDC) receives 0.5%. **Of the 8.25% sales and use tax all consumers pay in Elgin, the City receives just 1.0% in support of operations and services.**

The City has experienced steady growth in sales tax revenue over the last decade, but the last two years have produced historic income levels:

- Total Sales Tax Revenue (including the City EDC portion) is currently projected to exceed **\$3.4M** by the end of the current fiscal year – which would be the City’s highest one-year total ever.
- Total sales tax revenue for the month of May was \$348,327 – the highest one-month amount in the City’s history.
- Prior to October, 2019, the City had a total of only four (4) different months - *in its history* - where total combined Sales Tax Revenue exceeded \$200,000. In the last twenty-two (22) months, the City has **averaged \$205,050** in monthly total sales tax revenues.



EMPLOYEE COMPENSATION

The City must continue to provide appropriate and market-competitive compensation for all city employees in order to provide the highest possible level of services. The current state of the job market in central Texas, combined with the City’s need to grow staff and services, makes it imperative that our compensation levels be sufficient to recruit and retain a professional staff.

Accordingly, the proposed *FY22-23 Budget* includes a Cost-of-Living Adjustment (COLA) of **5.0%** in base salaries for all full-time city employees that will take effect October 1.

In addition, departmental budgets have been enhanced to allow for further adjustments in pay based on market analysis. Current staff assessment has indicated that while the “middle range” of employee compensation is comparable to other local government pay scales in our area, the City of Elgin’s starting pay and salaries for top level staff are not. Funding has already been included in the proposed *FY22-23 Budget* for these adjustments, however, the specific amounts and positions will be reviewed and approved by Council before implementation.

Analysis is on-going, but it is currently anticipated that there will be a 15% increase in overall costs associated with Employee Health Insurance – for both the City and employees. The increase will include an upgrade in the current benefit plan.

2021COs & 2021A CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT PROGRAM

During the 2021 calendar year, the majority of City Council authorized a major step forward in city operations through the approved issuance of Certificates of Obligation (COs) to fund utility system upgrades (including the wastewater treatment plant expansion and weatherization of the water treatment plant), the County Line Road Phase 1 Reconstruction Project, a new Elgin Police Department Station, new restrooms at Elgin Memorial Park, an expansion of Veteran's Park in Downtown Elgin, and upgrades to Thomas Memorial Park in addition to other projects.

CITY OF ELGIN 2021 CERTIFICATES OF OBLIGATION	
WWATER TREATMENT PLANT EXPANSION -	\$7,570,000
✓ (\$15.9M Total Project Cost – combined w savings & private funding) Construction underway and progressing as planned; anticipated completion 1 st Quarter, 2023	
WATER WELL NO. 10 -	\$900,000
✓ Engineering and design underway; project completion anticipated by EOY-2022	
WEATHERIZE WATER TREATMENT PLANT -	\$1,500,000
✓ (a) Engineering plans and bidding documents in development for WTP Main Generator, (b) Large multi-purpose portable generator ordered with delivery anticipated by 8/22, (c) Quick connections: Completed	
PISTOL HILL WATER TANK -	\$ 49,493
✓ (\$4.9M Total Project – primarily grant funded) Project design and administration underway through Texas General Land Office	
FM1100 WATER MAIN	\$842,625
✓ Concept Plan complete; engineering to begin post-Aqua WSC negotiations	

CITY OF ELGIN 2021A CERTIFICATES OF OBLIGATION	
COUNTY LINE RD WIDENING PHASE 1 -	\$4,500,000
✓ Construction underway; anticipated completion Fall, 2023	
EDC ROAD AND UTILITY IMPROVEMENTS -	\$3,175,000
✓ Design and engineering underway; construction anticipated to start EOY-2022	
DT REVITALIZATION SIDEWALKS -	\$75,000
✓ Construction underway	
STRS/MLK/DOWNTOWN SIDEWALKS -	\$25,000
✓ Plans under review; TxDOT anticipated to start construction EOY-2022	
DEMOLISH BUILDING – 202A DEPOT ST. -	\$20,000
✓ Project completed	

Unfortunately, the City was forced into an unusual and counterproductive situation of having to fund this program through two (2) CO issues within six months of each other.

An alleged petition of city voters was threatened by a small group of individuals that ultimately resulted in the City having to fund only the Utility projects first, with the General Government projects being funded by a second CO issue.

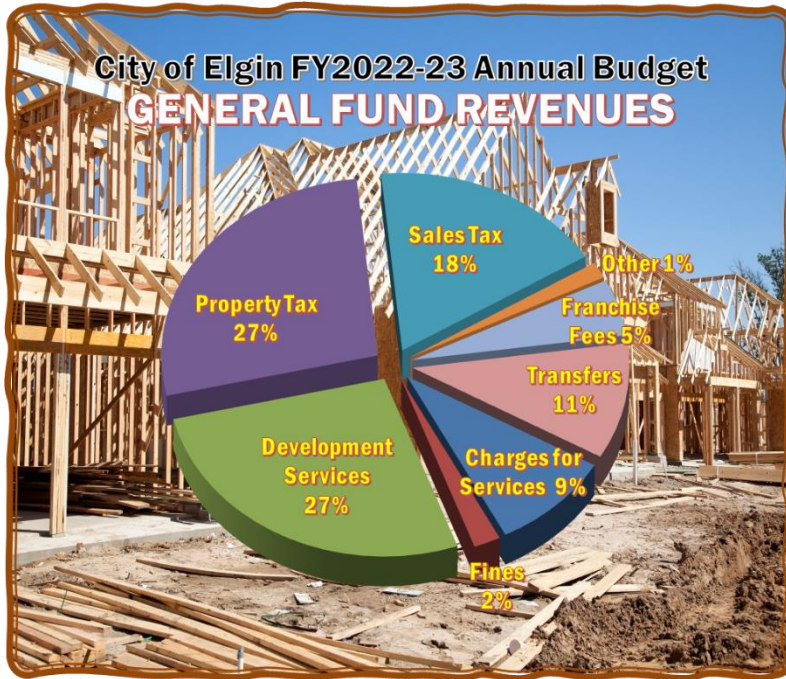
CITY OF ELGIN 2021 CERTIFICATES OF OBLIGATION	
REFURBISH STORAGE TANKS	\$500,000
✓ Project complete	
WWATER LINES/HARVEST RIDGE UPSIZING -	\$525,000
✓ Project complete	
LIFT STATION – FM1704 -	\$1,750,000
✓ Project complete	
ELM CREEK LIFT STATION REHAB -	\$350,000
✓ Project complete	
CARVER ST LIFT STATION -	\$420,000
✓ Awaiting formal notification of grant application; engineering to begin thereafter	

CITY OF ELGIN 2021A CERTIFICATES OF OBLIGATION	
VETERAN'S PARK IMPROVEMENTS PHASE 1 -	\$600,000
✓ Project plans approved; anticipated construction start – 1 st Qtr, 2023	
ELGIN MEMORIAL PARK RESTROOMS -	\$160,000
✓ Project plans approved; construction underway	
THOMAS PARK IMPROVEMENTS -	\$150,000
✓ Preliminary project plans approved; anticipated construction start – 8/22	
ADD/RENOVATE POLICE DEPT STATION -	\$3,500,000
✓ Plans approved; Design team and Construction-Manager-at-Risk selected; anticipated construction start – EOY 2022; anticipated completion Fall, 2023	

As the City dealt with this obstruction, the overall total amount of CO-funded projects actually *increased* from the staff's original proposal of \$24.1M to \$26.6M.

Nonetheless, city staff, with the support of City Council, was able to overcome these obstacles to ultimately secure funding for these much-needed projects. Nearly all of the projects are in active development; with a number already completed - and all are anticipated to be completed within the next 12-14 months.

GENERAL FUND REVENUE



The General Fund is the City of Elgin's principal operating fund for essential city services. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Sewer Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

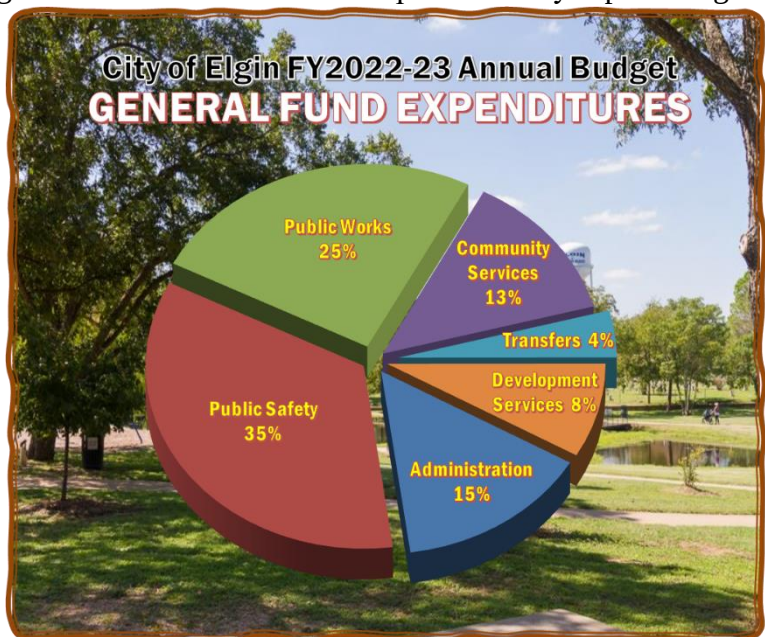
The General Fund is the largest fund for the City and is supported by a variety of revenue sources. Property (Ad Valorem) Taxes and Sales Tax, however, provide the primary funding.

GENERAL FUND EXPENDITURES

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. It is similar to a private entity's providing resources to pay for the vast majority of administrative/operating expenses. The proposed *FY22-23 Annual Budget* includes total General Fund expenditures of **\$13.5M**.

Within City of Elgin operations, General Fund Expenditures are those costs associated with the provision of essential city services including, but not limited to public safety, parks, recreation, library, public works, mobility, and asset maintenance. The primary sources of income supporting the General Fund are Property and Sales Taxes.

The proposed *FY22-23 Budget* also includes a continuation of our on-going efforts to upgrade and improve existing city streets, particularly in the "Original Town" area. The funding plan includes a commitment of **\$500,000** to street reconstruction and rehabilitation. This funding will position the city to invest **\$1M** in street improvements over a two-year period in the "Original Town" area - one of the highest commitments to street maintenance ever made by the City from operating revenues.



STAFFING

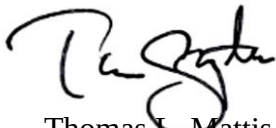
The proposed budget includes full-year funding for up to **one hundred seventy-two (172) total city employees**: one hundred thirty (131) full-time, seventeen (17) part-time positions, and twenty-four (24) seasonal positions.

Eighteen (18) new positions are included in the proposed FY22-23 Annual Budget:

- One (1) Records Clerk Position in the City Manager's Office
- One (1) Accounts Payable Clerk Position in Finance
- One (1) Animal Control Officer Position in Police
- Four (4) Patrol Officer Positions in Police
- One (1) Youth Services Assistant Position in Library
- Two (2) Circulation Clerk Position (PT) in Library
- One (1) Technical Services Clerk Position (PT) in Library
- One (1) Rec Center Coordinator Position in Recreation
- Two (2) Rec Center Front Desk Staff Positions in Recreation
- One (1) Equipment Maintenance Technician Position in Public Works-Equipment Maintenance
- One (1) Laborer Positions in Street Maintenance
- One (1) Treatment Plant Operator Position in Water Operations
- One (1) Lab Technician Position in Wastewater Operations

These are both challenging and exciting times for the City of Elgin and this financial plan for the next fiscal year will allow our operation to continue moving forward. On behalf of the city staff, I thank the Mayor and City Council for the opportunity to serve the citizens of Elgin during this historic time.

Sincerely,



Thomas L. Mattis
City Manager

FINANCIAL SUMMARY OF ALL FUNDS PROPOSED FY 2022-23

	General Fund	Debt Service I & S Fund	Special Revenue Fund	Utility Fund Water/Sewer	EDC Fund	TRIZ Fund	Total All Funds
Estimated Revenue	12,446,702	1,927,413	3,065,774	7,506,210	7,854,500	400,185	\$ 33,200,784
Interfund Transfers Net	1,060,109	2,458,566	(36,504)	(4,088,471)	(18,000)	-	\$ (624,300)
Total Funds Available	13,506,811	4,385,979	3,029,270	3,417,739	7,836,500	400,185	\$ 32,576,484
Budgeted Expenditures	<u>\$ 13,506,811</u>	<u>\$ 3,710,720</u>	<u>\$ 427,433</u>	<u>\$ 3,417,738</u>	<u>7,891,325</u>	<u>342,893</u>	<u>\$ 29,296,920</u>





**OPERATING FUNDS FOR FY 2022-23 WITH ESTIMATED
REVENUE AND ADOPTED APPROPRIATIONS FOR EXPENDITURES**



GENERAL FUND

Article V. Section 2 B of the City Charter states that the City Manager “shall prepare the budget annually, submit it to the council and be responsible for its administration after its adoption”. The **General Fund** is the primary operating fund in the budget used to account for resources not required to be accounted for in other funds devoted to specific activities. It is used to account for operations of basic City functions such as public safety, public works, cultural and leisure programs, community planning/development plus direction and management of all municipal functions. Services provided by the city are classified according to activity and presented as operating departments/divisions in the Budget.

As a spending plan for the year, the budget contains estimates of revenues expected to be generated in the forthcoming year as well as the cost of programs that are planned for the year. Two basic elements of all funds are revenue and appropriations, the latter of which authorize expenditures for line items that appear in each organizational unit or departmental breakdown. These are detailed in the budget document for each activity in each fund. The former are estimates of fiscal resources that are expected to be generated during the subject fiscal year and are intended to finance programs of “Expenditures” for that same time frame.

Total revenue and other financing sources are estimated to be \$13,506,811 for fiscal year 2022-23. Direct expenditures and are proposed to be \$13,506,811. The following are general comments on sources and expected trends of revenue for the General Fund in the forthcoming fiscal year.

Revenue

Revenues are generally a function of certain “rates” applied to specific quantifiable amounts, such as assessed property values, volumes of water used, a percentage of gross revenues (franchise fees), etc. The following chart summarizes estimated revenue for the general fund by major funding category. This is followed by a more detailed look at revenue by general category.

REVENUE :	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Taxes	5,098,496	5,276,101	5,415,852	3,583,333	4,790,666	567,122	6,060,282	6%
Franchise Fees	523,121	586,139	600,460	108,424	216,847	-	699,056	5%
Developer Fees and Pemit	2,807,995	3,564,470	3,704,670	1,513,289	2,709,716	-	3,626,271	9%
Fines and Forfeitures	207,042	252,517	261,767	126,187	252,375	-	271,851	11%
Community Services	55,339	87,250	82,300	40,856	96,404	-	109,160	4%
General Charges, Fees Permits	14,048	18,250	33,300	21,083	29,174	-	30,361	-8%
Utility Charges/Trash Serv.	1,319,570	1,441,119	1,439,541	715,877	1,237,583	-	1,237,583	10%
Use of Money and Property	79,008	55,200	40,875	17,818	46,328	-	46,328	-42%
Grants/Donations/Transfers In	3,260,396	1,051,050	1,265,450	636,679	928,554	-	1,425,919	-17%
Grand Total	13,365,015	12,332,096	12,844,215	6,763,546	10,307,646	567,122	13,506,811	4%

Sources of Revenue

This section reviews each of the major categories of principal sources of revenue for the General Fund and provides comments on expectations for FY 2022-23 regarding resources projected to be available.

The top five sources of revenue for the general fund (excluding transfers in from the Water and Sewer Fund) are Property Tax and Sales Tax, Franchise Fees, Developer Fees, and Trash Collection Fees.

Property Tax- The Proposed FY2022-23 Budget is predicated on an assumed total tax rate of O&M and Debt of \$0.544664 per \$100 of assessed valuation. This rate is expected to generate a total of **\$3,658,487** to support General Fund operations and a total of **\$1,927,413** for debt service related to general government activities. Estimated revenue from this source should be considered provisional as it ultimately depends on actual payment of taxes by property owners during the fiscal year as well as payment of delinquent taxes that will be collected from prior year assessments.

Sales Tax- The City collects \$0.01 cent of the 8¼% sales tax collected by the state, for the general fund. An additional ½% is collected for the Economic Development Corporation. Projections for FY 2022-23 are based on anticipation of a continued recovery which has been the case for the 10 months of the current fiscal year. Based on this and the level of economic activity trending even higher, estimated total receipts from sales tax for next year are expected to exceed **\$2.3 million**.

Franchise Fees- These fees are imposed on certain utilities and needed to compensate the city for franchisee use of the city's right-of-way to install the necessary infrastructure. Based on the last few years, it is assumed that franchise fees will continue to grow as the customer base of the utilities and usage increases over time. Franchise fees are expected to generate a revenue of **\$699,056**.

Development Fees and Permits- There is ongoing major residential and commercial developments happening in Elgin due to continued growth. Fees were previously adjusted in FY2020-2021 and remains competitive to other cities. This provides additional income for city services. Expected income from these fees and permits are projected at **\$3,626,271**.

In addition to these increases in fees, City Council approved two other funding mechanisms that have greatly enhanced the city's ability to generate revenue. Participation Agreements were established so that developers and the city together finance infrastructure. In the past, these costs were solely absorbed by the city. Likewise, the city imposes Master Development Fees as a condition of approval of Municipal Utility Districts (MUDS). Proceeds from these fees may be invested to generate annual revenue for use in future maintenance costs of infrastructure that serve the MUD.

Trash Collection and Recycling Fees - The contract for trash collection and disposal original held by Republic Services was assigned to Waste Management effective December 2018. Based on a new amended agreement with Waste Management, "Beginning on October 1, 2019, and every year thereafter until the end of the contract, rates may be adjusted to reflect changes in the Bureau of Labor Statistics Water, Sewer and Trash Index (WST). "These annual increases shall have a minimum increase of 2% with an annual cap of 5%.". Waste Management will increase their residential rates

by **2.85%** per the existing contract. Increases in commercial rates will increase by **5%**. Expenses and revenue in the adopted budget reflect anticipated costs and revenue based on these rate increases as well as a significant increase in the number of customers that is expected as new developments come online.

Fines - Fines and penalties collected by the city through the Municipal Court system have declined over the last several years. Projections for FY 2022-23 are a bit more aggressive than the two prior years due to the outbreak of COVID-19. As in person operations continue, collections are expected to increase by **4%** generating a total revenue of **\$271,851**.

Transfers-in - Transfers from several funds to the general fund are designed to reimburse the latter for administrative expenses absorbed by the general fund in support of the fund from which funds are transferred. These include the Utility Fund, Economic Development Corp. Fund and various Special Revenue Funds. Because an excessive amount of transfer negatively impacts the city's credit rating, it is recommended that in the coming years, efforts are made to continue to reduce the amount of funds transferred from the Utility Fund to a level that more closely represents a true cost of overhead to the Fund.

A complete listing of revenues for the general fund by line item, with comparisons of actual amounts received, budgeted, and collected in the current fiscal year is detailed in the following and includes the proposed revenues for FY 2022-23.

General Fund Appropriations for Fiscal Year 2022-23

Summary Budget General Fund

REVENUE :	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Taxes	5,098,496	5,276,101	5,415,852	3,583,333	4,790,666	567,122	6,060,282	6%
Franchise Fees	523,121	586,139	600,460	108,424	216,847	-	699,056	5%
Developer Fees and Permits	2,807,995	3,564,470	3,704,670	1,513,289	2,709,716	-	3,626,271	9%
Fines and Forfeitures	207,042	252,517	261,767	126,187	252,375	-	271,851	11%
Community Services	55,339	87,250	82,300	40,856	96,404	-	109,160	4%
General Charges, Fees Permits	14,048	18,250	33,300	21,083	29,174	-	30,361	-8%
Utility Charges/Trash Serv.	1,319,570	1,441,119	1,439,541	715,877	1,237,583	-	1,237,583	10%
Use of Money and Property	79,008	55,200	40,875	17,818	46,328	-	46,328	-42%
Grants/Donations/Transfers In	3,260,396	1,051,050	1,265,450	636,679	928,554	-	1,425,919	-17%
Grand Total	13,365,015	12,332,096	12,844,215	6,763,546	10,307,646	567,122	13,506,811	4%

**General Fund Revenue
Fiscal Year 2022-23**

REVENUE

Taxes

Property Taxes

Property Taxes - Current
Property Taxes - Delinquent
Prop. Taxes - Prior Year Delinq.
Penalty & Int.-Delinquent
Subtotal

Sales Tax

Sales Tax

Miscellaneous Taxes

Beverage Tax

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Property Taxes - Current	2,357,531	2,821,993	2,778,282	2,583,196	3,032,099	567,122	3,389,115	20%
Property Taxes - Delinquent	359,443	336,263	336,263	217,781	217,781	-	217,781	-35%
Prop. Taxes - Prior Year Delinq.	39,211	41,570	41,570	23,745	23,745	-	23,745	-43%
Penalty & Int.-Delinquent	31,665	27,846	27,846	14,014	27,846	-	27,846	0%
<i>Subtotal</i>	2,787,850	3,227,672	3,183,961	2,838,736	3,301,471	567,122	3,658,487	15%
Sales Tax	2,288,844	2,031,330	2,218,175	737,665	1,475,330	-	2,386,708	8%
Beverage Tax	21,802	17,100	13,716	6,932	13,865	-	15,087	10%
Total Taxes	5,098,496	5,276,101	5,415,852	3,583,333	4,790,666	567,122	6,060,282	12%

Franchise Fees

Franchise Electric
Franchise Gas
Franchise Misc Telephone
Franchise Fee Waste Mgmt.
Franchise Cable
Franchise Billboard

Total Franchise Fees

Franchise Electric	268,955	285,600	285,600	790	1,580	-	328,440	15%
Franchise Gas	42,228	44,339	62,700	49,142	98,283	-	98,283	57%
Franchise Misc Telephone	10,788	31,500	27,460	2,535	5,071	-	29,657	8%
Franchise Fee Waste Mgmt.	59,191	67,200	67,200	20,351	40,702	-	72,576	8%
Franchise Cable	141,959	157,500	157,500	35,605	71,211	-	170,100	8%
Franchise Billboard	-	-	-	-	-	-	-	0%
Total Franchise Fees	523,121	586,139	600,460	108,424	216,847	-	699,056	16%

Development Services Fees

Building Permits

Building Permits(E,M,P)
Sign Permits
Security/Fire Alarm Permit
Sprinkler Sys. Permit Fees

Subtotal

Development Process Fees

Planning & Zoning Fees
Zoning/Land use Fees
Plats - Concept Plans
Subdivision Construct. Plans
Site Development Plans
Work W/O City Approval

Subtotal

Inspection/Occupancy

Inspection/Re-inspect. Fees
Fire Inspection Fees
Certificate of Occupancy
Fire Plan Review
Tree Removal
Site Development Plans

Subtotal

Master Devl. Fees

Subtotal

Building Permits(E,M,P)	816,852	1,177,000	1,177,000	424,017	848,034	-	1,271,160	8%
Sign Permits	14,882	5,000	17,500	3,792	7,584	-	17,500	0%
Security/Fire Alarm Permit	3,475	4,500	4,500	1,000	2,000	-	4,500	0%
Sprinkler Sys. Permit Fees	300	500	500	-	-	-	-	-100%
<i>Subtotal</i>	835,509	1,187,000	1,199,500	428,809	857,618	-	1,293,160	8%
Planning & Zoning Fees	1,070	2,500	2,500	-	-	-	-	-100%
Zoning/Land use Fees	27,180	5,000	10,000	8,065	16,130	-	16,130	61%
Plats - Concept Plans	71,893	75,000	75,000	50,485	100,970	-	100,970	35%
Subdivision Construct. Plans	188,608	75,000	75,000	23,134	46,268	-	81,000	8%
Site Development Plans	909,799	1,090,000	1,090,000	523,570	1,047,140	-	1,177,200	8%
Work W/O City Approval	175	-	-	720	-	-	-	-
<i>Subtotal</i>	1,198,725	1,247,500	1,252,500	605,974	1,210,508	-	1,375,300	10%
Inspection/Re-inspect. Fees	670,757	927,220	927,220	300,880	601,760	-	927,770	0%
Fire Inspection Fees	1,325	1,000	8,000	3,973	7,946	-	8,000	0%
Certificate of Occupancy	-	-	300	-	-	-	-	-100%
Fire Plan Review	1,679	-	15,000	9,945	19,891	-	19,891	0%
Tree Removal	-	-	70,000	43,207	86,414	-	86,414	-
Site Development Plans	-	-	30,000	20,500	41,000	-	41,000	-
<i>Subtotal</i>	673,761	928,220	1,050,520	378,505	441,590	-	955,661	-9%
Master Devl. Fees	100,000	200,000	200,000	100,000	200,000	-	-	-100%
<i>Subtotal</i>	100,000	200,000	200,000	100,000	200,000	-	-	-100%

	FY 2020-21	FY 2021-22			FY 2022-23		
	Actual Revenue	Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total % Inc/ (Dec)
<u>REVENUE (Cont.)</u>							
Misc. Admin. Fees							
Postal/Filing Recovery Fees	-	250	250	-	-	-	250 0%
Renotifications Fees	-	500	500	-	-	-	500 0%
Delay of Hearing Penalty	-	1,000	1,000	-	-	-	1,000 0%
Work W/O City Approval	-	-	400	-	-	-	400 0%
Subtotal	-	1,750	2,150	-	-	-	2,150 0%
Total Develop. Service Fees	2,807,995	3,564,470	3,704,670	1,513,289	2,709,716	-	3,626,271 -2%
<u>Fines and Forfeitures</u>							
Municipal Court							
Arrest Fees	3,141	50	8,000	4,060	8,120	-	8,120 1%
Dismissal Fee	-	50	50	-	-	-	- -100%
Municipal Court Fines	196,989	236,917	236,917	118,604	237,208	-	256,184 8%
Child Safety et al Court Fees	2,422	2,000	3,500	709	1,418	-	1,418 -59%
Subtotal	202,552	239,017	248,467	123,372	246,745	-	265,721 7%
Code Enforcement							
Animal Control Fees	402	500	500	-	-	-	500 0%
Code Enforcement Penalties	2,275	3,000	4,800	2,420	4,840	-	4,840 1%
Code Enforce. Lien Recov.	1,813	10,000	8,000	395	790	-	790 -90%
Subtotal	4,490	13,500	13,300	2,815	5,630	-	6,130 -54%
Fines and Forfeiture Total	207,042	252,517	261,767	126,187	252,375	-	271,851 4%
<u>Community Services</u>							
Library Revenue							
Library Card (Resident)	3,050	7,000	4,000	150	4,000	-	4,000 0%
Library Card (Non-Res.)	4,612	1,000	5,000	3,418	6,836	-	6,836 37%
Library Fines	369	1,000	1,000	187	1,000	-	1,000 0%
Library Special Events	-	9,500	9,500	-	9,500	-	9,500 0%
Library Copying Fees	2,166	2,000	3,400	1,728	3,400	-	3,400 0%
Library Misc. Charges	610	250	1,500	638	1,500	-	1,500 0%
Library Donations	137	1,000	1,100	201	1,100	-	1,100 0%
Subtotal	10,944	21,750	25,500	6,322	27,336	-	27,336 7%
Park and Recreation Revenue							
Rec All Purpose Annual Passes	6,977	20,000	10,000	1,242	2,484	-	10,000 0%
Concessions	3,219	-	300	30	60	-	300 0%
Rec Membership Fees	17,772	15,000	18,000	12,531	25,062	-	25,062 39%
Rec Membership Daily Fees	8,555	2,500	15,000	14,664	29,328	-	29,328 96%
Pool Rental/Lessons	3,825	5,000	5,000	-	-	-	5,000 0%
Special Events/Rec Prog.	3,997	10,000	8,000	316	632	-	632 -92%
Subtotal	44,345	52,500	56,300	28,783	57,566	-	70,322 25%
Other Misc. Comm. Serv. Fee							
Historic Dist Fee	50	250	250	100	200	-	200 -20%
Temporary Banner Permit	-	250	250	-	-	-	- -100%
Sign Permit	-	12,500	-	5,651	11,302	-	11,302 0%
Subtotal	50	13,000	500	5,751	11,502	-	11,502
Community Services Total	55,339	87,250	82,300	40,856	96,404	-	109,160 33%

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
REVENUE (Cont.)								
<u>Gen. Licenses, Fees & Charges</u>								
General Charges for Services								
Alcohol Beverage License	1775	150	7,000	5,025	5,863	-	7,000	0%
Vending Machine License	0	50	50	-	-	-	50	0%
Solicitor's Permit	825	200	400	300	350	-	350	-13%
Wrecker Permit	250	250	250	175	204	-	204	-18%
Movie Location Fees	2050	1,000	3,500	2,825	3,296	-	3,296	-6%
Police Accident Reports	989	1,500	1,500	1,168	1,363	-	1,363	-9%
Open Rec./Copier/Notary	2,304	2,500	3,000	513	599	-	599	-80%
Subtotal	8,193	5,650	15,700	10,006	11,674	-	12,861	-18%
Transaction Fees								
Returned Check Fee	60	100	100	-	-	-	-	-100%
Credit Card Fee <\$300	545	7,500	15,000	10,977	15,000	-	15,000	0%
Internet Trans. Fee	-	-	-	-	-	-	-	-100%
Library E Rate	-	-	-	-	-	-	-	0%
Subtotal	605	7,600	15,100	10,977	15,000	-	15,000	-1%
Police Special Services								
EPD Escort Fees	5,250	5,000	2,500	100	2,500	-	2,500	0%
Law Enforcement Education	-	-	-	-	-	-	-	0%
Subtotal	5,250	5,000	2,500	100	2,500	-	2,500	0%
General Licenses & Fees Total	14,048	18,250	33,300	21,083	29,174	-	30,361	-9%
<u>Utility Charges</u>								
Sanitation Services								
Application Fee	-	500	500	-	500	-	500	0%
Trash Collect - Resident	1,205,898	841,650	897,146	475,115	897,146	-	897,146	0%
Trash Collect - Com Carts	-	59,048	59,048	-	59,048	-	59,048	0%
Trash Collect - Com Contain.	113,672	539,921	482,847	240,762	280,889	-	280,889	-42%
Utility Charges Total	1,319,570	1,441,119	1,439,541	715,877	1,237,583	-	1,237,583	-14%
<u>Use of Money and Property</u>								
Investment-Interest Income								
Interest Income	6,096	15,000	7,670	3,825	15,000	-	15,000	96%
Subtotal	6,096	15,000	7,670	3,825	15,000	-	15,000	96%
Rental City Property								
Rec. Center Rentals	6,759	1,000	5,270	3,588	6,000	-	6,000	14%
Fleming Center Rentals	3,855	2,000	-	100	2,000	-	2,000	0%
Sports Venue Rentals	3,911	2,150	3,450	1,981	2,150	-	2,150	100%
Park Rentals all Parks	5,449	3,000	6,700	4,725	5,513	-	5,513	-18%
Fleming Center Rentals	174	-	735	735	858	-	858	0%
Civic Center Rentals	-	2,000	2,000	-	2,000	-	2,000	0%
Park Rentals	-	-	-	-	-	-	-	0%
Reservation Cancel Fee	-	50	50	-	50	-	50	0%
Subtotal	20,148	10,200	18,205	11,129	18,570	-	18,570	2%
Sale of Surplus Property								
Equipt. Salvage General Gov.	24,670	10,000	5,000	2,364	2,758	-	2,758	-45%
Subtotal	24,670	10,000	5,000	2,364	2,758	-	2,758	-45%

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
<u>REVENUE (Cont.)</u>								
<u>Refunds and Reimb</u>								
Refund- Rebates	28,094	10,000	5,000	500	5,000	-	5,000	0%
Insurance Claims	-	10,000	5,000	-	5,000	-	5,000	0%
Subtotal	28,094	20,000	10,000	500	10,000	-	10,000	0%
Use of Money & Property Total	79,008	55,200	40,875	17,818	46,328	-	46,328	13%
<u>Grants/Donations/Trnsfs In</u>								
<u>Grants</u>								
Federal Grant	1,681,620	-	47,000	46,657	54,433	-	54,433	100%
Cares Act	403,788	-	-	-	-	-	-	100%
Park Grant	-	-	51,400	51,400	59,967	-	-	100%
Grant - PD	3,627	-	-	-	-	-	-	-100%
Library Grant TSLAC	21,211	3,500	3,500	-	-	-	-	-100%
Subtotal	2,110,246	3,500	101,900	98,057	114,400	-	54,433	-47%
<u>Donations</u>								
Contri. - Blue Santa	2,400	3,500	3,500	-	3,500	-	3,500	0%
Contri. - Mental Health Grant	2,250	-	16,000	16,597	16,000	-	16,000	-100%
Subtotal	4,650	3,500	19,500	16,597	19,500	-	19,500	0%
<u>Transfers in</u>								
Transfer In from Sp Rev. Fund	-	-	-	-	-	-	-	0%
Transfer In from HOT Fund	25,000	33,800	133,800	16,900	19,717	-	133,800	0%
Transfer In Utility- Water	607,500	546,750	546,750	273,375	318,938	-	630,936	15%
Transfer In Utility- Sewer	495,000	445,500	445,500	222,750	445,500	-	569,250	28%
Transfer In from EDC	18,000	18,000	18,000	9,000	10,500	-	18,000	0%
Subtotal	1,145,500	1,044,050	1,144,050	522,025	794,654	-	1,351,986	18%
<u>Grants/Donations/Transf.</u>	3,260,396	1,051,050	1,265,450	636,679	928,554	-	1,425,919	13%
Grand Total	13,365,015	12,332,096	12,844,215	6,763,546	10,307,646	567,122	13,506,811	5%

Proposed Appropriations

The heart of the budgeting process is establishment of the level of annual appropriations allotted to each program to meet the growing needs of the city. Review and consideration of the Budget is an exercise that affords Council an opportunity to adjust the distribution of available fiscal resources among various programs that are traditionally included in the operating budget. The outside limit on fund availability is governed by anticipated revenue generated during the year. The City of Elgin is at a turning point in its history where a measure of surplus revenue is projected for the next few years to allow expansion of programs.

The 2022-23 Fiscal Year Budget includes the addition of 18 new positions. The majority of new positions (4) are proposed to be added in the Police Department. A summary of all new positions is found in Appendix C. Staff continues to remain focused on seeing the Certificates of Obligation projects come to fruition in FY2022-23. These projects include the wastewater treatment plant expansion, weatherization of the water treatment plant, County line Road Phase I Reconstruction Project, new Elgin Police Department, new restrooms located at Elgin Memorial Park, an expansion of Veteran's Park, and upgrades to Thomas Memorial Park.

