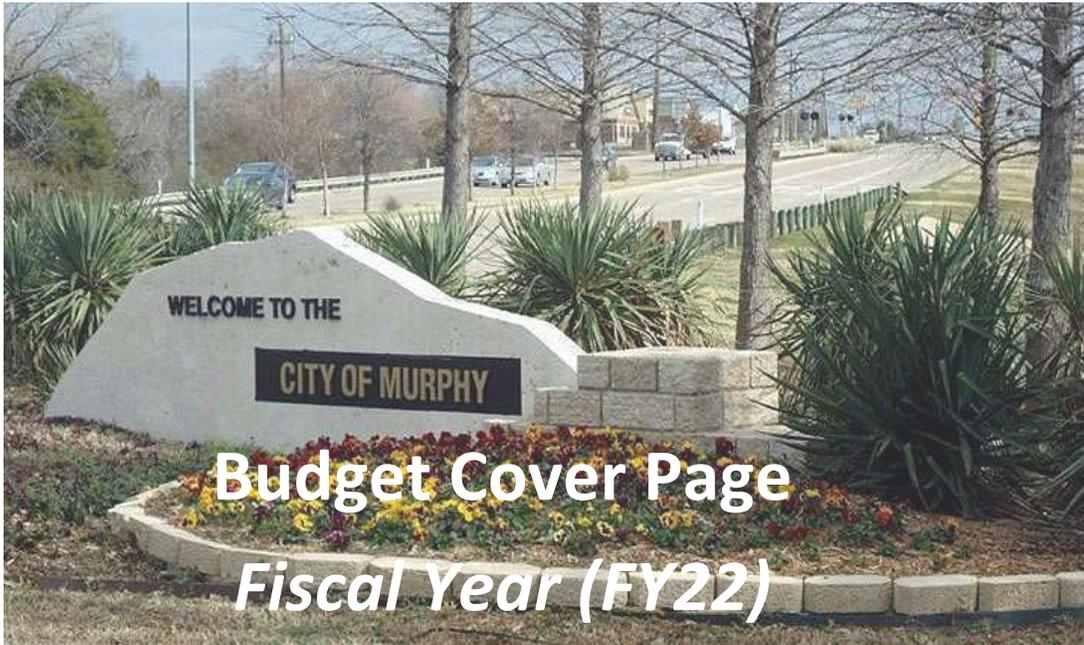


September 7, 2021



City of Murphy
Fiscal Year 2022 Final Budget

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Budget Cover Page
Fiscal Year (FY22)

This budget will raise more revenue from property taxes than last year's budget by an amount of \$366,894, which is a 2.79 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$138,116.

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

FOR: Mayor Bradley, Mayor Pro Tem Oltman, Deputy Mayor Pro Tem Butler, Councilmember Abraham, Councilmember Berthiaume, Councilmember Chase, Council Member Fincanon

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	FY22	FY21
Property Tax Rate:	\$0.495000 per \$100	\$0.495000 per \$100
No-New-Revenue Tax Rate:	\$0.485749 per \$100	\$0.490653 per \$100
No-New-Revenue Maint. & Ops. Tax Rate:	\$0.304585 per \$100	\$0.312833 per \$100
Voter-Approval Tax Rate:	\$0.513986 per \$100	\$0.523003 per \$100
Debt Rate:	\$0.184815 per \$100	\$0.185144 per \$100

Total debt obligation for City of Murphy secured by property taxes: \$5,051,953

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City Council

Scott Bradley
Mayor

Ken Oltmann
Mayor Pro Tem

Jené Butler, DNP
Deputy Mayor
Pro Tem

Elizabeth Abraham
Council, Place 1

Jennifer Berthiaume
Council, Place 2

Andrew Chase
Council, Place 3

Sarah Fincanon
Council, Place 5

City Manager

Mike Castro, PhD

Leadership Team

Susie Quinn, TRMC
City Secretary

Arthur Cotten
Chief of Police

Jared Mayfield, AICP
Community & Econ.
Develop Director

Tim Rogers
Public Services Director

Taylor Prentice
IT Director

Karen L. Montgomery, CPA
Finance Director

Del Albright, FSCEO
Fire Chief

Whitney Casey, SHRM-SCP
Human Resources Director

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Murphy's Vision Statement

Murphy values a safe, vibrant, family – orientated distinctive city that fosters a strong sense of community.

Murphy's Guiding Principles

- We will seek innovative solutions for local issues;
- We will have engaging community activities and programs for all ages;
- We will have attractive and inviting parks and trails;
- We will encourage civic and community involvement;
- We have a bold sense of economic vitality;
- We will maintain professional and highly trained staff with a servant leadership focus;
- We will respectfully enforce all laws and regulations;
- We will have well maintained infrastructure;
- We will uphold quality building standards;
- We will have strong relationships with neighboring communities;
- We will be compassionate, caring, citizens, neighbors, and city staff.

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September 7, 2021

Mayor Scott Bradley
Murphy City Council
206 N. Murphy Road
Murphy, Texas 75094

Honorable Mayor Bradley and Members of the City Council,

In accordance with the City of Murphy's Charter, Section 7.02, and with the financial policies of the City, I am pleased to submit the FY22 Budget for the fiscal year October 1, 2021, through September 30, 2022.

The budget process began on March 2, 2021, with City Council adoption of the FY22 budget calendar. Shortly thereafter, the leadership and management teams began developing the FY22 Budget. Three budget work sessions were held between May and July. On July 20th, Council adopted a revised budget calendar, due to updated dates from the Collin County Tax Assessor Collector.

During the budget work sessions, the City Manager provided overviews of different areas of the budget, and departments presented their respective budgets to City Council. Revenues, expenditures, and projected fund balances were presented. A more detailed description of the process is found in the Budget Overview section beginning on page 14.

FINANCIAL SUMMARY

The total budget for FY22 is \$44,472,286, a decrease of 7.8% from the FY21 budget. While most of the major funds are increasing, the increases are offset by decreases in the capital funds. This is due primarily to the anticipated completion of the large-scale capital program. During FY18, the City Council authorized a combined \$28.2 million in new debt for improvements across the city to roads, drainage, infrastructure, public safety facilities, parks, and recreation amenities; water and sewer system upgrades; and security and technology replacements. The projects are funded through a combination of \$21.6 million in general obligation bonds, \$5.5 million in certificates of obligation, and \$1.1 million in tax notes. Additional tax notes of \$1.6 million were sold in FY20.

The following table provides a comparison of the budgets for FY21 and FY22 by fund and the percentage change for each one.

Funds	FY21	FY22	Percent
	Budget	Budget	Change
General Fund	\$15,477,185	\$ 16,038,319	3.6%
Animal Shelter Fund	11,082	-	-100.0%
Police Seizure Fund	3,524	-	-100.0%
Public Safety Donation Fund	3,335	-	-100.0%
Court Restricted Funds	37,458	31,919	-14.8%
Community Events Fund	387,010	375,226	-3.0%
Cable TV PEG Fund	40,000	-	-100.0%
Street Maintenance & Repair Fund	470,556	755,763	60.6%
Utility Fund	12,015,797	12,303,574	2.4%
Capital Improvement Fund (Escrow accts)	128,800	97,814	-24.1%
Murphy Community Develop. Corp (MCDC)	685,156	865,529	26.3%
Murphy Municipal Develop. District (MDD)	277,862	496,151	78.6%
Debt Service Fund	5,021,929	5,063,853	0.8%
Capital Construction Fund (Tax Notes)	-	87,632	-100.0%
Utility Capital Construction Fund (CO's)	2,322,607	715,270	-69.2%
Impact Fee Fund	157,660	150,036	-4.8%
Stormwater Fund	319,733	378,423	18.4%
General Obligation (GO) Bond Capital Fund	10,900,653	7,112,777	-34.7%
Total City-wide Budget	\$48,260,347	\$ 44,472,286	-7.8%

Property Values

The City of Murphy once again experienced an increase in certified appraised values, which was almost equal to the increase two years ago, and twice the increase from last year (during the peak of the pandemic). For FY22, there is a 3.54% increase resulting in a certified value of \$2,733,510,596. Of that increase, \$27,902,207 is from new construction, which is about 90% of the amount of new construction included in last year’s budget. The five-year forecast is based on a projected 2% annual increase in property values.

Property Valuation History

Tax Year	Fiscal Year	Net Taxable Values less Exemptions	Assessed Value under ARB* Review	Certified Assessed Value	% of Change
2012	FY13	\$1,526,307,177	\$18,353,253	\$1,544,660,430	3.00%
2013	FY14	\$1,614,305,560	\$24,392,305	\$1,638,697,865	6.09%
2014	FY15	\$1,774,655,435	\$25,968,662	\$1,800,624,097	9.88%
2015	FY16	\$1,916,589,023	\$58,428,710	\$1,975,017,733	9.69%
2016	FY17	\$2,108,125,222	\$83,944,475	\$2,192,069,697	10.99%
2017	FY18	\$2,273,747,250	\$72,691,449	\$2,346,438,699	7.04%
2018	FY19	\$2,414,240,902	\$82,109,965	\$2,496,350,867	6.39%
2019	FY20	\$2,517,282,149	\$78,834,497	\$2,596,116,646	4.00%
2020	FY21	\$2,086,475,538	\$553,524,462	\$2,640,000,000	1.69%
2021	FY22	\$2,685,192,269	\$48,318,327	\$2,733,510,596	3.54%

*ARB refers to the Appraisal Review Board

The City’s property taxes are divided into two components: Maintenance & Operations (M&O) and Interest & Sinking Fund (I&S), or Debt Service. The M&O portion funds the daily operations of City government, such as administration, fire, police, parks, streets, code compliance, community development, and sanitation. The I&S portion funds the debt the City has incurred to provide essential infrastructure and quality of life amenities for the community. The City’s overall tax rate was lowered for five consecutive years to help offset the impact of increasing property values, but increased slightly in FY20, and remained unchanged in FY21. For the FY22 budget, the overall tax rate is again remaining unchanged at \$0.495000, per council direction on July 27, 2021. The increase in property values helps offset increasing costs throughout the City, including debt service on the general obligation bonds and tax notes sold previously.

During FY21, the City issued refunding bonds for four outstanding debt issuances (three general obligation and one certificate of obligation) to take advantage of historically low interest rates. A total of \$12.9 million of refunding bonds were sold through a competitive bid on June 17, 2021, with no extension of term. The low bidder was BOK Financial Securities, Inc. with a true interest cost of 0.8828%, which includes all ancillary fees and costs. The refunded debt had interest rates

ranging from 3.5% to 4.75%. The refunding resulted in gross debt service savings of \$2,053,034, and a present value savings of \$1,909,468, or 13.9% of the refunded bonds. Standard & Poor’s affirmed their “AA+” credit rating for Murphy, with a Stable Outlook. The FY22 debt service portion of the tax rate reflects the savings from this refunding, which will continue through FY31.

The total tax rate in the FY22 budget is \$0.495000 per \$100 of assessed valuation. The M&O rate is \$0.310185, and the I&S rate for debt service is \$0.184815. The average overall tax rate for the past ten years is \$0.520500

Tax Rate /\$100 of Assessed Valuation History

Tax Year	Fiscal Year	Maint & Ops (M&O) Rate	I&S (Debt) Rate	Total Tax Rate	M&O Rate Change	M&O % Change
2012	FY13	\$0.329495	\$0.240505	\$0.570000	\$0.019502	6.29%
2013	FY14	\$0.341521	\$0.228479	\$0.570000	\$0.012026	3.65%
2014	FY15	\$0.336270	\$0.213730	\$0.550000	(\$0.005251)	-1.54%
2015	FY16	\$0.333221	\$0.196779	\$0.530000	(\$0.003049)	-0.91%
2016	FY17	\$0.327749	\$0.182251	\$0.510000	(\$0.005472)	-1.64%
2017	FY18	\$0.317750	\$0.182250	\$0.500000	(\$0.009999)	-3.05%
2018	FY19	\$0.308383	\$0.181617	\$0.490000	(\$0.009367)	-2.95%
2019	FY20	\$0.315104	\$0.179896	\$0.495000	\$0.006721	2.18%
2020	FY21	\$0.309856	\$0.185144	\$0.495000	(\$0.005248)	-1.67%
2021	FY22	\$0.310185	\$0.184815	\$0.495000	(\$0.000329)	0.11%

BUDGET OVERVIEW

PROCESS

The FY22 Budget process began with City Council’s adoption of the budget calendar on March 2, 2021. Last year’s final budget spreadsheets were updated and sent to the departments to complete their FY21 projections, FY22 requested budgets, and FY23-26 projected budgets. Also, in March, the leadership team met for a half-day retreat as in previous years. In the weeks following the retreat, departments began meeting individually with the City Manager to review their FY21 projections, as well as their requested FY22 budgets, including their supplemental requests.