Salaries and Benefits

These expenditures include costs for salaries and benefits paid out to employees. Some benefits include contributions to employees' retirement plan (TMRS), Social Security and Medicare payments, and health plans. Budgeting for paid benefits including workers compensation, un-employment and group health plans have been decoupled from the payroll process. These expenses are accounted for under an internal service fund. This simplifies the payroll process and allows these expenses to remain under one umbrella. Details of these changes are found in the Internal Service Fund section of the Budget. The proposed budget includes a five percent Cost-Of-Living Adjustment increase for all full-time positions taking effect October 1.

Supplies and Materials

Items budgeted for this category includes goods or materials needed for the operation of the organizational units' daily activities. A conservative allowance is allocated for normal increases in goods that occur every year. For example, fuel prices have increased rapidly over the last few months and an allowance is reflected in these increased costs for Vehicle and Equipment Service charges by the Internal Service Fund.

Services/Other Charges

The most common charges in this category are for Insurance and Professional Fees. The city contracts with TML- IEBP for its general liability and property insurance; Sheets & Crossfield, PLLC for legal services and TRC Companies, INC. for engineering services. In addition, utility costs such as for electricity, gas, and telephone services would normally be found under this category within the budgets of user departments. With establishment of the Internal Service fund, these charges are consolidated under ISF- Building Service Charges and are allocated based on the organizational unit's use of city facilities. Keeping with the practice previously established, legal, engineering, and other professional services are charged by each department. Insurance costs are charged in the form of ISF Equipment Fees.

Capital Outlay

These expenditures are reserved for the purchase of items that will be capitalized and added to fixed assets. Acquisitions in this category have a minimum cost or value of \$5,000. As they are purchased, they are added to the city's list of fixed assets. A useful life of the asset is determined, and a depreciation schedule established based on the original cost and the assets estimated useful life. In past years, the costs of capital outlay items have been borne by the acquiring departments. In the case of vehicles and equipment, an "Equipment Replacement Fund" previously established to accumulate funds for future replacement of these fixed assets. Depreciation expenses are charged to the using departments in the form of an "Equipment Replacement Charge". These funds are used to pay for replacement vehicles and equipment when needed. This eliminates the need to issue debt to purchase vehicles. Acquisitions of new equipment as opposed to replacements, can still be acquired through a form of capital lease arrangements.

Internal Service Charges

Administrative, IT, Facility, and Equipment Services costs are charged to each Department based on usage. These funds are transferred monthly by journal entry to the Internal Services Fund.

Internal Services Funds (ISF) are separate revolving funds that were initially assigned to be managed within the Public Works Department. These assets are grouped in five categories that include the following:

- A. Administrative Services- cost of personnel with primary duties of accounts payable processing.
- B. Information Technology- computers, accessories, software cost, etc.
- C. Facilities- cost of insurance, maintenance, custodial service, etc.
- D. Equipment Services- cost of fuel, repairs, insurance, etc.
- E. Equipment Replacement Fund- depreciation costs are accumulated here to provide funds for future replacement of equipment.
- F. Employment Benefits Services- Charges made to operating divisions to pay for cost of paid employee benefits that include, unemployment, worker's compensation, and health plans. The advantage of the Employment Benefits Service charge is to accumulate funds to pay monthly premiums on health benefits, un-employment, and worker's compensation invoices, that are paid monthly and not bi-weekly as wages and benefits are paid.

The costs of personnel, supplies, and materials needed to administer the program are based on various factors depending on the nature of the asset provided. IT charges are based on the number of computers allocated to each Department or Division. As the systems for calculating user fees develop in the future, a greater level of sophistication and precision may be achieved.

Summary of Proposed Appropriations for General Fund

A summary of proposed appropriations by department/division for the general fund is reflected in the following table. A comparison is made with prior year history and amounts for new programs are identified separately. The chart shows a 19% increase over the amended amount in the previous year.

	FY 2020-21	FY 2021-22			FY 2022-23-22			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
EXPENDITURES :								
Exec./Administration								
City Council	75,006	106,942	117,037	82,405	124,479	-	128,802	10%
City Mgr./City Secretary	430,668	462,429	508,929	245,679	491,357	-	572,543	12%
Human Resources	-	281,189	289,822	125,553	251,106	-	398,965	100%
Finance	460,705	426,453	426,453	163,678	327,356	-	551,204	29%
Municipal Court	307,308	292,882	294,547	113,767	227,534	-	310,263	5%
Subtotal	1,273,687	1,569,895	1,636,788	731,082	1,421,832	-	1,961,776	20%
Development Services								
Planning	478,733	340,243	498,553	235,606	471,212	-	578,215	16%
Building Permits/Insp.	570,397	471,677	512,266	286,824	573,648	-	346,140	-32%
Code Enforcement	95,114	207,052	191,730	54,802	109,604	-	203,538	100%
Subtotal	1,144,244	1,018,972	1,202,549	577,232	1,154,464	-	1,127,894	-6%
Police								
Administration	538,909	624,837	625,295	324,034	663,140	-	747,133	19%
Patrol	1,562,828	2,638,835	2,585,987	1,116,570	2,234,958	-	2,618,080	1%
Criminal Investigations CID	470,703	601,401	646,281	309,195	617,948	-	790,319	22%
Telecomm.	325,113	181,000	187,378	97,026	181,296	-	181,000	-3%
Animal Control	192,310	99,400	100,990	48,766	86,422	-	345,086	242%
Subtotal	3,089,863	4,145,473	4,145,931	1,895,591	3,783,764	-	4,681,618	13%
Community Services								
Comm. Services Admin.	231,475	296,811	412,817	188,834	377,668	-	395,564	-4%
Library Operations	392,174	484,937	484,797	227,001	454,002	-	361,697	-25%
Recreation Prog.	262,541	407,575	409,745	150,851	322,936	-	654,092	0%
Swimming Pool	43,331	148,785	164,535	23,408	142,750	-	369,112	124%
Subtotal	929,521	1,338,108	1,471,894	590,094	1,297,356	-	1,780,465	21%
Public Works								
Administration	151,848	189,671	268,655	141,148	282,296	-	386,413	44%
Streets Division	849,420	1,155,701	1,085,159	471,198	942,396	-	670,546	-38%
Sanitation Division	924,096	1,080,622	1,080,622	420,841	841,682	-	1,113,041	3%
Parks and Grounds	309,086	488,654	494,986	221,109	442,218	-	724,949	46%
Bldg./Equipt Services	418,711	-	-	-	-	-	-	0%
Subtotal	2,653,161	2,914,648	2,929,422	1,254,296	2,508,592	-	2,894,949	-1%
Transfers Out-Street Program	-	-	-	-	-	-	1,060,109	100%
Non-dept - Allocated Reserve	-	135,594	-	-	-	-	-	100%
TOTAL	9,090,475	10,987,096	11,386,584	5,048,295	10,166,008	-	13,506,811	19%



Legislative Branch

The City's Legislative Body is composed of the Mayor-At-Large and eight Council Members, two represented by each Ward. These elected officials provide policy guidelines to meet the growing needs of the community and to assure orderly development. The City Council appoints the City Manager, City Attorney, Municipal Court Judge, and various citizen boards and commissions.



**General Fund
Fiscal Year 2022-23 Appropriations**

**Legislative
City Council
Compensation**

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Monthly Stipend	15,300	17,400	17,400	8,100	16,200	-	17,400	0%
Social Security	-	1,103	800	310	620	-	1,331	66%
Travel & Training	-	6,000	6,000	4,933	9,865	-	9,865	64%
<i>Subtotal</i>	15,300	24,503	24,200	13,343	26,685	-	28,596	18%

Supplies & Materials

Uniforms	981	200	400	74	148	-	148	-63%
Employee Appreciation	139	-	-	-	-	-	-	0%
Emergency Resp. Supplies	743	-	460	460	920	-	920	0%
<i>Subtotal</i>	1,863	200	860	534	1,067	-	1,068	24%

Services & Other Charges

Dues & Memberships	984	3,500	3,500	1,033	2,065	-	2,065	-41%
Comm. Support Non-Profits	31,055	50,000	50,000	41,000	41,000	-	50,000	0%
Errors & Omissions Ins.	10,284	10,798	9,800	9,797	19,594	-	19,594	100%
Employee Bond	520	1,040	1,040	-	1,040	-	1,040	0%
<i>Subtotal</i>	42,843	65,338	64,340	51,830	63,699	-	72,699	13%

Internal Service Transfers

ISF- IT Service Charges	15,000	16,496	16,496	8,248	16,496	-	11,447	-31%
ISF - Building Services	-	-	8,248	8,248	16,496	-	7,037	0%
DiaDeLos Muertos Cele	-	-	2,488	-	-	-	-	-100%
ISF - Equipment	-	-	-	-	-	-	7,042	0%
ISF-Administration	-	-	-	-	-	-	912	0%
ISF-Employee Benefits	-	405	405	203	35	-	-	0%
<i>Subtotal</i>	15,000	16,901	27,637	16,699	33,027	-	26,438	-4%

TOTALS	75,006	106,942	117,037	82,405	124,479	-	128,802	10%
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Executive Department

The Executive Division consists of the City Manager and City Secretary. The City Manager serves as the Chief Executive Officer for the City, is responsible for the administration of municipal affairs and oversees the day-to-day operations. The City Manager prepares recommendations and implements the policies and procedures approved by the Mayor and the City Council, with the former providing day to day guidance and supervision to each of the City's departments in implementing policies and procedures defined by the City Council.

The City Secretary provides administrative support to the City Manager, oversees the City's agendas, minutes, resolutions, ordinances, elections, open records, and records management program. The City Secretary is the official record keeper of the City and provides general administrative support to the City Council.

FY 2022-23 budget proposes the addition of a Records Clerk to work in the City Secretary's office and assist with records administration.

112 - City Manager	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
City Manager	1	1	1	1.00	1.00	1.00
City Secretary	1	1	1	1.00	1.00	1.00
Records Clerk (NEW)	0	0	1	0.00	0.00	1.00
Total	2	2	3	2.00	2.00	3.00



Executive**City Manager****Salaries & Benefits**

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	234,130	242,048	242,048	121,052	242,104	-	297,695	23%
Overtime	-	-	-	-	-	-	1,179	0%
Longevity Pay	500	360	360	315	630	-	1,305	-84%
Social Security	16,081	17,005	17,005	7,237	14,474	-	23,506	38%
Municipal Retire. Sys.	33,697	34,242	34,242	17,325	34,650	-	42,404	24%
Car Allowance	8,677	8,400	8,400	3,876	7,752	-	8,400	0%
Travel & Training	4,327	4,500	4,500	3,890	7,780	-	7,780	73%
<i>Subtotal</i>	297,412	306,555	306,555	153,695	307,390	-	382,270	25%

Supplies & Materials

Office Supplies	2,161	2,500	2,500	1,310	2,620	-	2,620	5%
Postage	486	500	500	-	-	-	500	100%
Printing	-	1,000	1,000	-	-	-	1,000	-100%
Printing Covid-19 signs	-	-	-	-	-	-	-	0%
Meeting Expenses	2,209	2,500	2,500	841	1,682	-	1,682	-33%
Minor Office Equipmt.	-	-	-	-	-	-	-	0%
Uniforms and Clothing	76	500	500	-	-	-	-	100%
Employee Appreciation	10,410	15,000	17,000	16,706	33,412	-	33,412	97%
Covid Supplies	-	-	-	-	-	-	-	0%
<i>Subtotal</i>	15,342	22,000	24,000	18,857	37,714	-	39,214	63%

Services & Other Charges

Legal Services	41,178	25,000	50,000	14,562	29,124	-	29,124	-42%
Engineering	4,064	10,000	24,000	23,446	46,892	-	46,892	95%
Geotech Services	-	-	-	-	-	-	-	0%
Consulting Services	-	-	-	-	-	-	-	0%
Contract Services	7,000	4,500	10,000	-	-	-	-	-100%
Records Mgmt. Serv.	-	1,500	1,500	-	-	-	-	0%
Codification	4,361	9,000	9,000	-	-	-	-	-100%
Printing - Notices etc.	820	1,000	1,000	931	1,862	-	1,000	100%
Dues & Subscriptions.	4,055	2,000	2,000	1,601	3,202	-	3,202	60%
Elections	27,822	16,000	16,000	550	1,100	-	1,100	100%
Employee Bond	-	800	800	-	-	-	-	-100%
<i>Subtotal</i>	89,300	69,800	114,300	41,090	82,180	-	81,318	-29%

Internal Service Charges

ISF- IT Service Charges	17,325	25,340	25,340	12,670	25,340	-	11,447	-55%
ISF-Bldg. Service Charges	11,289	17,573	17,573	8,786	17,572	-	7,037	-60%
ISF-Administration	-	-	-	-	-	-	912	0%
ISF-Equipment Services	-	-	-	-	-	-	7,042	100%
ISF-Employee Benefits	-	21,161	21,161	10,581	21,161	-	43,303	100%
<i>Subtotal</i>	28,614	64,074	64,074	32,037	64,073	-	69,741	9%

TOTALS	430,668	462,429	508,929	245,679	491,357	-	572,543	12.5%
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Human Resources Department

The City of Elgin's workforce needs continue to grow resulting in an increased demand for HR services. HR staff is focused on maintaining compliance, minimizing liabilities, and handling day-to-day operations within the department.

In FY 2022-23, continued improvements remain a high priority in moving the City to a professional organization and becoming an employer of choice.

The department goals include conducting a classification analysis, drafting job descriptions, increasing performance management, revamping the City's Personnel Policy and Procedures manual, developing, and delivering ongoing training and professional development for personnel, implementing a new hire orientation program, and exploring innovative recruitment opportunities.

113 - Human Resources	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
HR Director	1	1	1	1.00	1.00	1.00
HR Specialist/Generalist	0	1	1	0.00	1.00	1.00
HR Assistant	1	1	1	1.00	1.00	1.00
Total	2	3	3	2.00	3.00	3.00



Human Resources

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	-	162,481	162,481	71,198	142,396	-	188,520	16%
Overtime	-	1,388	1,388	321	642	-	2,831	104%
Temporary Employee Svs.	-	-	-	-	-	-	10,000	100%
Longevity Pay	-	120	545	545	1,090	-	775	42%
Social Security	-	10,401	10,401	5,379	10,758	-	14,638	41%
Municipal Retire. Sys.	-	22,880	22,880	13,119	26,238	-	26,407	15%
Travel & Training	-	3,500	4,100	754	1,508	-	30,000	632%
<i>Subtotal</i>	-	200,770	201,795	91,316	182,632	-	273,171	35.4%

Supplies & Materials

Office Supplies	-	1,200	3,200	1,519	3,038	-	5,000	100%
Postage	-	500	500	2	4	-	4	100%
Minor Office Equipmt.	-	250	250	60	120	-	9,250	100%
Uniforms	-	200	200	-	-	-	1,500	100%
<i>Subtotal</i>	-	2,150	4,150	1,581	3,162	-	15,754	100%

Services & Other Charges

Legal Services	-	10,000	8,000	45	90	-	5,000	100%
Dues & Memberships	-	1,500	900	467	934	-	1,200	100%
Contract Services	-	250	600	-	-	-	600	100%
Professional Serv.	-	-	2,858	-	-	-	3,500	0%
Recruitment	-	-	5,000	2,684	5,368	-	20,000	0%
Emp.Pre Empl Screen	-	7,600	7,600	-	-	-	10,000	100%
<i>Subtotal</i>	-	19,350	24,958	3,196	6,392	-	40,300	100%

Internal Service Transf.

ISF- IT Service Charges	-	11,814	11,814	5,907	11,814	-	11,447	100%
ISF-Bldg. Service Charges	-	21,161	21,161	10,581	21,162	-	7,037	100%
ISF-Equipment Services	-	-	-	-	-	-	7,042	0%
ISF- Administration	-	-	-	-	-	-	912	0%
ISF-Employee Benefits	-	25,944	25,944	12,972	25,944	-	43,301	100%
<i>Subtotal</i>	-	58,919	58,919	29,460	58,920	-	69,739	100%

TOTALS

-	281,189	289,822	125,553	251,106	-	398,965	100%
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Finance Department

The Finance Department delivers quality financial services to the City of Elgin. The Department acts as the point of contact for all financial services, including preparing financial statements, maintaining records of daily transactions, processing payments to vendors, and aiding customers needing utility services. The Finance Director oversees the City's financial policies, debt management, and daily operations. The Finance Department includes the following divisions: Accounting, Utility Billing, Municipal Court, and the Budgeting/Financial portion of Internal Services.

114 - Finance and Accounting	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Director of Finance	1	1	1	1.00	1.00	1.00
Accounting Manager/Finance Analyst	1	1	0	1.00	1.00	0.00
Budget and Grants Analyst	0	1	1	0.00	1.00	1.00
Accounting Specialist/Technician	0	1	2	0.00	1.00	2.00
AP Clerk (New)	1	0	1	1.00	0.00	1.00
Total	3	4	5	3.00	4.00	5.00



Finance & Admin.

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	301,226	226,132	209,544	64,798	129,596	-	297,486	42%
Overtime	4,598	-	-	-	-	-	3,767	0%
Longevity Pay	780	720	735	735	1,470	-	3,070	318%
Social Security	22,443	15,302	15,302	5,823	11,646	-	23,046	51%
Municipal Retire. Sys.	43,053	31,170	31,170	5,968	11,936	-	41,573	33%
Worker's Comp.	878	-	-	-	-	-	-	0%
Unemployment Ins.	808	-	-	-	-	-	-	0%
Travel & Training	-	5,000	7,000	2,890	5,780	-	7,000	0%
Subtotal	373,786	278,324	263,751	80,214	160,428	-	375,942	0%

Supplies & Materials

Office Supplies	5,182	2,000	4,000	2,610	5,220	-	4,000	0%
Postage	2,552	1,000	3,000	1,535	3,070	-	3,000	0%
Minor Office Equip.	262	250	250	-	-	-	250	100%
Uniforms	765	500	500	171	342	-	500	100%
Subtotal	8,761	3,750	7,750	4,316	8,632	-	7,750	100%

Services & Other Charges

Audit Services	32,200	38,500	38,500	10,000	20,000	-	38,500	0%
Dues & Member.	692	450	450	16	32	-	4,000	789%
Contract Services	-	4,000	4,000	3,525	7,050	-	3,525	0%
Professional Serv.	(37,381)	-	3,525	410	820	-	450	0%
Appraisal Board	27,355	36,750	36,750	26,182	52,364	-	36,750	0%
County Tax Collect.	7,352	7,000	8,048	8,048	16,096	-	8,048	0%
Pre Employment Screen	-	-	-	-	-	-	-	0%
Temp. Employee Services	3,483	-	6,000	2,377	4,754	-	6,000	0%
Employee Bond	200	500	500	-	-	-	500	0%
Subtotal	33,901	87,200	97,773	50,558	101,116	-	97,773	0%

Internal Service Transf.

ISF- IT Service Charges	16,034	11,814	11,814	5,907	11,814	-	11,447	-3%
ISF- Administration	-	-	-	-	-	-	912	0%
ISF- Equipment	-	-	-	-	-	-	7,042	0%
ISF-Bldg. Service Charges	28,223	8,237	8,237	4,119	8,238	-	7,037	-15%
ISF-Employee Benefits	-	37,128	37,128	18,564	37,128	-	43,301	17%
Subtotal	44,257	57,179	57,179	28,590	57,180	-	69,739	22%

TOTALS

460,705
426,453
426,453
163,678
327,356
-
551,204
29%

Municipal Court

Municipal Court is the judicial branch of government for the jurisdictional territory of the City of Elgin. The Department is committed to administering justice in a fair, efficient, and timely manner in accordance with City of Elgin ordinances and the laws of the State of Texas. Court services are increasingly available online, by telephone and through the mail which contributes to compliance in a customer service and eco-friendly way.

118 - Municipal Court	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Supervisory Court Clerk	1	1	1	1.00	1.00	1.00
Deputy Court Clerk	2	2	2	2.00	2.00	2.00
Total	3	3	3	3.00	3.00	3.00



Municipal Court

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	122,624	127,678	127,678	51,800	103,600	-	129,813	2%
Overtime	363	2,738	2,738	320	640	-	2,200	-20%
Longevity Pay	745	840	555	555	1,110	-	1,945	250%
Social Security	9,180	8,329	8,329	3,654	7,308	-	10,099	21%
Municipal Retire. Sys.	17,300	18,456	18,456	7,318	14,636	-	18,218	-1%
Unemployment Ins.	225	-	-	180	360	-	-	0%
Travel & Training	955	2,500	2,500	1,057	2,114	-	-	-100%
<i>Subtotal</i>	151,392	160,541	160,256	64,884	129,767	-	162,275	1%

Supplies & Materials

Office Supplies	977	1,500	1,800	967	1,934	-	1,934	7%
Postage	1,454	1,500	1,500	643	1,285	-	1,500	0%
Printed Materials	955	1,000	1,000	-	-	-	1,000	0%
Uniforms	271	500	500	-	-	-	500	0%
<i>Subtotal</i>	3,657	4,500	4,800	1,610	3,219	-	4,934	3%

Services & Other Charges

Collection Fees	27,208	15,000	15,000	6,570	13,140	-	13,140	-12%
Judicial Services	43,631	45,000	45,000	20,428	40,856	-	40,856	-9%
Legal Services - Pros.	18,271	18,000	18,000	8,820	17,640	-	17,640	0%
Dues & Memberships	-	150	500	12	25	-	25	-95%
Jury Expense	-	800	800	-	-	-	-	-100%
Contract Services	-	-	800	-	-	-	-	0%
Temp Agency Services	76	-	-	494	988	-	988	0%
Child Safety Fee	-	-	500	332	665	-	665	0%
<i>Subtotal</i>	89,186	78,950	80,600	36,656	73,313	-	73,314	-9%

Internal Service Transf.

ISF- IT Service Charges	20,042	10,687	10,687	5,344	10,687	-	11,447	7%
ISF-Equipment Services	-	-	-	-	-	-	7,042	0%
ISF-Administration	-	-	-	-	-	-	912	0%
ISF-Bldg. Service Charges	16,934	10,548	10,548	5,274	10,548	-	7,037	100%
ISF-Employee Benefits	26,097	27,656	27,656	-	-	-	43,301	100%
<i>Subtotal</i>	63,073	48,891	48,891	10,618	21,235	-	69,740	43%

TOTALS	307,308	292,882	294,547	113,767	227,534	-	310,263	5%
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Development Services Department

Development Services works together to protect life and property while improving the environment within the City limits and its ETJ. Planning and Zoning, Board of Adjustments, and Building Standards Commission help guide the City Council and render decisions regarding growth and development in the City.

This department is responsible for providing various services such as maintaining zoning standards, landscape standards, building standards, and fire standards. Staff reviews signage and platting standards within the city limits and numerous properties within its one-mile statutory extraterritorial jurisdiction (ETJ).



Planning and Zoning Division

Functions under this Division includes maintenance to the Comprehensive Plan, analyzing Construction Standards, and reviewing zoning and platting applications. The Division also handles annexations, ward assignments to annexations, site development applications, and wireless communication facilities. It also works in tandem with the Building and Fire Division and third-party reviews.

Currently, the platting section is the fastest growing area of the Division. There are numerous residential plats within the city limits and ETJ, such as Homestead Estates, Elm Creek, Peppergrass, Eagles Landing Phase II, Trinity Ranch, Harvest Ridge and other proposed developments.

121 - Planning and Zoning	Number of Employees			Full Time Equivalent Positions		
	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Director - Development Services	1	1	1	1.00	1.00	1.00
Planning Technician	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00



**General Fund
Fiscal Year 2022-23 Appropriations**

Development Services

Planning & Zoning Div.

Salaries & Benefits

Base Salaries
Overtime
Longevity Pay
Social Security
Muni. Retirement Sys.
Unemploy. Insurance
Travel & Training

Subtotal

FY 2020-21	FY 2021-22			FY 2022-23			
Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
117,047	122,626	122,626	68,476	136,952	-	221,120	80%
807	500	500	286	572	-	3,978	696%
1,190	1,560	1,370	1,370	2,740	-	2,875	110%
9,140	7,973	7,973	5,365	10,730	-	17,220	116%
16,755	17,500	17,500	9,712	19,424	-	31,063	78%
149	-	-	-	-	-	-	0%
144	1,000	1,000	654	1,308	-	1,000	0%
145,232	151,159	150,969	85,863	171,726	-	277,256	84%

Supplies & Materials

Office Supplies
Postage
Printing
Minor Office Equip.
Uniforms

Subtotal

2,796	1,500	1,500	728	1,456	-	1,500	0%
1,142	1,000	1,000	128	256	-	1,000	0%
42	1,500	1,500	-	-	-	500	-67%
30	1,000	1,000	-	-	-	500	-50%
-	500	500	-	-	-	750	50%
4,010	5,500	5,500	856	1,712	-	4,250	-23%

Services & Other Charges

Legal Fees
Plan Review/ Reim.
Printing Services
Record Management Fee
CC Card Fees
Dues & Memberships
Filing Fees
Marketing/Advertising

Subtotal

6,118	2,000	2,000	1,463	2,926	-	2,000	0%
280,145	126,000	256,000	100,202	200,404	-	200,000	-22%
-	1,000	1,000	280	560	-	1,000	0%
-	-	4,000	-	-	-	750	0%
11,809	4,000	25,000	20,318	40,636	-	25,000	0%
605	1,500	1,500	145	290	-	1,500	100%
2,000	1,000	4,000	2,161	4,322	-	3,000	0%
1,800	-	500	275	550	-	500	0%
302,477	135,500	294,000	124,844	249,688	-	233,750	-20%

Internal Service Charges

ISF- IT Service Charges
ISF-Bldg. Service Charges
ISF-Equipment
ISF-Administration
ISF-Employee Benefits

Subtotal

13,225	14,544	14,544	7,272	14,544	-	12,150	0%
13,789	14,961	14,961	7,481	14,962	-	5,602	0%
-	-	-	-	-	-	7,474	100%
-	-	-	-	-	-	967	0%
-	18,579	18,579	9,290	18,580	-	36,767	0%
27,014	48,084	48,084	24,043	48,086	-	62,959	0%

TOTALS

478,733	340,243	498,553	235,606	471,212	-	578,215	16%
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Building and Fire Division

This division offers Structural, Mechanical, Electrical, Plumbing, Land Surveying as well as Building Commissioning, Construction Inspections and Certified Plan Review services. In FY 2021-2022, a full-time Permit Clerk/Technician was hired. Previously, City Council approved the addition of a full time Building Official that will oversee the newly created Building & Fire Division. The Building Official will oversee the Permit Clerk/Technicians that were hired in FY 2020-21, a newly approved Building Permit Technician, and two newly approved Building Inspectors.

The concept of hiring the Building Official is to internalize building services to allow for additional flexibility and increased customer service. Although a Building Official was budgeted by Council in FY 2021, there has not been building space to hire this professional until the relocation of the department to the Fleming Center.

122 - Building & Inspections	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Building Official	1	1	1	1.00	1.00	1.00
Building Inspector	0	2	2	0.00	2.00	2.00
Permit Clerk/Technician	1	2	2	1.00	2.00	2.00
Total	2	5	5	2.00	5.00	5.00



Development Services**Bldg. /Fire Permitting****Salaries & Benefits**

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	30,798	239,049	140,000	22,865	45,730	-	159,524	14%
Overtime	34	15,000	1,000	-	-	-	2,701	170%
Longevity Pay	-	-	-	-	-	-	2,160	0%
Social Security	2,367	15,326	7,500	1,735	3,470	-	12,410	65%
Muni. Retirement Sys.	4,043	33,635	19,460	3,175	6,350	-	22,387	15%
Unemploy. Insurance	312	-	-	-	-	-	-	0%
Travel & Training	-	1,500	1,500	-	-	-	1,500	0%
<i>Subtotal</i>	37,554	304,510	169,460	27,775	55,550	-	200,682	18%

Supplies & Materials

Office Supplies	-	1,000	1,000	408	816	-	1,000	0%
Printing	-	1,000	1,000	-	-	-	500	-50%
Minor Office Equipt.	-	500	500	325	650	-	500	0%
Uniforms	116	1,000	1,000	-	-	-	500	-50%
Postage	-	1,000	1,000	-	-	-	1,000	0%
<i>Subtotal</i>	116	4,500	4,500	733	1,466	-	3,500	-22%

Services & Other Charges

Inspection Services	441,263	10,000	220,000	182,367	364,734	-	1,500	-99%
Contract Serv. Reim.	-	-	1,364	1,364	2,728	-	75,000	-100%
Dues & Memberships	-	1,000	1,000	-	-	-	1,000	0%
Legal Fees	-	2,500	2,500	-	-	-	1,500	0%
<i>Subtotal</i>	441,263	13,500	224,864	183,731	367,462	-	79,000	-65%

Internal Service Charges

ISF- IT Service Charges	32,077	35,277	26,458	17,639	35,278	-	12,149	-54%
ISF-Bldg. Service Charges	33,867	28,830	28,830	14,415	28,830	-	5,601	-81%
ISF-Equipment Svs	25,520	30,725	15,362	15,363	30,726	-	7,474	-51%
ISF-Administration	-	-	-	-	-	-	967	0%
ISF-Eq. Replace/Acquire	-	8,163	8,163	4,082	8,164	-	-	100%
ISF-Employee Benefits	-	46,172	34,629	23,086	46,172	-	36,767	100%
<i>Subtotal</i>	91,464	149,167	113,442	74,585	149,170	-	62,958	100%

TOTALS

570,397	471,677	512,266	286,824	573,648	-	346,140	-32%
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Code Enforcement Division

Code Enforcement Division is under the direction of Development Services. Code Enforcement maintains and strives to improve the standards of the community. The division enforces code and zoning regulations. Code Enforcement Officers respond to public nuisance complaints as well as investigate code and city ordinance violations.

125 - Code Enforcement	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications (position titles determined by TDLR)	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Sr. Code Enforcement Officer	1	1	1	1.00	1.00	1.00
Code Enforcement Officer/Official	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00



Development Services Code Enforcement <u>Salaries & Benefits</u>	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	42,647.63	89,809	74,809	25,277	50,554	-	97,967	100%
Overtime	772.98	3,144	3,144	252	504	-	2,815	100%
Longevity Pay	365.00	420	365	365	730	-	1,480	100%
Social Security	3,288.48	5,927	5,573	1,933	3,866	-	7,710	100%
Municipal Retire. Sys.	5,975.16	13,011	10,398	3,556	7,112	-	13,908	100%
Travel & Training	552.88	1,000	2,000	328	656	-	2,000	100%
<i>Subtotal</i>	53,602	113,311	96,289	31,711	63,422	-	125,880	100%
<u>Supplies & Materials</u>								
Office Supplies	393	250	250	163	326	-	500	100%
Postage	1,599	100	1,800	843	1,686	-	1,500	100%
Printed Materials	104	200	200	-	-	-	200	100%
Minor Supplies/Equip.	804	1,000	1,000	714	1,428	-	1,000	100%
Uniforms	104	250	250	-	-	-	500	100%
<i>Subtotal</i>	3,005	1,800	3,500	1,720	3,440	-	3,700	100%
<u>Services & Other Charges</u>								
Dues & Memberships	73	-	-	-	-	-	-	100%
Filing Fees	-	1,000	1,000	-	-	-	1,000	100%
Code Violation Abate.	5,035	50,000	50,000	900	1,800	-	10,000	100%
<i>Subtotal</i>	5,108	51,000	51,000	900	1,800	-	11,000	100%
<u>Internal Service Charges</u>								
ISF- IT Service Charges	4,364	5,819	5,819	2,910	5,820	-	12,149	100%
ISF-Bldg. Service Charges	1,013	1,352	1,352	676	1,352	-	5,601	100%
ISF-Equipment Services	5,985	7,981	7,981	3,991	7,982	-	7,474	100%
ISF-Administration	-	-	-	-	-	-	967	100%
ISF-Eq. Replace/Acquire	3,060	4,081	4,081	2,040	4,080	-	-	100%
ISF-Employee Benefits	18,977	21,708	21,708	10,854	21,708	-	36,767	100%
<i>Subtotal</i>	33,399	40,941	40,941	20,471	40,942	-	62,958	100%
TOTALS	95,114	207,052	191,730	54,802	109,604	-	203,538	100%

Community Services Department

The Community Services Department is responsible for the following divisions: Library, Recreation, Main Street, Administration, and Communications. Together, these divisions provide resources, programs, and events for the public, develop internal and external communication strategies to keep the public informed, and enhance the quality of life for Elgin residents and its visitors.

131 - CS Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Director - Community Services	1	1	1	1.00	1.00	1.00
Mainstreet Manager	0	1	1	0.00	1.00	1.00
Media Specialist (PIO)	0	1	1	0.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	4	4	2.00	4.00	4.00



General Fund

Fiscal Year 2022-23 Appropriations

Community

Services

Administration

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	148,692	179,662	179,662	96,965	193,930	-	228,957	27%
Overtime	42		500	276	552	-	1,179	136%
Longevity Pay	2,735	2,820	2,795	2,795	5,590	-	4,860	74%
Social Security	11,621	11,563	11,563	7,486	14,972	-	17,605	52%
Municipal Retire. Sys.	21,312	24,897	24,897	13,842	27,684	-	31,758	28%
Travel Training	437	2,500	2,500	2,113	4,226	-	2,500	0%
<i>Subtotal</i>	184,839	221,442	221,917	123,477	246,954	-	286,859	29%

Supplies & Materials

Office Supplies	1,794	1,500	1,500	1,013	2,026	-	2,026	35%
Postage	96	100	100	55	110	-	110	10%
Printed Materials	62	1,000	1,000	-	-	-	-	-100%
150th Celebration	-	-	100,000	19,548	39,096	-	-	0%
Office Equipt./Furn.	51	100	100	-	-	-	-	-100%
<i>Subtotal</i>	2,003	2,700	102,700	20,616	41,232	-	2,136	-98%

Services & Other Charges

Legal Services	-	-	2,000	1,013	2,026	-	2,020	1%
Consulting Serv.	3,517	3,500	8,000	5,134	10,268	-	10,268	0%
Dues & Memberships	2,279	500	3,500	2,829	5,658	-	5,658	62%
Special Event Prog.	5,144	7,800	7,800	6,130	12,260	-	7,800	0%
Elgin Local Landmark	579	2,000	2,000	-	-	-	-	-100%
<i>Subtotal</i>	11,519	13,800	23,300	15,106	30,212	-	25,746	10%

Internal Service Charges

ISF- IT Service Charges	17,325	19,054	19,054	9,727	19,454	-	15,148	-20%
ISF-Bldg. Service Charges	15,789	11,970	11,970	5,985	11,970	-	9,311	-22%
ISF-Equipment Services	-	-	3,991	-	-	-	9,319	134%
ISF-Administration	-	-	-	-	-	-	1,206	0%
ISF-Equipment Replacement	-	-	2,040	-	-	-	-	-100%
ISF-Employee Benefits	-	27,845	27,845	13,923	27,846	-	45,839	100%
<i>Subtotal</i>	33,114	58,869	64,900	29,635	59,270	-	80,823	25%

TOTALS	231,475	296,811	412,817	188,834	377,668	-	395,564	-4%
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Library

The Elgin Public Library provides the community with a variety of programs and services. With a collection of physical and electronic materials, staff ready to assist, classes for all ages, the library provides an opportunity for everyone in the Elgin community. FY 2022-23 proposes an increase in Library Services with adequate staffing levels. To achieve this, the library is requesting 2 additional part time circulation clerks, 1 part time technical services staff to handle the computer lab and online inventories, and 1 full time assistant to help with children's programming. These changes would result in adding 4 additional staff members to the team, for a total of 5 full time positions and 5 part time positions.