In early May, the City Council budget work sessions began and continued into July. The FY22 budgets for MDD and MCDC were presented to their respective boards and recommended unanimously for approval to the City Council.

Certified estimates of value were received by the statutory deadline. In late June, the Collin County Tax Assessor-Collector notified staff that the certified ordinance of the tax rate was due in mid-September, whereby Council adopted a revised budget calendar on July 20, 2021, to meet that deadline.

The City Manager's budget was developed using the same tax rate of \$0.495000 as last year, in accordance with Council direction on July 27, 2021. The rate is lower than the voter-approval rate of \$0.513986, and greater than the no-new-revenue rate of \$0.485749. Therefore, a public hearing was held on September 7, 2021, the same night as the public hearing on the FY22 budget. Following the public hearings, the tax rate and the FY22 budget were adopted.

RESULTS

The FY22 budget is based on the same ad valorem tax rate of \$0.495000 as FY21. With a 3.54% increase in property values, and a lower debt rate due to the new refunding bonds (see discussion below), property tax revenue in the General Fund will increase by approximately \$300,000.

Sales taxes have increased primarily due to increased consumer spending and a recent state law change requiring sales tax remittances to be based on the point of destination rather than the point of sale. Permits and licenses revenue is down significantly, primarily because of building permits. Twenty years ago, building permits were at an all-time high, generating an annual revenue of \$1 million. Today, that revenue has reduced to less than \$25,000. This reflects the city reaching build-out, as has been predicted for several years.

Expenditures are comprised of four main categories – personnel services, materials and supplies, contractual services, and capital outlay. Personnel services represent almost two-thirds of the total costs.

The FY22 budget for personnel services was based on the second year of the pay plan adopted by Council. After the initial year of implementation (FY21), the plan essentially alternates between market adjustments and step increases for sworn personnel and between merit and market adjustments for non-sworn personnel.

Other costs that impact personnel services are health, dental, and other auxiliary insurance benefits. The annual bid request for health insurance necessitated a change in carriers to avoid a 23% increase in premiums. The final increase from the new carrier was a 4% increase in premiums, including an increase in the health reimbursement account. There was no change in providers or cost increase for all other (ancillary) benefits.

Unlike last year, some capital expenditures were included in the FY22 General Fund budget. A total of \$458,500 was included to replace four public safety vehicles, flooring in the Fire Station, and replacing some recreation equipment.

The other two expenditure categories – materials and supplies and contractual services, remain relatively flat for FY22 compared to the prior-year budget.

Due to the impacts of the February 2021 winter weather emergency, unplanned electricity and gas charges were incurred by utility providers some of which have been passed on to customers, including municipalities. The City of Murphy was able to utilize reserves in the general fund and utility fund this year to cover over \$240,000 in unplanned electric costs, but more charges are expected. How much those will be is unknown at this time. It could have an adverse effect on the city's two largest funds – the general fund and the utility fund.

Based on the projected revenue and expenditures for FY22, as described above, there is a shortfall of \$424,593. The shortfall will be subtracted from the General Fund beginning fund balance leaving a remaining fund balance of just over \$7 million. This is a 44% reserve which exceeds the 15% reserve requirement.

Excess reserves were one of the reasons the City managed so well financially during the unanticipated pandemic that began last year. The City also received almost \$1 million in CARES Act funding from Collin County last year and is has received half of the \$5 million in American Rescue Plan funds as part of the Coronavirus Local Fiscal Recovery Funds and anticipates receiving the remaining half in late FY22

GENERAL FUND

REVENUE

Total General Fund revenue for FY22 is \$15,613,726, a net increase of \$574,170 from the FY21 budget. The breakdown of revenue sources is discussed below, followed by a pie chart depicting the proportion of the various types of revenue.

Property taxes are divided into two rates, M&O and I&S. The M&O (Maintenance and Operations) rate funds the daily operations of City government, such as administration, fire, parks, police, streets, and sanitation services in the General Fund. The revenue received through property tax collection comprises more than half of the total General Fund revenue.

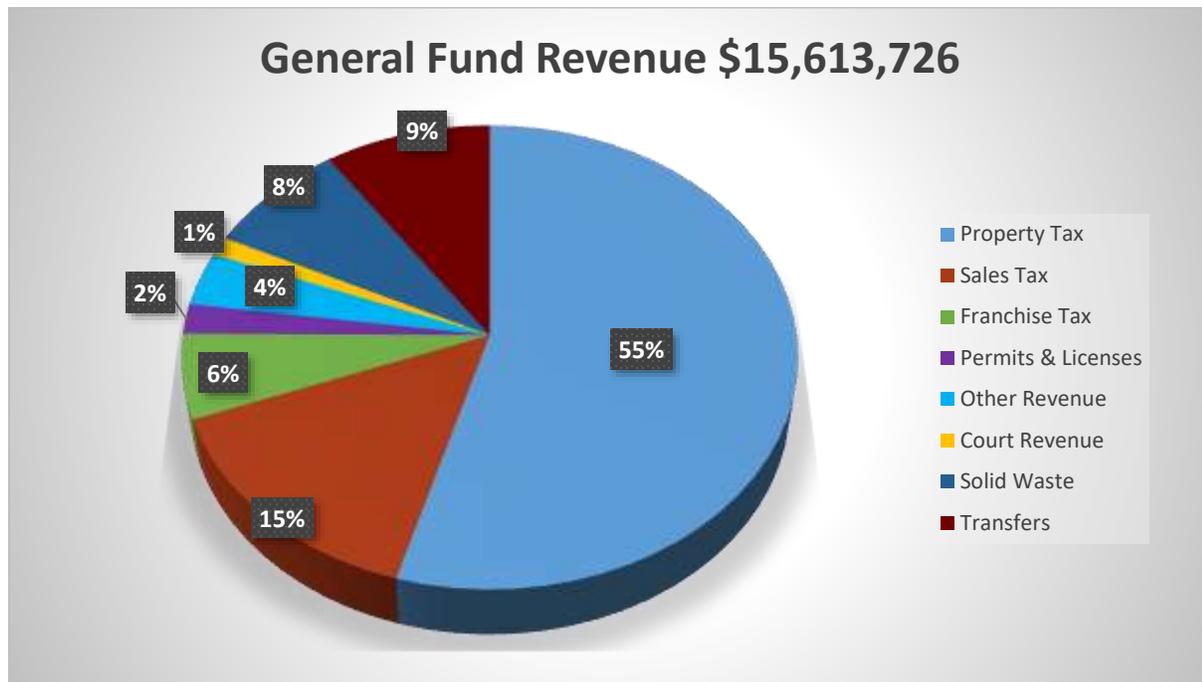
The I&S (Interest and Sinking Fund) rate is levied for debt service payments (principal and interest) related to financing capital projects and equipment. The FY22 combined tax rate for budget

purposes is \$0.495000 per \$100 of assessed valuation, the same as the current rate. The M&O rate is \$0.310185, and the debt service rate is \$0.184815. The average market value of a single-family home increased 2.4% from \$395,302 as of September 16, 2020, to \$404,948 as of July 22, 2021. The tax levy for the average home in Murphy under the FY22 Budget is \$2,004. This represents a 2.4% increase based on the assessed valuation (no increase in the tax levy).

The second-largest source of revenue to the General Fund is sales tax revenue, which generates about \$2.3 million a year, or 15% of total revenue. The FY22 budget reflects an increase compared to the FY21 budget due to increased consumer spending, combined with the allocation based on the point of distribution versus point of sale. At the time of this writing, actual sales tax collections were outpacing projections. This reflects three years of dramatic growth in sales taxes going from 5% in FY19, 9% in FY20, to 16% in FY21. Due to the volatility of this revenue source however, the budget projections remain conservative.

The remaining revenue for FY22 derives from several sources, including franchise fees, permits and licenses, solid waste, municipal court revenue, and other revenue. Other revenue includes interest income, police charges, recreation programs, facility rentals, ambulance fees, and recycle rebates.

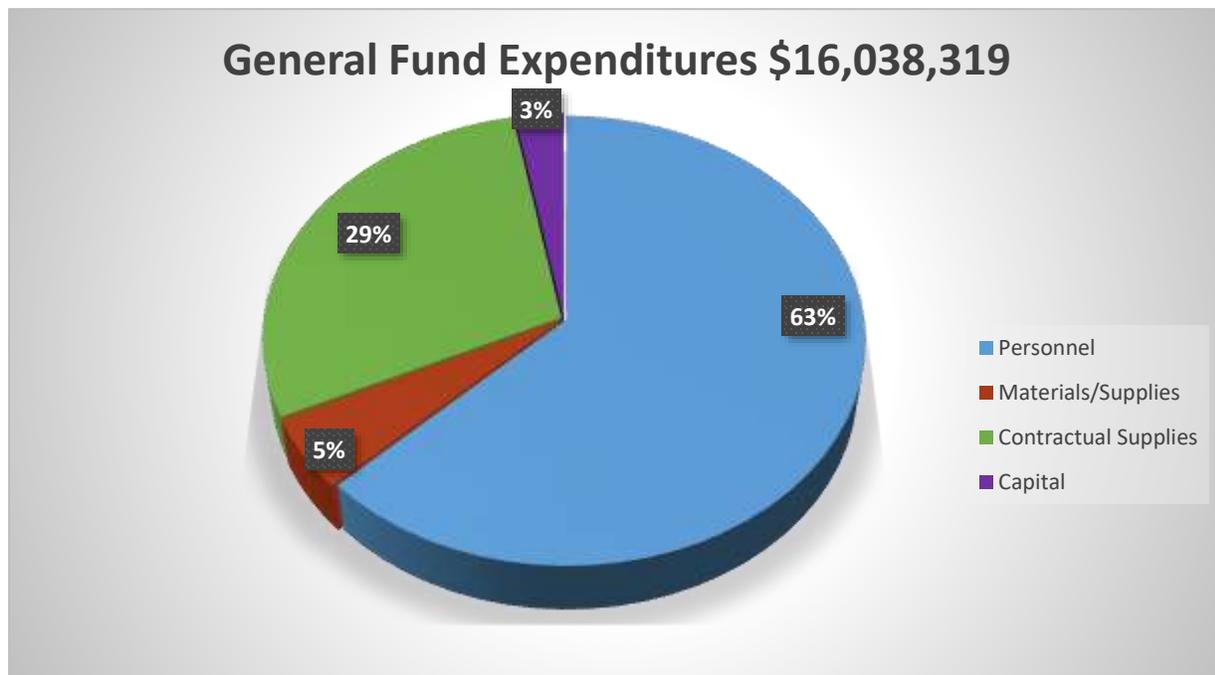
The General Fund also receives transfers of \$1.5 million from several funds to cover administrative costs. Included in the FY22 budget are transfers from the Utility Fund, the Murphy Community Development Corporation (MCDC), the Murphy Municipal Development District (MDD), and Court Restricted funds to partially offset the Bailiff and Juvenile Case Manager costs.



EXPENDITURES

Total FY22 General Fund expenditures are \$16,038,319 based on four categories – personnel services, materials and supplies, contractual services, and capital outlay. Personnel services (salaries, insurance, retirement, etc.) represent 63% of total expenditures. To fairly compensate City employees in a financially sustainable way, a revised pay plan was developed last year for all sworn and non-sworn employees. The cost of this multi-year pay plan, Option C, is included in the FY22 budget.

Contractual services are the second-largest expenditure due to the outsourcing of park mowing, right-of-way maintenance, and service contracts for City facilities. Materials and supplies and capital outlay make up the remainder of the FY22 budget.



RESULTS AND FUND BALANCE

The FY22 budget reflects a shortfall between revenue and expenditures of \$424,593. The City monitors the fund balances in accordance with City policy. The minimum General Fund requirement is 10% of total budgeted expenditures, with a goal of 15% of total expenditures.

The FY22 Budget is projected to have an ending fund balance of \$7,044,048, of which \$2,405,748 is the 15% reserve, and \$100,000 is for a health insurance reserve. That leaves an unreserved fund balance of \$4,538,300. Compared to its peer cities, Murphy has the lowest reserve policy at 15%. Some cities have 20%, and others have 25% or higher. No change was recommended to the reserve policy since the reserves continue to be well above 25%.

Over the next two years, the fund balance is projected to decline. The forecast shows the fund balance increasing after that. If the City undertakes another capital program in the next few years, the fund balance in the general fund will likely not increase as currently forecasted, since the tax rate would be re-allocated from the general fund to the debt service fund. Staff will continue to monitor the fund balance periodically for any unusual fluctuations.

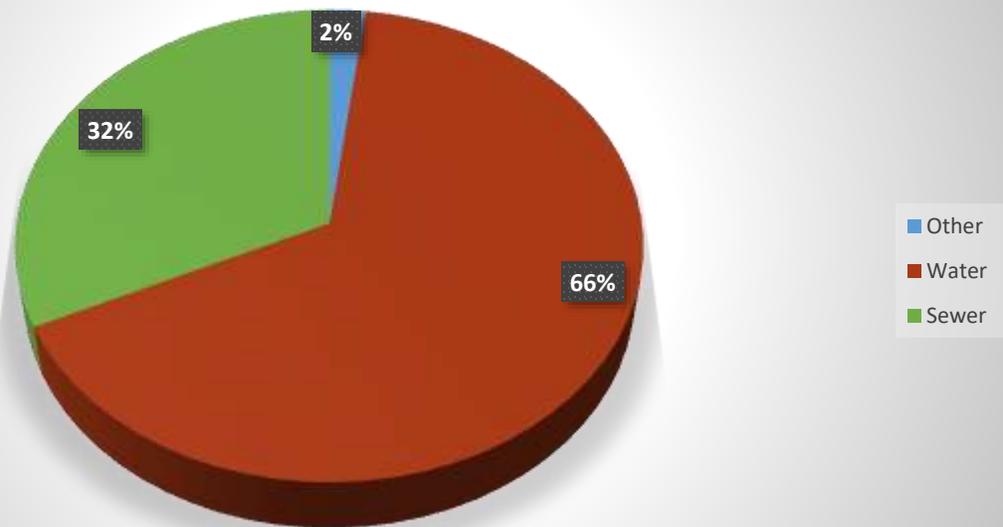
UTILITY FUND

The Utility Fund accounts for the water and wastewater services provided to the residents and businesses. All activities necessary to provide such services are accounted for in this fund, including the costs from North Texas Municipal Water District (NTMWD) to provide water and treat the wastewater, billing and collection services, and all operating and capital costs to maintain the systems. Debt service associated with the financing of capital projects is also accounted for in this fund. The three departments in the Utility Fund are water distribution, wastewater collection, and customer service (utility billing and collection).

The Utility Fund is a proprietary fund that accounts for activities that involve business-like transactions. An enterprise fund accounts for any activity for which external users are charged a fee for goods and services. Utility fees and charges are for water and sewer service, and the fund is intended to be self-supporting, which means it does not rely on tax revenue to cover the costs of providing water and sewer service. The fees and charges need to be set at a level that ensures the investment in infrastructure will be adequate for current and future use, as well as maintain a reasonable reserve level. The fund should also provide for the expenses of personnel, customer service, and other operating costs.

Total FY22 revenue is projected to be \$12,329,130, including the rate increase of 1.03%. The total revenue is comprised of water revenue of \$8,037,197, wastewater revenue of \$3,896,206, and other revenue from inspection fees and charges of \$245,691 (including a transfer of \$150,036 from the Impact Fee Fund). The pie chart displaying revenues is reflected on the following page.

Utility Fund Revenue \$12,329,130



Total expenditures for the FY22 Utility Fund budget are \$12,303,574, which includes \$4,695,426 for the purchase of water and \$2,414,203 for the treatment of wastewater from NTMWD. The City of Murphy will be charged under the take-or-pay contract for 1,538,414,000 gallons of water, which will be the third year in a row that we have not exceeded this cap. The cost of water is projected by NTMWD and again remains unchanged at \$3.04 per thousand gallons. The total cost of water is set based on usage through July 31, 2021 and measured against the cap described above. Any usage under the cap may result in a small refund, based on a much lower rate. If usage during the period of August 1 through July 31st exceeds the cap, the excess usage for August and September is billed at an incremental cost (usually less than \$0.50 per thousand gallons), and a new cap is set for future years.

The city shares the cost of the Muddy Creek Wastewater Treatment Plant and the Muddy Creek Interceptor (sewer collection line) with the City of Wylie. Since the NTMWD's budget is developed simultaneously with the City's budget, the final costs billed for water and sewer may differ from the estimates used in the FY22 budget.

In FY18, the City sold \$5.5 million in certificates of obligation (CO's). The proceeds were used for the seven water and wastewater capital projects listed below. Five of those projects have now been completed, and the work is currently underway on the other two projects. They should all be completed by the end of FY22. The specific projects are:

1. North Murphy Road: 8-inch water line - **Completed**
2. South Murphy Road: 8-inch water line - **Completed**
3. Ground Storage Reservoir Repair & Repaint (3 Locations) - **Completed**
4. Northstar Pump Station Standby Generator - **Completed**
5. Camera System with Lateral Launcher – **Completed**
6. North Maxwell Creek: 8-inch water line replacement
7. Sanitary Sewer Overflow Initiative (SSOI)

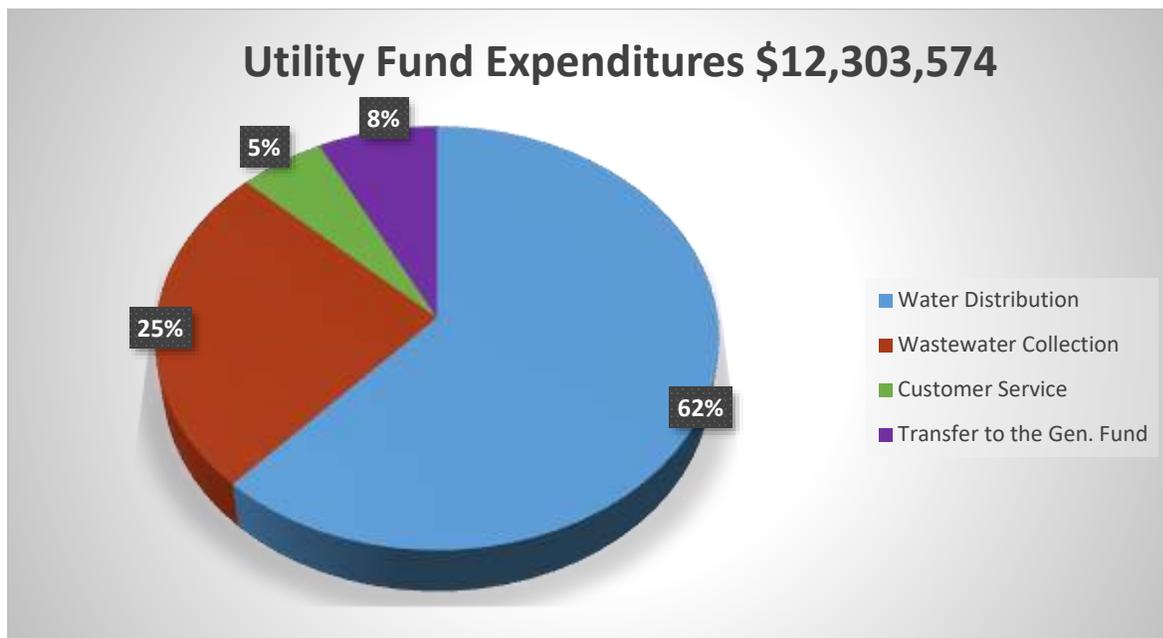
Due to the fiscal pressures facing cities and their customers due to the continuing COVID-19 pandemic, NTMWD again did not increase the \$3.04 per 1,000 gallons water charge. NTMWD continues to limit any increases to the customer water rate by utilizing approximately \$3 million in rate stabilization funds and by decreasing transfers to the capital improvement fund, which in turn requires additional capital projects to be bond funded.

There are capital improvements planned by NTMWD for the Muddy Creek wastewater treatment plant (WWTP) over the next several years, which will likely result in significant increases in the wastewater rates. The improvements will consist of diverting peak flows of wastewater, when they exceed the treatment plant's ability to reliably treat the wastewater, into a basin. There are also plans to expand the capacity of the treatment plant from 10 MGD to 15 MGD, to meet regulatory requirements. The cost of the improvements will be financed using new and restructured bond proceeds, some with interest only payable for a few years, borrowing from lower-cost sources, and available cash.

As in recent years, the City again engaged NewGen Strategies and Solutions to review the current rates and develop recommendations that cover costs while maintaining a conservative 20% reserve in the Utility Fund. It is important to keep in mind, however, that the five-year rate analysis provides a reasonable, but not absolute, forecast of the future.

Unlike last year, the rate review demonstrated that small water and sewer rate increases were needed for FY22, based on the five-year forecast. Water rates are increasing 1.03% and wastewater rates 0.40%. Performing a rate analysis every year using five-year forecasts results in incremental annual rate adjustments versus much larger adjustments if this approach was not used.

The FY22 Utility Fund expenditure budget includes a transfer of \$925,000 to the General Fund to cover administrative costs. This is an increase from last year and is based on the same approach used to calculate the transfers from MDD and MCDC funds. The General Fund departments that serve the Utility Fund, estimated the amount of time they spend doing so, and that percentage of their budgets was then combined to determine the appropriate transfer amount. Overall, it is about 20% of the department’s budgets.



RESULTS AND UTILITY FUND ENDING FUND BALANCE

City Council adopted a 20% reserve policy for the Utility Fund effective with the adoption of the FY18 budget. Prior to that, rate increases had only been implemented to recover the cost of charges from the NTMWD. This practice was rapidly depleting the fund balance, and the Utility Fund was at risk of being unable to cover its operating costs for personnel, debt service, and maintenance of the water and sewer systems. It is imperative that the city continue its practice of analyzing water and sewer rates on an annual basis to avoid such a scenario in the future.

MURPHY MUNICIPAL DEVELOPMENT DISTRICT FUND

The Murphy Municipal Development District (MDD) was formed in April 2012 to allow the City of Murphy to adopt a sales tax to fund the district. Currently, the MDD receives funds from a quarter-cent sales tax generated within the city limits. The MDD can undertake a variety of projects with high flexibility using the sales tax proceeds, like a Community Development Corporation. The revenues are used to promote economic growth, carry out programs related to community development, and promotion of new and expanded business enterprises.

In May 2019, voters approved reducing the sales tax rate from a half-cent to a quarter-cent and authorized the remaining quarter-cent to be used for a new Street Maintenance and Repair Fund. As a result, the revenue in the MDD fund now is one-half of what it used to be. Total revenue for FY22 is \$575,456, expenditures are \$235,250, and the fund balance is projected to be \$3,407,253.

MURPHY COMMUNITY DEVELOPMENT CORPORATION FUND

The Murphy Community Development Corporation (MCDC) is a Community Development Sales Tax Corporation whose purpose is to promote projects to enhance the community's image through beautification, parks, and open space ventures. The MCDC was created in June 2003 by the Murphy City Council and residents who recognized the need to set aside money for those important public services. Total revenue for FY22 is \$1,143,101, expenditures are \$865,259, and the fund balance is projected fund to be \$1,646,971.

DEBT SERVICE FUND

Property taxes collected for the debt portion of the City's tax rate (i.e. the I&S rate or interest and sinking fund) are recorded in the Debt Service Fund. Additionally, the principal and interest payments on outstanding debt are recorded in the Debt Service Fund. As of September 30, 2020, principal and interest obligations totaled \$48,710,486.

The FY22 Budget includes \$4,030,000 of principal and \$1,026,353 of interest due on the outstanding debt service obligations. The budget also includes \$4,400 of paying agent fees and \$7,500 for debt management software licensing.

The tax rate necessary to meet the required FY22 debt service is \$0.184815 per \$100 of assessed valuation. This year, Council approved refunding some of the prior debt to take advantage of historically lower interest rates, which resulted in present value savings of \$1,909,468, or 13.9% of the refunded bonds.

In FY18, the City sold \$13,073,803 of general obligation (GO) bonds, including \$249,422 of issue costs, that were authorized by the voters in November 2017. The remaining \$8,571,197 of general obligation debt was sold in FY20. New tax notes in the amount of \$1.1 million were also sold in FY18 for technology needs. Another tax note sale for \$1.6 million occurred in FY20 for capital outlay.