132 - Library	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Librarian/Library Director	1	1	1	1.00	1.00	1.00
Assistant Library Director	1	1	1	1.00	1.00	1.00
Youth Services Specialist	1	1	1	1.00	1.00	1.00
Youth Services Assistant (New)	0	0	1	0.00	0.00	1.00
Circulation Clerk - Full Time	1	1	1	1.00	1.00	1.00
Circulation Clerk - Part Time (2 New)	2	2	4	1.00	1.00	2.00
Technical Svs.Clerk - Part Time (New)	0	0	1	0.00	0.00	0.50
Total	6	6	10	5.00	5.00	7.50



Community Services

Library

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	165,384	194,808	134,808	96,754	193,508		193,508	44%
Overtime	25	4,636	4,636	-	-		-	-100%
Longevity Pay	1,780	2,160	2,020	2,020	4,040		4,040	100%
Social Security	12,518	12,489	12,489	7,468	14,936		14,936	20%
Municipal Retire. Sys.	20,357	27,408	27,408	11,855	23,710		23,710	-13%
Travel & Training	1,342	5,000	5,000	1,588	3,176		-	-100%
<i>Subtotal</i>	201,406	246,501	186,361	119,685	239,370	-	236,194	27%

Supplies & Materials

Office Supplies	5,689	4,200	4,200	2,457	4,914	-	4,914	17%
Books and Supplies	20,000	20,000	20,000	6,912	13,824	-	20,000	0%
Postage	514	1,500	2,000	-	-	-	2,000	0%
Printed Materials	-	1,000	1,500	-	-	-	1,500	0%
Office Equipt./Furn.	-	5,000	1,000	-	-	-	1,000	0%
Grant	18,376	2,000	5,000	-	-	-	5,000	0%
<i>Subtotal</i>	44,579	33,700	33,700	9,369	18,738	-	34,414	2%

Services & Other Charges

Consulting Serv.	1,641	-	-	-	-		-	0%
Periodicals/Subscrip.	299	3,500	3,500	1,258	2,516		2,516	-28%
Dues & Member.	-	1,000	1,000	445	890		1,000	0%
Reading Prog.	2,938	5,500	5,500	-	-		5,500	0%
Recreation Programs	3,257	3,500	3,500	625	1,250		1,250	-64%
Temporary Temp Agency	-	-	60,000	-	-		-	-100%
<i>Subtotal</i>	8,135	13,500	73,500	2,328	4,656	-	10,266	-86%

Internal Service Charges

ISF- IT Service Charges	96,386	105,999	105,999	53,000	106,000	-	15,148	-86%
ISF-Administration	-	-	-	-	-	-	1,206	0%
ISF- Equipment Services	-	-	-	-	-	-	9,319	0%
ISF-Bldg. Service Charges	41,668	30,183	30,183	15,092	30,184	-	9,311	-69%
ISF-Employee Benefits	-	55,054	55,054	27,527	55,054	-	45,839	100%
<i>Subtotal</i>	138,054	191,236	191,236	95,619	191,238	-	80,823	-58%

TOTALS	392,174	484,937	484,797	227,001	454,002	-	361,697	-25%
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Recreation Division

Under the Community Services Department, the Recreation Division operates the Elgin Recreation Center, Morris Memorial Pool, all associated events, classes, programs, and rentals. It is the goal of the Recreation Division to provide programming that reflects the diversity of Elgin and create opportunities to increase the health and wellness for the citizens of Elgin. The recreation center plans to increase operating hours in FY 2022-23 to better accommodate commuters, teens, and young adults. This can be achieved with the approval of adding a Recreation Center Coordinator and 2 Full-Time Front Desk Rec Staff positions. The intern position was reclassified into a part time program assistant in FY21. The changes would result in adding 5 additional staff members to the team for a total of 5 full time and 12 part time positions.

135 - Recreation Programs	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Recreation Program Manager	1	1	1	1.00	1.00	1.00
Recreation Center Coordinator (New)	0	0	1	0.00	0.00	1.00
Administrative Program Asst. Full Time	1	1	1	1.00	1.00	1.00
Front Desk Rec Staff - Full Time (New)	0	0	2	0.00	0.00	2.00
Program Assistant - Part Time	0	2	2	0.00	1.00	1.00
Front Desk Rec Staff - Part Time	12	10	10	6.00	5.00	5.00
Total	14	14	17	8.00	8.00	11.00



Comm. Services

Recreation Divison

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	153,886	241,473	241,473	83,101	166,202	-	429,617	78%
Overtime	-	-	-	-	-	-	4,140	0%
Longevity Pay	130	180	190	190	380	-	780	311%
Social Security	11,712	15,523	15,523	6,363	12,726	-	33,182	114%
Muni. Retirement Sys.	6,844	11,875	11,875	321	642	-	59,858	404%
Travel & Training	1,089	3,000	3,000	1,623	3,246	-	3,000	0%
<i>Subtotal</i>	173,661	272,051	272,061	91,598	183,196	-	530,577	95%

Supplies & Materials

Office Supplies	1,778	2,000	2,000	1,091	2,182	-	2,182	9%
Printed Materials	521	3,500	3,500	117	234	-	1,000	-71%
Minor Supplies/Equip.	5,993	5,500	5,500	1,936	3,872	-	5,500	0%
Uniforms	843	1,500	1,500	788	1,576	-	1,500	0%
Concession Products	25	3,000	3,000	-	-	-	-	100%
Safety Supplies	267	100	100	-	-	-	-	-100%
<i>Subtotal</i>	9,427	15,600	15,600	3,932	7,864	-	10,182	-35%

Services & Other Charges

Consulting Services	2,635	15,000	15,000	3,020	6,040	-	15,000	0%
Credit Card Mach Exp	3,104	4,500	4,500	2,310	4,620	-	4,620	3%
Dues & Memberships	1,413	1,250	1,250	1,083	2,166	-	1,250	0%
Temporary Agency Service	-	-	2,160	990	1,980	-	1,980	-8%
Special Events	8,088	13,000	13,000	4,830	9,660	-	9,660	-26%
<i>Subtotal</i>	15,240	33,750	35,910	12,233	24,466	-	32,510	-9%

Internal Service Charges

ISF- IT Service Charges	24,051	34,493	34,493	17,247	34,494	-	15,148	-56%
ISF-Bldg. Service Charges	40,162	30,447	30,447	15,224	30,448	-	9,312	-69%
ISF-Equipment Services	-	-	-	10,617	21,234	-	9,318	0%
ISF-Administration	-	-	-	-	-	-	1,206	0%
ISF-Eq. Replace/Acquire	-	-	-	-	-	-	-	0%
ISF-Employee Benefits	-	21,234	21,234	-	21,234	-	45,839	100%
<i>Subtotal</i>	64,213	86,174	86,174	43,088	107,410	-	80,823	-6%

TOTALS	262,541	407,575	409,745	150,851	322,936	-	654,092	60%
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Morris Memorial Pool

Morris Memorial Swimming Pool is funded through the Community Services Department. This fund includes most of the basic operating services, including hiring qualified lifeguards and routine pool maintenance.

136 - Swimming Pool	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications (Seasonal Staff)	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Pool Supervisor	0	0	1	0.00	0.00	0.50
Lifeguards	11	20	20	5.50	10.00	10.00
Pool Staff	1	4	3	0.50	2.00	1.50
Total	15	24	24	6.00	12.00	12.00



Comm. Services

Swimming Pool

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	22,228	98,240	101,490	-	101,490	-	215,800	113%
Overtime	-	6,229	6,229	-	6,229	-	-	0%
Social Security	-	-	-	-	-	-	16,509	0%
Retirement- TMRS	1,700	-	-	-	-	-	29,780	0%
Travel & Training	560	3,000	2,000	-	2,000	-	2,000	0%
<i>Subtotal</i>	24,488	107,469	109,719	-	109,719	-	264,089	141%

Supplies & Materials

Office Supplies	-	200	200	-	-	-	200	0%
Minor Office Equipt.	337	1,000	1,000	4	8	-	1,000	0%
Uniforms	1,996	3,500	3,500	-	-	-	3,500	0%
Chemicals	4,860	9,000	9,000	1,061	2,122	-	9,000	0%
Concession Products	2,114	7,000	7,000	-	-	-	7,000	0%
Pool Supplies Equipt.	5,310	3,000	3,000	-	-	-	3,000	0%
<i>Subtotal</i>	14,617	23,700	23,700	1,065	2,130	-	23,700	0%

Services & Other Charges

Pool Repairs	218	500	14,000	13,785	13,785	-	500	-96%
<i>Subtotal</i>	218	500	14,000	13,785	13,785	-	500	-96%

Internal Service Charges

ISF- IT Service Charges	4,008	4,408	4,408	2,204	4,408	-	15,148	244%
ISF-Bldg. Serv. Charges	-	6,761	6,761	3,381	6,762	-	9,312	100%
ISF-Equipment Services	-	-	-	-	-	-	9,318	100%
ISF-Administration	-	-	-	-	-	-	1,206	100%
ISF-Employee Benefits	-	5,947	5,947	2,973	5,946	-	45,839	100%
<i>Subtotal</i>	4,008	17,116	17,116	8,558	17,116	-	80,823	372%

TOTALS	43,331	148,785	164,535	23,408	142,750	-	369,112	124%
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Department of Public Safety

Elgin Police Department enforces federal, state, city laws and ordinances through proactive and responsive measures within the City by commissioned peace officers. EPD believes the best way to prevent crime is to forge partnerships that address quality of life issues before they become public safety or crime problems. The Department is responsible for the Criminal Investigation Division and Animal Control Division.



Animal Control Division



The Elgin Police Department Animal Control Division continues to see an increase in the number of calls for service regarding animal control issues. Due to the increase in calls for service in conjunction with the limited staffing, patrol officers have responded to animal control calls when the single animal control officer is not available. To respond to this increased call load, to lessen the burden on patrol, and to create an on-call status, staff recommends approval to add one new Animal Control Officer. This position will be funded under the administration division of the Public Safety Department.

211 - Police Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Chief of Police	1	1	1	1.00	1.00	1.00
Commander	2	2	2	2.00	2.00	2.00
Administrative Assistant	2	3	3	2.00	3.00	3.00
Animal Control Officer (New)	1	1	2	1.00	1.00	2.00
Total	6	7	8	6.00	7.00	8.00

**General Fund
Fiscal Year 2022-23 Appropriations**

Public Safety

Administration

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	330,257	334,385	334,385	166,834	333,668	-	392,722	17%
Overtime	7,871	1,235	1,235	506	1,012	-	3,620	193%
Longevity Pay	575	480	795	795	1,590	-	2,170	173%
Social Security	25,474	21,324	21,324	12,746	25,492	-	30,479	43%
Muni. Retirement Sys.	44,354	45,128	45,128	23,281	46,562	-	54,687	21%
Travel Training	2,257	8,000	8,500	8,441	15,000	-	15,000	76%
<i>Subtotal</i>	410,788	410,552	411,367	212,603	423,324	-	498,678	21%

Supplies & Materials

Office Supplies	2,908	2,500	2,500	1,198	2,396	-	2,000	-20%
Postage	833	1,500	1,500	538	1,076	-	1,000	-33%
Minor Office Equip.	776	1,000	1,000	-	-	-	1,000	0%
Uniforms	2,634	5,000	5,000	3,492	6,984	-	5,000	0%
Ammunition	4,085	2,000	2,000	-	-	-	5,000	150%
Emergency Resp Supp.	188	-	-	2,000	4,000	-	-	0%
<i>Subtotal</i>	11,424	12,000	12,000	7,228	14,456	-	14,000	17%

Services & Other Charges

Legal Services	158	2,000	2,000	1,486	2,972	-	2,000	0%
Consulting Services	7,734	1,500	1,523	1,523	20,000	-	15,000	100%
Dues & Memberships	597	500	500	306	612	-	1,000	100%
Explorer Prog.	-	750	750	-	-	-	-	-100%
Boot Camp Juv. Prog.	4,620	5,000	4,620	4,620	9,240	-	4,620	0%
<i>Subtotal</i>	13,109	9,750	9,393	7,935	32,824	-	22,620	141%

Internal Service Charges

ISF- IT Service Charges	47,584	64,011	64,011	32,006	64,012	-	39,702	-38%
ISF-Bldg. Service Charges	38,223	28,977	28,977	14,489	28,978	-	24,405	-16%
ISF-Equipment Services	17,781	21,408	21,408	10,704	21,408	-	24,424	14%
ISF-Administration	-	-	-	-	-	-	3,161	100%
ISF-Eq. Replace/Acquire	-	22,860	22,860	11,430	22,860	-	-	100%
ISF-Employee Benefits	-	55,279	55,279	27,639	55,278	-	120,143	100%
<i>Subtotal</i>	103,588	192,535	192,535	96,268	192,536	-	211,835	10%

TOTALS	538,909	624,837	625,295	324,034	663,140	-	747,133	19%
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Support Services

Animal Control

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	116,715	36,678	36,678	16,847	33,694	-	83,200	127%
Overtime	2,331	1,000	2,500	1,716	3,432	-	2,433	-3%
Longevity Pay	305	60	-	-	-	-	-	0%
Social Security	8,773	2,326	2,326	1,448	2,896	-	6,392	175%
Municipal Retire. Sys.	16,261	5,103	5,103	2,628	5,256	-	11,825	132%
Travel & Training	2,353	1,000	1,000	200	400	-	2,000	100%
<i>Subtotal</i>	146,738	46,167	47,607	22,839	45,678	-	105,850	122%

Supplies & Materials

Office Supplies	375	200	200	43	86	-	100	-50%
Postage	810	150	150	-	-	-	50	-67%
Printed Materials	235	200	200	-	-	-	50	-75%
Minor Supplies/Equip.	47	500	500	-	-	-	1,000	100%
Uniforms	3,391	250	400	363	726	-	1,200	200%
<i>Subtotal</i>	4,858	1,300	1,450	406	812	-	2,400	66%

Services & Other Charges

Code Violation Abate.	12,223	25,000	25,000	12,055	13,000	-	25,000	0%
<i>Subtotal</i>	12,223	25,000	25,000	12,055	13,000	-	25,000	0%

Internal Service Charges

ISF- IT Service Charges	16,034	1,909	1,909	954	1,908	-	39,702	100%
ISF-Bldg. Service Charges	1,934	2,164	2,164	1,082	2,164	-	24,406	100%
ISF-Equipment Services	10,523	4,689	4,689	2,345	4,690	-	24,424	100%
ISF-Administration	-	-	-	-	-	-	3,161	100%
ISF-Eq. Replace/Acquire	-	7,706	7,706	3,853	7,706	-	-	100%
ISF-Employee Benefits	-	10,465	10,465	5,232	10,464	-	120,143	100%
<i>Subtotal</i>	28,491	26,933	26,933	13,466	26,932	-	211,836	100%

TOTALS	192,310	99,400	100,990	48,766	86,422	-	345,086	100%
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Public Safety

Telecomm.

Salaries & Benefits

Base Salaries
Overtime
Longevity Pay
Social Security
Municipal Retire. Sys.

Subtotal

FY 2020-21	FY 2021-22			FY 2022-23			
Actual Expenditures	Original Adopted	Amend.#1	Y-T-D Actual	Projected	Program Change	Total	% Inc/ (Dec)
		4/19/2022	3-31-22				
156,556	-	5,241	5,241	-	-	-	-
50,145	-			-	-	-	-
-	-	-		-	-	-	-
15,780	-	401	401	-	-	-	-
28,910	-	736	736	-	-	-	-
251,391	-	6,378	6,378	-	-	-	-

Services & Other Charges

Contract Services

Subtotal

73,722	181,000	181,000	90,648	181,296		181,000	0%
73,722	181,000	181,000	90,648	181,296	-	181,000	0%

TOTALS

325,113 181,000 187,378 97,026 181,296 - 181,000 -3%

Patrol Division

The Patrol Division provides police services within the incorporated city limits of Elgin. Patrol officers focus closely on issues relevant to our community and the specific geographic areas to which they are assigned. They work in cooperation with community members and are pro-active in their approach to resolving crime concerns and quality of life issues facing the community.

For FY 2022-2023 budget, the Patrol Division is requesting 4 additional Patrol Officers to be utilized to create a mid or evening shift. Currently, the division has had an increase in calls for service during the hours of 2 PM-2AM. This increase in calls causes a strain on current patrol shifts. The creation of this new shift will lighten the burden placed on the day and night shifts, as well as free up officers to perform proactive activities.

The City will continue to fund potential cadets in the academy. These applicants are vetted to ensure only high-quality candidates are selected.

212 - Patrol	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Sergeant	4	5	5	4.00	5.00	5.00
Corporal	0	4	4	0.00	4.00	4.00
Officer (4 New)	14	10	14	14.00	10.00	14.00
Cadet Officer	0	4	4	0.00	4.00	4.00
Total	18	23	27	18.00	23.00	27.00



Public Safety

Patrol Operations

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	800,282	1,302,861	1,211,981	424,134	848,268	-	1,791,553	48%
Overtime	88,924	73,019	73,019	32,835	65,670	-	51,587	-29%
Longevity Pay	1,420	2,560	1,275	1,275	2,550	-	5,450	327%
Social Security	66,688	87,447	87,447	34,265	68,530	-	141,000	61%
Muni. Retirement Sys.	123,445	192,100	192,100	60,734	121,468	-	254,353	32%
Travel & Training	3,227	12,500	12,500	4,091	10,000	-	12,500	0%
<i>Subtotal</i>	1,083,986	1,670,487	1,578,322	557,334	1,116,486	-	2,256,444	43%

Supplies & Materials

Office Supplies	4,189	7,000	7,000	409	818	-	2,000	-71%
Postage	38	500	500	-	-	-	100	-80%
Printed Materials	1,281	500	500	60	120	-	200	-60%
Minor Office Equipt.	19,658	35,000	35,000	17,037	34,074	-	35,000	100%
Uniforms	12,610	24,000	24,000	9,122	18,244	-	25,000	4%
Investigative Supplies	6,737	-	5,000	2,865	5,730	-	3,500	0%
Ammunition	6,184	12,000	12,000	588	1,176	-	15,000	25%
Firearms	268	-	1,500	1,428	2,856	-	10,000	100%
K-9 Unit	2,667	-	-	-	-	-	-	0%
Safety Supplies	-	-	721	721	1,442	-	1,000	39%
<i>Subtotal</i>	53,632	79,000	86,221	32,230	64,460	-	91,800	6%

Services & Other Charges

Record Mgmt. Services	-	3,000	8,000	7,875	15,750	-	38,000	0%
Dues & Memberships	415	-	-	-	-	-	-	0%
Contract Services	127,860	120,000	150,000	123,888	247,776	-	15,000	-90%
Detention Services	3,540	6,000	6,000	966	1,932	-	5,000	-17%
Citizens Police Acad.	4,197	2,200	2,200	-	-	-	-	-100%
Law Enforcement Ins.	15,258	16,021	23,138	23,138	46,276	-	-	-100%
<i>Subtotal</i>	151,270	147,221	189,338	155,867	311,734	-	58,000	-69%

Internal Service Charges

ISF- IT Service Charges	87,153	147,052	147,052	73,526	147,052	-	39,702	-73%
ISF-Bldg. Service Charges	77,091	58,444	58,444	29,222	58,444	-	24,406	-58%
ISF-Administration	-	-	-	-	-	-	3,161	0%
ISF-Equipment Services	109,696	132,070	124,089	66,035	132,070	-	24,424	-80%
ISF-Eq. Replace/Acquire	-	143,153	141,113	71,652	143,304	-	-	100%
ISF-Employee Benefits	-	261,408	261,408	130,704	261,408	-	120,143	100%
<i>Subtotal</i>	273,940	742,127	732,106	371,139	742,278	-	211,836	-71%

TOTALS	1,562,828	2,638,835	2,585,987	1,116,570	2,234,958	-	2,618,080	1%
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Criminal Investigation Division

The Criminal Investigations Division is staffed by six employees who investigate all manner of crimes, both misdemeanor and felony. The Division strives to investigate and solve crimes in a timely manner with a positive outcome for the citizens and businesses in Elgin. This program is responsible for investigating all felony and misdemeanor crimes that occur within the city. It also develops crime control strategies and conducts targeted investigations of habitual criminals.

214 - Criminal Investigations	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Sergeant	1	1	1	1.00	1.00	1.00
Corporal/Detective	4	5	5	4.00	5.00	5.00
Total	5	6	6	5.00	6.00	6.00



Public Safety

Crime Investigation

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	275,629	366,394	358,111	165,512	331,024	-	447,280	25%
Overtime	36,739	21,717	30,000	20,295	40,590	-	12,879	-57%
Longevity Pay	480	480	595	595	1,190	-	2,120	256%
Social Security	23,571	24,653	24,653	12,613	25,226	-	35,202	43%
Muni. Retirement Sys.	43,790	54,097	51,982	23,589	47,178	-	63,502	22%
Travel & Training	1,653	2,500	4,500	3,471	4,500	-	5,000	11%
<i>Subtotal</i>	381,862	469,841	469,841	226,075	449,708	-	565,983	20%

Supplies & Materials

Office Supplies	4,613	2,500	2,500	51	102	-	1,000	-60%
Postage	85	450	450	-	-	-	250	-44%
Printed Materials	2,329	500	500	-	-	-	250	-50%
Uniforms	6,467	3,000	3,000	1,451	2,902	-	4,000	33%
Investigative Supplies	8,920	6,450	6,450	2,048	4,096	-	5,000	-22%
Ammunition	889	2,400	2,400	-	-	-	-	-100%
Firearms	-	-	-	-	-	-	-	100%
<i>Subtotal</i>	23,303	15,300	15,300	3,550	7,100	-	10,500	-31%

Services & Other Charges

Consulting Services	-	1,000	1,000	-	1,000	-	1,000	100%
Dues & Memberships	-	1,000	1,000	-	1,000	-	1,000	0%
Employee Drug Screening	-	-	-	-	-	-	-	-100%
<i>Subtotal</i>	-	2,000	2,000	-	2,000	-	2,000	0%

Internal Service Charges

ISF- IT Service Charges	16,034	19,396	19,396	9,698	19,396	-	39,702	105%
ISF-Bldg. Service Charges	33,723	25,566	25,566	12,783	25,566	-	24,406	-5%
ISF-Equipment Services	15,781	19,000	19,000	9,500	19,000	-	24,424	0%
ISF-Administration	-	-	-	-	-	-	3,161	0%
ISF-Eq. Replace/Acquire	-	25,880	25,880	12,940	25,880	-	-	100%
ISF-Employee Benefits	-	69,298	69,298	34,649	69,298	-	120,143	100%
<i>Subtotal</i>	65,538	114,260	159,140	79,570	159,140	-	211,836	33%

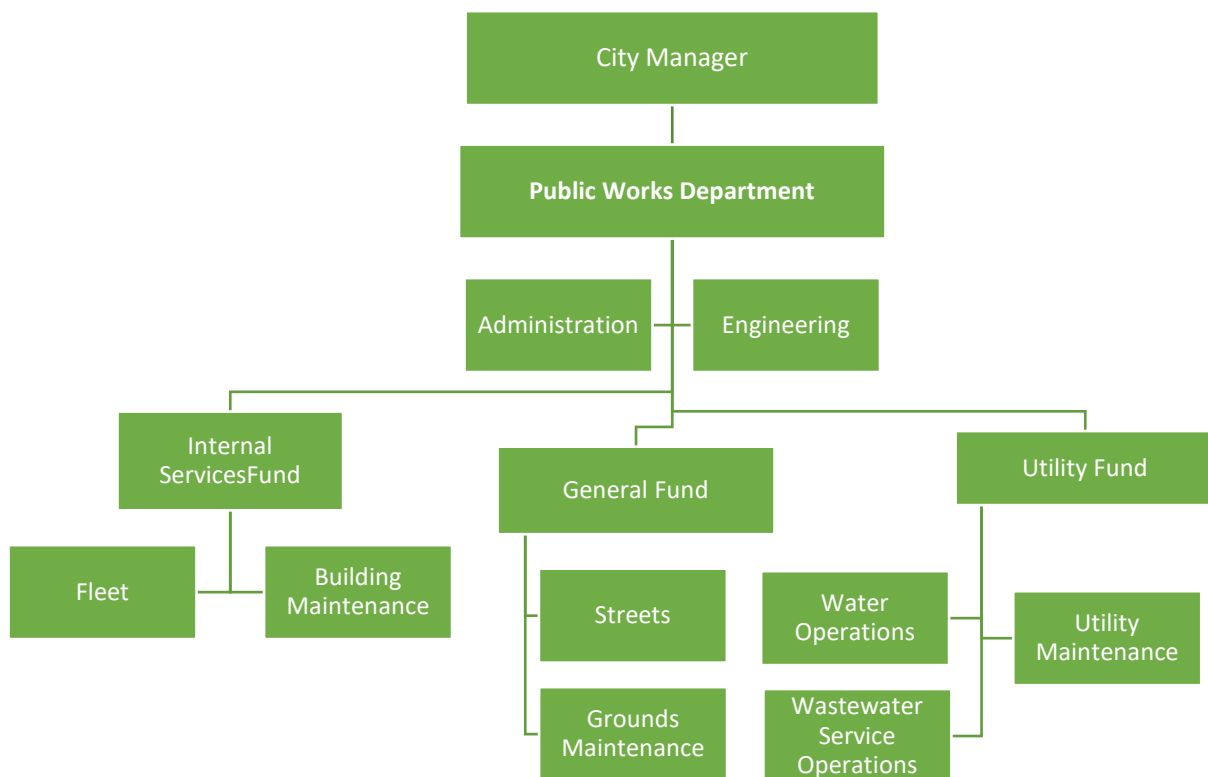
TOTALS	470,703	601,401	646,281	309,195	617,948	-	790,319	22%
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Public Works Department

Under the organizational structure implemented in FY 2021, Public Works has continued to evolve and now oversees all facets of Engineering and Construction, Infrastructure Project Management, Streets and Parks Maintenance; Storm Water Drainage, Water and Wastewater operations; and Facility and Fleet/Equipment maintenance.

The Public Works Department works extensively with TRC Companies, INC., the City's third party Engineering, for improved planning and project coordination. These services are vital for the safety, health, and high quality of life we enjoy in our growing community.

The Public Works Department is the only department within the City organizational structure that is funded from the general fund, utility fund and internal services fund. This is captured in the image below.



General Fund
Proposed Fiscal Year 2020-23 Appropriations

Public Works

Administration

Salaries & Benefits

	FY 2020-21	FY 2021-22		FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	% Inc/ (Dec)
Base Salaries	101,859	118,710	180,710	95,419	190,838	-	13%
Overtime	439	690	690	138	276	-	118%
Longevity Pay	645	480	1,930	1,930	3,860	-	267%
Social Security	8,204	7,601	13,824	7,374	14,748	-	14%
Muni. Retirement Sys.	15,335	16,681	25,842	13,485	26,970	-	10%
Travel Training	508	1,000	1,000	88	176	-	0%
<i>Subtotal</i>	126,990	145,162	223,996	118,434	236,868	-	15%

Supplies & Materials

Office Supplies	1,282	1,050	1,200	964	1,928	-	0%
Uniforms	262	340	340	315	630	-	85%
<i>Subtotal</i>	1,544	1,390	1,540	1,279	2,558	-	19%

Services & Other Charges

Dues & Memberships	-	250	250	-	-	-	0%
<i>Subtotal</i>	-	250	250	-	-	-	0%

Internal Service Charges

ISF- IT Service Charges	12,025	15,754	15,754	7,877	15,754	-	63%
ISF- Bldg. Service Charges	11,289	8,558	8,558	4,279	8,558	-	84%
ISF- Equipment	-	-	-	-	-	-	0%
ISF- Administration	-	-	-	-	-	-	0%
ISF-Employee Benefits	-	18,557	18,557	9,279	18,558	-	100%
<i>Subtotal</i>	23,314	42,869	42,869	21,435	42,870	-	195%

TOTALS	151,848	189,671	268,655	141,148	282,296	-	44%
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Streets Division

Streets Division is responsible for maintenance, renovation and improvements to streets, drainage systems, bridges, traffic signs, cleaning curbs and gutters and tree trimming in ROW. This division also works City sponsored events in the set up and clean-up process.

This division continues to move forward in the City's Road Improvement Project approved in FY 2021-22, targeting the highest priority roads, decided by Council with consideration to the road condition and traffic volumes.

FY 2022-23 proposes transferring Streets Laborers who were responsible for mowing rights-of-way, to the grounds division. This streamlines supervision, schedules, and productivity. The division is requesting a general laborer position to assist in street cleanup and other related projects.

314 - Streets	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Superintendent	1	1	0	1.00	1.00	0.00
Foreman	1	1	1	1.00	1.00	1.00
Equipment Operator	3	3	3	3.00	3.00	3.00
Laborer	4	4	1	4.00	4.00	1.00
Total	9	9	5	9.00	9.00	5.00



Public Works

Streets Division

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	408,391	432,811	364,811	157,307	314,614	-	205,709	-44%
Overtime	7,769	10,931	10,931	1,394	2,788	-	6,171	-44%
Longevity Pay	9,155	5,880	6,515	6,515	13,030	-	5,120	-21%
Social Security	32,270	28,892	24,149	12,290	24,580	-	16,209	-33%
Muni. Retirement Sys.	59,650	63,430	53,134	22,956	45,912	-	29,240	-45%
Travel Training	6	1,000	1,000	1,000	2,000	-	1,000	0%
<i>Subtotal</i>	517,241	542,944	460,540	201,462	402,924	-	263,449	-43%

Supplies & Materials

Office Supplies	2,705	600	1,000	975	1,950	-	2,800	180%
Uniforms	5,023	6,000	6,000	3,523	7,046	-	3,000	-50%
Road Repair Materials	64,537	115,000	115,000	33,303	66,606	-	80,000	-30%
Traffic Con./Signs	9,942	7,500	10,000	8,520	17,040	-	12,000	20%
Tools	895	1,500	4,000	3,348	6,696	-	4,000	0%
Chemicals	1,003	800	800	11	22	-	-	-100%
Emergency Response	330	-	100	61	122	-	-	-100%
Minor Tools	3,054	1,500	-	307	614	-	4,500	100%
Safety Supplies	3,270	2,000	2,000	523	1,046	-	3,500	75%
<i>Subtotal</i>	90,759	134,900	138,900	50,571	101,142	-	109,800	-21%

Services & Other Charges

Engineering Services	12,336	250	-		-	-	-	0%
Record Management Svs.	-	-	800	800	1,600	-	800	
Dues & Memberships	-	-	250	-	-	-	2,000	0%
Temp Services	19,386	40,000	35,000	7,516	15,032	-	35,000	0%
Street Lighting	91,052	110,121	110,121	53,907	107,814	-	110,121	0%
TxDOT Highway Maint.	2,996	5,000	5,000	487	974	-	8,000	60%
Traff.Control Maint. Contract	-	-	-		-	-	-	0%
Crackseal Program	3,747	15,000	15,000	2,712	5,424	-	15,000	0%
<i>Subtotal</i>	129,517	170,371	166,171	65,422	130,844	-	170,921	3%

Internal Service Charges

ISF- IT Service Charges	20,042	25,524	25,524	12,762	25,524	-	25,657	1%
ISF-Bldg. Service Charges	16,934	21,853	21,853	10,926	21,852	-	15,772	-28%
ISF-Equipment Svs	63,949	76,992	84,973	38,496	76,992	-	5,261	-94%
ISF-Administration	-	-	-	-	-	-	2,043	0%
ISF-Equipt. Charges	10,978	13,217	13,217	6,609	13,218	-	-	-100%
ISF-Eq. Replace/Acquire	-	49,387	53,468	24,693	49,386	-		100%
ISF-Emp. Benefit Charges	-	120,513	120,513	60,257	120,514	-	77,643	100%
<i>Subtotal</i>	111,903	307,486	319,548	153,743	307,486	-	126,376	-60%

TOTALS	849,420	1,155,701	1,085,159	471,198	942,396	-	670,546	-38%
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Parks and Grounds Division

This Division of Public Works was created out of the original Park Operation and Maintenance Division and is responsible for maintaining the grounds within City Parks, City buildings and right-of-way along the highway inside the City limits in coordination with the Street Division.

FY 2022-23 proposes transferring ROW mowing crews from Streets, which places all mowers under the same line of supervision, in turn, streamlining schedules and productivity. This division is also responsible for the logistics of nearly all festivals, holiday parades and special events including Sip, Shop and Stroll, Hogeye Festival, Juneteenth and Western Days.

This division has been able to identify and repurpose most equipment to better utilize existing resources. The proposed budget includes funding to purchase or replace necessary equipment that has long outlived its lifespan.

317 - Grounds Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Superintendent	1	1	1	1.00	1.00	1.00
Laborer	4	6	10	4.00	6.00	10.00
Total	5	7	11	5.00	7.00	11.00



Public Works

Parks Op/Maint.