IMPACT FEE FUND

An Impact Fee is a charge or assessment imposed by a political subdivision for new development within its service area to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development. The City of Murphy water and wastewater service area is all land within the city limits.

Water and wastewater (or sewer) impact fees are currently funding a portion of the debt incurred by NTMWD for the construction of the Muddy Creek Wastewater Treatment Plant and various wastewater collection lines, and the debt incurred by the City for the construction of the elevated water storage tank on Rodeo Drive. With the anticipated build-out of the City rapidly approaching, new impact fees will diminish and therefore not be available to cover those costs in the future, thereby putting a greater burden on the water and wastewater rates.

An updated ten-year Impact Fee study was completed in FY19. It will need to be updated again in five years. Based on the FY19 study, the transfer from the Impact Fee Fund to the Utility Fund in FY22 is \$150,036. This is slightly less than the FY21 transfer of \$157,660.

STREET MAINTENANCE AND REPAIR FUND

In May 2019, Murphy voters approved the allocation of a quarter-cent of sales tax for street maintenance and repairs. Concurrently, voters agreed to decrease the local sales tax for the Murphy Municipal Development District from a half-cent to a quarter-cent, resulting in no change to the overall sales tax rate.

Total revenue in the Street Maintenance and Repair Fund for FY22 is \$570,224. Expenditures are \$755,765, and the ending fund balance is \$155,680. In FY22, the Street Maintenance and Repair Fund will be utilized to repair sidewalks with hazards as prioritized by the criteria and list on the City website and the street rehabilitation as prioritized by the Pavement Management Analysis conducted in FY21. The fund must be reauthorized every four years, so no revenues or expenditures are projected after FY23.

CONCLUSION

Murphy continues to demonstrate its commitment to excellence. For example, the City has been recognized as a Top 5 DFW Suburb to Raise a Family by Niche.com; as the seventh safest city in Texas by Safewise; and for the award-winning events offered, including Maize Days, Christmas in the Park, Tunes, Tales and Ales, and the Sounds at Sundown, by the Texas Festivals and Events Association. The Murphy Police Department is accredited through the Texas Police Chiefs Association, and the Fire Department has an ISO rating of "1" - the best public protection classification available.

As staff, we are extremely proud of this city. We do our best every day to ensure Murphy continues to be an outstanding place to live, work, and play. The FY22 budget was built on that premise, and we believe the budget will provide the resources needed to serve our citizens and businesses well, even with the uncertainty about when the COVID-19 pandemic will be over. We will monitor and manage expenditures and continue the quarterly budget review meetings between directors and the City Manager that began in FY18.

I would like to close by thanking you, our elected officials, for your leadership, guidance, and support throughout the budget process. I would also like to thank the leadership and management teams for their hard work, dedication, and commitment to this effort. The budget process is a collaboration among all departments, and as such, serves as a testimony of our shared commitment to serving the citizens of Murphy, Texas.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mike Castro". The signature is written in black ink on a white background.

Mike Castro, PhD
City Manager

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CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

General Fund

Fund #10

Fiscal Year 2022

General Fund Summary of Revenue

Fund 10	FY20 Actuals	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 6,420,024	\$ 7,856,605	\$ 7,856,605	\$ 7,468,641
Revenues				
Property Taxes	8,185,446	8,205,198	8,195,198	8,503,940
Sales & Use Tax	2,346,607	1,902,333	2,115,897	2,304,228
Franchise Tax	941,586	859,933	924,303	918,191
Permits & Licenses	651,751	537,465	430,879	323,943
Other Revenue	643,081	600,377	575,480	584,875
Court Revenue	194,371	205,000	155,064	205,000
Solid Waste	1,224,189	1,281,092	1,254,638	1,281,017
Total Revenues	\$ 14,187,031	\$ 13,591,398	\$ 13,651,459	\$ 14,121,194
Transfer from Utility Fund	\$ 900,000	\$ 900,000	\$ 900,000	\$ 925,000
Transfer from Court Rest. Fund	19,700	15,800	16,077	15,498
Transfer from MDCDC Fund	275,500	282,246	275,831	291,133
Transfer from MDD Fund	247,100	250,112	245,458	260,901
Total Other Sources	1,442,300	1,448,158	1,437,366	1,492,532
Total Revenues & Other Sources	\$ 15,629,331	\$ 15,039,556	\$ 15,088,825	\$ 15,613,726

General Fund Summary of Expenditures

Fund 10	FY20 Actuals	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Expenditures				
Administration	\$ 343,890	\$ 357,890	\$ 357,238	\$ 367,090
Human Resources	354,032	389,273	359,892	393,565
Information Technology	1,364,798	1,247,719	1,235,512	1,287,943
City Council	199,879	318,517	247,550	294,294
City Secretary	139,296	167,469	136,720	164,618
Finance	616,128	688,948	716,074	730,032
Fire	2,776,297	3,163,318	3,122,238	3,187,227
Public Works	244,065	284,263	285,463	278,340
Facilities	639,834	719,004	1,101,976	884,625
Community Development	522,050	632,182	610,883	648,702
Police	3,704,107	4,063,480	3,814,872	4,259,802
Animal Control	165,761	191,875	195,175	193,378
Recreation	384,827	521,498	502,958	541,305
Parks	1,315,241	1,218,115	1,142,037	1,368,634
Municipal Court	329,877	356,239	342,611	360,131
Solid Waste	1,007,439	1,029,034	1,032,187	1,054,895
Non-Departmental	85,231	128,361	273,403	23,738
Total Expenses	\$14,192,749	\$15,477,185	\$15,476,789	\$16,038,319
Revenue Less Expenses	\$1,436,582	(\$437,629)	(\$387,964)	(\$424,593)
Ending Fund Balance (Unassigned)	\$7,856,605	\$7,418,976	\$7,468,641	\$7,044,048
Less: Reserve @ 15% of Expenditures	(2,250,134)	(2,321,578)	(2,321,518)	(2,405,748)
Less: Health Costs (10% of Premiums)	(108,000)	(108,000)	(108,000)	(100,000)
Unreserved Fund Balance	\$5,498,471	\$4,989,398	\$5,039,123	\$4,538,300

General Fund Summary of Revenue – 5 year Forecast

Fund 10	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$7,468,641	\$7,044,048	\$6,474,664	\$6,962,727	\$8,560,447
Revenues					
Property Taxes	8,503,940	8,963,936	10,257,740	11,465,992	11,921,844
Sales & Use Tax	2,304,228	2,465,560	2,636,399	2,766,969	2,904,068
Franchise Tax	918,191	935,803	953,760	972,070	990,739
Permits & Licenses	323,943	296,941	283,998	273,652	266,526
Other Revenue	584,875	592,426	595,077	600,229	606,291
Court Revenue	205,000	205,000	205,000	205,000	205,000
Solid Waste	1,281,017	1,308,968	1,337,534	1,366,729	1,396,566
Total Revenues	\$14,121,194	\$14,768,633	\$16,269,509	\$17,650,641	\$18,291,034
Transfer from Utility Fund	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000
Transfer from Court Rest. Fund	15,498	15,498	15,498	15,498	15,498
Transfer from MCDC Fund	291,133	300,810	304,460	317,110	319,579
Transfer from MDD Fund	260,901	260,533	263,676	268,594	279,515
Total Other Sources	1,492,532	1,501,841	1,508,634	1,526,202	1,539,592
Total Revenues & Other Sources	\$15,613,726	\$16,270,473	\$17,778,142	\$19,176,842	\$19,830,626

General Fund Summary of Expenditures– 5 year Forecast

Fund 10	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Expenditures					
Administration	\$ 367,090	\$ 374,215	\$ 383,376	\$ 390,507	\$ 399,726
Human Resources	393,565	411,876	433,036	453,985	478,025
Information Technology	1,287,943	1,311,229	1,338,285	1,362,815	1,389,642
City Council	294,294	297,439	394,825	297,419	299,140
City Secretary	164,618	217,232	199,170	172,507	175,471
Finance	730,032	746,036	763,615	781,403	799,913
Fire	3,187,227	3,209,147	3,369,044	3,763,739	3,523,168
Public Works	278,340	281,412	283,976	286,576	290,214
Facilities	884,625	1,223,603	1,218,647	1,022,179	981,585
Community Development	648,702	689,130	678,179	690,469	731,633
Police	4,259,802	4,375,643	4,444,849	4,557,175	4,669,369
Animal Control	193,378	196,598	200,867	205,237	207,136
Recreation	541,305	558,913	584,288	630,304	609,947
Parks	1,368,634	1,479,182	1,498,918	1,434,594	1,553,923
Municipal Court	360,131	365,924	372,549	379,036	385,535
Solid Waste	1,054,895	1,078,103	1,101,821	1,126,061	1,150,835
Non-Departmental	23,738	24,176	24,635	25,117	25,622
Total Expenses	\$16,038,319	\$16,839,857	\$17,290,080	\$17,579,124	\$17,670,886
Revenue Less Expenses	(\$424,593)	(\$569,384)	\$488,062	\$1,597,718	\$2,159,740
Ending Fund Balance (Unassigned)	\$ 7,044,048	\$6,474,664	\$6,962,727	\$8,560,447	\$10,720,190
Less: Reserve @ 15% of Expenditures	(2,405,748)	(2,525,979)	(2,593,512)	(2,636,868)	(2,650,633)
Less: Health Costs (10% of Premiums)	(100,000)	(113,400)	(119,070)	(125,024)	(131,275)
Less: New Radio System (Over 4 Yrs)	-	(500,000)	(500,000)	(500,000)	(500,000)
Unreserved Fund Balance	\$ 4,538,300	\$3,335,285	\$3,750,145	\$5,298,555	\$7,438,283

Administration

The City of Murphy operates under a Council-Manager form of government. The City Council appoints the City Manager, who serves as the Chief Administrative Officer for the City of Murphy. The City Manager is responsible for the administration of all affairs of the City and manages the diverse departments to keep the City running smoothly. The City Manager is supported by a Leadership Team who leads the dynamic force of 126 full time employees and 28 part time employees every day to accomplish the goals, objectives, and expectations of the City Council.

The City Manager is the primary point of contact between the City departments and the City Council. The main responsibilities of the City Manager are to lead, guide and provide coordination to the departments as they implement City policy decisions made by the City Council. The City Manager ensures that all state laws and city ordinances are effectively enforced.

This office is also responsible for presenting the annual budget and capital improvement program to City Council, and provides accurate, timely information and recommendations regarding City-wide policies and procedures.

Expenditures by Category	FY20 Actual	FY21 Final Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	290,901	296,999	298,199	305,814
Materials & Supplies	13,731	18,100	18,100	19,100
Contractual Services	39,257	42,791	40,939	42,176
Total	\$343,890	\$357,890	\$357,238	\$367,090

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	305,814	313,348	321,068	328,978	337,084
Materials & Supplies	19,100	18,600	19,950	19,100	20,100
Contractual Services	42,176	42,267	42,358	42,429	42,542
Total	\$367,090	\$374,214	\$383,377	\$390,509	\$399,726

Personnel Breakdown	FY20	FY21	FY22
City Manager	1	1	1
Executive Administrative Assistant	1	1	1
Total	2	2	2

Human Resources

The Human Resources Department is driven by core leadership values of trust, integrity, and excellence. The Human Resources Department strives to administer quality service to our employees by providing education and support in training, recruiting, employee relations, benefits, compensation, and professional development. The Human Resources Department is also responsible for risk management for the City.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	126,731	130,000	130,861	133,141
Materials & Supplies	394	1,000	1,000	1,000
Contractual Services	226,907	258,273	228,031	259,424
Total	\$354,032	\$389,273	\$359,892	\$393,565

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	133,141	136,470	139,881	143,378	146,963
Materials & Supplies	1,000	1,000	1,000	1,000	1,000
Contractual Services	259,424	274,406	292,155	309,607	330,062
Total	\$393,565	\$411,876	\$433,036	\$453,985	\$478,025

Personnel Breakdown	FY20	FY21	FY22
Human Resources Director	1	1	1
Total	1	1	1

Information Technology

The Murphy Information Technology Department is a service organization that provides hardware, software, network service, cybersecurity, telephone service, mobile access, wireless service, Geographic Information Systems (GIS), and data analytics. Murphy IT implements and sustains reliable technology solutions that drive the experience of our residents and facilitate the work of Council members, board & committee members, and City staff.