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	180,135	250,146	250,146	110,726	221,452	-	416,575	67%
Overtime	2,151	10,767	10,767	3,919	7,838	-	12,497	16%
Longevity Pay	1,145	1,320	1,520	1,520	3,040	-	10,265	575%
Social Security	14,043	16,628	16,628	8,802	17,604	-	32,824	97%
Muni. Retirement Sys.	25,882	36,330	36,330	16,113	32,226	-	59,212	63%
Travel Training	-	500	500	85	170	-	1,000	100%
<i>Subtotal</i>	223,356	315,691	315,891	141,165	282,330	-	532,373	69%

Supplies & Materials

Office Supplies	595	750	1,100	1,083	2,166	-	1,100	0%
Minor Equipt.	-	10,300	7,300	-	-	-	1,000	100%
Uniforms	4,921	4,200	7,200	4,037	8,074	-	8,000	11%
Minor Tools	9,942	15,000	15,000	4,090	8,180	-	20,000	33%
Park Amenities Repl.	12,400	8,200	8,200	1,049	2,098	-	8,200	100%
Chemicals	1,316	4,000	4,000	486	972	-	10,000	150%
Seed/Sod	-	-	-	-	-	-	3,000	100%
Soil Material	-	-	-	-	-	-	2,500	100%
Safety Supplies	-	-	-	-	-	-	2,000	100%
Irrigation	-	-	-	-	-	-	1,000	100%
<i>Subtotal</i>	29,174	42,450	42,800	10,745	21,490	-	56,800	33%

Services & Other Charges

Dues & Memberships	77	610	610	142	284	-	300	100%
Credit Card Mach Exp	-	350	-	-	-	-	-	0%
Grounds Maint. -Contract	10,772	5,500	9,100	4,498	8,996	-	9,100	0%
Contract Services - Gen	-	-	-	-	-	-	-	0%
Grants	-	-	2,532	2,532	5,064	-	-	0%
<i>Subtotal</i>	10,849	6,460	12,242	7,172	14,344	-	9,400	-23%

Internal Service Charges

ISF- IT Service Charges	4,008	4,407	4,407	2,204	4,408	-	25,657	482%
ISF-Bldg. Service Charges	11,289	12,163	12,163	6,081	12,162	-	15,772	100%
ISF-Vehicle Charges	7,841	27,171	27,171	13,586	27,172	-	-	-100%
ISF-Equipt. Services	22,569	9,439	9,439	4,719	9,438	-	5,261	-44%
ISF-Administration	-	-	-	-	-	-	2,043	100%
ISF-Eq. Replace/Acquire	-	18,119	18,119	9,060	18,120	-	-	100%
ISF-Employee Benefits	-	52,754	52,754	26,377	52,754	-	77,643	100%
<i>Subtotal</i>	45,707	124,053	124,053	62,027	124,054	-	126,376	2%

TOTALS

<u>309,086</u>	<u>488,654</u>	<u>494,986</u>	<u>221,109</u>	<u>442,218</u>	<u>-</u>	<u>724,949</u>	<u>46%</u>
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General Fund Transfers Out-

This budgetary unit was created to consolidate and easily track expenditures from the general fund revenue sources, for expenses directly related to expenses in support of general fund activities. These include payment for purchase of vehicles or equipment that will be used by General Fund departments and transfer of funds to the Capital Improvement Program (CIP).

The following table shows the amounts to be transferred from General Fund in FY 2022-23.

General Fund Transfer Out <u>Transfer Out</u>	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Transfer to ISF Building Funds	512,645.00	70,000.00	70,000.00	-	-	-	-	100%
Transf to ISF Equip. Replacement	421,232.00	475,000.00	668,805.00	-	-	-	560,109	100%
Transf to CIP Engineering	-	300,000.00	432,637.00	-	300,000	-	-	100%
Transf to CIP Annual St. Maint.	-	500,000.00	500,000.00	-	500,000	-	500,000	100%
<u>Total Transfers Out</u>	933,877.00	1,345,000.00	1,671,442.00	-	800,000	-	1,060,109	100%



Utility Fund

The Utility Fund is a proprietary fund operated on a business type basis, with the exception that it is not intended to make a profit, but simply cover its operational costs.

Staff ensures efficient compliance with regulations, minimization of risk, and proactive efforts toward preserving and enhancing the city's natural resources.

Operations strive to know the true cost of service, remain transparent and competitive in rates and fees, and provides a solid fiscal foundation for our customers. This fund allows staff to proactively plan, monitor, replace, and expand utility systems to ensure infrastructure stability, orderly and sustainable growth, and cost efficiency.



Utility Revenue

The City's Utility Fund, which is used to account for all aspects of the operation of the City's water and wastewater systems including source of supply, operations and maintenance, customer service, administrative expenses, debt service, and capital outlay.

Water and Wastewater Utility operations are funded primarily through user fees. As the City grows, its utility infrastructure and service delivery systems need to be expanded and upgraded to meet current and future needs of the citizens.

**Utility Fund Estimated Revenue
Fiscal Year 2022-23**

Revenue
Transaction Fees

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-21	Projected	Program Change	Total	% Inc/ (Dec)
Returned Checks	690	1,000	1,000	840	1,000	-	1,000	0%
Credit Card Fees	41,933	43,000	43,000	30,831	61,662	-	61,662	43%
Internet Process Fees	615	-	-	-	-	-	-	0%
Subtotal	43,238	44,000	44,000	31,671	62,662	-	62,662	42%

Water Sales & Service

Water Service App Fee	26,061	6,000	20,000	15,646	31,292	-	31,292	56%
Water Sales	2,951,901	3,118,534	3,118,534	1,547,407	3,368,017	-	3,368,017	8%
Service Taps -Water	23,500	28,000	28,000	9,500	35,000	-	35,000	25%
Meter Set Fee	20,100	21,000	21,000	4,600	21,000	-	21,000	0%
Transfer Fees	450	500	500	200	400	-	400	-20%
Temp. Water Service	-	250	250	-	250	-	250	0%
Reconnect Fees	51,525	92,000	92,000	10,075	20,150	-	92,000	0%
Penalties	125,905	118,000	118,000	75,505	151,010	-	151,010	28%
Wholesale Water Sales	202,006	145,000	145,000	96,012	192,024	-	192,024	32%
Bulk Water	874	500	500	319	638	-	638	28%
Subtotal	3,402,322	3,529,784	3,543,784	1,759,264	3,819,781	-	3,891,631	10%

Sewer Sales & Service

Sewer Service App Fee	-	4,500	4,500	-	4,500	-	4,500	0%
Sewer Service	1,930,303	2,014,041	2,014,041	1,027,324	2,568,310	-	2,568,310	28%
Service Taps -Sewer	11,150	15,000	15,000	16,500	35,000	-	35,000	133%
Aqua WSC- Sewer	-	50,000	85,000	62,363	124,726	-	124,726	47%
WWTP Capacity Fee	5,657	-	381,943	381,943	381,943	-	381,943	0%
Travis MUD 14-Sewer	397,021	393,750	393,750	180,457	413,438	-	413,438	5%
Subtotal	2,344,131	2,477,291	2,894,234	1,668,587	3,527,917	-	3,527,917	22%

Use of Money and Property

Interest Income	5,931	10,000	10,000	7,082	10,000	-	10,000	0%
Salvage Proceeds	90	10,000	10,000	1,656	10,000	-	10,000	0%
*Reimburse.Legal Serv.	16,240	-	-	-	3,000	-	3,000	0%
Refunds and Returns	(1,192)	-	-	-	-	-	-	0%
Insurance/Legal Claims	16,240	-	-	-	5,000	-	-	0%
Transfers	6,158,897	-	-	-	-	-	-	0%
Other Income	34,604	1,000	1,000	140	1,000	-	1,000	0%
Subtotal	6,230,810	21,000	21,000	8,878	29,000	-	24,000	14%

Total Revenue **12,020,501** **6,072,075** **6,503,018** **3,468,400** **7,439,360** **-** **7,506,210** 15%

* LCRA Lawsuit

Utility Billing Division

This is a division under the finance department. The function of this division is to collect water, sewer, and refuse revenue from customers. Management of the billing functions including maintenance of meters and meter replacements. No changes are contemplated in the composition or classification of positions in this section.

Utility billing began billing 2 cycles in February of 2022 due to the rapid growth of the city. In the coming months, the department is prepared to implement additional cycles if necessary to stay ahead of the ongoing development.

702 - Utility Billing	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Customer Service Manager	1	1	1	1.00	1.00	1.00
UB Clerk I/II	2	3	3	2.00	3.00	3.00
Meter Services Supervisor	1	1	1	1.00	1.00	1.00
Meter Reader	1	2	2	1.00	2.00	2.00
Total	5	7	7	5.00	7.00	7.00



Utility Billing

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditure	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	210,372	272,506	272,506	122,510	245,020	-	288,879	6%
Overtime	3,333	7,256	7,256	677	1,354	-	6,621	-9%
Standby Pay	158	2,054	2,054	-	-	-	7,189	250%
Longevity Pay	-	1,260	1,375	1,375	2,750	-	5,175	276%
Social Security	16,164	18,086	18,086	9,022	18,044	-	23,171	28%
Municipal Retire. Sys.	27,211	39,536	39,536	17,228	34,456	-	41,798	6%
Travel Training	2,562	3,000	3,000	3,000	6,000	-	3,000	0%
Subtotal	259,800	343,698	343,813	153,812	307,624	-	375,833	9%

Supplies & Materials

Office Supplies	1,919	1,500	1,800	1,526	3,052	-	2,000	11%
Postage	14,974	16,000	14,000	6,561	13,122	-	15,000	7%
Printed Forms	180	1,000	500	-	-	-	500	0%
Uniforms	2,054	1,600	1,600	941	1,882	-	2,000	25%
Meter Boxes	4,845	6,000	15,000	2,850	5,700	-	200,000	1233%
Minor Tools	993	800	800	321	642	-	2,000	150%
Safety Supplies	1,114	725	725	-	725	-	1,500	107%
Subtotal	26,079	27,625	34,425	12,199	25,123	-	223,000	548%

Services/Other Charges

Collection Services	14	1,000	1,000	-	-	-	1,000	0%
CC Machine and Fees	63,659	50,000	50,000	31,099	62,198	-	65,000	30%
Dues & Memberships	-	-	-	-	-	-	-	0%
Billing Services	11,607	6,500	6,500	4,152	8,304	-	6,500	0%
Contract Services	854	2,500	2,500	934	1,868	-	2,500	0%
Subtotal	76,134	60,000	60,000	36,185	72,370	-	75,000	25%

Internal Service Charges

ISF- IT Service Charges	36,532	40,175	40,175	20,088	40,176	-	51,566	28%
ISF-Bldg. Serv. Charges	28,322	21,896	21,896	10,948	21,896	-	31,700	45%
ISF-Equipment Svs	10,521	12,667	12,667	6,333	12,666	-	31,723	150%
ISF-Eq. Replace/Acquire	-	9,199	9,199	4,599	9,198	-	-	100%
ISF-Administration	-	-	-	-	-	-	4,106	0%
ISF-Employee Benefits	-	70,051	70,051	35,025	70,050	-	65,541	100%
Subtotal	75,375	153,988	153,988	76,993	153,986	-	184,636	20%

Total **437,388** **585,311** **592,226** **279,189** **559,103** **-** **858,469** **45%**

Water Service Operations

Water Service Operations strives to ensure the health and safety of the City by maintaining, treating, operating, and distributing water.

One Chief Plant Operator and two Plant Operators are responsible for operating the wells, the water treatment plant, and five storage units that are both elevated and grounded. These systems require 24-hour supervision for 365 days a year. This budget reflects the addition of one new Plant Operator.

712 - Water Treatment Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Chief Plant Operator	1	1	1	1.00	1.00	1.00
Plant Operator I/II (New)	2	2	3	2.00	2.00	3.00
Total	3	3	4	3.00	3.00	4.00



Water Operations

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditure	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	151,739	135,121	135,121	70,350	140,700	-	185,183	37%
Overtime	17,619	5,676	10,000	6,581	13,162	-	5,555	-44%
Standby Pay	948	2,000	2,000	-	-	-	7,860	293%
Longevity Pay	3,820	2,862	2,460	2,460	4,920	-	4,108	67%
Social Security	13,330	9,233	9,233	5,946	11,892	-	14,906	61%
Municipal Retire. Sys.	24,136	20,246	20,246	11,000	22,000	-	26,890	33%
Travel Training	1,424	1,500	1,500	60	120	-	1,500	0%
<i>Subtotal</i>	213,016	176,638	180,560	96,397	192,794	-	246,002	36%

Supplies & Materials

Office Supplies	505	800	800	381	762	-	800	0%
Uniforms	1,296	1,100	1,350	631	1,262	-	2,400	78%
Emergency Response Supp	-	-	-	-	-	-	-	0%
Minor tools	1,191	1,200	1,200	1,037	2,074	-	1,200	0%
Safety Supplies	475	250	250	99	198	-	500	100%
Treatment Chemicals	51,207	50,000	20,000	4,795	9,590	-	60,000	200%
<i>Subtotal</i>	54,674	53,350	23,600	6,943	13,886	-	64,900	175%

Services/Other Charges

Dues & Memberships	25	25	25	-	-	-	600	2300%
Utilities- Electric	95,415	115,275	115,275	58,118	116,236	-	115,275	0%
Lost Pines User Fee	69,962	70,000	70,000	34,981	69,962	-	70,000	0%
TCEQ Operating Fee	8,920	9,200	9,200	8,920	17,840	-	9,200	0%
Testing/Lab Fees	16,398	7,000	7,000	1,693	3,386	-	7,000	0%
Telemetry System	3,953	4,725	4,725	1,930	3,860	-	6,000	0%
Water Tank Maint.	93	11,000	35,000	32,142	64,284	-	35,000	0%
Well Maintenance	17,053	15,000	15,000	9,537	19,074	-	15,000	0%
Water Plant Maint.	14,467	10,000	30,000	21,963	43,926	-	30,000	0%
Pump/Motor repair	57,529	35,000	55,000	44,412	88,824	-	80,000	45%
Emergency Repair/Serv.	-	-	-	-	-	-	-	0%
<i>Subtotal</i>	283,815	277,225	341,225	213,696	427,392	-	368,075	8%

Internal Service Charges

ISF- IT Service Charges	23,208	25,523	25,523	12,762	25,524	-	51,566	102%
ISF-Bldg. Serv. Charges	11,289	8,558	8,558	4,279	8,558	-	31,700	270%
ISF-Vehicle Charges	21,041	25,333	33,314	12,666	25,332	-	-	-100%
ISF-Administration	-	-	-	-	-	-	4,106	0%
ISF-Equipt. Charges	12,546	15,105	15,105	7,553	15,106	-	31,723	110%
ISF-Eq. Replace/Acquire	-	4,706	4,706	2,353	4,706	-	-	100%
ISF-Employee Benefits	-	28,229	28,229	14,115	28,230	-	65,541	100%
<i>Subtotal</i>	68,084	107,454	115,435	53,728	107,456	-	184,636	60%

TOTALS	619,589	614,667	660,820	370,764	741,528	-	863,613	31%
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Wastewater Service Operations

Wastewater Service Operations is responsible for operation of the Wastewater Treatment Plant and 11 Lift stations. The division provides effective, safe and reliable collection of wastewater for City customers by operating and maintaining the supply and collection systems according to recognized and adopted standards.

This budget reflects the addition of a Lab Technician that is needed to operate and maintain the facilities in this Division.

722 - Wastewater Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Chief Plant Operator	1	1	1	1.00	1.00	1.00
Plant Operator I/II	2	2	2	2.00	2.00	2.00
Lab Technician (New)	0	0	1	0.00	0.00	1.00
Total	3	3	4	3.00	3.00	4.00



Wastewater Ops
Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual	Original	Amend.#1	Y-T-D Actual	Projected	Program	Total	% Inc/
	Expenditure	Adopted	4/19/2022	3-31-22		Change		(Dec)
Base Salaries	138,453	139,063	139,063	61,547	123,094	-	178,376	28%
Overtime	3,833	5,952	5,952	1,936	3,872	-	5,351	-10%
Standby Pay	869	2,000	2,000	-	-	-	4,108	105%
Longevity Pay	945	960	1,150	1,150	2,300	-	8,235	616%
Social Security	10,363	9,383	9,383	4,758	9,516	-	14,369	53%
Municipal Retire. Sys.	20,240	20,546	20,546	9,242	18,484	-	25,921	26%
Travel Training	3,552	2,000	2,000	111	222	-	2,000	0%
<i>Subtotal</i>	178,255	179,904	180,094	78,744	157,488	-	238,360	32%

Supplies & Materials

Office Supplies	230	350	350	183	366	-	350	0%
Uniforms	2,657	1,200	1,700	1,033	2,066	-	2,400	41%
Safety Supplies	1,219	400	400	103	206	-	400	0%
Testing Supplies	2,591	2,500	3,500	2,530	5,060	-	7,000	100%
Treatment Chemicals	99,334	95,000	95,000	55,274	110,548	-	110,000	16%
<i>Subtotal</i>	106,031	99,450	100,950	59,123	118,246	-	120,150	19%

Services/Other Charges

Dues & Memberships	25	25	25	-	-	-	600	2300%
Utilities- Electric	-	52,529	52,529	36,465	72,930	-	52,529	0%
TCEQ Operating Fee	5,649	1,100	11,200	5,649	11,298	-	11,200	0%
Util.- Elm Creek Water	4,703	11,200	1,100	205	410	-	5,000	355%
Testing/Lab Fees	17,931	9,500	9,500	5,368	10,736	-	20,000	111%
Pump/Motor Repair	-	5,000	9,000	7,446	14,892	-	9,000	100%
Emergency Repair/Serv.	1,798	2,000	2,000	-	-	-	-	-100%
Lift Station Maint	-	-	1,000	570	1,140	-	1,000	0%
WW Plant Maintenance	16,568	10,000	20,000	12,874	25,748	-	20,000	0%
Sludge Removal -Con.	80,735	75,000	75,000	23,180	46,360	-	85,000	13%
<i>Subtotal</i>	127,409	166,354	181,354	91,757	183,514	-	204,329	13%

Internal Service Charges

ISF- IT Service Charges	9,883	10,869	10,869	-	10,870	-	51,566	374%
ISF-Bldg. Service Charges	11,289	8,558	8,558	-	8,558	-	31,700	270%
ISF-Administration				-		-	4,106	
ISF-Vehicle Charges	10,521	12,677	12,677	-	12,678	-	-	-100%
ISF-Equipt. Charges	12,546	15,105	15,105	-	15,106	-	31,723	110%
ISF-Eq. Replace/Acquire	-	2,137	2,137	-	2,136	-	-	100%
ISF-Employee Benefits	-	28,318	28,318	-	28,318	-	65,541	100%
<i>Subtotal</i>	44,239	77,664	77,664	-	77,666	-	184,636	138%
TOTALS	455,934	523,372	540,062	229,624	536,914	-	747,475	38%

Utility Maintenance Divison (Water/Wastewater)

Utility Maintenance is responsible for the maintenance of both Water and Wastewater Infrastructure. This includes the maintenance and repair of water distribution lines and the wastewater collection system. Maintenance crew is tasked with repairs to main breaks, wastewater backups, and lift station failures.

There are no new positions proposed for the new FY.

730 - Utility Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Foreman	1	1	1	1.00	1.00	1.00
Equipment Operator	2	2	2	2.00	2.00	2.00
Laborer	3	5	5	3.00	5.00	5.00
Total	6	8	8	6	8	8.00



	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual	Original	Amend.#1	Y-T-D Actual	Projected	Program	Total	% Inc/
	Expenditure	Adopted	4/19/2022	3-31-22		Change		(Dec)
Utility Maintenance								
<u>Salaries & Benefits</u>								
Base Salaries	239,732	311,835	291,835	114,862	229,724	-	310,925	7%
Overtime	55,358	27,302	27,302	10,404	20,808	-	9,327	-66%
Standby Pay	869	7,000	7,000	-	-	-	8,216	17%
Longevity Pay	4,410	5,460	4,335	4,335	8,670	-	6,365	47%
Social Security	22,081	22,504	22,504	9,890	19,780	-	25,127	12%
Municipal Retire. Sys.	41,449	49,911	43,565	17,808	35,616	-	45,328	4%
Travel Training	2,413	1,200	2,325	1,463	2,926	-	2,325	0%
Subtotal	366,312	425,212	398,866	158,762	317,524	-	407,613	2%
<u>Supplies & Materials</u>								
Office Supplies	184	350	350	187	374	-	350	0%
Uniforms	5,375	2,000	4,000	2,973	5,946	-	4,800	20%
Bedding Material	17,101	15,000	15,000	7,033	14,066	-	18,000	20%
Mains/ lines Water	13,427	10,000	10,000	5,961	11,922	-	18,000	80%
Mains/Lines Sewer	14,725	12,000	12,000	2,083	4,166	-	15,000	25%
Hydrants/Valves	4,430	7,000	7,000	-	-	-	18,000	157%
Minor Tools	15,478	10,000	10,000	2,867	5,734	-	15,000	50%
Safety Supplies	9,445	2,000	3,000	1,427	2,854	-	4,000	33%
Treatment Chemicals	-	23,000	13,000	-	-	-	10,000	-23%
Subtotal	80,165	81,350	74,350	22,531	45,062	-	103,150	39%
<u>Services/Other Charges</u>								
Engineering Services	-	-	-	-	-	-	-	0%
Dues & Memberships	-	100	100	-	-	-	-	-100%
Utilities- Electric	11,315	2,000	2,000	4,816	9,632	-	15,000	650%
Utilities- Gas	-	-	-	-	-	-	-	0%
Pump/Motor Repair	-	5,000	15,000	4,760	9,520	-	15,000	100%
Emergency Repair/Serv.	-	-	-	-	-	-	-	0%
Temp Agency Svs	-	-	15,000	-	-	-	2,000	0%
Subtotal	11,315	7,100	32,100	9,576	19,152	-	32,000	0%
<u>Internal Service Charges</u>								
ISF- IT Service Charges	5,442	5,858	5,858	2,929	5,858	-	51,566	780%
ISF-Bldg. Service Charges	36,532	27,695	27,695	13,848	27,696	-	31,700	14%
ISF-Vehicle Charges	24,081	28,993	36,974	14,496	28,992	-	-	-100%
ISF-Administration	-	-	-	-	-	-	4,106	-
ISF-Equipt. Charges	23,208	27,942	27,942	13,971	27,942	-	31,723	14%
ISF-Eq. Replace/Acquire	-	52,277	52,277	26,139	52,278	-	-	100%
ISF-Employee Benefits	-	-	55,505	27,753	55,506	-	65,541	100%
Subtotal	89,263	142,765	206,251	99,136	198,272	-	184,636	-10%
TOTALS	547,055	656,427	711,567	290,005	580,010	-	727,399	2%

Utility Transfers Out

This budgetary unit was created to consolidate and more easily track expenditures from utility revenue sources, for expenses directly related to water and/or sewer operations and debt expenses. These include payment for i.) water and sewer fund's administrative overhead that is directly paid from the General Fund, ii.) debt service on bonds used to construct water or sewer facilities, iii.) Notes or Loans made to finance water or sewer operational equipment or vehicles and iv.) funding for CIP projects.

This section records appropriations that subsidize or otherwise fund indirectly, expenses related to the Water and Sewer Fund. They are mostly to fund debt service payments, but the largest amount is for reimbursing the General Fund for resources used by the Water and Sewer fund. An example is the administrative staff (City Manager, City Secretary, Finance Director) who are charged 100% to the General Fund but spend a great deal of time providing administrative services to the Water and Sewer Fund. Rather than charge these expenses directly to Water and Sewer, transfers are made to the General fund from these accounts.

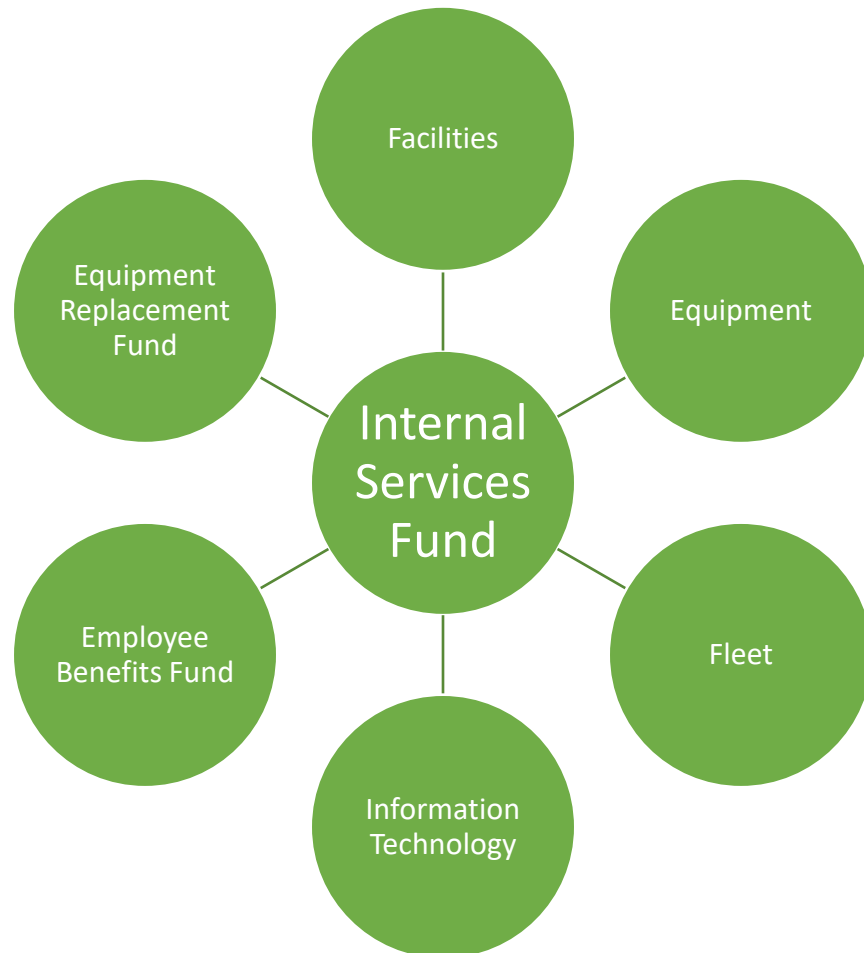
	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditure	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
Transfers Out								
<i>Water System Resources</i>								
To General Fund	620,936	546,750	546,750	630,936	546,750	-	630,936	15%
To I&S Bond Fund	1,040,945	1,077,919	1,077,919	538,959	1,077,919	(44,765)	1,033,154	-4%
To Capital Leases	27,942	27,942	27,942	13,971	27,942	-	28,142	1%
To Equipt. Replacement	1,150,954	35,000	35,000	17,500	-	-	214,659	100%
Subtotal	2,840,777	1,687,611	1,687,611	1,201,366	1,652,611	(44,765)	1,906,891	13%
<i>Sewer System Resources</i>								
To General Fund	495,000	445,500	445,500	222,750	569,250	-	569,250	28%
To I&S Bond Fund	1,014,346	1,404,510	1,404,510	702,255	1,404,510	(34,981)	1,369,529	-2%
To Notes and Loans	5,188,162	-	-	-	-	-	-	0%
To Capital Leases	27,942	27,942	27,942	13,971	27,942	27,942	28,142	1%
To Equipt. Replacement	-	35,000	35,000	17,500	-	-	214,659	0%
Subtotal	6,725,450	1,912,952	1,912,952	956,476	2,001,702	(7,039)	2,181,580	14%
Total Transfers	<u>9,566,227</u>	<u>3,600,563</u>	<u>3,600,563</u>	<u>2,157,842</u>	<u>3,654,313</u>	<u>(51,804)</u>	<u>4,088,471</u>	14%



Internal Services Fund

The General Internal Services Fund was established in Fiscal Year 2020-21 as a stand-alone division but has since evolved to a funding source intended to streamline the accounting process as it relates to fixed assets, equipment and other areas that are common to all departments, including technology infrastructure, vehicles and equipment costs, facility maintenance, and group health care benefits.

Each City organizational unit allocates funds to internal services based on the number of authorized positions, divisions' use, and square footage of designated building space at the beginning of each budget year. Transfers are then made monthly from each of the units to cover operational costs. This process simplifies bill paying and distributes costs among user departments allowing for consistency and accuracy in the financial records. The allocated rates are determined through periodic rate studies performed by City staff.



ISF General Internal Services Fund
Summary of Adopted Revenue and Expenditures
FY 2022-23

Revenue	FY 2020-21	FY 2021-22			FY 2022-23		
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	% Inc/ (Dec)
<i>Use of Money and Property</i>	-	5,000	5,000	-	5,000	-	100%
<i>Transfers In-General</i>	-	-	-	-	-	-	100%
<i>Transfers In-Utility</i>	-	-	-	-	-	-	0%
<i>Transfer In-EDC</i>	-	-	-	-	-	-	0%
	-	-	-	-	-	-	0%
<i>Subtotal</i>	-	5,000	5,000	-	5,000	-	0%
Total Revenue	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>63591%</u>

Expenditures	FY 2020-21	FY 2021-22			FY 2022-23		
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	% Inc/ (Dec)
Administration	66,755	57,864	58,244	36,801	52,645	-	-10%
Information Tech (IT)	557,779	615,664	660,214	361,111	661,114	-	0%
Building Services	525,544	488,859	499,373	206,100	406,406	-	-19%
Equipment Services	426,463	437,363	435,409	207,232	424,896.15		-7%
Employee Benefits	0	1,230,066	1,240,915	430,546	1,528,966		31%
Total All General ISF Funds	<u>1,576,541</u>	<u>2,829,816</u>	<u>2,894,155</u>	<u>1,241,790</u>	<u>3,074,027</u>	<u>-</u>	<u>9%</u>

Information Technology (IT) Division

Information Technology builds, manages, and maintains the City's information technology infrastructure, including computer servers, security cameras, telephone, and computer networks used by all City departments.

This Section accounts for costs related to the replacement and maintenance of the City's technological infrastructure. In accordance with allocated rates determined by a cost allocation study, costs are recovered through monthly journal entries charged to user departments.

The City will continue to depend on an outside contractor to manage the systems network, provide cyber security, and general support. An IT Administrator was hired in FY2021-22 who is responsible for day-to-day maintenance of the City's servers and individual user desks.

771 - Information Technology	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
IT Administrator	0	1	1	0.00	1.00	1.00
Total	0	1	1	0.00	1.00	1.00



IT Services

Division

FY 2020-21	FY 2021-22			FY 2022-23			
Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)

Salaries & Benefits

Base Salaries	7,176	64,058	64,058	31,369	67,259	-	67,259	5%
Social Security	549	4,932	4,932	2,368	5,145	-	5,145	4%
Muni. Retirement Sys.	1,008	8,745	8,745	4,347	9,281	-	9,281	6%
Worker's Comp.	149	-	-	-	-	-	-	0%
Unemploy. Insurance	99	-	-	-	-	-	-	0%
Medical Insurance	3	-	-	-	-	-	-	0%
<i>Subtotal</i>	8,984	77,735	77,735	38,084	81,685	-	81,685	5%

Supplies & Materials

Office Supplies	-	250	250	185	250	-	250	0%
Uniforms	80	200	250	206	200	-	200	-20%
IT Hardware Accessories	3,626	1,250	1,250	631	1,250	-	1,250	0%
Non Cap IT/ Hardware	29,822	5,000	5,000	2,223	5,000	-	5,000	0%
Non-cap IT Software	9,756	1,000	6,000	5,040	6,000	-	6,000	0%
Tools	6,182	7,000	6,500	999	6,500	-	6,500	0%
<i>Subtotal</i>	49,466	14,700	19,250	9,284	19,200	-	19,200	0%

Services & Other Charges

IT Tech Services	242,437	150,000	180,000	111,376	180,000	-	180,000	0%
IT License/Maint. Contract	107,243	160,000	140,000	96,656	140,000	-	140,000	0%
Security Device Lease	12,179	14,000	14,000	2,975	14,000	-	14,000	0%
Telephone Service	21,179	20,254	32,254	15,182	32,254	-	32,254	0%
Cell Phone	47,729	45,000	45,000	16,534	45,000	-	45,000	0%
Internet Service	42,367	75,975	75,975	37,105	75,975	-	75,975	0%
Rental Copiers	-	10,000	18,000	5,286	18,000	-	18,000	100%
<i>Subtotal</i>	473,134	475,229	505,229	285,114	505,229	-	505,229	0%

Capital Acquisitions

Copiers	-	5,000	5,000	-	5,000	-	5,000	100%
Computer Hardware	26,195	35,000	40,000	19,681	40,000	-	40,000	0%
Computer Software	-	5,000	10,000	7,448	10,000	-	10,000	100%
<i>Subtotal</i>	26,195	45,000	55,000	27,129	55,000	-	55,000	0%

Internal Service Charges

ISF-Employee Benefits	-	3,000	3,000	1,500	10,664	-	-	100%
<i>Subtotal</i>	-	3,000	3,000	1,500	10,664	-	-	100%

Total -IT Services **557,779** **615,664** **660,214** **361,111** **671,778** **-** **661,114** **0%**

Building and Equipment Maintenance Divison

Under the supervision of the Public Works Director, the Facilities and Equipment division is responsible for building construction, and the repair and maintenance of City's facilities, fleet inventory and maintenance, and custodial duties for most City buildings. The division continues to grow with the addition and/or alteration of City facilities for city use and is soon anticipating the addition of the 12,000 sq. ft. Police Station.



The focus in FY 2022-23 will be more administrative and will work towards cataloging the city's assets and implementing preventive maintenance schedules and lifecycles, including air conditioners. This will help the city better plan for extensive costs with necessary equipment and building repairs, and to avoid potential emergencies with equipment failures.

FY 2022-23 proposes the addition of an additional maintenance position to focus on bringing minor equipment repairs and preventive maintenance in house. This effort would help to reduce any downtime of the equipment and operator, keeping projects moving forward with minimal interruptions for necessary routine maintenance.

770 - Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Superintendent	0	1	1	0.00	1.00	1.00
Administrative Assistant	0	1	1	0.00	1.00	1.00
Total	0	2	2	0.00	2.00	2.00

773 - Building Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Maintenance Technician	1	1	2	1.00	1.00	2.00
Custodian	2	3	3	2.00	3.00	3.00
Total	3	4	5	3.00	4.00	5.00

777 - Equipment Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Maintenance Technician (New)	0	0	1	0.00	0.00	1.00
Total	0	0	1	0.00	0.00	1.00

Building Services

Division

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	87,042	147,022	145,022	40,816	115,169	-	115,169	-21%
Overtime	154	-	2,000	577	3,443	-	3,443	72%
Longevity Pay	1,500	2,100	1,680	1,680	3,081	-	3,081	83%
Social Security	6,638	11,803	11,803	3,216	9,308	-	9,308	-21%
Muni. Retirement Sys.	12,252	20,928	20,928	5,945	16,795	-	16,795	-20%
Worker's Comp.	2,059	-	-	-	-	-	-	0%
Unemploy. Insurance	274	-	-	118	-	-	-	0%
Medical Insurance	9,617	-	-	-	-	-	-	0%
<i>Subtotal</i>	119,536	181,853	181,433	52,352	147,796	-	147,796	-19%

Supplies & Materials

Uniforms	565	500	500	506	500	-	500	100%
Tools Minor Equipt.	-	1,000	1,000	30	1,000	-	1,000	100%
Cleaning Supplies	11,534	9,500	9,500	3,605	9,500	-	9,500	0%
Bldg. Maint. Supplies	36,771	35,000	35,000	3,153	35,000	-	35,000	0%
Fuel - Gas Diesel	13,545	500	500	-	500	-	500	0%
<i>Subtotal</i>	62,415	46,500	46,500	7,294	46,500	-	46,500	0%

Services & Other Charges

Engineering Services	11,682	5,000	5,000	-	5,000	-	5,000	0%
Utilities- Electricity	153,764	73,562	73,562	40,875	73,562	-	73,562	0%
Utilities- Gas	7,422	10,888	10,888	5,534	11,345	-	11,345	4%
Bldg. Maint. Contract	125,236	70,000	70,000	23,182	70,000	-	70,000	0%
Emergency Repairs/Service	952	-	-	-	-	-	-	0%
Gen Liability Ins.	5,244	5,506	4,556	4,556	4,784	-	4,784	5%
Property Insurance	39,293	41,258	45,161	45,161	47,419	-	47,419	5%
<i>Subtotal</i>	343,593	206,214	209,167	119,308	212,110	-	212,110	1%

Internal Service Charges

Equipt. Replace Charges	-	3,126	3,126	1,563	3,126	-	-	100%
ISF-Vehicle Charges	-	-	7,981	-	7,981	-	-	0%
ISF-Employee Benefits	-	51,166	51,166	25,583	81,082	-	-	0%
<i>Subtotal</i>	-	54,292	62,273	27,146	92,189	-	-	100%

Totals	525,544	488,859	499,373	206,100	498,595	-	406,406	-19%
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Equipment Services

Division

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	13,660	23,168	23,168	15,662	-	-	-	-100%
Longevity Pay	21		1,000	291	-	-	-	0%
Social Security	1,048	3,366	3,366	1,204	-	-	-	-100%
Muni. Retirement Sys.	1,783	6,145	5,145	2,205	-	-	-	-100%
Worker's Comp.	29	-	-	-	-	-	-	0%
Unemploy. Insurance	(61)	-	-	58	-	-	-	0%
Medical Insurance	1,478	-	-	-	-	-	-	0%
<i>Subtotal</i>	17,958	32,679	32,679	19,420	-	-	-	-100%

Supplies & Materials

Tools Minor Equipt.	30	500	1,500	1,114	1,500	-	1,500	0%
Fuel Gas -Diesel	122,791	125,000	150,000	49,443	150,000	-	150,000	0%
Uniforms	-	200	200	75	200	-	200	100%
<i>Subtotal</i>	122,821	125,700	151,700	50,632	151,700	-	151,700	0%

Services & Other Charges

Inspection Serv.	-	2,000	2,000	466	2,000	-	2,000	100%
Vehicle Lease/Rental	110,828	111,520	76,520	32,134	111,520	-	111,520	46%
Routine Vehicle Maint.	21,549	10,000	33,000	20,924	33,000	-	33,000	0%
Equipment Maint.	108,178	85,000	62,000	25,849	62,000	-	62,000	0%
Vehicle Repair	39	10,000	23,000	12,472	10,000	-	10,000	-57%
Auto Insurance	17,872	38,954	33,000	33,077	33,000	-	33,000	0%
Mobile Equipt. Insure	3,165	-	-	-	-	-	-	
Mobile Equipt. Insure	20,262	3,323	3,323	3,165	3,489	-	3,489	5%
<i>Subtotal</i>	281,893	260,797	232,843	128,087	255,009	-	255,009	10%

Internal Service Charges

ISF-Employee Benefits	3,791	18,187	18,187	9,093	18,187	-		100%
<i>Subtotal</i>	3,791	18,187	18,187	9,093	18,187	-	-	100%

Totals	426,463	437,363	435,409	207,232	424,896	-	406,709	-7%
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Internal Services: Employee Benefits Fund

Employee benefits are administered by the Human Resources Department. Funding for employee benefits is allocated as service charges to each organizational unit based on authorized positions at the beginning of each FY. The advantage of funding from internal services is to accumulate funds used to pay the employer's portion of premiums for group health plans, unemployment insurance and worker's compensation timely.

Costs for budgeting purposes contemplate funding for all full-time positions. Due to turnover that inevitably happens throughout the year, such costs are overstated, resulting in a reserve cushion. Excess funds may later be allocated for employee appreciation to help fund the cost of city-wide employee events.

The City currently pays 100% of the employee only premium for medical, dental, vision, basic life and AD&D, long term disability and an employee assistance program. Benefit renewals are underway, and efforts are being made to improve the current plans offered. Current renewal rates with improved plans are anticipated with a 15% increase. FY 2022-23 proposes adding a safety boot reimbursement for public works employees, longevity payments on a monthly payroll cycle beginning in January 2023 and reducing the employee waiting period.

ISF - Employee Services Fund Adopted Revenue/ Expenditures Fiscal Year 2022-23

Employee Benefits Revenue	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenues	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)

Use of Money and Property

Interest Income	-	34,000	17,000	-	34,000	-	34,000	100%
Subtotal	-	34,000	17,000	-	34,000	-	34,000	100%

Internal Service Charges

Emp. Benefit Charges	-	1,230,216	1,230,216	590,075	1,631,632	-	1,631,632	100%
Subtotal	-	-	1,230,216	590,075	1,631,632	-	1,631,632	100%
Total Revenue	-	34,000	1,247,216	590,075	1,665,632	-	1,665,632	100%

Employee Benefits Expenditures	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)

Paid Benefits

Worker's Comp.	-	181,021	181,020	71,016	122,805	-	122,805	100%
Unemploy. Insurance	-	24,198	34,198	31,158	44,477	-	44,477	100%
Blue Cross, Blue Shield	-	946,898	946,898	318,608	1,351,920	-	1,454,586	100%
Dental Insurance	-	39,118	39,118	3,577	3,577	-	3,577	100%
Vision Insurance	-	9,715	9,715	778	778	-	778	100%
Long Term Disability	-	25,740	25,740	1,928	1,928	-	1,928	100%
AD&D	-	3,376	3,376	3,259	3,259	-	3,259	100%
EAP	-	-	850	222	222	-	222	100%
Subtotal	-	1,230,066	1,240,915	430,546	1,528,966	-	1,631,632	100%
Total Expenditures	-	1,230,066	1,240,915	430,546	1,528,966	-	1,631,632	100%

Internal Services: Equipment Replacement Fund

The Equipment Replacement Fund is designed to allow accumulation of funds for future replacement of equipment and vehicles. Until the prior year, the City had to draw from funds current operating funds to purchase capital equipment. With the replacement fund, annual depreciation is calculated and then transferred on a monthly schedule to the General Internal Services Fund for holding. The accumulated funds will then be drawn on annually to purchase replacement vehicles as needed.

FY 2022-23 Vehicle and Equipment Requests by Fund

DEPARTMENT	ITEM	ESTIMATED	PURPOSE
Police	Animal Control Truck	\$35,000	Vehicle for New Position
Police	(4) Ford Explorer	\$240,000	For Patrol Officers
PW/Street	Street Sweeper	\$209,000	Curb and Gutter
PW/Parks	Chipper Truck	\$140,000	To keep up with low hanging branches
PW/Parks	F250 Diesel Crew	\$43,000	Replace 20 year old vehicle
PW/Parks	Shredder	\$120,000	Maintain ROW
PW/Parks	Trailer	\$6,000	Replace 10 year old cargo trailer
PW/Parks	(2) Mowers	\$32,000	Replace old equipment
	TOTAL	\$825,000	

DEPARTMENT	ITEM	ESTIMATED	PURPOSE
PW/Water	Pumps and Motor	\$23,000	Replacement of Pump #2
PW/WWP	F250 Diesel Ext Cab	\$38,000	Replace 10 year old vehicle
PW/Utilities	Dump Truck	\$109,000	Replace 20 year old vehicle
PW/Utilities	Water Truck	\$85,000	Replace 25 year old vehicle
Dev Services	(3) F150 4x4	\$89,800	Vehicle for (2) City Inspectors and (1) Bldg.
Utility Billing	F150	\$35,000	Replace 10 year old vehicle
	TOTAL	\$379,800	

Equipment Replacement/Acquisition Fund - Revenue and Expenses
Adopted Budget Fiscal Year 2022-23

Revenue	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Use of Money and Property</u>								
Interest Income		15,000	8,000	125	15,000	-	-	100%
<i>Subtotal</i>		15,000	8,000	125	15,000	-	-	100%
<u>Transfers In</u>								
Transfer In -From Gen Fund	-	475,000	475,000	237,500	475,000	-	560,109	100%
Transfer In -From Util. Fund - Water	-	35,000	35,000	17,500	35,000	-	214,659	100%
Transfer In -From Util. Fund - Sewer	-	35,000	35,000	17,500	35,000	-	214,659	100%
Debt Proceeds	-	-	120,000	-	-	-	-	0%
	-	545,000	665,000	272,500	545,000	-	989,427	
<u>Internal Service Charges</u>								
Depreciation Charges	-	331,800	331,800	175,397	364,980	-	-	100%
<i>Subtotal</i>	-	331,800	331,800	175,397	364,980	-	-	100%
Total Revenue	-	891,800	1,004,800	448,022	924,980	-	989,427	100%

Expenditures	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Capital Outlay/Fixed Assets</u>								
Vehicles	-	-	-	-	-	-	-	100%
Pick-up Purchase	-	-	-	-	-	-	-	100%
Heavy Vehicle Purchase	-	-	-	-	-	-	-	100%
Light Equipment Purchase	-	-	-	-	-	-	-	0%
Heavy Equipment Purchase	-	-	-	-	-	-	-	100%
<i>Subtotal</i>	-	-	-	-	-	-	-	100%
TOTALS	-	-	-	-	-	-	-	100%



Debt Service (I&S) Funds

This fund type is used to account for resources used to service interest and principal payments of long-term debt such as general obligation, certificate of obligations, revenue bonds, and certain capital leases. Funding for making annual payments on this debt comes from the debt portion of the property tax rate, revenue generated by utility user fees both in the water and sewer funds, and revenue obtained from the dedicated tax revenue in the TRIZ #1. Total annual debt service payments for FY 2023 are **\$3,851,400**.

The debt portion of the tax has varied over the years, but necessity has increased over time to provide funding needed to service new debt which is an unavoidable feature of a growing urban area. In addition to principal and interest payments, the issuance of bonds is paid from this fund. At the end of FY 2022, total principal amounts owed on long term debt was **\$48,070,000**.

To demonstrate the impact of the new issues sold in 2021 on total debt plus increases in annual debt services payments that are required, the chart appearing on the following page was developed. Summarizing the most relevant data from this chart, of the **\$55,190,000** issued originally, the total principal due at the end of FY 2022 was **\$45,760,000**. Of this amount, **\$10,639,721** is general government debt, that is debt paid from the debt portion of the property tax.

Another **\$29,910,279** is debt from the Utility Funds and **\$5,410,000** is the balance of debt from the TRIZ #1 fund. The latter has its own source of funding, from dedicated tax revenue in the TIRZ plus support from Bastrop County.

The chart on the following page shows the FY 2023 annual payments for debt in all categories listed above.

FY 2022-23 Bonded Debt Service Schedule

Name of Issue	Original Issue Amt.	FY 22 Balance	FY 2021-2022 General Gov't			FY 23 Balance	FY 2022-23 General Gov't			FY 23 Balance
			Principal	Interest	Total		Principal	Interest	Total	
Limited Tax Refunding Series 2013	1,489,888	117,978	117,978	3,539	121,517	-	-	-	-	-
Com Tax Rev CO Series 2013	1,934,584	1,311,362	87,641	53,672	141,313	1,223,721	90,886	51,043	141,929	1,132,835
Com Tax Rev CO Series 2015	5,615,000	4,480,000	245,000	176,750	421,750	4,235,000	255,000	169,400	424,400	3,980,000
General Obligation 2021	5,514,000	5,514,000	333,000	214,140	547,140	5,181,000	348,000	200,820	548,820	4,833,000
Total	14,553,472	11,423,340	783,619	448,101	1,231,720	10,639,721	693,886	421,263	1,115,149	9,945,835

Name of Issue	Original Issue Amt.	FY 22 Balance	Utility (Water Sewer)			FY 23 Balance	Utility (Water Sewer)			FY 23 Balance
			Principal	Interest	Total		Principal	Interest	Total	
Limited Tax Refunding Series 2013	720,112	57,022	57,022	1,711	58,733	-	-	-	-	-
Com Tax Rev CO Series 2013	1,045,416	708,638	47,359	29,003	76,362	661,279	49,114	27,583	76,697	612,165
Gen Obligation Ref Bonds Ser 2015	3,315,000	2,590,000	115,000	105,075	220,075	2,475,000	115,000	101,625	216,625	2,360,000
Com Tax Rev CO Series 2016	9,315,000	7,640,000	370,000	316,260	686,260	7,270,000	380,000	290,800	670,800	6,890,000
Com Tax Rev CO Series 2019A	4,035,000	3,640,000	155,000	139,731	294,731	3,485,000	160,000	127,531	287,531	3,325,000
Gen Obligation Ref Bonds Ser 2021	3,676,000	3,676,000	222,000	142,760	364,760	3,454,000	232,000	133,880	365,880	3,222,000
Com Tax Rev CO Series 2021	12,830,000	12,830,000	265,000	516,517	781,517	12,565,000	325,000	460,150	785,150	12,240,000
Total	34,936,528	31,141,660	1,231,381	1,251,057	2,482,438	29,910,279	1,261,114	1,141,569	2,402,683	13,187,165

Name of Issue	Original Issue Amt.	FY 22 Balance	TIRZ # 1			FY 23 Balance	TIRZ # 1			FY 23 Balance
			Principal	Interest	Total		Principal	Interest	Total	
Com Tax Rev CO Series 2019B	5,700,000	5,505,000	95,000	212,360	307,360	5,410,000	125,000	208,569	333,569	5,505,000
Total Bonded Debt	55,190,000	48,070,000	2,110,000	1,911,518	4,021,518	45,960,000	2,080,000	1,771,400	3,851,400	28,638,000

FY 2020-21 Bonded Debt Service Schedule

Name of Issue	Original Issue Amt.	General Gov't			Amt. as of 9-30-2021
		Principal	Interest	Total	
Com Tax Rev CO Series 2007	2,000,000	110,000	38,091	148,091	765,000
Com Tax Rev CO Series 2009	1,250,000	75,000	34,431	109,431	615,000
Com Tax Rev CO Series 2011	1,157,278	44,375	33,330	77,705	767,500
Limited Tax Refunding Series 2013	1,489,888	144,944	7,888	152,831	117,978
Com Tax Rev CO Series 2013	1,934,584	84,395	56,204	140,598	1,311,362
Com Tax Rev CO Series 2015	5,615,000	240,000	183,950	423,950	4,480,000
Total	13,446,750	698,713	353,893	1,052,607	8,056,840

Name of Issue		Utility (Water Sewer)			
		Principal	Interest	Total	
Com Tax Rev CO Series 2008	2,556,000	42,000	95,290	137,290	2,157,000
Com Tax Rev CO Series 2009	800,000	13,000	24,815	37,815	678,000
Com Tax Rev CO Series 2011	8,077,722	310,625	233,310	543,935	5,372,500
Limited Tax Refunding Series 2013	720,112	70,056	3,812	73,869	57,022
Com Tax Rev CO Series 2013	1,045,416	45,605	30,372	75,977	708,638
Gen Obligation Ref Bonds Ser 2015	3,315,000	115,000	108,525	223,525	2,590,000
Com Tax Rev CO Series 2016	9,315,000	355,000	316,250	671,250	7,640,000
Com Tax Rev CO Series 2019A	4,035,000	150,000	139,731	289,731	3,640,000
Total	29,864,250	1,101,287	952,106	2,053,392	22,843,160

Name of Issue	Original Issue Amt.	TIRZ # 1			
		Principal	Interest	Total	
Com Tax Rev CO Series 2019B	5,700,000	65,000	214,968	279,968	5,505,000
Total Bonded Debt	49,011,000	1,865,000	1,520,967	3,385,967	36,405,000

Debt Service Fund
Summary of Adopted Revenue and Expenditures
Fiscal Year 2022-23

<u>(Resources)</u>	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 7/6/2021	Y-T-D Actual 3-31-21	Straight Line	Program Change	Total	% Inc/ (Dec)
Revenue								
General Govern't								
Property Taxes	1,488,090	1,511,926	1,491,787	1,319,419	1,521,660	-	1,921,235	29%
Interest Income	4,743	15,000	15,000	3,089	6,178	-	6,178	-59%
<i>Subtotal</i>	1,492,833	1,526,926	1,506,787	1,322,508	1,527,838	-	1,927,413	28%
Utility Funds Transf. In								
Water Rev. Funds	1,068,887	1,105,861	1,105,861	552,930	1,105,861	-	1,061,095	-4%
Sewer Revenue	1,042,288	1,431,986	1,431,986	716,226	1,431,986	-	1,397,471	-2%
<i>Subtotal</i>	2,111,175	2,537,847	2,537,847	1,269,156	2,537,847	-	2,458,566	-3%
Total Funds Available	3,604,008	4,064,773	4,044,634	2,591,664	4,065,685	-	4,385,979	8%
Expenditures								
Services & Other Charges								
Appraisal Serv. (Bastrop CA	14,371	20,120	24,642	14,581	29,162	-	29,162	18%
Tax Collect (Bastrop Co.)	3,687	3,590	4,165	4,165	8,330	-	8,330	100%
<i>Subtotal</i>	18,058	23,710	28,807	18,746	37,492	-	37,492	30%
General Govern't Debt								
Bonded Debt	1,034,624	1,235,166	1,235,166	224,873	449,746	-	1,117,149	-10%
Capital Leases	120,610	111,756	111,756	46,535	93,070	-	94,011	-16%
<i>Subtotal</i>	1,155,234	1,346,922	1,346,922	271,408	542,816	-	1,211,160	-10%
Utility Fund Debt								
Bonded Debt	169,676	2,485,765	2,485,765	640,859	2,406,183	-	2,406,183	-3%
Capital Leases	55,901	55,885	55,885	28,411	55,885	-	55,885	0%
<i>Subtotal</i>	225,577	2,541,650	2,541,650	669,270	2,462,068	-	2,462,068	-3%
TOTALS	1,398,869	3,912,282	3,917,379	959,424	3,042,376	-	3,710,720	-5%

Revenue-

Funds generated for servicing the city's annual debt are derived from three principal sources. For general government debt, a debt component of the Ad Valorem tax rate is assessed each year in combination with the Operations & Maintenance component. The rate for FY 2022-23 is provisionally scheduled to decrease to approximately \$0.180353/100 assessed value from a rate base from the previous year of \$0.185914. The decline is due to new property added to the tax base from the previous year plus any remaining savings accrued from issuing GO Refunding Bonds, Series 2021.

Funding for debt service related to Utility Operations comes from rates that include a fixed base rate that includes a portion for debt. Transfers are made during the year from each source to finance debt service.

Debt Service (I&S) Fund Estimated Revenue Fiscal Year 2022-23

Annual Revenue By Source

FY 2020-21	FY 2021-22			FY 2022-23			
Actual Revenues	Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)

General Government

Current Taxes	1,248,597	1,298,431	1,278,292	1,197,735	1,278,292	-	1,677,867	31%
Delinquent Taxes	192,355	172,995	172,995	100,487	200,974	-	200,974	16%
Prior Year Delinq. Taxes	28,253	26,000	26,000	13,754	27,508	-	27,508	6%
Penalty & Interest	18,885	14,500	14,500	7,443	14,886	-	14,886	3%
Interest Income	4,743	15,000	15,000	3,089	6,178	-	6,178	-59%
<i>Subtotal</i>	1,492,833	1,526,926	1,506,787	1,322,508	1,527,838	-	1,927,413	28%

Utility Fund

Transfer In- Water Rev.

Transfer for Bond Payments	1,040,945	1,077,919	1,077,919	538,959	1,077,919	-	1,033,153	-4%
Transfer for Capital Leases	27,942	27,942	27,942	13,971	27,942	-	27,942	0%
Interest Income		-	-	-	-	-	-	0%
<i>Subtotal</i>	1,068,887	1,105,861	1,105,861	552,930	1,105,861	-	1,061,095	-4%

Transfer In- Sewer Rev.

Transfer for Bond Payments	1,014,346	1,404,044	1,404,044	702,255	1,404,044	-	1,369,529	-2%
Transfer for Capital Leases	27,942	27,942	27,942	13,971	27,942	-	27,942	0%
Interest Income		-	-	-	-	-	-	0%
<i>Subtotal</i>	1,042,288	1,431,986	1,431,986	716,226	1,431,986	-	1,397,471	-2%

TOTALS

3,604,008	4,064,773	4,044,634	2,591,664	4,065,685	-	4,385,979	8%
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Funding the debt in the TRIZ #1 comes from dedicated tax revenue from both the City and Bastrop County.

Expenditures

Expenditures of the FY 2022-23 Debt Service Fund are shown below. For budgeting purposes, the amount owed for each issue (principal and interest) on an annual basis must be appropriated. The table shown below contains annual debt obligations to be paid from the Debt Service Fund for FY 2022-23.

Debt Service Fund Scheduled Expenditures for Fiscal Year 2022-23

General Govt. Debt	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenses	Adopted	Amend.#1 4/29/2022	Y-T-D 3-31-22	Projected	Program Change	Total	% Inc/ (Dec)
<u>Services & Other Charges</u>								
Appraisal Serv. (BCAD)	14,371	20,120	24,642	14,581	29,162	-	29,162	18%
Tax Collection	3,687	3,590	4,165	4,165	8,330	-	8,330	100%
Subtotal	18,058	23,710	28,807	18,746	37,492	-	37,492	30%
<u>General Gov't Bonds</u>								
Bond Principal	744,860	783,618	783,618	-	-	-	693,886	-11%
Bond Interest	289,510	448,101	448,101	224,073	448,146	-	421,263	-6%
Bond- Paying Agent	254	3,447	3,447	800	1,600	-	2,000	-42%
Subtotal	1,034,624	1,235,166	1,235,166	224,873	449,746	-	1,117,149	-10%
<u>Gen. Govt. Capital Leases</u>								
Cap. Lease Principal	112,827	102,563	102,563	42,391	84,782	-	88,718	-13%
Cap. Lease Interest	7,783	9,193	9,193	4,144	8,288	-	5,293	-42%
Subtotal	120,610	111,756	111,756	46,535	93,070	-	94,011	-16%
Total General Gov't Debt	1,173,292	1,370,632	1,375,729	290,154	580,308	-	1,248,652	-9%
<u>Utility Fund Debt</u>								
<u>Utility Bonds</u>								
Bond Principal	112,992	1,231,382	1,231,382	-	1,261,114	-	1,261,114	2%
Bond Interest	52,801	1,251,048	1,251,048	640,059	1,141,569	-	1,141,569	-9%
Bond Paying Agent	3,883	3,335	3,335	800	3,500	-	3,500	5%
Subtotal	169,676	2,485,765	2,485,765	640,859	2,406,183	-	2,406,183	-3%
<u>Utility Capital Leases</u>								
Cap. Lease Principal	50,264	50,692	50,692	25,365	51,747	-	51,747	2%
Cap. Lease Interest	5,637	5,193	5,193	3,046	4,138	-	4,138	-20%
Subtotal	55,901	55,885	55,885	28,411	55,885	-	55,885	0%
Total Utility Debt	225,577	2,541,650	2,541,650	669,270	2,462,068	-	2,462,068	-3%
TOTALS - All Debt	1,398,869	3,912,282	3,917,379	959,424	3,042,376	-	3,710,720	-5%



Special Revenue Funds

These funds are used to account for proceeds from revenue sources that are legally restricted to expenditures for specified purposes and include the following:

Hotel-Motel Tax Fund – Funds from this source are collected from lodging establishments located in the City and its ETJ, that offer rooms for rent daily. Revenue from this source is to be used for promotional activities downtown.

Main Street Program - The mission of the Texas Main Street Program (TMSP) is "to provide technical expertise, resources and support for Texas communities in the preservation and revitalization of historic downtowns and commercial neighborhood districts in accord with the National Main Street Four Point Approach® of organization, economic vitality, design and promotion." At the TMSP, staff work with the other 89 designated communities to help them reach their revitalization and preservation goals through the framework of the Approach®. This methodology provides the necessary tools for local communities to effectively address the issues downtowns face. Elgin has been a member since 1990.

Cable Franchise Subscriber Fee- The City is in receipt of funds collected by the Federal government and passed on to the State that are 1% of the gross subscriber fees for cable television. The funds are used to finance a public information channel that among other things, broadcasts City Council meetings and other City related events.

LEOSE Police Training Fund– Funds received from the Comptroller of Public Accounts given to Police departments to use to provide continuing education for law enforcement officers.

Municipal Court Funds- Provisions of the Code of Criminal Justice allow cities to charge defendants in court cases, fees for funding upgrades in computer technology used by the court, court security.

Impact Fee Funds: Impact fees are mechanisms authorized by the Local Government Code and used by cities to build up reserves for future costs of extending water and wastewater facilities to new development and provide for the expansion of treatment facilities that are needed because of the addition of new users.

A summary of total revenue and expenditures for each special revenue fund are found on the following page.

**Est. Revenue/Adopted Expenditures - Special Revenue Funds
Fiscal Year 2022-23**

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Hotel-Motel Tax Fund:</u>								
Revenue	103,672	182,000	112,100	62,300	181,254	-	181,254	62%
Expenditures	94,687	159,834	106,830	78,441	181,254	-	181,254	70%
	8,985	22,166	5,270	(16,141)	-	-	-	
<u>Main Street Program:</u>								
Revenue	10,945	65,450	60,050	26,054	60,050	-	70,800	0%
Expenditures	19,108	64,300	64,300	41,110	64,300	-	70,800	0%
	(8,163)	1,150	(4,250)	(15,056)	(4,250)	-	-	
<u>Cable Franchise Fee:</u>								
Revenue	28,284	22,500	22,500	7,259	14,742	-	14,742	-34%
Expenditures	13,571	7,500	7,753	843	3,933	-	3,980	-49%
	14,713	15,000	14,747	6,416	10,809	-	10,762	
<u>LEOSE Police Training Fund:</u>								
Revenue	-	2,450	2,200	-	2,450	-	2,450	11%
Expenditures	2,800	2,450	3,633	4,633	4,633	-	4,633	28%
	(2,800)	-	(1,433)	(4,633)	(2,183)	-	(2,183)	
<u>Court Tech. & Security Funds</u>								
Revenue	15,540	14,700	19,200	10,474	20,948	-	20,948	9%
Expenditures	1,193	28,532	16,766	3,193	16,766	-	16,766	0%
	14,347	(13,832)	2,434	7,281	4,182	-	4,182	
<u>Water Impact Fees</u>								
Revenue	487,311	905,000	905,000	438,391	1,405,000	-	1,405,000	55%
Expenditures	-	50,000	50,000	55,440	150,000	-	150,000	200%
	487,311	855,000	855,000	382,951	1,255,000	-	1,255,000	
<u>Wastewater Impact Fees</u>								
Revenue	487,311	1,500,000	1,502,600	827,554	1,500,000	-	1,500,000	0%
Expenditures	-	-	-	-	-	-	-	0%
	487,311	1,500,000	1,502,600	827,554	1,500,000	-	1,500,000	

Hotel-Motel Tax Fund

Funds from this source are collected from lodging establishments located in the City and its ETJ. Under the Tax Code, every event, program, or facility funded with hotel occupancy tax revenues must be likely to do two things: 1) directly promote tourism; and 2) directly promote the convention and hotel industry. The Hotel/Motel Tax shows an anticipated steady revenue for the next budget year.

Hotel Motel Tax Fund Summary of Estimated Revenue and Adopted Expenses Fiscal Year 2022-23

	FY 2020-21	FY 2021-22			FY 2022-23		
<u>Revenue</u>	Actual Revenue	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total % Inc/ (Dec)
Tax Collections (HOT)	103,102	180,000	110,000	49,442	181,050	-	181,050 65%
Interest Income	570	500	500	102	204	-	204 -59%
Donations - Other	-	-	-	12,756	-	-	- 0%
Donations -Public Art	-	1,500	1,500	-	-	-	- -100%
Special Events	-	-	100	-	-	-	- -100%
<i>Subtotal</i>	103,672	182,000	112,100	62,300	181,254	-	181,254 62%
TOTALS	103,672	182,000	112,100	62,300	181,254	-	181,254 62%

	FY 2020-21	FY 2021-22			FY 2022-23		
<u>Expenditures</u>	Actual Expenditures	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total % Inc/ (Dec)
<u>Supplies & Materials</u>		-					
Holiday Decorations	5,913	7,500	7,500	12,756	12,800	-	12,800 71%
Nofsinger House	762	-	-	-	-	-	- 0%
Banner Program	2,250	6,000	6,000	3,000	6,000	-	6,000 0%
Promotional Materials	7,390	15,000	15,000	5,806	15,000	-	15,000 0%
Freight Depot	-	-	-	-	-	-	- 0%
Promotional Tourism	4,042	5,000	2,500	-	15,000	-	15,000 0%
<i>Subtotal</i>	20,357	33,500	31,000	21,562	48,800	-	48,800 157%

Contract /other Services

Elgin Chamber of Comm.	27,330	31,000	27,330	11,797	31,000	-	31,000 13%
Elgin Historical Assoc.	-	-	-	-	-	-	- 0%
Elgin Arts Assoc.	-	-	1,500	-	-	-	- -100%
Electric Utility	-	4,534	-	3,967	7,950	-	7,950 100%
Building Maint.. Contract	-	35,000	-	13,215	35,000	-	35,000 100%
<i>Subtotal</i>	27,330	70,534	28,830	28,979	73,950	-	73,950 157%

Transfers Out

To General Fund	25,000	33,800	25,000	16,900	36,504	-	36,504 46%
<i>Subtotal</i>	25,000	33,800	25,000	16,900	36,504	-	36,504 46%

Internal Service Charges

ISF- IT Service Charges	-	-	-	-	-	-	- 0%
ISF-Bldg. Service Charges	22,000	22,000	22,000	11,000	22,000	-	22,000 0%
<i>Subtotal</i>	22,000	22,000	22,000	11,000	22,000	-	22,000 0%

TOTALS 94,687 159,834 106,830 78,441 181,254 - 181,254 70%

Cable Franchise Subscriber Fee

The City is in receipt of funds collected by the Federal government and passed onto the State that is 1% of the gross subscriber fees for cable television. The funds are used to finance a public information channel that broadcasts City Council meetings and other City related events.

Cable Subscriber's Fee Fund Summary of Estimated Revenue and Adopted Exenditures Fiscal Year 2022-23

Subscriber's Fee

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenues	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Revenue</u>								
<u>Miscellaneous</u>								
Interest Income	684	500	500	138	500	-	500	0%
Law Enforcement Ed.	1,170	-	-	-	-	-	-	0%
Franchise Tax - Cable	26,430	22,000	22,000	7,121	14,242	-	14,242	-35%
Subtotal	28,284	22,500	22,500	7,259	14,742	-	14,742	-34%
TOTALS	28,284	22,500	22,500	7,259	14,742	-	14,742	-34%
<u>Expenditures</u>								
<u>Supplies & Materials</u>								
Office Furniture/Equipt.	-	-	253	253	253	-	300	19%
Non Cap. IT Hardware	960	5,000	5,000	590	1,180	-	1,180	-76%
Subtotal	960	5,000	5,253	843	1,433	-	1,480	-72%
<u>Services/Other Charges</u>								
Law Enforcement Training	8,908	-	-	-	-	-	-	0%
IT Services - Contract	-	2,500	2,500	-	2,500	-	2,500	0%
Subtotal	8,908	2,500	2,500	-	2,500	-	2,500	0%
<u>Capital Outlay</u>								
Construction	3,703	-	-	-	-	-	-	0%
Subtotal	3,703	-	-	-	-	-	-	0%
TOTALS	13,571	7,500	7,753	843	3,933	-	3,980	-49%

Main Street Program

The award-winning Main Street program encourages the public to support local businesses by connecting them with training, grants and loan programs. Main Street implements community events throughout the year including the Hogeye Festival, Sip, Shop and Stroll, and River Valley Farmer's Markey. Staff manages communications, provides new opportunities to experience downtown, and ensures that the city at large feels welcome downtown.

Main Street Program Fund Summary of Estimated Revenue and Adopted Expenditures Fiscal Year 2022-23

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Revenue</u>								
Hogeye Festival	9,737	58,000	52,600	25,254	52,600	-	63,350	20%
Fundraising	1,162	4,200	4,200	263	4,200	-	4,200	100%
Public Art Donations	-	-	-	-	-	-	-	0%
Interest Income	46	250	250	37	250	-	250	100%
Donations - Other	-	3,000	3,000	500	3,000	-	3,000	0%
<i>Subtotal</i>	10,945	65,450	60,050	26,054	60,050	-	70,800	18%
TOTALS	10,945	65,450	60,050	26,054	60,050	-	70,800	18%

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Expenditures</u>								
<u>Personal Services</u>								
Travel Training	1,615	1,500	1,500	1,402	1,500	-	1,500	0%
<i>Subtotal</i>	1,615	1,500	1,500	1,402	1,500	-	1,500	0%
<u>Supplies & Materials</u>								
Office Supplies	-	600	600	-	600	-	600	0%
Printing	-	-	-	-	-	-	-	0%
Hogeye Festival	3,600	35,000	35,000	27,704	35,000	-	35,000	0%
Promo Tourism	7,902	11,500	11,500	4,652	11,500	-	11,500	0%
Downtown Improve.	1,026	-	-	105	-	-	-	0%
Fundraising	-	-	-	-	-	-	-	0%
Employee Appreciation	-	-	-	-	-	-	-	0%
<i>Subtotal</i>	12,528	47,100	47,100	32,461	47,100	-	47,100	0%
<u>Services/Other Charges</u>								
Dues Subscriptions	1,218	500	500	-	-	-	500	0%
Business Devel. Comm.	3,278	4,500	4,500	4,122	-	-	4,500	0%
Downtown 78621	-	5,700	5,700	2,220	5,700	-	7,200	26%
Design Committee	469	5,000	5,000	905	10,000	-	10,000	100%
<i>Subtotal</i>	4,965	15,700	15,700	7,247	15,700	-	22,200	41%
TOTALS	19,108	64,300	64,300	41,110	64,300	-	70,800	10%

LEOSE Police Training Fund

LEOSE (Law Enforcement Officer Standards and Education) training fund is an account in the Texas State Treasury. The Comptroller of Public Accounts collects designated court costs received from Municipal Court and deposits them in the state account. The General Appropriations Act appropriates to the Comptroller the total amount to be distributed to local law enforcement agencies. Local law enforcement agencies are restricted to use the funds to provide continuing education for law enforcement officers.