We operate under a continuous improvement model, constantly communicating with, and learning from our customers and industry experts to improve our products and services. While providing the technical foundation and support for all departments, our goal is to make the end users experience as seamless and effortless as possible while maintaining fiscal, moral, and professional excellence.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	432,990	524,070	524,270	537,585
Materials & Supplies	18,107	22,727	22,722	23,442
Contractual Services	644,211	700,922	688,520	726,916
Capital Outlay	269,491	-	-	-
Total	\$1,364,798	\$1,247,719	\$1,235,512	\$1,287,943

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	537,585	550,950	564,651	578,696	593,093
Materials & Supplies	23,442	21,442	21,442	23,442	22,580
Contractual Services	726,916	738,837	752,192	760,677	773,969
Capital Outlay	-	-	-	-	-
Total	\$1,287,943	\$1,311,229	\$1,338,285	\$1,362,815	\$1,389,642

Personnel Breakdown	FY20	FY21	FY22
IT Director	1	1	1
IT Network Administrator	1	1	1
Web Admin/Support Analyst	1	1	1
IT Business Analyst	1	1	1
GIS Analyst	1	1	1
Total	5	5	5

City Council

The City Council is elected at large and is composed of a Mayor and six Councilmembers. They are responsible for appointing and removing the City Manager, Municipal Judge(s), City Attorney(s), and City Secretary. Other responsibilities include adopting the budget and setting the tax rate, legislating policies, making board appointments, and establishing a vision for the City's development.

The City Council currently meets on the first and third Tuesday each month to transact the business of the City. Special meetings of the City Council shall be called by the City Secretary upon request of the Mayor, City Manager or three (3) Councilmembers.

The Mayor and City Council are classified as part-time employees and compensated per meeting based upon attendance at the meetings.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	11,734	13,033	12,111	12,918
Materials & Supplies	17,746	25,228	25,228	25,380
Contractual Services	170,400	280,256	210,211	255,996
Capital Outlay	-	-	-	-
Total	\$199,879	\$318,517	\$247,550	\$294,294

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	12,918	12,918	12,918	12,918	12,918
Materials & Supplies	25,380	25,528	25,678	25,829	25,829
Contractual Services	255,996	258,993	306,229	258,672	260,393
Capital Outlay	-	-	50,000	-	-
Total	\$294,294	\$297,439	\$394,825	\$297,420	\$299,140

Personnel Breakdown*	FY20	FY21	FY22
Mayor	1	1	1
Mayor Pro Tem	1	1	1
Deputy Mayor Pro Tem	1	1	1
Council Member	4	4	4
Total	7	7	7

* All Council members are paid as Part-Time Employees

City Secretary

The City Secretary's office strives to provide quality service and information to the citizens, the City Council, and City staff, as well as maintain official city records for historical preservation. This office is responsible for preparing Council agenda packets, recording Council meeting minutes, preparing, and posting public notices, managing public information requests, and administering City elections.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	116,209	119,307	114,217	116,607
Materials & Supplies	1,393	2,500	2,500	2,550
Contractual Services	21,693	45,662	20,003	45,461
Capital Outlay	-	-	-	-
Total	\$139,296	\$167,469	\$136,721	\$164,618

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	116,607	119,561	122,589	125,691	128,869
Materials & Supplies	2,550	2,600	1,600	1,600	1,600
Contractual Services	45,461	95,071	74,981	45,216	45,002
Capital Outlay	-	-	-	-	-
Total	\$164,618	\$217,232	\$199,170	\$172,508	\$175,471

Personnel Breakdown	FY20	FY21	FY22
City Secretary	1	1	1
Total	1	1	1

Finance

The mission of the Finance Department is to develop and oversee the financial policies and procedures that effectively safeguard the City's assets.

The department is responsible for the annual budget process, financial analysis, and reporting, including serving as the primary liaison with the independent auditors, and managing the City's long-term debt requirements, in consultation with the financial advisor and bond counsel.

Finance Administration also provides general supervision and oversight of Accounting, Treasury, Utility Billing and Collection, and Municipal Court services.

Expenditures by Category		FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services		428,319	485,464	480,132	493,268
Materials & Supplies		1,339	2,156	1,725	1,850
Contractual Services		186,470	201,328	234,217	234,915
Capital Outlay		-	-	-	-
Total		\$ 616,128	\$ 688,948	\$ 716,074	\$ 730,033

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	493,268	505,473	517,986	530,810	543,955
Materials & Supplies	1,850	1,725	1,850	1,725	1,850
Contractual Services	234,915	238,838	243,779	248,868	254,108
Capital Outlay	-	-	-	-	-
Total	\$ 730,033	\$ 746,035	\$ 763,614	\$ 781,403	\$ 799,913

Personnel Breakdown	FY20	FY21	FY22
Finance Director	1	1	1
Controller	1	1	1
Budget Officer	1	1	1
A/P / Payroll Specialist	1	1	1
Total	4	4	4

Fire & Rescue

The Murphy Fire Department is responsible for serving the community through fire and life safety prevention, planning, preparation, response, restoration, and review. Our mission is to look for ways to provide for a high quality of life for those living or visiting the city.

This department provides fire, emergency medical system and emergency management services. Some incidents require resources greater than available in Murphy so a reliance on neighboring communities is also planned. This additional aid is also reciprocated to those other communities as needed.

Whether the department is reviewing development plans for future commercial occupancies or delivering life safety messages at an HOA meeting the idea is to prevent occurrences that require emergency response. Those existing programs will be continued, and new programs will be sought out. Murphy Fire Rescue stands ready to serve.

Expenditures by Category	FY20	FY21	FY21	FY22
	Actual	Budget	Projected/ Amended	Budget
Personnel Services	2,361,125	2,590,327	2,471,594	2,552,490
Materials & Supplies	170,516	211,126	206,526	202,652
Contractual Services	244,656	361,865	363,118	372,085
Capital Outlay	-	-	81,000	60,000
Total	\$2,776,297	\$3,163,318	\$3,122,238	\$ 3,187,227

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	2,552,490	2,630,270	2,712,229	2,800,229	2,887,556
Materials & Supplies	202,652	205,345	210,500	205,640	213,040
Contractual Services	372,085	373,532	378,315	382,870	387,572
Capital Outlay	60,000	-	68,000	375,000	35,000
Total	3,187,227	\$3,209,147	\$3,369,043	\$3,763,739	\$ 3,523,168

Personnel Breakdown	FY20	FY21	FY22
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Fire Marshall	1	1	1
Lieutenant	3	3	3
Driver/Engineer/Paramedic	3	3	3
Firefighter/Paramedic	15	15	15
Executive Administrative Assistant	1	1	1
Total	25	25	25

Public Works

The Public Works Department is responsible for the transportation system which is comprised of signs & markings, signals/flashers, streets, and sidewalks throughout the City of Murphy. Additional functions include responding to emergencies, weather related events and minimizing hazardous roadway conditions of citizen and interdepartmental requests for service.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Materials & Supplies	29,846	59,700	59,655	60,155
Contractual Services	214,219	238,018	225,808	218,185
Capital Outlay	-	-	-	-
Total	\$244,065	\$297,718	\$285,463	\$278,340

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Materials & Supplies	60,155	60,655	60,655	60,655	61,655
Contractual Services	218,185	220,757	223,321	225,921	228,559
Capital Outlay	-	-	-	-	-
Total	\$278,340	\$281,412	\$283,976	\$286,576	\$290,214

Personnel Breakdown	FY20	FY21	FY22
No Personnel	-	-	-
Total	-	-	-

Facilities

The Facilities Department is comprised of five employees where the Facilities Superintendent is responsible for the maintenance and repairs for all City Facilities, budget, maintenance program, over sees contractors/jobs, supervision of maintenance tech and custodians, and assists the Public Services Director as needed.

The two maintenance tech positions are responsible for the maintenance and repairs of all City Facilities consisting of seven public buildings, two elevated storage tanks, 911 Communication building, WHF lift station, and NS Pump station. Responsibilities include but are not limited to, regular maintenance, repairs, state inspections, contract maintenance/repairs, staff work orders, set up and take down for meetings, elections etc.

There are two custodian employees who are responsible for cleaning six city facilities (105,370 sq. ft.) including City Hall, Fire Rescue, Activity Center, Community Center, Police/Courts, and the Public Works buildings.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	263,821	304,823	288,868	297,476
Materials & Supplies	60,697	68,200	68,200	67,412
Contractual Services	315,316	345,981	345,981	344,737
Capital Outlay	-	-	398,927	175,000
Total	\$639,834	\$719,004	\$1,101,976	\$884,625

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	297,476	304,931	312,536	320,368	328,358
Materials & Supplies	67,412	67,589	67,667	67,747	67,830
Contractual Services	344,737	351,083	353,444	359,064	348,897
Capital Outlay	175,000	500,000	485,000	275,000	236,500
Total	\$884,625	\$1,223,602	\$1,218,647	\$1,022,179	\$981,585

Personnel Breakdown	FY20	FY21	FY22
Facilities Superintendent	1	1	1
Custodian	2	2	2
Maintenance Technician	2	2	2
Total	5	5	5

Community and Economic Development

The Community and Economic Development Department has several key responsibilities that enhance the overall quality of life for our citizens. These consist of managing the City's Comprehensive Plan and coordinating the city's economic development programs. The Department's divisions include: Planning & Zoning, which processes all zoning, subdivision and development related plans; Building Inspections, which reviews building plans and performs inspections for new projects as well as, additions and remodeling projects for residential and commercial properties; Code Compliance, which inspects properties for nuisances, zoning violations and substandard buildings; and Health which inspects food service establishments, public swimming pools and day care centers.

The Department also serves as support staff for four City Council-appointed boards, including the Planning & Zoning Commission, Zoning Board of Adjustment, Murphy Municipal Development District, and the Murphy Community Development Corporation.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	459,830	505,410	504,491	527,500
Materials & Supplies	6,518	9,300	8,100	6,825
Contractual Services	55,702	117,472	98,292	114,377
Capital Outlay	-	-	-	-
Total	522,050	\$632,182	\$610,883	\$648,702

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	527,500	540,688	554,205	568,060	582,261
Materials & Supplies	6,825	6,971	9,117	7,165	7,214
Contractual Services	114,377	114,471	114,857	115,244	114,158
Capital Outlay	-	27,000	-	-	28,000
Total	\$648,702	\$689,130	\$678,180	\$690,469	\$731,634

Personnel Breakdown	FY20	FY21	FY22
Director of Community & Economic Development	1	1	1
Building Official	1	1	1
Planner	1	1	1
Code Compliance Officer	1	1	1
Executive Administrative Assistant	1	1	1
Total	5	5	5

Police

The men and women of the Murphy Police Department are committed to delivering progressive, responsive, and professional police services while maintaining outstanding customer service. The department provides a safe environment for residents, businesses, and visitors by engaging in high visibility patrol activities to deter crime and facilitate the safe flow of traffic. The department provides 24/7 dispatch operations for 911 emergency calls and public safety non-emergency calls. Patrol Officers provide a rapid and professional response to all requests for police services, and Detectives contact victims and conduct follow-up investigations on reported criminal offenses.

The Police Department's School Resource Officer and School Crossing Guard programs provide a high level of safety and security for our schools. The department sponsors programs such as Citizens on Patrol, Police Explorers, and Youth Citizen Police Academy to establish partnerships and engagement with the community.

Expenditures by Category	FY20	FY21	FY21	FY22
	Actual	Budget	Projected/ Amended	Budget
Personnel Services	3,141,636	3,451,079	3,225,967	3,460,927
Materials & Supplies	91,352	149,110	146,110	163,440
Contractual Services	338,734	463,291	442,795	456,435
Capital Outlay	132,387	-	-	179,000
Total	\$3,704,109	\$4,063,480	\$3,814,872	4,259,802

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	3,460,927	3,563,131	3,668,505	3,777,151	3,889,172
Materials & Supplies	163,440	151,735	148,065	149,585	138,015
Contractual Services	456,435	475,377	480,279	489,439	501,182
Capital Outlay	179,000	185,400	148,000	141,000	141,000
Total	4,259,802	\$4,375,643	\$4,444,849	\$4,557,175	\$4,669,369

Personnel Breakdown	FY20	FY21	FY22
Police Chief	1	1	1
Police Lieutenant	1	1	1
Police Sergeant	4	4	4
Police Officers	16	16	16
School Campus Protection Officer	1	1	1
School Resource Officers	1	1	1
Support Services Manager	1	1	1
Communications Supervisor	1	0	0
Senior Communications Officer	0	2	2
Communications Officers	8	7	7
Executive Administrative Assistant	1	1	1
Crossing Guards - PART TIME	15	15	15
Total	50	50	50

Animal Control

Animal Control, a division of the Police Department, responds to domestic animal, wildlife, and livestock issues that arise throughout the City. Their duties include rabies awareness investigating animal bites, lost pets, animals at large, adoptions, and housing/caring for stray animals. The Animal Control division relies on funding from the General Fund in order to cover its operating costs, with the exception of donations. Donations received are recorded in the Animal Shelter Fund and are used to purchase items for the Animal Control division. Any expenditures made with donated funds are recorded in the Animal Shelter Fund.