LEOSE Police Training Fund Summary of Estimated Revenue and Adopted Expenditures Fiscal Year 2022-23

		FY 2020-21	FY 2021-22			FY 2022-23		
		Actual Revenues	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total % Inc/ (Dec)
<u>Revenue</u>								
Interest Income		200	250	250	-	250		250 0%
Law Enforcement Ed.		2,126	2,200	2,200	-	2,200		2,200 0%
<i>Subtotal</i>		-	2,450	2,200	-	2,450	-	2,450 11%
TOTALS		-	2,450	2,200	-	2,450	-	2,450 11%
		FY 2020-21	FY 2021-22			FY 2022-23		
		Actual Expenditures	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total % Inc/ (Dec)
<u>Expenditures</u>								
<u>Services/Other Charges</u>								
Law Enforcement Training		2,800	2,450	3,633	4,633	4,633	-	4,633 28%
<i>Subtotal</i>		2,800	2,450	3,633	4,633	4,633	-	4,633 28%
TOTALS		2,800	2,450	3,633	4,633	4,633	-	4,633 28%

Municipal Court Funds

Authority for the city to collect court costs is found in Chapter 26, Article II, Sections 26-19 through 22 of the City of Elgin Code of Ordinances.

Municipal Court Special Revenue Summary of Estimated Revenue and Adopted Expenditures Fiscal Year 2022-23

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenues	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Operating Revenue</u>								
Court Technology	4,684	5,200	6,200	3,198	6,396	-	6,396	3%
Court Security	4,820	5,000	6,500	3,652	7,304	-	7,304	12%
Child Safety Fees	1,525	-	-	-	-	-	-	0%
Red Light Camera Fines	509	-	-	-	-	-	-	0%
Truancy Prevent. Prog	3,777	2,500	5,500	3,572	7,144	-	7,144	30%
Interest Income	225	2,000	1,000	52	104	-	104	-90%
<i>Subtotal</i>	15,540	14,700	19,200	10,474	20,948	-	20,948	9%
Total Revenue	15,540	14,700	19,200	10,474	20,948	-	20,948	9%

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>431 Court Security</u>								
<u>Salaries & Benefits</u>								
Base Salaries (Bailiff)	-	6,000	6,000	-	6,000	-	6,000	0%
Social Security	-	462	462	-	462	-	462	0%
Worker's Compensation	-	291	291	-	291	-	291	0%
Unemploy. Insurance	-	113	113	-	113	-	113	0%
<i>Subtotal</i>	-	6,866	6,866	-	6,866	-	6,866	0%
<u>Services/Other Charges</u>								
Security Mat./Equipt.	293	2,000	2,000	293	2,000	-	2,000	0%
<i>Subtotal</i>	293	2,000	2,000	293	2,000	-	2,000	0%
431 TOTALS	293	8,866	8,866	293	8,866	-	8,866	0%
<u>432 Court Technology</u>								
IT Services - Contract	900	2,900	2,900	2,900	2,900	-	2,900	0%
Non Cap. IT Hardware		2,500	5,000	-	5,000	-	5,000	0%
<i>Subtotal</i>	900	5,400	7,900	2,900	7,900	-	7,900	0%
432 TOTALS	900	5,400	7,900	2,900	7,900	-	7,900	0%
<u>433 Truancy Prevent. Prog.</u>								
Consultant Services	-	14,266	-	-	-	-	-	0%
<i>Subtotal</i>	-	14,266	-	-	-	-	-	0%
433 TOTALS	-	14,266	-	-	-	-	-	0%
Grand TOTALS	1,193	28,532	16,766	3,193	16,766	-	16,766	0%

Impact Fee Funds

Impact fees are charges or assessments imposed by a district against new development to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated for new development. A charge or fee by a district for construction, installation, or inspection of a tap or connection to district water, wastewater, or drainage facilities. This includes all necessary service lines and meters, for capacity in storm water detention or retention facilities, storm water conveyances, or for wholesale facilities.

Summary of Estimated Revenue and Adopted Expenditures Fiscal Year 2022-23

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenues	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Revenue</u>								
Impact Fees - Water	485,590	900,000	900,000	437,745	900,000	-	900,000	0%
Aqua CCN Transfer Fee	-	-	-	-	500,000	-	500,000	
Interest Income	1,721	5,000	5,000	646	5,000	-	5,000	0%
Other	-	-	-	-	-	-	-	0%
<i>Subtotal</i>	487,311	905,000	905,000	438,391	1,405,000	-	1,405,000	55%
TOTALS	<u>487,311</u>	<u>905,000</u>	<u>905,000</u>	<u>438,391</u>	<u>1,405,000</u>	<u>-</u>	<u>1,405,000</u>	55%
	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditure	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Services/Other Charges</u>								
Miscellaneous Repairs	-	-	-	-	-	-	-	0%
Aqua- Meter Boxes	-	50,000	50,000	-	50,000	-	50,000	0%
Engineering	-	-	-	27,720	-	-	-	0%
Water Line Upgrade	-	-	-	-	-	-	-	0%
Aqua -Purchase CCN	-	-	-	-	-	-	-	0%
<i>Subtotal</i>	-	50,000	50,000	27,720	50,000	-	50,000	0%
<u>Capital Outlay</u>								
Water Line Upgrade	-	-	-	27,720	100,000	-	100,000	0%
<i>Subtotal</i>	-	-	-	27,720	100,000	-	100,000	0%
<u>Transfer Out</u>								
Transfer to CIP	-	-	-	-	-	-	-	0%
<i>Subtotal</i>	-	-	-	-	-	-	-	0%
TOTALS	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>55,440</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	200%

Sewer Utility Impact Fees
Summary of Estimated Revenue and Adopted Expenditures
Fiscal Year 2022-23

<u>Revenue</u>	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenues	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Sewer Impact Fees	485,590	1,500,000	1,500,000	826,190	1,500,000	-	1,500,000	0%
Interest Income	1,721	-	2,600	1,364	-	-	-	-100%
Subtotal	487,311	1,500,000	1,502,600	827,554	1,500,000	-	1,500,000	0%
TOTALS	<u>487,311</u>	<u>1,500,000</u>	<u>1,502,600</u>	<u>827,554</u>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>	0%

<u>Expenditures</u>	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Original Adopted	Amend.#1 4/29/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Services/Other Charges</u>								
Engineering	-	-	-	-	-	-	-	0%
Subtotal	-	-	-	-	-	-	-	0%
<u>Capital Outlay</u>								
Sewer Line Upgrade	-	-	-	-	-	-	-	0%
Subtotal	-	-	-	-	-	-	-	0%
<u>Transfer Out</u>								
Transfer to CIP	-	-	-	-	-	-	-	0%
Subtotal	-	-	-	-	-	-	-	0%
TOTALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%



Economic Development Corporation

Although closely related to the operations of the City of Elgin, from a formal relationship standpoint, the Elgin Economic Development Corporation is considered a component unit of the city but a separate financial entity. The organization is governed by the Elgin Economic Corporation Board of Directors but is subject to direction by the City Council. During the initial budget review process, the Elgin Economic Development Corp. Board will review the annual program of expenditures of the EDC for FY 2022-23. During the final adoption process, the Executive Director will present the Budget approved and recommended by the Board, to the City Council for consideration.

ELGIN ECONOMIC DEVELOPMENT CORP.

FY 2022-23 Operating Budget

410 EDC 910- Op. Funds

REVENUE

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Sales Tax	1,144,442	950,000	1,035,500	560,533	1,220,000	-	1,220,000	18%
Interest- Invest.Income	3,680	12,000	12,000	2,310	12,000	-	12,000	0%
Sale EDC Property	-	-	-	-	1,829,500	-	1,884,325	0%
EDA Grant	-	-	-	-	1,600,000	-	1,600,000	0%
Bond Proceeds- 2021A	-	-	-	-	3,175,000	-	3,175,000	0%
Refunds/Rebates	4,836	-	-	2,198,584	-	-	-	0%
TOTAL	1,152,958	962,000	1,047,500	2,761,427	7,836,500	-	7,891,325	653%

EXPENDITURES

Salaries & Benefits

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Base Salaries	143,933	135,817	151,874	60,741	201,000	-	201,000	32%
Overtime	114	-	-	-	-	-	-	0%
Longevity Pay	370	235	355	355	-	-	-	-100%
Social Security	10,042	8,627	11,315	4,203	15,853	-	15,853	40%
Muni. Retirement Sys.	20,420	15,891	33,991	8,478	24,585	-	24,585	-28%
Car Allowance	-	-	-	-	20,640	-	20,640	0%
Travel Training	1,227	5,000	15,000	1,258	15,000	-	15,000	0%
Subtotal	176,106	165,570	212,535	75,035	277,078	-	277,078	30%

Supplies & Materials

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23
	Actual Expenditures	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Office Supplies	217	500	500	19	500	-	3,000	500%
Postage	2	250	250	125	250	-	500	100%
Pre-printed Forms	313	2,500	2,500	-	1,000	-	2,500	0%
Subtotal	532	3,250	3,250	144	1,750	-	6,000	85%

Services & Other Charges

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23
	Actual Expenditures	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
Legal Services	7,425	5,000	20,000	1,193	4,500	-	15,000	-25%
Audit Services	2,800	3,000	3,000	-	3,000	-	3,000	0%
Engineering Services	2,517	5,000	5,000	-	-	-	10,000	100%
Consulting Services	2,533	10,000	10,000	275	1,000	-	20,000	100%
Contract Services	-	5,000	5,000	830	2,500	-	-	-100%
Dues/memberships	3,455	5,000	5,000	3,000	3,500	-	6,000	20%
Business Assistance	122,139	314,832	302,867	-	38,750	-	150,000	-50%
Marketing / Advertising	8,518	600	-	-	-	-	10,000	0%
Utilities	1,209	0	600	1,165	1,800	-	1,800	0%
Employee Bond	280	280	280	-	280	-	300	7%
Subtotal	150,875	348,712	351,747	6,463	55,330	-	216,100	-39%

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)

EXPENDITURES (Cont.)

Transfers -Out

Transfer to General Fund	18,000	18,000	18,000	9,000	10,500	-	18,000	100%
<i>Subtotal</i>	18,000	18,000	18,000	9,000	10,500	-	18,000	100%

Internal Service Charges

ISF- IT Charges	14,325	7,549	7,549	3,774	7,549	-	7,549	0%
ISF- Bldg. Serv. Charges	11,289	8,484	8,484	4,242	8,484	-	8,484	0%
ISF- Equipment Replace							34,033	
ISF- Employee Benefits	-	16,033	17,762	8,881	-	-	23,231	0%
<i>Subtotal</i>	25,614	32,066	33,795	16,897	16,033	-	73,297	117%

TOTAL 371,127 567,598 619,327 107,539 360,691 - 590,475 -5%

**915- Business Recruit./
Retention program**

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)

Contract/other Services

Recruitment- Marketing	8,494	20,000	20,000	2,185	10,000		150,000	650%
Recruitment Incentives	4,249	120,000	105,019	34	34		315,000	200%
Bus. Expansion- Incentives	-	30,000	30,000	-	-		200,000	567%
Bus. Expans.- Infrastructure	56,850	55,000	105,000	61,573	105,000		500,000	376%
Retention- Marketing	795	10,000	10,000	-	360,000		75,000	650%
Retention- Incentives	1,250	41,602	41,602	-	-		200,000	381%
TOTAL	<u>71,638</u>	<u>276,602</u>	<u>311,621</u>	<u>63,792</u>	<u>475,034</u>	<u>-</u>	<u>1,440,000</u>	<u>362%</u>

917- EDC Debt Service

	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Expenditures	Adopted	Amend.#1 4/19/2022	YTD-Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)

Loan Payment

Principal		47,792	48,273	48,273	60,000		60,000	0%
Interest				<u>4,015</u>	<u>5,000</u>		<u>10,000</u>	100%
<i>Subtotal</i>	-	47,792	48,273	52,288	65,000	-	70,000	

Bond Payment

Principal	55,000	60,000	60,000	-	878,844	-	900,000	1400%
FY 2021A Bond							3,175,000	
Interest	10,416	8,029	8,029	5,208	48,273	-	50,000	523%
Paying Agent	-	250	250	-	250	-	250	0%
<i>Subtotal</i>	<u>65,416</u>	<u>68,279</u>	<u>68,279</u>	<u>5,208</u>	<u>927,367</u>	<u>-</u>	<u>4,125,250</u>	

EDA Grant							1,600,000	0%
EDA Grant Administrator							65,600	
<i>Subtotal</i>	-	-	-	-	-	-	-	0%

TOTAL 65,416 116,071 116,552 57,496 992,367 - 5,860,850 4929%

GRAND TOTAL 508,181 960,271 1,047,500 228,827 1,828,092 - 7,891,325 653%

Tax Increment Re-investment Zone # 1 (TIRZ)

The TIRZ district was originally established in 2014 for the purpose of developing commercial and industrial properties within the Zone. It is approximately 844 acres. When fully developed, the TIRZ will facilitate public improvements to allow and encourage the development consistent with the goals of the City's Master Plan. Public improvements for the Zone can include, but are not limited to: construction of streets, sidewalks, landscaping, sewers, utility line relocation and installation, bicycle routes, signage, and other traditional right-of-way utilities and uses.

TIRZ # 1 Fund Estimated Revenue and Proposed Appropriations Fiscal Year 2022-23

<u>Revenue</u>	FY 2020-21	FY 2021-22			FY 2022-23			
	Actual Revenue	Adopted	Amend.#1 4/19/2022	Y-T-D Actual 3/31/2022	Projected	Program Change	Total	% Inc/ (Dec)
<u>Property Taxes</u>								
Current Taxes	25,457	233,860	229,183	132,340	264,680	-	236,034	15%
Delinquent Taxes	-	11,190	11,190	-	-	-	-	100%
Subtotal	25,457	245,050	240,373	132,340	264,680	-	236,034	10%
<u>Interest Income</u>								
Interest Income	1,986	5,000	5,000	1,234	2,469	-	-	100%
Transfer Debt Services	279,969	-	-	-	-	-	-	0%
Refunds/Rebates	-	-	-	-	-	-	-	100%
Subtotal	281,955	5,000	5,000	1,234	2,469	-	-	100%
<u>Interlocal Grants</u>								
Current Tax - County	167,009	136,505	136,505	136,505	106,859	-	106,859	-1%
Delinq Tax - County	-	-	-	-	-	-	-	100%
Subtotal	167,009	136,505	136,505	136,505	106,859	-	106,859	-1%
TOTALS	474,421	386,555	381,878	270,079	374,008	-	342,893	8%
<u>TIRZ Operations</u>								
<u>Expenditures</u>								
<u>Services & Other Charges</u>								
Appraisal Board	1,771	3,603	3,603	3,413	3,603	-	3,603	100%
Tax Collect - County	3,431	1,240	3,844	3,844	3,844	-	3,844	100%
Street Lights-Electric	-	1,200	3,255	1,626	3,255	-	1,626	-50%
Misc. Repairs	-	-	-	-	-	-	-	0%
Subtotal	5,202	6,043	10,702	8,883	10,702	-	9,073	-15%
<u>TIRZ Debt</u>								
Principal	65,000	95,000	95,000		95,000	-	125,000	32%
Interest	214,969	212,369	212,369	106,184	212,369	-	208,569	200%
Paying Agent		250	250	200	200	-	250	0%
Subtotal	279,969	307,619	307,619	106,384	307,569	-	333,819	9%
TOTALS	285,171	313,662	318,321	115,267	318,271	-	342,893	8%



APPENDICES:

APPENDIX A	City Charter-Financial Administration
APPENDIX B	FY2022-23 Budget Calendar
APPENDIX C	Authorized Positions
APPENDIX D	Classifications and Police Pay Plan
APPENDIX E	Holiday Schedule
APPENDIX F	City of Elgin Schedule of Fees
APPENDIX G	Ordinance Adopting the Budget
APPENDIX H	Ordinance Adopting the Tax Rate
APPENDIX I	Tax Rate Calculations Worksheet
APPENDIX J	Value Report to the Council
APPENDIX K	Excess Debt Collection Report



APPENDIX A

City Charter

Article VII. Financial Administration

Sec. 1, Fiscal Year

The fiscal year shall begin on October 1 each year and end on the following September 30. The fiscal year may be changed by the council by ordinance, provided that no change shall be until six (6) months after final passage of such ordinance, and that no more than one (1) change in the fiscal year be made in any period of three (3) calendar years. All funds collected by the city during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year and, except for funds derived to pay interest and create a sinking fund on the bonded indebtedness of the city, may be applied to the payment of expense incurred during such fiscal year, except as provided in this Charter. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds on hand shall become resources of the next fiscal year

Sec. 2, Budget

The department heads of the city shall prepare annual departmental budget requests for the ensuing fiscal year as directed by the city manager and submit said requests to him for his review. It shall be the duty of the city manager to submit a balanced annual budget not later than forty-five (45) days prior to the end of the current fiscal year to the council for review, consideration, and revision, if desired. The council shall call a public hearing on the budget in accordance with the state laws. When recommended by the city manager and in the discretion of the city council the budget may contain a reasonable sum set aside as an unallocated reserve fund, to meet unexpected and unforeseen contingencies in current operating costs of any budget project. The budget shall be finally adopted not later than three (3) calendar days prior to the end of the fiscal year by the favorable votes of at least a majority of all members of the council. Should the council take no final action on or prior to such day on a proposed budget which has been timely and duly submitted by the city manager, the budget, as submitted, shall be deemed to have been adopted by the council. In the event the city manager fails to timely submit a proposed budget as provided herein, the council may cause the same to be prepared by someone else and may consider and adopt the same.

APPENDIX B

Memorandum

Date: July 25, 2022
To: Mayor and City Council
Department Heads
Subject: Calendar for Adoption of
FY2022-23 Annual Operating Budget
and 2022 Five-Year Capital Plan



Due to certain unforeseen circumstances, amendments to the anticipated schedule for development and formal adoption of the *2022 Five-Year Capital Plan* and the *FY2022-23 Annual Operating Budget* for the City of Elgin have been necessitated:

APRIL

- ✓ **Wednesday, April 28, 2022**.....Briefing of departmental staff by Director of Finance on the budget development process.



MAY

- ✓ **Monday, May 16, 2022**.....Deadline for submission of departmental requests for inclusion in the Proposed *2022 Five-Year Capital Plan (5YRCP)*

Monday, May 16 through

Friday, May 27, 2022.....Review and consideration of departmental 5YRCP requests by City Manager, Director of Finance, and applicable Department Heads (as needed)

- ✓ **Friday, May 27, 2022**..... Deadline for submission of departmental requests for funding **program changes** within the Proposed *FY2022-23 Annual Operating Budget*



JUNE

- ✓ **Tuesday, June 7, 2022**.....**Presentation of Proposed 2022 Five-Year Capital Plan to Mayor and City Council by City Manager**
(Regular Council Meeting)

- ✓ **Tuesday, June 22, 2022**.....City Council 5YRCP Review/ Work Session (*tentative**)

Monday, June 6 through

Friday, July 8, 2022.....Review and consideration of program change requests and straight-line budget projections by City Manager, Director of Finance, and applicable Department Heads (as needed)



JULY

- ✓ **Tuesday, July 5, 2022**..... Public Hearing on Proposed *2022 Five Year Capital Plan*
(Scheduled Council Meeting)

AUGUST

Tuesday, August 2, 2022..... Resolution formally adopting the *2022 Five Year Capital Plan*
(Regular Council Meeting)Set dates for public hearings on tax rate.

Friday, August 5, 2022.....Publish Effective Property Tax Rate & Rollback Calculation

Tuesday, August 16, 2022.....**Presentation of Proposed FY2022-23 Annual Operating Budget to Mayor & City Council by City Manager**
(Regular Council Meeting)

Monday, August 22, 2022.....Publish General Budget Summary
....Publish Notice of 1st Public Hearing on Tax Rate and Budget

Tuesday, August 23, 2022..... Council Budget Review/ Work Session (*tentative**)

SEPTEMBER

Tuesday, September 6, 2022.....First Public Hearing on Proposed Tax Rate and Budget
(Regular Council Meeting)**First Reading** of Appropriations Ordinance Adopting
FY2022-23 Annual Operating Budget and Tax Rate

Tuesday, September 13, 2022.....Council Budget Review/ Work Session (*tentative**)

Tuesday, September 20, 2022.....**Second Reading and Final Adoption** of Appropriations
(Scheduled Council Meeting) Ordinance and Tax Rate Ordinance for FY 2022-23

Tuesday, September 27, 2022.....Deadline established by City Charter for final adoption of
FY2022-23 Annual Operating Budget
("The budget shall be finally adopted not later than
three {3} calendar days prior to the end of the fiscal
year")

OCTOBER

Saturday October 1, 2022..... Beginning of FY2022-23 Fiscal Year

Please let me know at your earliest convenience if you have any comments or questions; or require additional information regarding the budget development process.



Thomas L. Mattis
City Manager

****Tentative dates for Council Budget Work Sessions. Actual number and schedule for work sessions to be determined by City Council.***

APPENDIX C

Full Time Equivalent Authorized Positions by Funding Source

GENERAL FUND

Executive

112 - City Manager	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
City Manager	1	1	1	1.00	1.00	1.00
City Secretary	1	1	1	1.00	1.00	1.00
Records Clerk (NEW)	0	0	1	0.00	0.00	1.00
Total	2	2	3	2.00	2.00	3.00

FY 2022-23 proposes the addition of a Records Clerk position to assist with open records requests and records management.

113 - Human Resources	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
HR Director	1	1	1	1.00	1.00	1.00
HR Specialist/Generalist	0	1	1	0.00	1.00	1.00
HR Assistant	1	1	1	1.00	1.00	1.00
Total	2	3	3	2.00	3.00	3.00

Financial Services

114 - Finance and Accounting	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Director of Finance	1	1	1	1.00	1.00	1.00
Accounting Manager/Finance Analyst	1	1	0	1.00	1.00	0.00
Budget and Grants Analyst	0	1	1	0.00	1.00	1.00
Accounting Specialist/Technician	0	1	2	0.00	1.00	2.00
AP Clerk (New)	1	0	1	1.00	0.00	1.00
Total	3	4	5	3.00	4.00	5.00

The City has reevaluated the needs in this department to ensure we have ample support in the needed areas. This process includes title changes and adding an additional clerk.

118 - Municipal Court	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Supervisory Court Clerk	1	1	1	1.00	1.00	1.00
Deputy Court Clerk	2	2	2	2.00	2.00	2.00
Total	3	3	3	3.00	3.00	3.00

Development Services

121 - Planning and Zoning	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Director - Development Services	1	1	1	1.00	1.00	1.00
Planning Technician	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00

122 - Building & Inspections	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Building Official	1	1	1	1.00	1.00	1.00
Building Inspector	0	2	2	0.00	2.00	2.00
Permit Clerk/Technician	1	2	2	1.00	2.00	2.00
Total	2	5	5	2.00	5.00	5.00

125 - Code Enforcement	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications <i>(position titles determined by TDLR)</i>	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Sr. Code Enforcement Officer	1	1	1	1.00	1.00	1.00
Code Enforcement Officer/Official	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00

Community Services

131 - CS Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Director - Community Services	1	1	1	1.00	1.00	1.00
Mainstreet Manager	0	1	1	0.00	1.00	1.00
Media Specialist (PIO)	0	1	1	0.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	4	4	2.00	4.00	4.00

132 - Library	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Librarian/Library Director	1	1	1	1.00	1.00	1.00
Assistant Library Director	1	1	1	1.00	1.00	1.00
Youth Services Specialist	1	1	1	1.00	1.00	1.00
Youth Services Assistant (New)	0	0	1	0.00	0.00	1.00
Circulation Clerk - Full Time	1	1	1	1.00	1.00	1.00
Circulation Clerk - Part Time (2 New)	2	2	4	1.00	1.00	2.00
Technical Svs.Clerk - Part Time (New)	0	0	1	0.00	0.00	0.50
Total	6	6	10	5.00	5.00	7.50

FY 2022-23 proposes adding 3 part time positions and 1 full time assistant to help with children's programming. These changes would result in adding 4 additional staff members to the team, for a total of 5 full time positions and 5 part time positions.

135 - Recreation Programs	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Recreation Program Manager	1	1	1	1.00	1.00	1.00
Recreation Center Coordinator (New)	0	0	1	0.00	0.00	1.00
Administrative Program Asst. Full Time	1	1	1	1.00	1.00	1.00
Front Desk Rec Staff - Full Time (New)	0	0	2	0.00	0.00	2.00
Program Assistant - Part Time	0	2	2	0.00	1.00	1.00
Front Desk Rec Staff - Part Time	12	10	10	6.00	5.00	5.00
Total	14	14	17	8.00	8.00	11.00

The recreation center proposes adding additional staff to allow for additional programming and extended operating hours to better accommodate commuters, teens and young adults.

136 - Swimming Pool	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications (Seasonal Staff)	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Pool Supervisor	0	0	1	0.00	0.00	0.50
Lifeguards	11	20	20	5.50	10.00	10.00
Pool Staff	1	4	3	0.50	2.00	1.50
Total	15	24	24	6.00	12.00	12.00

Public Safety

211 - Police Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Chief of Police	1	1	1	1.00	1.00	1.00
Commander	2	2	2	2.00	2.00	2.00
Administrative Assistant	2	3	3	2.00	3.00	3.00
Animal Control Officer (New)	1	1	2	1.00	1.00	2.00
Total	6	7	8	6.00	7.00	8.00

An additional Animal Control Officer (ACO) is being requested due to an increased demand for ACO services in the new subdivisions. With the additional position, ACOs will work different hours in an effort to maximize coverage in Elgin.

212 - Patrol	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Sergeant	4	5	5	4.00	5.00	5.00
Corporal	0	4	4	0.00	4.00	4.00
Officer (4 New)	14	10	14	14.00	10.00	14.00
Cadet Officer	0	4	4	0.00	4.00	4.00
Total	18	23	27	18.00	23.00	27.00

EPD is requesting 4 additional patrol officers to manage the increase in call load resulting from population growth.

214 - Criminal Investigations	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
	Amended	Amended	Proposed	Amended	Amended	Proposed
Sergeant	1	1	1	1.00	1.00	1.00
Corporal/Detective	4	5	5	4.00	5.00	5.00
Total	5	6	6	5.00	6.00	6.00

Public Works

311 - Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Director - Public Works	1	1	1	1.00	1.00	1.00
Construction Manager	0	0	1	0.00	0.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	2	3	2.00	2.00	3.00

FY 2022-23 proposes organizational changes within the Public Works Department. These changes are described below each division.

314 - Streets	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Superintendent	1	1	0	1.00	1.00	0.00
Foreman	1	1	1	1.00	1.00	1.00
Equipment Operator	3	3	3	3.00	3.00	3.00
Laborer	4	4	1	4.00	4.00	1.00
Total	9	9	5	9.00	9.00	5.00

FY 2022-23 proposes a reclass of the Streets Superintendent to a Construction Manager and transferring ROW mowers to the Grounds Maintenance Division. The Streets Division will maintain 1 laborer for to assist in street maintenance and clean up.

317 - Grounds Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Superintendent	1	1	1	1.00	1.00	1.00
Laborer	4	6	10	4.00	6.00	10.00
Total	5	7	11	5.00	7.00	11.00

The increase of 4 laborers is a result of transferring the ROW mowers.

UTILITY FUND

Public Works

712 - Water Treatment Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Chief Plant Operator	1	1	1	1.00	1.00	1.00
Plant Operator I/II (New)	2	2	3	2.00	2.00	3.00
Total	3	3	4	3.00	3.00	4.00

FY 2022-23 proposes adding a plant operator to ensure a succession plan is in place with properly trained personnel.

722 - Wastewater Plant	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Chief Plant Operator	1	1	1	1.00	1.00	1.00
Plant Operator I/II	2	2	2	2.00	2.00	2.00
Lab Technician (New)	0	0	1	0.00	0.00	1.00
Total	3	3	4	3.00	3.00	4.00

FY 2022-23 proposes a Lab Technician position to fulfill the mandated reporting requirements of TCEQ.

730 - Utility Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Foreman	1	1	1	1.00	1.00	1.00
Equipment Operator	2	2	2	2.00	2.00	2.00
Laborer	3	5	5	3.00	5.00	5.00
Total	6	8	8	6	8	8.00

Financial Services

702 - Utility Billing	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Customer Service Manager	1	1	1	1.00	1.00	1.00
UB Clerk I/II	2	3	3	2.00	3.00	3.00
Meter Services Supervisor	1	1	1	1.00	1.00	1.00
Meter Reader	1	2	2	1.00	2.00	2.00
Total	5	7	7	5.00	7.00	7.00

INTERNAL SERVICES FUND

This page is organized by line of supervision

Executive

771 - Information Technology	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
IT Administrator	0	1	1	0.00	1.00	1.00
Total	0	1	1	0.00	1.00	1.00

FY 2020-21 added this position based on needs and with the anticipation of reducing the overall costs to the City. There was a delay in the hiring of this position based on office space available.

Public Works/Internal Services Division

770 - Administration	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Superintendent	0	1	1	0.00	1.00	1.00
Administrative Assistant	0	1	1	0.00	1.00	1.00
Total	0	2	2	0.00	2.00	2.00

773 - Building Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Maintenance Technician	1	1	2	1.00	1.00	2.00
Custodian	2	3	3	2.00	3.00	3.00
Total	3	4	5	3.00	4.00	5.00

777 - Equipment Maintenance	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Maintenance Technician (New)	0	0	1	0.00	0.00	1.00
Total	0	0	1	0.00	0.00	1.00

FY 2022-23 proposes adding an equipment maintenance tech to move preventive maintenance in house and work towards reducing costs and delays due to service backlogs.

EDC FUND

Economic Development Corp

910 - EDC	Number of Employees			Full Time Equivalent Positions		
Authorized Classifications	2020-21 Amended	2021-22 Amended	2022-23 Proposed	2020-21 Amended	2021-22 Amended	2022-23 Proposed
Executive Director	1	1	1	1.00	1.00	1.00
Project Manager	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00

Authorized Position Summary

<i>Positions by fund</i>	2020-21	2021-22	2022-23
GENERAL FUND	97	124	140
UTILITY FUND	17	21	23
INTERNAL SERVICES FUND	4	6	7
EDC FUND	2	2	2
TOTAL	120	153	172

<i>Positions by Department</i>	2020-21	2021-22	2022-23
City Manager	2	2	3
Human Resources	2	3	3
Information Technology	0	1	1
Finance/Accounting	3	4	5
Municipal Court	3	3	3
Utility Billing	5	7	7
Development Services	3	7	7
Code Enforcement	2	2	2
Community Services	4	4	4
Library	6	6	10
Recreation	14	14	17
Swimming Pool	12	24	24
Public Safety	6	7	8
Patrol	18	23	27
CID	5	6	6
Public Works	2	2	3
Grounds Maintenance	5	7	11
Streets Maintenance	10	9	5
Utility Maintenance	6	8	8
Water Treatment Plant	3	3	4
Wastewater Plant	3	3	4
Facilities and Equipment	4	6	8
EDC	2	2	2

APPENDIX D

Classification Plan			
Schedule	Group	Classification	Position Title
A	1	H/Non-Exempt	Lifeguard
A	1	H/Non-Exempt	Recreation Center Assistant (PT)
A	1	H/Non-Exempt	Custodian
A	1	H/Non-Exempt	Laborer (Grounds and Streets)
A	1	H/Non-Exempt	Laborer (Utilities)
A	1	H/Non-Exempt	Recreation Center Assistant (Full Time)
A	2	H/Non-Exempt	Meter Services Technician
A	2	H/Non-Exempt	Maintenance Technician I
A	2	H/Non-Exempt	Laborer II (Grounds and Streets)
A	2	H/Non-Exempt	Laborer II (Utilities)
A	2	H/Non-Exempt	Code Enforcement Technician
A	3	H/Non-Exempt	Animal Control Officer
A	3	H/Non-Exempt	Maintenance Technician II
A	3	H/Non-Exempt	Equipment Operator/Laborer III
A	3	H/Non-Exempt	Plant Operator I
		H/Non-Exempt	Lab Technician
A	4	H/Non-Exempt	Plant Operator II
A	4	H/Non-Exempt	Meter Services Supervisor
A	4	H/Non-Exempt	Code Enforcement Officer/Senior
A	4	H/Non-Exempt	Building Inspector
A	4	H/Non-Exempt	Foreman (Utilities and Streets)
A	5	H/Non-Exempt	Plant Operator III (Chief)
A	5	H/Non-Exempt	Superintendent - Buildings/Equip
A	5	H/Non-Exempt	Superintendent - Grounds
A	6	S/Non-Exempt	Recreation Program Assistant
A	6	S/Non-Exempt	Library Circulation Clerk
A	6	S/Non-Exempt	Administrative Assistant I
A	6	S/Non-Exempt	Youth Library Services Assistant
A	6	S/Non-Exempt	UB Clerk I
A	6	S/Non-Exempt	Deputy Court Clerk I
A	6	S/Non-Exempt	Administrative Assistant II
A	6	S/Non-Exempt	Deputy Court Clerk II
A	6	S/Non-Exempt	Accounting Clerk
A	7	S/Non-Exempt	Youth Library Services Specialist
A	7	S/Non-Exempt	Accounting Technician/Specialist
A	7	S/Non-Exempt	UB Clerk II
A	7	S/Non-Exempt	Permit Clerk

A	8	S/Non-Exempt	Administrative Assistant III
A	8	S/Non-Exempt	HR Assistant
A	8	S/Non-Exempt	Permit Technician
A	8	S/Non-Exempt	Records Clerk
A	9	S/Non-Exempt	Planning Technician
A	9	S/Non-Exempt	HR Generalist/Specialist
A	9	S/Non-Exempt	Assistant City Secretary
A	9	S/Non-Exempt	Deputy Court Clerk III
A	9	S/Non-Exempt	Administrative Assistant IV
A	9	S/Non-Exempt	Media Specialist
B	10	S/Exempt	Main Street Manager
B	10	S/Exempt	Assistant Library Director
B	10	S/Exempt	EDC Project Manager
B	10	S/Exempt	City Planner
B	11	S/Exempt	IT Administrator/Coordinator
B	11	S/Exempt	Supervisory Court Clerk
B	11	S/Exempt	Customer Services Manager
B	11	S/Exempt	Recreation Program Services Mgr
B	11	S/Exempt	Budget/Grant Analyst
B	12	S/Exempt	Building Official
B	12	S/Exempt	Library Director/Librarian
B	12	S/Exempt	Code Enforcement Manager
B	12	S/Exempt	Construction Manager
B	13	S/Exempt	Community Services Director
B	13	S/Exempt	Development Services Director
B	13	S/Exempt	City Secretary
B	14	S/Exempt	Director of Public Works
B	14	S/Exempt	Human Resources Director
B	14	S/Exempt	EDC Director
B	15	S/Exempt	Police Chief
B	15	S/Exempt	Finance Director
B	15	S/Exempt	Assistant City Manager

Effective 10/01/2022



Law Enforcement Pay Scale 2023

Police officer pay is outlined in the charts below. Salary figures reflect base pay hourly rates and do not include overtime which officers are eligible for after graduating and completing required Field Training period as established by Elgin Police Department.

	Police Academy	Completion of Academy PPO	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Cadet	\$23.03	\$25.33												
<i>Sponsored by EPD</i>														
Officer			\$26.60	\$27.40	\$28.22	\$29.07	\$29.94	\$30.84	\$31.76	\$32.71	\$33.70	\$34.71	\$35.75	\$36.82
<i>84 hr pay period</i>			\$58,093.64	\$59,836.44	\$61,631.54	\$63,480.48	\$65,384.90	\$67,346.45	\$69,366.84	\$71,447.84	\$73,591.28	\$75,799.02	\$78,072.99	\$80,415.18
Corporal*					\$31.44	\$32.38	\$33.35	\$34.36	\$35.39	\$36.45	\$37.54	\$38.67	\$39.83	\$41.02
Sergeant*														
							\$35.94	\$37.02	\$38.13	\$39.27	\$40.45	\$41.66	\$42.91	\$44.20
Commander									\$41.20	\$42.44	\$43.71	\$45.02	\$46.37	\$47.76

Annual step progression is awarded after the completion of a service year in the assigned rank and is calculated as of October 1st of every year and based on the time from the most recent appointment in that rank. Step progressions may be delayed if eligibility requirements are not met and maintained.

*Employees will receive step progression in the pay period that coincides with the start of each fiscal year, following completion of full service year in assigned rank and step if the following criteria are met:

Employee is not under investigation for any policy violation;

Employee has not received a written reprimand at any time during the preceeding 180 days of service year completion; and

Employee was not suspended for more than two (2) scheduled workdays during the previous 12 months.

**If an employee has ever been disciplined for policy violations related to insubordination, dishonesty, neglect of duty or any subversive act that interfered with the good working order of the department, any future step progressions may be delayed indefinitely at the discretion of the Chief of Police.*

Note: any delayed step increases as a result of discipline will not be made retroactive.

* Internal/External Lateral Transfers

The City of Elgin recognizes experience and allows police applicants to enter our pay plan based on continuous service for paid law enforcement for Patrol Officers. Lateral transfers must be approved by the Chief of Police. Prior sworn, full time paid law enforcement will be accepted and calculated for placement as:

Must have a minimum of two (2) consecutive years of full time paid service as a commissioned peace officer

less than 2 years = step 1

2-3 years prior service = step 2

4-5 years prior service = step 3

5-6 years prior service = step 4

7+ years prior service = step 5



APPENDIX E

FY 2022 – 2023 Holiday Schedule

Monday	October 10, 2022	Columbus Day
Friday	November 11, 2022	Veteran's Day
Wednesday	November 23, 2022	Pre-Thanksgiving Day (<i>offices will close at noon</i>)
Thursday	November 24, 2022	Thanksgiving Day
Friday	November 25, 2022	Black Friday
Thursday	December 22, 2022	Pre-Christmas (<i>offices will close at noon</i>)
Friday	December 23, 2022	Christmas Eve, <i>observed</i>
Monday	December 26, 2022	Christmas Day, <i>observed</i>
Monday	January 2, 2023	New Year's Day <i>observed</i>
Monday	January 16, 2023	MLK Day
Monday	February 20, 2023	President's Day
Friday	April 7, 2023	Good Friday
Monday	May 29, 2023	Memorial Day
Monday	June 19, 2023	Emancipation Day
Tuesday	July 4, 2023	Independence Day
Monday	September 4, 2023	Labor Day

APPENDIX F

Sect.	Category	Effective Date
A	General Administration	On and after 10/1/2021
A.1	ROW Abandonment	County Fee + \$15.00 Admin. + \$4.00 each add'l page
A.2	Street / Alley Closing or	County Fee + \$15.00 Admin. + \$4.00 each add'l page
A.3	Public Info. Requests - Copying fees	See: TX Admin Code
A.4	Copy/Fax Fee's Non Pub Info Request	
A.4.1	10 Pages or less -	10¢ each
A.4.2	11-20 Pages -	\$2.50 + 10¢ each
A.4.3	>21 pages-	\$5.00 + 10¢ each
A.4.4	Two Sided Copies -	20¢ each
A.4.5	Postage and Shipping	Actual Costs
A.4.6	Out going Faxes-	\$1.50 Cover sheet/first page, \$2.00 each additional page
A.4.7	In-coming Faxes -	\$.50 each page
A.5	Film Production Fees	
A.5.1	Application Fee	\$200.00*
A.5.2	Total Disruptive use public bldg or ROW	\$500 per day
A.5.3	Partial use of public bldg or ROW	\$250 per day
A.5.4	Total closure street or parking	\$50 per block per day
A.5.5	Partial use of public bldg or ROW	\$25 per block per day
A.5.6	Use of city parking lots, or streets for parking film trailers, buses, etc.	\$100 minimum per lot or block per day
A.5.7	Disruption of access by customers to work site.	Minimum \$500 per day
A.5.8	Barricade rental	\$5.00 per barricade \$50.00 minimum
* Film Production application fee waived for student films		
A.6	Historic District Fees	
A.6.1	Application for Modification Permit	\$50.00
A.6.2	Sign Permit	See Section V.8
A.6.3	Temporary Banner Permit	\$25.00
A.7	Miscellaneous Financial Fees	
A.7.1	Insufficient Funds Check	\$30.00
A.7.2	Bank Draft Return Fee	\$30.00
A.7.3	Credit Card Fee for Amts. < \$300	\$3.00 per transaction
A.7.4	Credit Card Fee for Amts. > \$300	1% of the transaction amount
A.7.5	Internet Processing Fee	
A.8	Notary Fees	
A.8.1	Notary Fee	\$6.00 first signature \$1.00 ea additional signature
A.8.2	Certified copies	\$6.00 per certificate \$0.50 ea page
A.8.3	Jurats	\$6.00 per signature including oath or affirmation
Sect.	Category	Effective Date
B	Elgin Library	On and after 10/1/2021
B.2	Elgin Library-	
B.2.1	Fines	\$0.10 per day past due date
B.2.2	Library Card (Residents)	\$0.00
B.2.3	Library Card (Non-Residents)	\$15.00
B.2.4	Library Card Replacement	\$1.00
B.2.5	Book Damage	Assessed by Librarian
B.2.6	Lost Book	Replacement Cost plus \$5.00.
B.2.7	Inter Library Loan	TSLAC. Rates
B.3	Elgin Library- Printing and copies	
B.3.1	Prints - Black and White	\$0.20 each page
B.3.2	Copies	\$0.20 (B/W only each page
Sect.	Category	Effective Date
C	Park and Recreation Fees	On and after 10/1/2021
C.1	Annual All-Purpose Memberships- Admission and Use of Recreation Facilities (Resident)	
C.1.1	Family *	\$300.00
C.1.2	Couple (2 people >17 years of age)	\$240.00
C.1.3	Individual Adult	\$180.00
C.1.4	Individual Senior (65+)	\$120.00
C.1.5	Individual Youth ,(< 18 years of age)	\$120.00
C.2	Annual All-Purpose Memberships- Non-resident	Add \$100.00 to each item C1.1 - C1.5 above.
C.3	Monthly All-Purpose Memberships- Resident	
C.3.1	Family *	\$30.00
C.3.2	Couple (2 people >17 years of age)	\$25.00
C.3.3	Individual Adult	\$20.00
C.3.4	Individual Senior (65+)	\$15.00

C.3.5	Individual Youth, (< 18 years of age)	\$15.00
C.4	Monthly All-Purpose Memberships- Non-resident	
C.4.1	Family *	\$45.00
C.4.2	Couple (2 people >17 years of age)	\$40.00
C.4.3	Individual Adult	\$30.00
C.4.4	Individual Senior (65+)	\$25.00
C.4.5	Individual Youth, (< 18 years of age)	\$25.00

* Family—Up to 4 adults or children living at the same address. Each additional child added to the family membership is an additional \$2.00/Month for monthly memberships and \$10.00/Year for yearly memberships.

C.5	Daily Memberships-	
C.5.1	All Ages	\$5.00

C.6	Fees for Special Events	
C.6.1	Participant fees	Posted amounts not to exceed \$20.00 per person
C.6.2	Materials use fees	Posted amounts not to exceed \$20.00 per person

C.6	Sports Venue Rental/Use Fees	
C.6.1	Swimming Pool Use	
C.6.1.1	Admission Fee (Per Person)	\$2.00
C.6.1.2	Individual Season Pass	Free with Rec Membership
C.6.1.3	Water Aerobics Classes *	\$2.00/ class

* (Not included with Recreation Membership)

C	Park and Recreation Fees (Cont.)	On and after 10/1/2021
C.6	Sports Venue Rental/Use Fees (Cont.)	
C.6.2	Softball Field Rental	\$8.00/ Hour per field
C.6.3	Volleyball Court Rental	\$5.00/ Hour per field
C.6.4	Basketball Court Rental	\$5.00/ Hour per field
C.6.5	Tennis Court Rental	\$5.00/ Hour per field
C.6.6	Soccer Field Rental	\$5.00/ Hour per field
C.6.7	Picnic Table Rental	\$5.00/ per table per day

Rental assures exclusive use by renter for the hours rented maximum 4 hours

C.7	Swimming Pool Rental Rates *	
C.7.1	Deposit (refundable)	\$100.00
C.7.2	2 hours 1 - 50 participants	\$200.00
C.7.3	2 hours 51 - 100 participants	\$300.00
C.7.4	2 hours 101 - 150 participants	\$400.00
C.7.5	3 hours 1 - 50 participants	\$250.00
C.7.6	3 hours 51 - 100 participants	\$350.00
C.7.7	3 hours 101 - 150 participants	\$450.00
C.7.5	2 or 3 hours 151 - 240 participants	Call for Rates

* (includes a minimum of 3 life guards (1:15 ratio))

C.8	Park Rental 24 hr	
C.8.1	Elgin Memorial Park	
C.8.1.1	Elgin Memorial Park (Main Pavillion)	\$100 daily plus Refundable deposit \$100.00
C.8.1.2	Elgin Memorial Park (Small Pavillion)	\$50 daily plus Refundable deposit \$100.00
C.8.1.3	Elgin Memorial Park (entire park)	\$800 daily plus Refundable deposit \$500.00
C.8.2	Goins Picnic Area	\$200.00
C.8.3	Shenandoah Park	\$300.00
C.8.4	Thomas Memorial Park	
C.8.4.1	Thomas Memorial Park Picnic Pavillion	\$75 daily plus Refundable deposit \$100.00
C.8.4.2	Thomas Memorial Park Open Pavillion	\$50 daily plus Refundable deposit \$100.00
C.8.4.3	Thomas Memorial Entire Park	\$600 daily plus Refundable deposit \$500.00
C.8.5	Veteran's Park	
C.8.5.1	Veteran's Park Gazebo	\$100 daily plus Refundable deposit \$100.00
C.8.5.2	Veteran's Park Entire Park	\$300 daily plus Refundable deposit \$500.00
C.8.6	Morris Memorial Park	\$400 daily plus Refundable deposit \$500.00
C.8.7	Supplemental Feature or Staff Fees	
C.8.7.1	Water Slide	\$35.00
C.8.7.2	Bounce House	\$35.00
C.8.7.3	Additional Staff	\$25.00 per hour per staff member
C.8.7.4	Special Event	\$25.00
C.8.7.5	Cancellation Fee	\$25.00

C.9	Recreation Building Rental	
C.9.1	Recreation Center Building	
C.9.1.1	Rental of Gym without Carpet	\$100.00 / hour + \$500.00 Refundable Deposit
C.9.1.2	Rental of Gym with Carpet	\$300.00 / hour + \$500.00 Refundable Deposit
C.9.1.3	Rental of Studio (Rec Center)	\$30.00 / hour + \$100.00 Refundable Deposit
C.9.1.4	Rental of Kitchen (Rec Center)	\$150.00 / hour + \$500.00 Refundable Deposit

C.9.2	Fleming Center	
C.9.2.1	Fleming Center Grand Hall Rental	\$30.00 / hour + \$100.00 Refundable Deposit
C.9.2.2	Fleming Center Studio Rental	\$20.00 / hour + \$100.00 Refundable Deposit
C.9.2.3	Fleming Center Meeting Room Rental	\$20.00 / hour + \$100.00 Refundable Deposit

Sect.	Category	Effective Date
D	Business License Fees	On and after 10/1/2021
D.1	New Mfg. Home Park Permit	\$500.00
D.2	Alcoholic Beverage License and Permits	
D.2.1	Alcoholic Beverage License	50% of TABC Fee
D.2.2	Liquor Permits	50% of TABC Fees
D.2.3	Beer Licenses	50% of TABC Fees
D.3	Solicitor's Permits	
D.3.1	30 Day Distributor Permit	\$25.00 / group
D.3.2	90 Day Peddler Permit	\$25.00 / each
D.3.3	30 Day Solicitor Permit	\$25.00 / each
D.3.4	14 Day Itinerant Vendor Permit	\$25.00 / each
D.3.5	30 Day Itinerant Vendor Permit	\$35.00 / each
D.3.6	90 Day Itinerant Vendor Permit	\$75.00 / each
D.3.7	180 Day Itinerant Vendor Permit	\$100.00 / each

Sect.	Category	Effective Date
E	Police Department Fees	On and after 10/1/2021
E.1	Police Operation Fees	
E.1.1	Printed Police Reports (CAD,Offense)	\$0.10 per page
E.1.2	CRASH Reports	\$6.00 per report
E.1.3	Audio-Photos	\$1.00 per CD (CD-RW)
E.1.4	In-Car Camera Video	\$3.00 per DVD
E.1.5	Body Worn Camera Footage	impoundment fee
E.1.6	Other Electronic Media (USB)	\$3.00 per DVD
E.1.7	Labor (Locating, compiling, reproduction)	\$15.00 per hour
E.1.8	EPD Escort Fees	\$45.00 per hr per Officer plus \$15.00 per vehicle
E.1.8	SRO Fees to EISD per Contract	SRO Fees to EISD per Contract
E.2	Animal Control Fees	
E.2.1	Animal Pickup/Impoundment Fee (Licensed)	\$15.00 per day
E.2.2	Animal Pickup/Impoundment Fee (Unlicensed)	\$35.00 per day
E.2.3	Dogs Running at Large (Licensed)	\$25.00
E.2.4	Dogs Running at Large (Unlicensed)	\$50.00
E.2.5	Keeping Wild Animals	\$100.00 fine 10 days to remove
E.2.6	Keeping Livestock	\$100.00 fine 30 days to remove
E.2.7	Livestock at large	\$50.00
E.2.8	Fowl/ at Poultry at Large	\$25.00
E.2.9	Livestock Impoundment:	
E.2.9.1	Large Animal (horse/cow)	\$100.00
E.2.9.2	Medium Animal (goat/sheep)	\$35.00
E.2.9.3	Fowl/Poultry	\$5/head
E.2.10	Animals Surrendered	\$15.00

Sect.	Category	Effective Date
F	Municipal Court Fees	On and after 10/1/2021
F.1	Dismissal Fee	\$10.00
F.2	Warrant for Arrest Fee	\$50.00

Sect.	Category	Effective Date
J	Utility Charges and Fees	On and after 10/1/2021
J.1	Reserved	

J.2	Application Fee and Deposits for Services	
J.2.1	App Fee Water Only	\$25.00
J.2.2	Residential Water 3/4" to 1" Meter	\$200.00
J.2.3	Irrigation accts.3/4" to 1" Meter	\$200.00
J.2.4	Irrigation accts. 1 1/2" Meter	\$250.00
J.2.5	Commercial 3/4" to 1" Meter	\$200.00
J.2.6	Commercial 1 1/2" Meter	\$250.00
J.2.7	Commercial 2" Meter	\$300.00
J.2.8	Commercial 3" Meter	\$400.00

J.2.9	Commercial 4" Meter	\$500.00
J.2.10	Commercial > 4" Meter	\$600.00
J.4	Miscellaneous Fees and Charges	
J.4.1	Transfer of Service Fee	\$20.00
J.4.2	Temporary Service Fee	\$50.00 Deposit for 5 days(<3K gal return \$20.00)
J.4.3	Bulk Water Volume Rate	6.02/1,000 gal.
J.4.4	Utility Service Late Fee	10% of balance owed on Utility Bill
J.4.6	Scheduled Disconnect / Reconnection Fee	\$75.00
J.4.7	After Hour Service	\$50.00
J.4.8	Broken Lock Fee	\$50.00
J.4.9	Meter Tampering Fee	\$100.00
J.4.10	Curb Stop Replacement Fee	\$60.00

**(Unoccupied Residence / Commercial Structure) In the event the meter indicates usage; the account will automatically be reset to active bill" status and the account will be invoiced for a deposit + consumption.*

Sect.	Category	Effective Date
K	Water Rates	On and after 10/1/2021
K.1	Monthly Base Rate by meter size (Incl. 0 - 2,000 gallons consumption) Inside City Limits	
K.1.1	3/4" Meter	\$45.00
K.1.2	1" Meter	\$66.50
K.1.3	1 1/2 " Meter	\$100.25
K.1.4	2" Meter	\$141.00
K.1.5	3" Meter	\$236.00
K.1.6	4" Meter	\$367.00
K.1.7	6" Meter or Equivalent	\$485.00

K.2	Monthly Base Rate by meter size (Incl. 0 - 2,000 gallons consumption) Outside City Limits	
K.2.1	3/4" Meter	\$65.00
K.2.2	1" Meter	\$97.25
K.2.3	1 1/2 " Meter	\$147.88
K.2.4	2" Meter	\$216.50
K.2.5	3" Meter	\$351.50
K.2.6	4" Meter	\$548.00
K.2.7	6" Meter or Equivalent	\$725.00

K	Water Rates (Cont.)	On and after 10/1/2021
K.3	Water Volume Rate (Use per 1,000 > 2,000 gallons per month) Inside City Limits	
K.3.1	Consumption 2,001 to 4,999 gal.	\$4.01 per 1,000 gallons
K.3.2	Consumption 5,000 to 8,999 gal.	\$4.07 per 1,000 gallons
K.3.3	Consumption 9,000 to 12,999 gal.	\$4.26 per 1,000 gallons
K.3.4	Consumption > 12,999 gal.	\$4.44 per 1,000 gallons

K.4	Water Volume Rate (Consumption per 1,000 gallons per month) Outside City Limits	
K.4.1	Consumption 2,001 to 4,999 gal.	\$6.02 per 1,000 gallons
K.4.2	Consumption 5,000 to 8,999 gal.	\$6.11 per 1,000 gallons
K.4.3	Consumption 9,000 to 12,999 gal.	\$6.39 per 1,000 gallons
K.4.4	Consumption > 12,999 gal.	\$6.66 per 1,000 gallons

K.5	Water Tap Fees*	
K.5.1	3/4" Tap	\$2,000.00
K.5.2	1" Tap	\$2,500.00
K.5.3	1 1/2" Tap	\$3,000.00
K.5.4	2" Tap	\$3,500.00
K.5.5	> 2" Labor, Equip. & Mat. Cost + 10 %	L E. & M Cost + 10%

** An additional charge of \$500.00 will be assessed if the street has to be cut or a bore has to be made to make the tap*

K.6	Meter Set Fees by size of meter	
K.6.1	3/4" Tap	\$150.00
K.6.2	1" Tap	\$200.00
K.6.2	1 1/2" Tap	\$400.00
K.6.2	2" Tap	\$500.00
K.6.2	> 2" Tap	Cost + 10%

Sect.	Category	Effective Date
L	Wastewater Rates	On and after 10/1/2021

L.1	Application Fee	
L.1.1	Sewer Only	\$15.00
L.2	Monthly Base Rate (Incl. 0 - 2,000 gallons consumption)	
L.2.1	Residential/Commercial	\$35.00
L.3	Monthly Volume Rate	
L.3.1	Residential Volume Rate - > 2,000 gal. (Rate based on Winter average from Nov.to Feb.)	\$4.01 per 1,000 gal.
L.3.2	Commercial Volume Rate - > 2,000 gal. (No winter Average)	\$4.01 per 1,000 gal.
L.4	MUD Wastewater rates per 1,000 gallons used	
L.4.1	Travis Co. MUD # 14 Elm Creek	

L.5	Sewer Tap Fees*	
L.5.1	4" Tap	\$2,000.00
L.5.2	6" Tap	\$2,500.00
L.5.3	8" Tap	\$3,000.00
L.5.4	> 8" Tap	L E. & M Cost + 10%

* An additional charge of \$500.00 will be assessed if the street has to be cut or a bore has to be made to make the tap

Sect.	Category	Effective Date
Q	Solid Waste Collection/Disposal	On and after 10/1/2021
Q.1	Residential Rate- Once weekly curbside collection	
Q.1.1	1 Cart	\$22.46/month
Q.1.2	2 Carts	\$29.96/month
Q.1.3	3 Carts	\$33.95/month
Q.1.4	4 Carts	\$37.94/month
Q.1.5	Sr. Citizen (65 or older.)	\$15.80/month
Q.2	Commercial - Cart Service (Number of Carts and Frequency of Service)	
Q.2.1	1 cart x once weekly	\$30.10/month
Q.2.2	2 carts x once weekly	\$46.79/month
Q.2.3	3 carts x once weekly	\$63.74/month
Q.2.4	4 carts x once weekly	\$79.32/month
Q.2.5	1 cart x twice weekly	\$46.79/month
Q.2.6	2 carts x twice weekly	\$68.37/month
Q.2.7	3 carts x twice weekly	\$101.97/month
Q.3	Commercial- Dumpsters	
Q.3.1.1	2 Cu. Yard 1x Weekly	\$97.82/month
Q.3.1.2	2 Cu. Yard 2x Weekly	\$192.49/month
Q.3.1.3	2 Cu. Yard 3x Weekly	\$284.46/month
Q.3.1.4	2 Cu. Yard 4x Weekly	\$540.38/month
Q.3.1.5	2 Cu. Yard 5x Weekly	\$463.02/month
Q.3.2.1	3 Cu. Yard 1x Weekly	\$107.50/month
Q.3.2.2	3 Cu. Yard 2x Weekly	\$183.32/month
Q.3.2.3	3 Cu. Yard 3x Weekly	\$270.91/month
Q.3.2.4	3 Cu. Yard 4x Weekly	\$360.25/month
Q.3.2.5	3 Cu. Yard 5x Weekly	\$440.97/month
Q.3.3.1	4 Cu. Yard 1x Weekly	\$129.18/month
Q.3.3.2	4 Cu. Yard 2x Weekly	\$214.73/month
Q.3.3.3	4 Cu. Yard 3x Weekly	\$336.51/Month
Q.3.3.3	4 Cu. Yard 4x Weekly	\$444.51/month
Q.3.3.4	4 Cu. Yard 5x Weekly	\$553.43/month
Q.3.4.1	6 Cu. Yard 1x Weekly	\$164.66/month
Q.3.4.2	6 Cu. Yard 2x Weekly	\$287.90/month
Q.3.4.3	6 Cu. Yard 3x Weekly	\$419.73/month
Q.3.4.4	6 Cu. Yard 4x Weekly	\$551.55/month
Q.3.4.5	6 Cu. Yard 5x Weekly	\$707.07/month
Q.3.5.1	8 Cu. Yard 1x Weekly	\$188.90/month
Q.3.5.2	8 Cu. Yard 2x Weekly	\$341.53/month
Q.3.5.3	8 Cu. Yard 3x Weekly	\$514.75/month
Q.3.5.4	8 Cu. Yard 4x Weekly	\$658.84/month
Q.3.5.5	8 Cu. Yard 5x Weekly	\$837.74/month
Q.4	Commercial- Dumpsters Service Fees	
Q.4.1	Commercial Front End Load Delivery Fee	\$52.50
Q.4.2	Extra Lift Fee	\$126.00
Q.4.3	Extra Yardage Fee	\$36.75
Q.5	Trash Service Application Fee	\$10.00

Sect.	Category	Effective Date
V.	Development Services	On and after 10/1/2021
*All fees must be paid prior to permits being issued or item being scheduled for hearing, whichever is applicable.		
V.1	Fees common to other activities as referenced below. *	
V.1.1	Professional Recovery Fees (PRF)	115% of cost for consultant review.
V.1.2	Renoticing Fees For Items Requiring Public Hearing	
V.1.2.1	Newspaper Notice	125% of newspaper publishing costs
V.1.2.2	Fee per Notice sign	\$35.00
V.1.2.3	Fee per letter for 200' notice	\$7.00
V.1.3	Work without City Approval Penalty	
V.1.3.1	Subdivision Construction	\$1,500
V.1.3.2	Site Development	\$1,500
V.1.3.3	W/O Permit	Double Cost of Permit Fee or \$1,000, whichever is least
V.2	Zoning and Land Use *	
V.2.1	Annexation Petition	\$0.00
V.2.2	Annexation Development Agreement	\$0.00
V.2.3	Other Development Agreement	\$2,500.00 + PRF
V.2.4	Development Agreement Modification	\$1,250.00 + PRF
V.2.5	Comprehensive Plan Amendment	\$725.00 + PRF
V.2.6	Specific Use Permit	\$600.00 + PRF
V.2.7	Zoning Variance	\$600.00 + PRF
V.2.8	Special Exception	\$600.00 + PRF
V.2.9	Zoning Change - PDD Rezoning	
V.2.9.1	< 5 Acres	\$1,250 + PRF
V.2.9.2	5 Acres to 10 Acres	\$2,500 + PRF
V.2.9.3	> 10 Acres	\$5,000 + PRF
V.2.10	Zoning Change - Non PDD Rezoning	
V.2.10.1	< 3 Acres	\$600.00 + PRF
V.2.10.2	3 Acres to 10 Acres	\$1,000.00 + PRF
V.2.10.3	> 10 Acres	\$2,000.00 + PRF
V.2	Zoning and Land Use * (Cont.)	
V.2.11	PDD Zoning Modification	
V.2.11.1	< 5 Acres	\$625.00 + PRF
V.2.11.2	5 Acres to 10 Acres	\$1,250.00 + PRF
V.2.11.3	> 10 Acres	\$2,500.00 + PRF
V.2.12	Misc. Zoning Fees and Charges	
V.2.12.1	Special Purpose Dist. (i.e. MUD or PID)	\$20,000.00 + PRF
V.2.12.2	Appeals	\$500.00 + PRF
V.2.12.3	Zoning Verification Letter	\$65.00
V.	Development Services (Cont.)	On and after 10/1/2021
V.3	Plats *	
V.3.1	Concept Plan	\$1,000.00 + PRF
V.3.2	Preliminary Plat	\$50.00 per lot or \$1,000.00, whichever is greater + PRF
V.3.3	Preliminary Plat Amendment	\$50.00 per lot or \$600.00, whichever is greater + PRF
V.3.4	Final Plat	\$55.00 or \$850.00, whichever is greater + PRF
V.3.5	Short Form Plat	\$600.00 + PRF
V.3.6	Replat	\$55.00 per lot or \$850.00, whichever is greater + PRF
V.3.7	Plat Amendment	\$600.00 + PRF
V.3.8	Plat Vacation	\$600.00 + PRF
V.3.9	Subdivision Variance	\$600.00 + PRF
V.3.10	Appeal	\$600.00 + PRF
V.3.11	Parkland Fee	\$800.00 per residential lot
V.3.12	Tree removal or replacement	
V.3.12.1	Significant Tree Removal (8"-13" caliper)	\$50.00 per caliper inch
V.3.12.2	Significant Tree Removal (14"-19" caliper)	\$150.00 per caliper inch
V.3.12.3	Heritage Tree Removal (20" or more caliper)	\$300.00 per caliper inch
V.3.12.4	Payment-in-lieu fee for not replacing trees in V.3.12.1 - V.3.12.3	\$150.00 per caliper inch
V.4	Subdivision Construction Plans *	
V.4.1	New Subdivision Construction Plan	Greater of 3.5% of est. cost of infrastructure conveyed to City or \$5,000 + PRF
V.4.2	Revisions to Approved Subdivision Construction Plans	\$500 + PRF
V.4.3	Inspections	PRF
V.4.4	Sidewalk-In-Lieu Fee	Actual market value per City Engineer
V.5	Site Development Plans *	
V.5.1	New Site Development Plan Outside Historic Dist.	\$5,000.00 + PRF
V.5.2	New Site Development Plan Inside Historic Dist.	\$1,000.00 + PRF

V.5.3	Revisions to Approved Plans	\$500.00 + PRF
V.5.4	Parkland Fee	\$800.00 per dwelling unit
V.5.5	Inspections	PRF
V.5.6	Tree removal or replacement	
V.5.6.1	Significant Tree Removal (8"-13" caliper)	\$50.00 per caliper inch
V.5.6.2	Significant Tree Removal (14"-19" caliper)	\$150.00 per caliper inch
V.5.6.3	Heritage Tree Removal (20" or more caliper)	\$300.00 per caliper inch
V.5.6.4	Payment-in-lieu fee to replace trees in V.5.6.1 - V.5.6.3	\$150.00 per caliper inch
V.5.7	Sidewalk-In-Lieu Fee	Actual market value per City Engineer
V.	Development Services (Cont.)	On and after 10/1/2021
V.6	Building Permits *	
V.6.1	Residential Building Permits and Fees	
V.6.1.1	Trade Permits (electrician, mech., plumb., gas)	\$75.00
V.6.1.2	New Building Permit Fee	\$0.60 per sq. ft., maximum \$2,000 + PRF
V.6.1.3	Addition Building Permit Fee	\$0.60 per sq. ft., maximum \$2,000 + PRF
V.6.1.4	Industrialized Home	\$0.30 per sq. ft., maximum \$1,000 + PRF
V.6.1.5	HUD Manufactured Mobile Home	\$0.30 per sq. ft., maximum \$500 + PRF
V.6.1.6	1st and 2nd Subsequent Inspection not Demo	\$75.00 + PRF
V.6.1.7	1st and 2nd Subsequent Inspection Demo	\$0.00
V.6.1.8	3rd and Additional Subsequent Inspection Not Demo	\$100.00 + PRF
V.6.1.9	3rd and Additional Subsequent Inspection Demo	\$0.00
V.	Development Services (Cont.)	On and after 10/1/2021
V.6.2	Commercial Building Permits and Fees	
V.6.2.1	Trade Permits (electrician, mech., plumb., gas)	\$75.00
V.6.2.2	Multi-family Site Built New/Addition Building	\$0.40 per square ft., maximum \$3,000 + PRF
V.6.2.3	Site Built New Bldg. Permit Shell/Finish Out Together	\$0.70 per sq. ft. maximum \$7,000 + PRF
V.6.2.4	Site Built New Building Permit Shell Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
V.6.2.5	Site Built New Building Permit Tenant Finish Out Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
V.6.2.6	Site Built Addition Bldg. Permit Fee Shell & Finish Out Together Fee	\$0.70 per sq. ft., maximum \$7,000 + PRF
V.6.2.7	Site Built Addition Building Permit Shell Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
V.6.2.8	Site Built Addition Bldg. Permit Tenant Finish Out Only	\$0.35 per sq. ft., maximum \$3,500 + PRF
V.6.2.9	Industrialized Building	\$0.35 per sq. ft., maximum \$3,500 + PRF
V.6.2.10	1st and 2nd Subsequent Inspection Not Demo	\$100.00 + PRF
V.6.2.11	1st and 2nd Subsequent Inspection Demo	\$0.00
V.6.2.12	3rd and Additional Subsequent Inspection Not Demo	\$125.00 + PRF
V.6.2.13	3rd and Additional Subsequent Inspection Demo	\$0.00
V.	Development Services (Cont.)	On and after 10/1/2021
V.6.3	Misc. Building Permits, Fees and Fines	
V.6.3.1	Demolition Permit	\$0.00
V.6.3.2	House or Structure Moving Fee	\$0.00
V.6.3.3	Patio/Deck Permit	\$200.00 + PRF
V.6.3.4	Flatwork (sidewalks, driveway, curb cut)	\$200.00 + PRF
V.6.3.5	Temporary Certificate of Occupancy	\$250.00 + PRF
V.6.3.6	Permanent Certificate of Occupancy	\$100.00 + PRF
V.6.3.7	Appeal	\$500.00 + PRF
V.6.3.8	Occupation of bldg. prior to CO issuance	\$200.00
V.6.3.9	Wireless Communications Facilities	\$150.00 + PRF
V.6.3.10	Modification of Postal Address by Owner	\$50.00
V.6.3.11	Building Permit Extension	one-half (1/2) of building permit fee
V.6.3.12	Sidewalk-in-lieu Fee	\$4.75 per square foot
V.6.3.13	Remodel	\$200.00 + PRF
V.6.3.14	Reroof	\$200.00 + PRF
V.6.3.15	Pool/Spa	\$150.00 + PRF
V.6.3.16	Accessory Building	\$75.00 + PRF
V.6.4	Building Code Variance	\$600.00 + PRF
Sect.	Category	Effective Date
V.	Comm. Development/Planning (Cont.)	On and after 10/01/2021
V.7	Fire Protection *	
V.7.1	Fire Plan Review - Fire Suppression/Alarm/Vent Hood	
V.7.1.1	Review	\$90.00 per hour, 1 hour minimum.
V.7.2	Fire Plan Review - Site Dev., Plat, and Subdivision Construction	
V.7.2.1	Review	\$90.00 per hour, 1 hour minimum.
V.7.3	Fire Plan Review - New Construction & Remodel	
V.7.3.1	First Review	\$115.00 per project + \$0.20 / SF
V.7.3.2	Subsequent Review	\$90.00 flat fee
V.7.4	Fire Plan Review - Shell Building	