Expenditures by Category		FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services		133,342	137,147	139,762	143,947
Materials & Supplies		14,084	22,108	22,108	20,452
Contractual Services		18,334	32,620	33,305	28,979
Capital Outlay		-	-	-	-
Total		\$165,760	\$191,875	\$195,175	\$193,378
Expenditures by Category	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	143,947	147,546	151,234	155,015	156,401
Materials & Supplies	20,452	19,752	19,972	20,192	20,362
Contractual Services	28,979	29,300	29,661	30,030	30,373
Capital Outlay	-	-	-	-	-
Total	\$ 193,378	\$196,598	\$200,867	\$205,237	\$207,136
Personnel Breakdown			FY20	FY21	FY22
Animal Control Officer			2	2	2
Total			2	2	2

Recreation

The City of Murphy Recreation Department is responsible for providing quality and affordable recreation programs for the residents of Murphy and surrounding areas. The Department's core activities include offering recreational activities and programs, overseeing all facility rentals and reservations and the planning, preparation, and execution of annual community events and specialty programs. The Recreation Department manages the daily operation of two adjacent recreational facilities, the Murphy Community Center, and the Murphy Activity Center. Additionally, the recreation department reserves over twenty-two different sports practice locations, twelve park pavilions, splash pad, an outdoor amphitheater and food truck court. These parks amenities, programs, activities, and events are offered to improve the quality of life and physical and mental well-being of our citizens. The Murphy Community Center offers residents free leisure activities that include, a free little library location, a game room with ping pong as well as a gymnasium that hosts reservable open gym time for basketball, volleyball, pickleball and badminton and serves as a county wide voting location for state, local and national elections.

Recreation staff members maintain Certified Festival and Events Associate (CFEA) designation and Certified Parks and Recreation Professional (CPRP) certifications, staying current with local, state, and national recreational associations and organizations. In addition, all staff are NIMS trained and facilities are prepared to serve as a component of the EOC structure in the event of a disaster or emergency.

Expenditures by Category		FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services		284,512	355,013	357,942	390,216
Materials & Supplies		13,388	18,158	18,158	19,658
Contractual Services		86,928	148,327	124,858	127,931
Capital Outlay		-	-	2,000	3,500
Total		\$384,828	\$521,498	\$502,958	\$541,305
Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	390,216	399,971	409,868	420,012	430,410
Materials & Supplies	19,658	18,158	18,158	20,958	18,258
Contractual Services	127,931	138,784	139,662	141,534	149,279
Capital Outlay	3,500	2,000	16,600	47,800	12,000
Total	\$541,305	\$558,914	\$ 584,287	\$630,304	\$609,949
Personnel Breakdown		FY20	FY21	FY22	
Manager of Recreation Services		1	1	1	
Special Events Coordinator		1	1	1	
Recreation Specialist II		2	2	2	
Recreation Specialist – PART TIME		4	4	5	
Total		8	8	9	

Parks

The overall goal of the Parks Department is to strive to improve the quality of life of the citizens of Murphy by providing a safe, accessible, and well-maintained park system that encourages an active lifestyle and provides a place for the community to gather. The Parks Department is comprised of eleven (11) employees who are responsible for the maintenance of approximately 324 acres of developed and undeveloped park land, medians/rights of way, applicable rights-of-ways, and other city-owned property and facilities.

The duties performed by the department include, but are not limited to, mowing maintenance; tree trimming; bed planting and upkeep; irrigation scheduling, checks, repairs, and monitoring; restroom cleaning and repairs; playground inspections, repairs, and maintenance; and general maintenance on park amenities.

The Parks Department is also responsible for assisting in the majority of the set-up and tear down of special events that are hosted by the Recreation Department, and many other special projects that take place in the city.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/Amended	FY22 Budget
Personnel Services	715,622	755,982	713,976	816,706
Materials & Supplies	164,113	196,700	187,538	212,825
Contractual Services	435,506	265,433	240,523	298,103
Capital Outlay	-	-	-	41,000
Total	\$1,315,241	\$1,218,115	\$1,142,037	\$1,368,634

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	816,706	837,124	858,052	879,503	890,177
Materials & Supplies	212,825	239,873	218,330	219,696	228,671
Contractual Services	298,103	300,259	303,536	310,395	329,075
Capital Outlay	41,000	101,926	119,000	25,000	106,000
Total	\$1,368,634	\$1,479,182	\$1,498,918	\$1,434,593	\$1,553,922

Personnel Breakdown	FY20	FY21	FY22
Director of Public Services	0.5	0	0
Parks Superintendent	1	1	1
Senior Groundskeeper	1	1	1
Irrigation Technician	0	0	1
Groundskeeper II	4	4	4
Groundskeeper I	5	5	5
Executive Administrative Assistant	0.5	1	1
Total	12	12	13

Municipal Court

The Municipal Court is the Judicial Branch of City government. These Courts hear Class C misdemeanor cases, which are punishable by a fine only, and includes traffic, Penal Code, and ordinance violations.

The Murphy Municipal Court will provide the public with prompt and courteous service for the just resolution of all citations, complaints and court appearances involving Class C misdemeanor offenses and violations occurring within the corporate limits of Murphy.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services*	279,642	274,201	272,188	280,039
Materials & Supplies	1,670	1,900	1,900	2,550
Contractual Services	48,565	80,138	68,523	77,542
Capital Outlay	-	-	-	-
Total	\$329,877	\$356,239	\$342,611	\$360,131

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services*	280,039	286,306	292,729	299,313	305,608
Materials & Supplies	2,550	2,300	2,550	2,300	2,550
Contractual Services	77,542	77,318	77,270	77,423	77,377
Capital Outlay	-	-	-	-	-
Total	\$360,131	\$365,923	\$ 372,548	\$379,035	\$385,536

Personnel Breakdown	FY20	FY21	FY22
Municipal Court Judge	1	0*	0
Municipal Court Administrator	1	1	1
Juvenile Case Manager	1	1	1
Deputy Court Clerk	1	1	1
Part Time Bailiff	1	1	1
Total	5	4	4

*FY21: Full-time Judge retired in FY20; Replaced with 1 Contract Presiding Judge & 1 Contract Associate Judge

Solid Waste

The Solid Waste budget reflects the City's weekly solid waste and recycling services, which is provided by a third-party vendor.

In October 2017, the City initiated a Request for Proposal (RFP) process for solid waste and recycling services. The RFP process conducted by a committee formed of internal and external City staff, a City resident, and a consultant. The City received five proposals during this process, and in 2018 after a rigorous review, the Solid Waste Review Committee reported the results of the RFP to City Council. City Council approved the City to enter into a contract with Republic Services as the third-party vendor.

The contract agreement with Republic Services has an effective date of May 1, 2018, with a termination date of April 30, 2025. The contract includes a caveat, which allows for two renewal terms of two years each that could enable the agreement to remain in place until April 30, 2029, for a total of eleven years. The next RFP for solid waste and recycling services will begin in July of 2028 to allow a minimum of 9 months for the RFP process.

Expenditures by Category		FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Contractual Services		1,007,439	1,029,034	1,032,187	1,054,895
Total		\$1,007,439	\$1,029,034	\$1,032,187	\$1,054,895
Expenditures by Category					
	FY22 Budget	FY23 Projected	FY23 Projected	FY24 Projected	FY25 Projected
Contractual Services	1,054,895	1,078,103	1,101,821	1,126,061	1,150,835
Total	\$1,054,895	\$1,078,103	\$1,101,821	\$1,126,061	\$1,150,835
Personnel Breakdown			FY20	FY21	FY22
No Personnel			0	0	0
Total			0	0	0

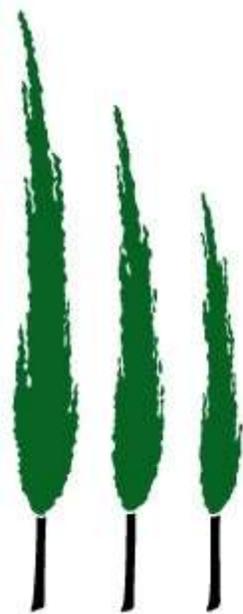
Non Departmental

This section of the budget is where costs are reflected that are not allocated to a particular department. FY18 included attrition (i.e., salary savings), and the transfer to MDD for the first of three transfers for the Food Truck Court. The remaining two transfers were eliminated as part of the FY19 budget and FY20 budget processes.

Beginning with the FY19 budget, the cost shown here is for ambulance billing fees. In prior years these fees were reflected in the Fire Department budget.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	491	-	33,800	-
Materials & Supplies	38,126	-	216,286	-
Contractual Services	17,079	22,361	23,317	23,739
Capital Outlay	-	106,000	-	-
Debt Service	29,535	-	-	-
Total	85,231	128,361	273,403	23,739

Expenditures by Category	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
5 Year Forecast	Budget	Projected	Projected	Projected	Projected
Contractual Services	23,739	24,176	24,635	25,117	25,622
Total	\$ 23,739	\$ 24,176	\$ 24,635	\$ 25,117	\$ 25,622



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Court Restricted Funds

Fund #12

Building Security, Court Technology,
Time Payment Reimbursement, Local Truancy
Prevention & Diversion, and Municipal Jury
Fund

Fiscal Year 2022

Court Restricted Funds

The Municipal Court has four restricted accounts, all of which are mandated by the State and are funded from every citation as outlined under Article 102.0174 of the Code of Criminal Procedure.

Building Security Fund – Article 102.017, Code of Criminal Procedure - \$4.90

Restricted to financing the salaries of security personnel, services, and security equipment for Municipal Court.

Technology Fund – Article 102.0172, Code of Criminal Procedure- \$5.00

Restricted to financing the purchase or maintenance of technological enhancement to include computer systems, networks, hardware, software, imaging systems, electronic kiosks, ticket writers and document management systems for the Municipal Court.

Local Truancy Prevention and Diversion Fund – Section 133.125, Local Government Code - \$5.00 (Formerly Juvenile Case Manager Fund)

Restricted to financing the salary, benefits, training, travel expenses and office supplies for the Juvenile Case Manager. Additional usage includes the implementation of programs directly related to the duties of the Juvenile Case Manager.

Municipal Jury Fund – Section 134.154, Local Government Code - \$.10

Restricted to fund juror reimbursements and otherwise finance jury services.

The 2019 Legislature renamed the “Time Payment Fee” to the “Reimbursement Fee” and changed the amount to be collected. Also, the State Comptroller no longer receives a portion of this fee. This change took effect January 1, 2020

Reimbursement Fee -The State of Texas mandates the collection of a \$15.00 fee for any portion of a fine that is paid on or after thirty-one (31) days from the date of judgment. The fee is divided into 2 parts as follows:

\$2.50 – Judicial Efficiency Fund

\$12.50 – City General Fund – no restrictions for usage

Time Payment Fee – Divided into 3 parts – **Prior to January 1, 2020**

\$12.50 – State Comptroller

\$ 2.50 – Judicial Efficiency Fund

\$10.00 – City General Fund – no restrictions for usage.