V.7.4.1	First Review	\$75.00 per project + \$0.10 / SF
V.7.4.2	Subsiquent Review	\$90.00 flat fee
V.7.5	Fire Plan Review - Tenant Improvement / Finish Out	
V.7.5.1	First Review	\$85.00 per project + \$0.15 / SF
V.7.5.2	Subsiquent Review	\$65.00 flat fee
V.7.6	Fire Inspections	
V.7.6.1	First Inspection	\$115.00 per hour; \$75.00 each additional hour. 1 hour minimum
V.7.6.2	Subsiquent Inspection	\$100.00 per hour; \$70.00 each additional hour. 1 hour minimum
V.7.7	Fire Code Variance	\$600.00 +PRF
Sect.	Category	Effective Date
V.	Comm. Development/Planning (Cont.)	On and after 10/01/2021
V.8	Signage Fees *	
V.8.1	Signage Fees General	
V.8.1.1	Signage Master Plan Outside Historic Districts	\$300.00 + PRF
V.8.1.2	Signage Master Plan Within Historic Districts	\$100.00 + PRF
V.8.1.3	Signage Master Plan Modification Outside Historic Dist.	\$150.00 + PRF
V.8.1.4	Signage Master Plan Modification Within Historic Dist.	\$75.00 + PRF
V.8.1.5	Sign Variance Outside Historic Districts	\$600.00 + PRF
V.8.1.6	Sign Variance Within Historic Districts	\$300.00 + PRF
V.8.1.7	Awning Sign Fee Outside Historic Districts	\$75.00 + PRF
V.8.1.8	Awning Sign Fee Within Historic Districts	\$50.00 + PRF
V.8.1.9	Bulletin Board Sign Outside Historic Districts	\$75.00 + PRF
V.8.1.10	Bulletin Board Sign Within Historic Districts	\$25.00 + PRF
V.8.1.11	Canopy Sign Outside Historic Districts	\$75.00 + PRF
V.8.1.12	Canopy Sign Within Historic Districts	\$50.00 + PRF
V.8.1.13	New Changeable Copy Sign Outside Historic Districts	\$75.00 + PRF
V.8.1.14	New Changeable Copy Sign Within Historic Districts	\$50.00 + PRF
V.8.1.15	Changeable Copy Sign Reface	\$50.00 + PRF
V.8.1.16	New Freestanding Sign Outside Historic Districts	\$5.50 sq. ft, maximum \$200.00 + PRF
V.8.1.17	Freestanding Sign Reface Outside Historic Districts	\$2.25 sq. ft, maximum \$50.00 + PRF
V.8.1.18	New Freestanding Sign Within Historic Districts	\$50.00 + PRF
V.8.1.19	Freestanding Sign Reface Within Historic Districts	\$25.00 + PRF
V.8.1.20	Painted Sign Outside Historic Districts	\$75.00 + PRF
V.8.1.21	Painted Sign Within Historic Districts	\$25.00 + PRF
V.8.1.22	Political Election Sign Outside Historic Districts	\$0.00
V.8.1.23	Political Election Sign Within Historic Districts	\$0.00
V.8.1.24	New Projecting Sign Outside Historic Districts	\$5.50 sq. ft, maximum \$200.00 + PRF
V.8.1.25	Projecting Sign Reface Outside Historic Districts	\$2.25 sq. ft, maximum \$50.00 + PRF
V.8.1.26	New Projecting Sign Within Historic Districts	\$50.00 + PRF
V.8.1.27	Projecting Sign Reface Within Historic Districts	\$25.00 + PRF
V.8	Signage Fees (Cont.) *	
V.8.1.28	Temp. Sign (i.e banner, sidewalk) Outside Historic Dist.	\$50.00
V.8.1.29	Temp. Sign (i.e banner, sidewalk) Within Historic Dist.	\$25.00
V.8.1.30	New Wall Sign Outside Historic Districts	\$5.50 sq. ft, maximum \$200.00, + PRF
V.8.1.31	Wall Sign Reface Outside Historic Districts	\$2.25 sq. ft, maximum \$50.00 + PRF
V.8.1.32	New Wall Sign Within Historic Districts	\$50.00 + PRF
V.8.1.33	Wall Sign Reface Within Historic Districts	\$25.00 + PRF
V.8.1.34	New Window Sign Outside Historic Districts	\$75.00
V.8.1.35	New Window Sign Within Historic Districts	\$25.00
V.8.2	Signage Inspection Fees	
V.8.2.1	Painted Signs Outside Historic District	\$25.00 + PRF
V.8.2.2	Painted Signs Inside Historic District	\$25.00 + PRF
V.8.2.3	Freestanding, Projecting, & Wall Signs Outside Historic District	\$75.00 + PRF
V.8.2.4	Freestanding, Projecting, & Wall Signs Inside Historic District	\$25.00 + PRF
V.8.2.5	Temporary Signs Outside Historic District	\$25.00
V.8.2.6	Temporary Signs Inside Historic District	\$0.00
V.8.2.7	All Other Permanent Signs Outside Historic District	\$50.00 + PRF
V.8.2.8	All Other Permanent Signs Inside Historic District	\$25.00 + PRF









2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ELGIN

(512) 281-2621

Taxing Unit Name

Phone (area code and number)

PO Box 591, Elgin, TX, 78621

www.elgintx.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 775,283,958
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 775,283,958
4.	2021 total adopted tax rate.	\$ 0.589977/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A.³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A.⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>775,283,958</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>848,709</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>668,161</u> C. Value loss. Add A and B. ⁶	\$ <u>1,516,870</u>
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1,516,870</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>79,967,307</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>693,799,781</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>4,093,259</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ <u>3,454</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>4,096,713</u>
18.	Total 2022 taxable value on the 2022 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: \$ <u>1,003,384,917</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> 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: - \$ <u>0</u> D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>119,949,363</u> E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>883,435,554</u>

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 § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 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	\$ <u>53,251,604</u>
	B. 2022 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	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>53,251,604</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>936,687,158</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>104,403,928</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>104,403,928</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>832,283,230</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.492225</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.404063</u> /\$100
29.	2021 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> .	\$ <u>775,283,958</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,132,635</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>2,257</u> B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>25,458</u> C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>-180,000</u> D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-203,201</u> E. Add Line 30 to 31D.	\$ <u>2,929,434</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>832,283,230</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.351975</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 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. \$ <u>0</u> B. 2021 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u> B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 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, 2021 and ending on June 30, 2022. \$ <u>0</u> B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.351975</u> /100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /100 C. Add Line 40B to Line 39.	\$ <u>0.351975</u> /100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.364294</u> /100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000/\$100
42.	Total 2022 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,750,000 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 - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,750,000
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 43,762
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 1,706,238
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 101.00% B. Enter the 2021 actual collection rate. 102.00% C. Enter the 2020 actual collection rate. 101.00% D. Enter the 2019 actual collection rate. 102.00% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	101.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,689,344
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 936,687,158
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.180353/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.544647/\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.000000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.000000</u> /\$100
55.	2022 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> .	\$ <u>0.000000</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.000000</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.000000</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.000000</u> /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	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	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

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

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

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000017 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ 0.000000 /\$100
65.	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 2021, enter zero.	\$ 0.000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000017 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.544664 /\$100

SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.351975 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 936,687,158
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.053379 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.180353 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.585707 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

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

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

This section will apply to a taxing unit other than a special taxing unit that:

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

³⁹ Tex. Tax Code § 26.013(a)⁴⁰ Tex. Tax Code § 26.013(c)⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023⁴³ Tex. Tax Code § 26.063(a)(1)⁴⁴ Tex. Tax Code § 26.012(8-a)⁴⁵ Tex. Tax Code § 26.063(a)(1)⁴⁶ Tex. Tax Code § 26.042(b)⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.000000</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.000000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.000000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.000000</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.000000</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.492225 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.544664 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. \$ 0.585707 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Ellen Owens
Printed Name of Taxing Unit Representative

sign here → 
Taxing Unit Representative

August 1, 2022
Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

APPENDIX K BASTROP COUNTY

Ellen Owens
Tax Assessor-Collector



P.O. Box 579 Bastrop, TX 78602
Phone (512) 581-7161
taxoffice@co.bastrop.tx.us

July 15, 2022

Charles Cunningham
City of Elgin

Enclosed for your information and use is the following which has been verified through our office collection records for period 7/1/2021 - 6/30/2022:

C01 Excess Debt Tax Collections for 2021	\$ 43,761.52
C01 M&O Tax Refunds for Years Preceding 2021	\$ 2,256.90
C01 I&S Tax Refunds for Years Preceding 2021	\$ 1,197.32
C01 TOTAL Tax Refunds for Years Preceding 2021	\$ 3,454.22
Anticipated Collection Rate for 2022	101%
C01 Actual Collection Rate as of 9/30/2021	102%
C01 Actual Collection Rate as of 9/30/2020	101%
C01 Actual Collection Rate as of 9/30/2019	102%

I hereby certify the above information is true and correct to the best of my knowledge.

A blue ink signature of Ellen Owens, written in a cursive style, is positioned above a horizontal line.

Ellen Owens
Bastrop County Tax Assessor/Collector



City of Elgin	June 30, 2022
Total original levy	\$3,681,205.86
Total collections	\$3,837,510.07
Total P&I	\$45,638.96
Travis Total original levy	\$740,443.94
Travis Total collections	\$740,263.10
Travis Total P&I	\$5,271.24

Anticipated Collection percentage	105%
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	September 30, 2021	September 30, 2020	September 30, 2019
Total current year Levy	\$3,567,229.44	\$3,425,926.78	\$3,178,814.38
Total Collections	\$3,605,027.35	\$3,395,547.62	\$3,184,722.06
Total P&I	\$46,916.78	\$36,771.33	\$56,805.01
Travis Total current year Levy	\$621,205.56	\$592,618.16	\$588,152.30
Total Collections	\$631,659.08	\$632,619.21	\$587,352.93
Total P&I	\$3,620.11	\$5,018.83	\$7,403.01

Actual Collections Percentage	102%	101%	102%
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Current year I&S levy	\$1,160,024.41
Travis Current year I&S levy	\$233,329.07
prior year certified percentage	102%
Actual I&S taxes & P&I collected	\$1,229,686.39
Travis Actual I&S taxes & P&I collected	\$235,295.68

Anticipated levy	\$ 1,421,220.55
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Excess Debt Collections	\$43,761.52
IF NEGATIVE NUMBER - NO EXCESS DEBT COLLECTIONS	

Recap & Standings Report

Cycles: Cycle1

Taxing Units: Bastrop Isd,...

Deposit Date Range:

07/01/2021 to 06/30/2022

Sorted By: By Year, Ascending

Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01 (City Of Elgin)

IS

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	2,095.44	0.00	2,095.44	6.00	14.95	58.36	3.14	0.00	2,031.08
2003	0.00	501.16	0.00	501.16	0.00	0.00	0.00	0.00	0.00	501.16
2004	0.00	540.44	0.00	540.44	16.88	36.05	0.00	7.94	0.00	523.56
2005	0.00	496.44	0.00	496.44	89.60	186.15	0.00	41.37	0.00	406.84
2006	923,596.71	770.94	0.00	770.94	131.23	257.21	0.00	58.27	0.00	639.71
2007	995,565.53	1,033.67	0.00	1,033.67	205.02	377.23	0.00	87.34	0.00	828.65
2008	995,814.05	857.91	0.00	857.91	61.65	106.04	0.00	25.15	0.00	796.26
2009	1,054,845.47	1,222.65	0.00	1,222.65	268.80	430.08	0.00	104.83	0.00	953.85
2010	946,070.78	870.00	0.00	870.00	244.11	360.56	0.00	90.70	0.00	625.89
2011	713,341.55	1,613.43	0.00	1,613.43	188.76	256.14	659.69	66.74	0.00	764.98
2012	765,315.43	2,087.95	0.00	2,087.95	272.96	301.89	0.00	69.94	0.00	1,814.99
2013	1,091,619.67	2,562.14	0.00	2,562.14	365.44	402.76	0.00	115.21	0.00	2,196.70
2014	1,141,000.43	2,364.39	0.00	2,364.39	311.96	310.50	0.00	93.35	0.00	2,052.43
2015	1,090,659.75	2,620.11	0.00	2,620.11	476.54	402.13	0.00	131.80	0.00	2,143.57
2016	1,059,626.24	3,722.90	0.00	3,722.90	728.52	517.61	0.00	186.91	0.00	2,994.38
2017	1,005,252.26	5,614.77	0.00	5,614.77	1,143.00	680.77	0.00	273.57	0.00	4,471.77
2018	1,105,825.41	9,078.49	0.00	9,078.49	2,948.84	1,372.60	0.00	646.14	0.12	6,129.77
2019	1,191,851.29	15,532.92	-102.89	15,430.03	6,327.94	2,139.51	0.00	1,280.26	0.00	9,102.09
2020	1,235,778.62	39,398.68	-1,027.89	38,370.79	23,629.70	4,316.85	0.00	2,943.10	0.01	14,741.10
2021	1,160,024.41	0.00	1,206,127.39	1,206,127.39	1,172,825.31	3,711.06	-1,843.86	0.00	-0.03	35,145.91
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	1,160,024.41	0.00	1,206,127.39	1,206,127.39	1,172,825.31	3,711.06	-1,843.86	0.00	-0.03	35,145.91
Total Delinquent	15,316,163.19	92,984.43	-1,130.78	91,853.65	37,416.95	12,469.03	718.05	6,225.76	0.13	53,718.78
Rollbacks		3,264.04	380.07	3,644.11	3,264.04	0.00	0.00	0.00	0.00	380.07
Fee Type Total	16,476,187.60	96,248.47	1,205,376.68	1,301,625.15	1,213,506.30	16,180.09	-1,125.81	6,225.76	0.10	89,244.76

Combined Collections (Collections + P&I Collected) -- 1,229,686.39

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01 (City Of Elgin)

MO

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	1,894.02	0.00	1,894.02	5.57	13.87	54.13	2.91	0.00	1,834.32
2003	0.00	450.55	0.00	450.55	0.00	0.00	0.00	0.00	0.00	450.55
2004	0.00	532.94	0.00	532.94	16.64	35.55	0.00	7.83	0.00	516.30
2005	0.00	574.10	0.00	574.10	103.60	215.26	0.00	47.82	0.00	470.50
2006	1,126,672.99	940.43	0.00	940.43	160.08	313.76	0.00	71.08	0.00	780.35
2007	1,261,461.96	1,309.75	0.00	1,309.75	259.78	477.99	0.00	110.67	0.00	1,049.97
2008	1,158,187.12	997.80	0.00	997.80	71.71	123.35	0.00	29.26	0.00	926.09
2009	1,226,844.18	1,422.01	0.00	1,422.01	312.63	500.21	0.00	121.93	0.00	1,109.38
2010	1,382,719.00	1,271.58	0.00	1,271.58	355.79	527.00	0.00	132.57	0.00	914.79
2011	1,420,739.23	3,213.50	0.00	3,213.50	375.95	510.14	1,313.93	132.91	0.00	1,523.62
2012	1,530,630.55	4,175.92	0.00	4,175.92	545.94	603.83	0.00	139.88	0.00	3,629.98
2013	1,218,801.82	2,860.59	0.00	2,860.59	408.01	449.67	0.00	128.64	0.00	2,452.58
2014	1,301,728.07	2,697.43	0.00	2,697.43	355.92	354.23	0.00	106.51	0.00	2,341.51
2015	1,238,800.00	2,975.95	0.00	2,975.95	541.27	456.73	0.00	149.69	0.00	2,434.68
2016	1,533,218.31	5,386.80	0.00	5,386.80	1,054.16	748.96	0.00	270.45	0.00	4,332.64
2017	1,882,895.33	10,516.84	0.00	10,516.84	2,140.86	1,275.13	0.00	512.35	0.00	8,375.98
2018	2,071,274.64	17,004.52	0.00	17,004.52	5,523.33	2,570.79	0.00	1,210.41	0.23	11,481.42
2019	2,232,405.85	29,094.15	-192.72	28,901.43	11,852.67	4,007.07	0.00	2,398.30	0.00	17,048.76
2020	2,330,247.93	74,291.81	-1,938.27	72,353.54	44,557.05	8,140.01	0.00	5,549.53	0.02	27,796.51
2021	2,521,181.45	0.00	2,621,381.31	2,621,381.31	2,549,003.33	8,065.42	-4,007.42	0.00	-0.06	76,385.34
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	2,521,181.45	0.00	2,621,381.31	2,621,381.31	2,549,003.33	8,065.42	-4,007.42	0.00	-0.06	76,385.34
Total Delinquent	22,916,626.98	161,610.69	-2,130.99	159,479.70	68,641.96	21,323.55	1,368.06	11,122.74	0.25	89,469.93
Rollbacks		6,135.82	826.03	6,961.85	6,113.74	0.00	22.08	0.00	0.00	826.03
Fee Type Total	25,437,808.43	167,746.51	2,620,076.35	2,787,822.86	2,623,759.03	29,388.97	-2,617.28	11,122.74	0.19	166,681.30

Combined Collections (Collections + P&I Collected) - 2,653,148.00

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01 (City Of Elgin)

SA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	2,027.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	2,088.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	2,715.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	1,254.06	137.44	0.00	137.44	0.10	0.13	137.34	0.03	0.00	0.00
2012	2,656.10	141.19	0.00	141.19	1.19	1.46	0.00	0.40	0.00	140.00
2013	1,632.57	79.79	0.00	79.79	1.19	1.32	0.00	0.38	0.00	78.60
2014	1,258.52	50.48	0.00	50.48	0.94	0.93	0.00	0.28	0.00	49.54
2015	564.46	20.80	0.00	20.80	0.63	0.52	0.00	0.17	0.00	20.17
2016	1,524.79	15.08	0.00	15.08	1.24	0.87	0.00	0.32	0.00	13.84
2017	2,349.86	141.36	0.00	141.36	1.24	0.72	0.00	0.29	0.00	140.12
2018	1,628.52	187.98	0.00	187.98	37.92	17.23	0.00	8.27	0.03	150.09
2019	1,586.03	155.03	0.00	155.03	26.15	10.09	0.00	5.45	0.00	128.88
2020	1,142.76	385.25	-23.57	361.68	161.91	33.11	0.00	29.24	0.00	199.77
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Delinquent	22,429.53	1,314.40	-23.57	1,290.83	232.51	66.38	137.34	44.83	0.03	921.01
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	22,429.53	1,314.40	-23.57	1,290.83	232.51	66.38	137.34	44.83	0.03	921.01

Combined Collections (Collections + P&I Collected) -- 298.89

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01 (City Of Elgin)

SAA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	106.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	109.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	142.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	65.99	7.25	0.00	7.25	0.01	0.01	7.24	0.00	0.00	0.00
2012	139.79	7.44	0.00	7.44	0.06	0.08	0.00	0.02	0.00	7.38
2013	85.94	4.20	0.00	4.20	0.06	0.07	0.00	0.02	0.00	4.14
2014	66.24	2.65	0.00	2.65	0.05	0.04	0.00	0.02	0.00	2.60
2015	29.74	1.10	0.00	1.10	0.03	0.02	0.00	0.01	0.00	1.07
2016	80.30	0.81	0.00	0.81	0.07	0.05	0.00	0.02	0.00	0.74
2017	123.80	7.45	0.00	7.45	0.07	0.04	0.00	0.02	0.00	7.38
2018	85.81	9.91	0.00	9.91	2.00	0.93	0.00	0.45	0.00	7.91
2019	83.61	8.17	0.00	8.17	1.37	0.55	0.00	0.29	0.00	6.80
2020	60.13	20.28	-1.24	19.04	8.51	1.73	0.00	1.55	0.00	10.53
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Delinquent	1,180.94	69.26	-1.24	68.02	12.23	3.52	7.24	2.40	0.00	48.55
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	1,180.94	69.26	-1.24	68.02	12.23	3.52	7.24	2.40	0.00	48.55

Combined Collections (Collections + P&I Collected) -- 15.75

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01 (City Of Elgin)

Taxing Unit Totals (IS,MO,RB,SA,SA,A)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	3,989.46	0.00	3,989.46	11.57	28.82	112.49	6.05	0.00	3,865.40
2003	0.00	951.71	0.00	951.71	0.00	0.00	0.00	0.00	0.00	951.71
2004	0.00	1,073.38	0.00	1,073.38	33.52	71.60	0.00	15.77	0.00	1,039.86
2005	0.00	1,070.54	0.00	1,070.54	193.20	401.41	0.00	89.19	0.00	877.34
2006	2,052,404.36	1,711.37	0.00	1,711.37	291.31	570.97	0.00	129.35	0.00	1,420.06
2007	2,257,027.49	2,343.42	0.00	2,343.42	464.80	855.22	0.00	198.01	0.00	1,878.62
2008	2,154,001.17	1,855.71	0.00	1,855.71	133.36	229.39	0.00	54.41	0.00	1,722.35
2009	2,283,887.96	2,644.66	0.00	2,644.66	581.43	930.29	0.00	226.76	0.00	2,063.23
2010	2,331,648.26	2,141.58	0.00	2,141.58	600.90	887.56	0.00	223.27	0.00	1,540.68
2011	2,135,400.83	4,971.62	0.00	4,971.62	564.82	766.42	2,118.20	199.68	0.00	2,288.60
2012	2,298,741.87	6,412.50	0.00	6,412.50	820.15	907.26	0.00	210.24	0.00	5,592.35
2013	2,312,140.00	5,506.72	0.00	5,506.72	774.70	853.82	0.00	244.25	0.00	4,732.02
2014	2,444,053.26	5,114.95	0.00	5,114.95	668.87	665.70	0.00	200.16	0.00	4,446.08
2015	2,330,053.95	5,617.96	0.00	5,617.96	1,018.47	859.40	0.00	281.67	0.00	4,599.49
2016	2,594,449.64	9,125.59	0.00	9,125.59	1,783.99	1,267.49	0.00	457.70	0.00	7,341.60
2017	2,890,621.25	16,280.42	0.00	16,280.42	3,285.17	1,956.66	0.00	786.23	0.00	12,995.25
2018	3,178,814.38	26,280.90	0.00	26,280.90	8,512.09	3,961.55	0.00	1,865.27	0.38	17,769.19
2019	3,425,926.78	44,790.27	-295.61	44,494.66	18,208.13	6,157.22	0.00	3,684.30	0.00	26,286.53
2020	3,567,229.44	114,096.02	-2,990.97	111,105.05	68,357.17	12,491.70	0.00	8,523.42	0.03	42,747.91
2021	3,681,205.86	0.00	3,827,508.70	3,827,508.70	3,721,828.64	11,776.48	-5,851.28	0.00	-0.09	111,531.25
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	3,681,205.86	0.00	3,827,508.70	3,827,508.70	3,721,828.64	11,776.48	-5,851.28	0.00	-0.09	111,531.25
Total Delinquent	38,256,400.64	255,978.78	-3,286.58	252,692.20	106,303.65	33,862.48	2,230.59	17,395.73	0.41	144,158.27
Rollbacks		9,399.86	1,206.10	10,605.96	9,377.78	0.00	22.08	0.00	0.00	1,206.10
Fee Type Total	41,937,606.50	265,378.64	3,825,428.22	4,090,806.86	3,837,510.07	45,638.96	-3,598.51	17,395.73	0.32	256,895.62

Combined Collections (Collections + P&I Collected) -- 3,883,149.03

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01T (City of Elgin-Travis CAD)

IS

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	144,620.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	139,363.03	11.29	0.00	11.29	0.00	0.00	0.00	0.00	0.00	11.29
2010	116,573.93	29.91	0.00	29.91	0.00	0.00	0.00	0.00	0.00	29.91
2011	88,123.44	3.51	0.00	3.51	0.00	0.00	3.51	0.00	0.00	0.00
2012	98,977.95	5.97	0.00	5.97	0.00	0.00	0.00	0.00	0.00	5.97
2013	129,102.34	470.78	0.00	470.78	0.00	0.00	0.00	0.00	0.00	470.78
2014	137,646.86	454.65	0.00	454.65	0.00	0.00	0.00	0.00	0.00	454.65
2015	161,315.03	453.53	0.00	453.53	0.00	0.00	0.00	0.00	0.00	453.53
2016	196,186.90	427.32	0.00	427.32	0.00	0.00	0.00	0.00	0.00	427.32
2017	187,856.24	126.90	0.00	126.90	86.40	51.37	0.00	19.96	0.00	40.50
2018	204,646.63	1,256.21	0.00	1,256.21	30.84	15.92	0.00	6.56	0.00	1,225.37
2019	206,260.45	1,648.83	0.00	1,648.83	479.03	170.33	0.00	97.42	0.00	1,169.80
2020	215,273.93	3,964.04	-49.56	3,914.48	2,542.56	586.28	0.00	476.76	0.00	1,371.92
2021	233,329.07	0.00	235,490.77	235,490.77	230,420.22	912.73	0.00	0.00	0.00	5,070.55
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	233,329.07	0.00	235,490.77	235,490.77	230,420.22	912.73	0.00	0.00	0.00	5,070.55
Total Delinquent	2,025,946.94	8,862.94	-49.56	8,803.38	3,138.83	823.90	3.51	600.70	0.00	5,661.04
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	2,259,276.01	8,862.94	235,441.21	244,294.15	233,559.05	1,736.63	3.51	600.70	0.00	10,731.59

Combined Collections (Collections + P&I Collected) -- 235,295.68

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01T (City of Elgin-Travis CAD)

MO

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	168,201.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	162,087.05	13.14	0.00	13.14	0.00	0.00	0.00	0.00	0.00	13.14
2010	170,377.80	43.70	0.00	43.70	0.00	0.00	0.00	0.00	0.00	43.70
2011	175,512.23	7.00	0.00	7.00	0.00	0.00	7.00	0.00	0.00	0.00
2012	197,955.35	11.94	0.00	11.94	0.00	0.00	0.00	0.00	0.00	11.94
2013	144,143.34	525.63	0.00	525.63	0.00	0.00	0.00	0.00	0.00	525.63
2014	157,036.47	518.69	0.00	518.69	0.00	0.00	0.00	0.00	0.00	518.69
2015	183,225.90	515.14	0.00	515.14	0.00	0.00	0.00	0.00	0.00	515.14
2016	283,871.32	618.31	0.00	618.31	0.00	0.00	0.00	0.00	0.00	618.31
2017	351,865.56	237.72	0.00	237.72	161.84	96.20	0.00	37.39	0.00	75.88
2018	383,315.03	2,352.94	0.00	2,352.94	57.77	29.81	0.00	12.30	0.00	2,295.17
2019	386,337.62	3,088.38	0.00	3,088.38	897.25	319.01	0.00	182.47	0.00	2,191.13
2020	405,931.63	7,474.78	-93.46	7,381.32	4,794.36	1,105.52	0.00	899.00	0.00	2,586.96
2021	507,114.87	0.00	511,813.12	511,813.12	500,792.83	1,984.07	0.00	0.00	0.00	11,020.29
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	507,114.87	0.00	511,813.12	511,813.12	500,792.83	1,984.07	0.00	0.00	0.00	11,020.29
Total Delinquent	3,169,860.71	15,407.37	-93.46	15,313.91	5,911.22	1,550.54	7.00	1,131.16	0.00	9,395.69
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	3,676,975.58	15,407.37	511,719.66	527,127.03	506,704.05	3,534.61	7.00	1,131.16	0.00	20,415.98

Combined Collections (Collections + P&I Collected) - 510,238.66

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01T (City of Elgin-Travis CAD)

SA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	80.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	652.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	16.33	1.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00
2012	136.31	1.70	0.00	1.70	0.00	0.00	0.00	0.00	0.00	1.70
2013	253.28	1.73	0.00	1.73	0.00	0.00	0.00	0.00	0.00	1.73
2014	138.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	16.09	10.12	0.00	10.12	0.00	0.00	0.00	0.00	0.00	10.12
2016	131.07	94.19	0.00	94.19	0.00	0.00	0.00	0.00	0.00	94.19
2017	114.94	11.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	11.00
2018	181.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	19.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Delinquent	1,740.10	119.74	0.00	119.74	0.00	0.00	1.00	0.00	0.00	118.74
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	1,740.10	119.74	0.00	119.74	0.00	0.00	1.00	0.00	0.00	118.74

Combined Collections (Collections + P&I Collected) -- 0.00

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector
C01T (City of Elgin-Travis CAD)

SAA

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	4.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	34.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.86	0.05	0.00	0.05	0.00	0.00	0.05	0.00	0.00	0.00
2012	7.17	0.09	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.09
2013	13.34	0.09	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.09
2014	7.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.84	0.53	0.00	0.53	0.00	0.00	0.00	0.00	0.00	0.53
2016	6.89	4.96	0.00	4.96	0.00	0.00	0.00	0.00	0.00	4.96
2017	6.05	0.57	0.00	0.57	0.00	0.00	0.00	0.00	0.00	0.57
2018	9.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Delinquent	91.60	6.29	0.00	6.29	0.00	0.00	0.05	0.00	0.00	6.24
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	91.60	6.29	0.00	6.29	0.00	0.00	0.05	0.00	0.00	6.24

Combined Collections (Collections + P&I Collected) -- 0.00

Recap & Standings Report

Cycles: Cycle1 Taxing Units: Bastrop Isd,... Deposit Date Range: 07/01/2021 to 06/30/2022 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Office of Ellen Owens Tax Assessor-Collector

C01T (City of Elgin-Travis CAD)

Taxing Unit Totals (IS,MO,RB,SA,SAA)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	312,821.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	301,534.65	24.43	0.00	24.43	0.00	0.00	0.00	0.00	0.00	24.43
2010	287,638.92	73.61	0.00	73.61	0.00	0.00	0.00	0.00	0.00	73.61
2011	263,652.86	11.56	0.00	11.56	0.00	0.00	11.56	0.00	0.00	0.00
2012	297,076.78	19.70	0.00	19.70	0.00	0.00	0.00	0.00	0.00	19.70
2013	273,512.30	998.23	0.00	998.23	0.00	0.00	0.00	0.00	0.00	998.23
2014	294,829.37	973.34	0.00	973.34	0.00	0.00	0.00	0.00	0.00	973.34
2015	344,557.86	979.32	0.00	979.32	0.00	0.00	0.00	0.00	0.00	979.32
2016	480,196.18	1,144.78	0.00	1,144.78	0.00	0.00	0.00	0.00	0.00	1,144.78
2017	539,842.79	376.19	0.00	376.19	248.24	147.57	0.00	57.35	0.00	127.95
2018	588,152.30	3,609.15	0.00	3,609.15	88.61	45.73	0.00	18.86	0.00	3,520.54
2019	592,618.16	4,737.21	0.00	4,737.21	1,376.28	489.34	0.00	279.89	0.00	3,360.93
2020	621,205.56	11,438.82	-143.02	11,295.80	7,336.92	1,691.80	0.00	1,375.76	0.00	3,958.88
2021	740,443.94	0.00	747,303.89	747,303.89	731,213.05	2,896.80	0.00	0.00	0.00	16,090.84
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary										
Total Current	740,443.94	0.00	747,303.89	747,303.89	731,213.05	2,896.80	0.00	0.00	0.00	16,090.84
Total Delinquent	5,197,639.35	24,386.34	-143.02	24,243.32	9,050.05	2,374.44	11.56	1,731.86	0.00	15,181.71
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fee Type Total	5,938,083.29	24,386.34	747,160.87	771,547.21	740,263.10	5,271.24	11.56	1,731.86	0.00	31,272.55

Combined Collections (Collections + P&I Collected) -- 745,534.34

TU	TaxYear	QuickRefID	AuditID	TransactionDate	FeeTypeKey	RefundAmount
C01	2019	R13057	3257362	11/18/2021	IS	-34.29
C01	2019	R90177	3250915	11/6/2021	IS	-34.3
C01	2020	R90177	3250882	11/6/2021	IS	-33.04
C01	2020	R13057	3256961	11/18/2021	IS	-33.04
C01	2020	R14824	3169802	8/3/2021	IS	-33.04
C01	2020	R14866	3321706	2/24/2022	IS	-68.78
C01	2020	R14869	3321707	2/24/2022	IS	-50.81
C01	2020	R14872	3321708	2/24/2022	IS	-52.47
C01	2020	R14875	3321709	2/24/2022	IS	-94.29
C01	2020	R14878	3321710	2/24/2022	IS	-65.36
C01	2020	R14881	3321711	2/24/2022	IS	-58.98
C01	2020	R14884	3321712	2/24/2022	IS	-68.67
C01	2020	R14887	3321713	2/24/2022	IS	-63.4
C01	2020	R14890	3321714	2/24/2022	IS	-14.32
C01	2020	R81944	3256988	11/18/2021	IS	-138.14
C01	2020	R88083	3256995	11/18/2021	IS	-33.04
C01	2020	R89866	3321732	2/24/2022	IS	-79.24
C01	2020	R11367	3256955	11/18/2021	IS	-33.04
C01	2020	R12046	3321703	2/24/2022	IS	-47.03
C01	2020	R12048	3321705	2/24/2022	IS	-79.44
C01	2020	R12363	3276695	12/23/2021	IS	-33.04
C01T	2020	R104566	3301515	1/20/2022	IS	-16.52
C01T	2020	R98491	3344520	6/28/2022	IS	-33.04 -1197.32
C01	2019	R13057	3257362	11/18/2021	MO	-64.24
C01	2019	R90177	3250915	11/6/2021	MO	-64.24
C01	2020	R90177	3250882	11/6/2021	MO	-62.31
C01	2020	R13057	3256961	11/18/2021	MO	-62.31
C01	2020	R14824	3169802	8/3/2021	MO	-62.31
C01	2020	R14866	3321706	2/24/2022	MO	-129.7
C01	2020	R14869	3321707	2/24/2022	MO	-95.83
C01	2020	R14872	3321708	2/24/2022	MO	-98.93
C01	2020	R14875	3321709	2/24/2022	MO	-177.8
C01	2020	R14878	3321710	2/24/2022	MO	-123.24
C01	2020	R14881	3321711	2/24/2022	MO	-111.21
C01	2020	R14884	3321712	2/24/2022	MO	-129.48
C01	2020	R14887	3321713	2/24/2022	MO	-119.53
C01	2020	R14890	3321714	2/24/2022	MO	-26.99
C01	2020	R81944	3256988	11/18/2021	MO	-260.49
C01	2020	R88083	3256995	11/18/2021	MO	-62.31
C01	2020	R89866	3321732	2/24/2022	MO	-149.42
C01	2020	R11367	3256955	11/18/2021	MO	-62.31
C01	2020	R12046	3321703	2/24/2022	MO	-88.67
C01	2020	R12048	3321705	2/24/2022	MO	-149.82
C01	2020	R12363	3276695	12/23/2021	MO	-62.3
C01T	2020	R104566	3301515	1/20/2022	MO	-31.15
C01T	2020	R98491	3344520	6/28/2022	MO	-62.31 -2256.9

-3454.22 -3454.22