Court Restricted Funds

Summary of Revenues & Expenditures

Fund 12	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$55,381	\$36,093	\$41,297	\$30,225
<u>Building Security Fund</u>				
Beginning Fund Balance	\$1,039	\$ (661)	\$778	\$250
Revenue	6,939	6,300	7,551	7,500
Expenditures	7,200	5,400	8,079	7,500
Revenues less Expenditures	(261)	900	(528)	-
Ending Fund Balance	\$778	\$239	\$250	\$250
<u>Court Technology Fund</u>				
Beginning Fund Balance	\$41,146	\$28,924	\$30,761	\$23,260
Revenue	9,685	7,700	8,800	8,800
Expenditures	20,070	20,658	16,300	15,921
Revenues less Expenditures	(10,385)	(12,958)	(7,500)	(7,121)
Ending Fund Balance	\$30,761	\$15,966	\$23,260	\$16,139
<u>Time Payment Reimbursement Fee (Previously Judicial Efficiency Fund)</u>				
Beginning Fund Balance	\$8,916	\$8,266	\$8,734	\$6,313
Revenue	326	350	79	250
Expenditures	508	1,000	2,500	500
Revenues less Expenditures	(182)	(650)	(2,421)	(250)
Ending Fund Balance	\$8,734	\$7,616	\$6,313	\$6,063
<u>Local Truancy Prevention & Diversion Fund (Previously Juvenile Case Manager Fund)</u>				
Beginning Fund Balance	\$4,280	\$ (520)	\$953	\$252
Revenue	9,173	11,200	7,297	7,996
Transfer to General Fund	12,500	10,400	7,998	7,998
Revenues less Expenditures	(3,327)	800	(701)	(2)
Ending Fund Balance	\$953	\$280	\$252	\$250
<u>Municipal Jury Fund</u>				
Beginning Fund Balance	\$ -	\$84	\$71	\$149
Revenue	71	84	78	84
Expenditures	-	-	-	-
Revenues less Expenditures	71	84	78	84
Ending Fund Balance	\$ 71	\$168	\$149	\$233
Ending Fund Balance	\$41,297	\$24,269	\$30,225	\$22,936

Court Restricted Funds

Summary of Revenues & Expenditures

	FY22	FY23	FY24	FY25	FY26
Fund 12	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$30,225	\$ 22,936	\$ 15,014	\$ 7,186	\$ 7,033
<u>Building Security Fund</u>					
Beginning Fund Balance	\$250	\$ 250	\$ 250	\$ 250	\$ 250
Revenue	7,500	7,500	7,500	7,500	7,500
Expenditures	7,500	7,500	7,500	7,500	7,500
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$250	\$ 250	\$ 250	\$ 250	\$ 250
<u>Court Technology Fund</u>					
Beginning Fund Balance	\$23,260	\$ 16,139	\$ 8,383	\$ 722	\$ 735
Revenue	8,800	8,800	8,800	8,800	8,800
Expenditures	15,921	16,556	16,461	8,787	8,785
Revenues less Expenditures	(7,121)	(7,756)	(7,661)	13	15
Ending Fund Balance	\$16,139	\$ 8,383	\$ 722	\$ 735	\$ 750
<u>Time Payment Reimbursement Fee (Previously Judicial Efficiency Fund)</u>					
Beginning Fund Balance	\$ 6,313	\$ 6,063	\$ 5,813	\$ 5,563	\$ 5,313
Revenue	250	250	250	250	250
Expenditures	500	500	500	500	500
Revenues less Expenditures	(250)	(250)	(250)	(250)	(250)
Ending Fund Balance	\$ 6,063	\$ 5,813	\$ 5,563	\$ 5,313	\$ 5,063
<u>Local Truancy Prevention & Diversion Fund (Previously Juvenile Case Manager Fund)</u>					
Beginning Fund Balance	\$252	\$ 250	\$ 250	\$ 250	\$ 250
Revenue	7,996	7,998	7,998	7,998	7,998
Transfer to General Fund	7,998	7,998	7,998	7,998	7,998
Revenues less Expenditures	(2)	-	-	-	-
Ending Fund Balance	\$250	\$ 250	\$ 250	\$ 250	\$ 250
<u>Municipal Jury Fund</u>					
Beginning Fund Balance	\$149	\$ 233	\$ 317	\$ 401	\$ 485
Revenue	84	84	84	84	84
Expenditures	-	-	-	-	-
Revenues less Expenditures	84	84	84	84	84
Ending Fund Balance	\$233	\$ 317	\$ 401	\$ 485	\$ 569
Ending Fund Balance	\$22,936	\$ 15,014	\$ 7,186	\$ 7,033	\$ 6,882



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Animal Shelter Fund

Fund #15

Fiscal Year 2022

Animal Shelter Fund

Donations made to help the Animal Control division are recorded separately in the Animal Shelter Fund. The donations are then used to pay for items used by the Animal Control division. Donations that are not spent remain in the Animal Shelter fund balance and may be appropriated later when needed.

Summary of Revenues & Expenditures

Fund 15	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 11,082	\$ 11,199	\$ 11,379	\$ 11,404
Revenue				
Donations	297	-	25	-
Total Revenues	\$ 297	\$ -	\$ 25	\$ -
Expenditures				
Bldgs, Fixtures, & Grounds	-	11,082	-	-
Total Expenditures	\$ -	\$ 11,082	\$ -	\$ -
Revenues less Expenditures	\$ 297	(\$ 11,082)	\$ 25	\$ -
Ending Fund Balance	\$ 11,379	\$ 117	\$ 11,404	\$ 11,404

Revenues & Expenditures 5 Year Forecast

Fund 15	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$ 11,404	\$ 11,404	\$ 11,404	\$ 11,404	\$ 11,404
Revenue					
Donations	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Bldgs, Fixtures, & Grounds	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 11,404	\$ 11,404	\$ 11,404	\$ 11,404	\$ 11,404



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Community Events Fund

Fund #16

Fiscal Year 2022

Community Events Fund

Since 2008, the City of Murphy hosts numerous community events annually. The city's signature event is Murphy Maize Days; an annual fall festival held on the last Saturday in September. This free, one day event provides 15,000 annual attendees a market and craft vendor area with over 100 vendor spaces, an antique and specialty car show, a petting zoo, expansive kid zone area, a pet adoption tent, over 15 food trucks and vendors, and a free live mainstage concert and a fireworks show to end the day. In 2020, The Texas Festivals and Events Association awarded Murphy Maize Days with the Zenith Award; honored as the Best Festival or Event in Texas for 2019 in its budget category. Tunes, Tails & Ales, the city's annual Craft Beer Festival and Crawfish Boil was also awarded the prestigious Zenith Award for Best Festival or Event in 2016 by the Texas Festivals and Events Association.

Community volunteerism makes a significant impact at most of our community events, which attributes to over 500 volunteer participants annually. Murphy also offers volunteer-based community project days such as Arbor Day in November, and a Murphy Trash Off each April. Other annual community events include the Rainbow Trout Roundup, an annual kid's fishing derby on the last Saturday of February, our Moonlight Movies at Central Park throughout the spring, Sounds at Sundown Summer Concert Series on Friday nights in June, and Christmas in the Park, the tree lighting event on the first Thursday of December.

City of Murphy Community Events are funded by a portion of the Murphy Community Development Corporation (MCDC) sales tax revenue. Preparation, planning and coordination for Murphy Community Events is mainly completed by recreation department staff, consisting of four full time and four part time employees, in addition to the daily duties and operations of Murphy's recreation programs and facilities.

Community Events Fund

Summary of Revenues & Expenditures

Fund 16	FY20 Actuals*	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 147,481	\$ 100,000	\$ 362,204	\$ 100,783
Revenue				
Donations/Fees	855	2,000	5,000	2,000
Tunes, Tails, & Ales	150	1,000	1,000	1,000
Sponsorship- Concerts	-	2,000	-	2,000
Sponsorship- Maize Days	(150)	2,000	2,000	2,000
Transfer from MCDC	354,700	380,010	117,518	368,226
Total Revenues	\$ 355,555	\$ 387,010	\$ 125,518	\$ 375,226
Expenditures				
Event Overtime	12,293	85,982	90,034	86,727
Arbor Day	7,160	7,700	6,521	7,700
Christmas in the Park	49,812	64,000	63,756	50,000
Rainbow Trout Roundup	6,210	6,900	2,007	6,900
Tunes, Tails & Ales	26,694	55,000	55,000	55,000
Moonlight Movies	3,759	10,000	10,000	10,000
Sounds at Sundown	14,681	36,800	36,800	36,800
Murphy Maize Days	19,799	120,628	120,628	122,099
Miscellaneous Events	425	-	2,193	-
Total Expenditures	\$ 140,833	\$ 387,010	\$ 386,939	\$ 375,226
Revenue less Expenditures	\$ 214,722	\$ -	(\$261,421)	\$ -
Ending Fund Balance	\$ 362,204	\$ 100,000	\$ 100,783	\$ 100,783

*FY20 Annual Report includes \$1,179,858 MCDC Fund Balance + Community Events Fund Balance of \$362,204 for a total of \$1,542,062

Community Events Fund

Revenues & Expenditures 5 Year Forecast

	FY22	FY23	FY24	FY25	FY26
Fund 16	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 100,783				
Revenue					
Donations/Fees	2,000	2,000	2,000	2,000	2,000
Tunes, Tails, & Ales	1,000	1,000	1,000	1,000	1,000
Sponsorship- Concerts	2,000	2,000	2,000	2,000	2,000
Sponsorship- Maize Days	2,000	2,000	2,000	2,000	2,000
Transfer from MCDC	368,226	375,241	385,301	422,908	384,262
Total Revenues	\$ 375,226	\$ 382,241	\$ 392,301	\$ 429,908	\$ 391,262
Expenditures					
Event Overtime	86,727	86,727	86,727	86,727	86,727
Arbor Day	7,700	7,700	7,700	7,700	7,700
Christmas in the Park	50,000	50,000	64,000	100,000	54,100
Rainbow Trout Roundup	6,900	6,900	6,900	6,900	7,600
Tunes, Tails & Ales	55,000	55,000	55,000	55,000	55,000
Keep Murphy Beautiful	-	-	-	-	-
Moonlight Movies	10,000	10,000	10,000	10,000	10,000
Sounds at Sundown	36,800	42,300	36,800	36,800	36,800
Murphy Maize Days	122,099	123,614	125,174	126,780	133,335
Miscellaneous Events	-	-	-	-	-
Total Expenditures	\$ 375,226	\$ 382,241	\$ 392,301	\$ 429,907	\$ 391,262
Revenue less Expenditures	\$ -	\$ -	\$ -	\$ 1	\$ -
Ending Fund Balance	\$ 100,783	\$ 100,783	\$ 100,783	\$ 100,783	\$ 100,784



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Police Seizure Fund

Fund #33

Fiscal Year 2022

Police Seizure Fund

Chapter 59 of the Texas Code of Criminal Procedure sets forth the requirements for police departments regarding the proper procedures for seizure of property that was used in the commission of a crime. Chapter 59 also contains the requirements for how seized funds may be utilized. The City of Murphy maintains a seized property fund, which is a restricted fund. Seized property that is legally marketable will be sold at auction, and the proceeds deposited into the City's restricted seizure fund. Seizure funds can be used for the purchase of items related to criminal enforcement and crime prevention. Specific examples of items that can be purchased are protective body armor, uniforms and vehicles and/or bicycles.

Summary of Revenues & Expenditures

Fund 15	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$1,095	\$123	\$36,438	\$33,881
Revenue				
Misc Revenue	\$ 37,104	\$ -	\$ -	\$ 967
Total Revenues	\$ 37,104	\$ -	\$ -	\$ 967
Expenditures				
Capital Outlay	\$1,762	\$ 3,524	\$ 2,557	\$ -
Total Expenditures	\$1,762	\$ 3,524	\$ 2,557	\$ -
Revenues less Expenditures	\$ 35,343	\$ (3,524)	\$ (2,557)	\$ 967
Ending Fund Balance	\$ 36,438	\$ (3,401)	\$ 33,881	\$ 34,848

Revenues & Expenditures 5 Year Forecast

Fund 15	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$33,881	\$34,848	\$34,848	\$34,848	\$34,848
Total Revenues	\$ 967	\$ -	\$-	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$-	\$ -	\$ -
Revenues less Expenditures	\$ 967	\$ -	\$-	\$ -	\$ -
Ending Fund Balance	\$34,848	\$34,848	\$34,848	\$34,848	\$34,848



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Public Safety Donations Fund

Fund #37

Fiscal Year 2022

Public Safety Donations Fund

Summary of Revenues & Expenditures

Created for FY21

	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Budget
Beginning Fund Balance	\$ -	\$ 3,335	\$ 3,335	\$ 3,335
Police Explorer Fund				
Beginning Fund Balance	\$ -	\$ 2,835	\$ 3,335	\$ 3,335
Revenue	3,335	-	-	-
Expenditures	-	2,835	-	-
Revenues less Expenditures	3,335	(2,835)	-	-
Ending Fund Balance	\$ 3,335	\$ -	\$ 3,335	\$ 3,335
Police Donations Fund				
Beginning Fund Balance	-	500	\$ -	\$ -
Revenue	-	-	\$ -	-
Expenditures	-	500	\$ -	-
Revenues less Expenditures	-	(500)	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Fire Donations Fund				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-
Expenditures	-	-	-	-
Revenues less Expenditures	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,335	\$ -	\$ 3,335	\$ 3,335

Public Safety Donations Fund

Revenues & Expenditures 5 Year Forecast

Created for FY21

	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335
Police Explorer Fund					
Beginning Fund Balance	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335
Police Donations Fund					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Donations Fund					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335

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CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Murphy Cable TV PEG Fund

Fund #17

Fiscal Year 2022

Murphy Cable TV PEG Fund

The state issued cable service or video franchise requires that the cable services and video service provider pays directly to each city in which it provides service a franchise fee of 5% of its gross revenue (a defined term in Utilities Code Chapter 66), even if the incumbent cable provider is paying a smaller percentage or on different gross revenue base amount. Pro rata and 1% payment in lieu of in-kind PEG/I-Net facilities (Section 66.006). Chapter 66 also provides that if the incumbent cable provider pays any cash payments to the city in support of public educational, governmental channels or to support an institutional network, those cash payments are matched by the state-issued franchise holder as calculated by the city on a per subscriber basis. After the expiration of the incumbent cable franchise, all the state-issued franchise holders pay, at the cities choice, either an additional PEG capital support fee equal to 1% of its gross revenue or a fee equal to the per subscriber cash payments that were made under the expired incumbent's cable franchise.

Summary of Revenues & Expenditures

Fund 17	FY20 Actual	FY21 Final Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 13,937	\$28,437	\$28,299	\$ 8,464
Revenue				
Cable TV	14,363	14,500	13,769	14,000
Total Revenues	\$14,363	\$14,500	\$13,769	\$14,000
Expenditures				
Computer Hardware	-	40,000	3,605	-
Total Expenditures	\$0	\$40,000	\$33,605	\$0
Revenues less Expenditures	\$14,363	(\$25,500)	(\$19,836)	\$14,000
Ending Fund Balance	\$28,299	\$2,937	\$8,464	\$22,464

Murphy Cable TV PEG Fund

Revenues & Expenditures 5 Year Forecast

Fund 17	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$8,464	\$22,464	\$36,464	\$464	\$14,464
Revenue					
Cable TV	14,000	14,000	14,000	14,000	14,000
Total Revenues	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Expenditures					
Computer Hardware	-	-	50,000	-	-
Total Expenditures	\$0	\$0	\$50,000	\$0	\$0
Revenues less Expenditures	\$14,000	\$14,000	(\$36,000)	\$14,000	\$14,000
Ending Fund Balance	\$22,464	\$36,464	\$464	\$14,464	\$28,464

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CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Street Maintenance and Repair Fund

Fund #24

Fiscal Year 2022

Street Maintenance and Repair Fund

As the Street Maintenance and Repair Fund is a function of the Public Works Department, staff is responsible for the transportation system which is comprised of signs & markings, signals/flashers, streets, and sidewalks throughout the City of Murphy.

The Street and Sidewalk fund was created through a voter election in May 2019 to utilize 0.25% of the sales tax revenues from the Murphy Municipal Development District (MMDD) for streets and sidewalks. These funds will ensure a maintenance program of streets and sidewalks for continuous improvements of the City of Murphy transportation system over the next four years (2020-2023). At that time, it will require an election to continue the allocation of the funds through the sales tax.

Summary of Revenue & Expenditures

Created in FY20

Fund 24	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ -	\$ 100,466	\$ 318,134	\$ 341,219
Revenues				
Sales Tax	580,359	475,585	523,142	570,224
Interest Income	-	3	-	-
Total Revenue	580,359	475,587	523,142	570,224
Expenditures				
Contractual Services				
Consulting Services	35,197	10,000	10,000	10,000
Total Contractual Services	35,197	10,000	10,000	10,000
Capital Outlay				
Street Improvements	94,422	285,556	327,149	430,763
Sidewalks	132,607	175,000	162,907	315,000
Total Capital Outlay	227,029	460,556	490,056	745,763
Total Expenditures	262,226	470,556	500,056	755,763
Revenue Less Expenditures	318,134	5,031	23,086	(185,539)
Ending Fund Balance	\$ 318,134	\$ 105,497	\$ 341,219	\$ 155,680

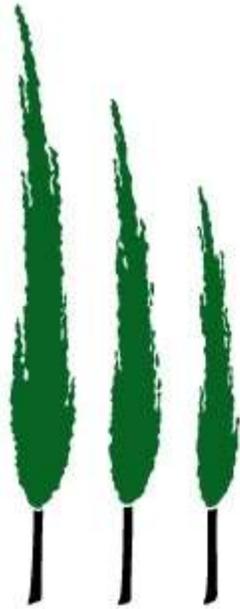
Street Maintenance and Repair Fund

Revenues & Expenditures 5 Year Forecast

Created in FY20

Fund 24	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$ 341,219	\$ 155,680	\$ 0	\$ 0	\$ 0
Revenues					
Sales Tax	570,224	610,140	-	-	-
Interest Income	-	-	-	-	-
Total Revenue	570,224	610,140	-	-	-
Expenditures					
Contractual Services					
Consulting Services	10,000	75,000	-	-	-
Total Contractual Services	10,000	75,000	-	-	-
Capital Outlay					
Street Improvements	430,763	415,820	-	-	-
Sidewalks	315,000	275,000	-	-	-
Total Capital Outlay	745,763	690,820	-	-	-
Total Expenditures	755,763	765,820	-	-	-
Revenue Less Expenditures	(185,539)	(155,680)	-	-	-
Ending Fund Balance	\$ 155,680	\$ -	\$ -	\$ -	\$ -

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CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Utility Fund

Fund #20

Fiscal Year 2022

Utility Fund

Summary of Revenues & Expenditures

Fund 20	FY20 Actuals	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 5,643,277	\$ 6,227,856	\$ 6,092,666	\$ 5,753,656
Revenues				
Total Other Revenue	321,234	248,962	253,095	245,691
Total Water Revenue	7,725,171	8,042,423	8,042,423	8,037,197
Total Sewer Revenue	3,759,560	4,072,787	4,072,787	3,896,206
Total Revenues	\$ 11,805,965	\$ 12,364,172	\$ 12,368,305	\$ 12,179,094
Transfer from Impact Fee Fund	140,411	157,660	157,660	150,036
Total Other Sources	\$ 140,411	\$ 157,660	\$ 157,660	\$ 150,036
Total Revenues	\$ 11,946,376	\$ 12,521,832	\$ 12,525,965	\$ 12,329,130
Department				
Water Distribution	7,329,070	7,437,335	8,220,977	7,605,072
Wastewater Collection	2,702,308	3,036,940	3,089,650	3,111,787
Customer Service	565,609	641,522	654,348	661,715
Total Expenditures	\$ 10,596,987	\$ 11,115,797	\$ 11,964,975	\$ 11,378,574
Transfer to General Fund	900,000	900,000	900,000	925,000
Total Expenditures	\$ 11,496,987	\$ 12,015,797	\$ 12,864,975	\$ 12,303,574
Revenues Less Expenditures	\$ 449,389	\$ 506,035	\$ (339,010)	\$ 25,556
Ending Fund Balance	\$ 6,092,666	\$ 6,733,891	\$ 5,753,656	\$ 5,779,212

Utility Fund

Revenues & Expenditures 5 Year Forecast

	FY22	FY23	FY24	FY25	FY26
Fund 20	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 5,753,656	\$ 5,779,212	\$ 5,097,594	\$ 4,463,064	\$ 3,642,687
Revenues					
Other Revenue	245,691	250,120	244,751	238,556	232,209
Water Revenue	8,037,197	8,169,485	8,301,164	8,421,949	8,515,953
Sewer Revenue	3,896,206	3,937,140	3,977,103	4,011,335	4,032,020
Total Revenues	\$ 12,179,094	\$ 12,356,746	\$ 12,523,019	\$ 12,671,841	\$ 12,780,183
Transfer from Impact Fee Fund	150,036	197,056	188,570	111,089	133,534
Total Other Sources	\$ 150,036	\$ 197,056	\$ 188,570	\$ 111,089	\$ 133,534
Total Revenues	\$ 12,329,130	\$ 12,553,802	\$ 12,711,589	\$ 12,782,930	\$ 12,913,717
Department					
Water Distribution	7,605,072	7,943,345	7,898,543	8,125,800	8,114,550
Wastewater Collection	3,111,787	3,689,033	3,825,713	3,834,275	4,002,777
Customer Service	661,715	678,042	696,863	718,232	738,914
Total Expenditures	\$ 11,378,574	\$ 12,310,420	\$ 12,421,119	\$ 12,678,307	\$ 12,856,241
Transfer to General Fund	925,000	925,000	925,000	925,000	925,000
Total Expenditures	\$ 12,303,574	\$ 13,235,420	\$ 13,346,119	\$ 13,603,307	\$ 13,781,241
Revenues Less Expenditures	\$ 25,556	\$ (681,618)	\$ (634,530)	\$ (820,377)	\$ (867,524)
Ending Fund Balance	\$ 5,779,212	\$ 5,097,594	\$ 4,463,064	\$ 3,642,687	\$ 2,775,163

Water Distribution

The Water Distribution division operates, maintains, and repairs the city's water distribution system. The City's infrastructure includes 6,187 metered connections, 94 miles of water lines, 1,067 fire hydrants, 3 ground-level storage tanks, 2 elevated storage tanks, and one pump station. Staff is responsible for the safe delivery of high-quality potable water within the City of Murphy, by conducting daily sampling of water, flushing fire hydrants, monitoring all water facilities, visual inspections and responding to citizen requests.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	532,462	748,472	684,211	762,928
Materials & Supplies	1,476,780	237,485	633,555	240,569
Contractual Services	4,967,796	4,978,235	5,097,828	4,956,644
Capital Outlay	78,514	767,000	1,099,573	985,600
Debt Service	273,516	706,143	705,810	659,331
Transfer from Impact Fee Fund	*	*	*	*
Total	\$7,329,070	\$ 7,437,335	\$8,220,977	\$7,605,072

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	762,928	781,612	800,762	820,391	796,779
Materials & Supplies	240,569	241,064	241,572	242,092	242,626
Contractual Services	4,956,644	5,299,902	5,544,821	5,837,218	6,060,549
Capital Outlay	985,600	964,486	648,607	562,368	350,415
Debt Service	659,331	656,281	662,781	663,731	664,181
Transfer from Impact Fee Fund	*	*	*	*	*
Total	\$7,605,072	\$7,943,345	\$7,898,543	\$ 8,125,800	\$ 8,114,550

Personnel Breakdown	FY20	FY21	FY22
Director of Public Services	0.5	1	1
Public Works Superintendent	0.5	1	1
Senior Maintenance Worker	0.5	1	1
Water Quality Technician	1	1	1
Maintenance Worker II	2.5	4	4
Maintenance Worker I	2	0	0
Executive Administrative Assistant	0.5	0	0
Total	7.5	8	8

* Transfer from Impact Fee Fund to offset expenditures are shown on the Utility Fund Summary Page

Wastewater Collection

The Wastewater division maintains and repairs the wastewater system to ensure efficient disposal of wastewater within the City. The City's wastewater infrastructure includes 85 miles of sewer lines, 984 manholes, 6,087 lateral connections, and one lift station. Staff performs routine and emergency cleaning, line stoppage removals, sewer taps, manhole repairs and clean-out installation and repairs.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	235,606	164,946	152,062	174,743
Materials & Supplies	26,706	41,810	43,206	43,328
Contractual Services	2,264,043	2,352,130	2,416,794	2,451,490
Capital Outlay	-	-	-	-
Debt Service	175,703	478,054	477,588	442,225
Transfer from Impact Fee Fund	*	*	*	*
Total	\$2,702,058	\$3,036,940	\$3,089,650	\$3,111,787

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	174,743	179,112	183,590	188,180	182,046
Materials & Supplies	43,328	43,654	43,782	43,914	44,049
Contractual Services	2,451,490	2,970,652	3,152,365	3,155,031	3,328,969
Capital Outlay	-	46,365	-	-	-
Debt Service	442,225	449,250	445,975	447,150	447,713
Transfer from Impact Fee Fund	*	*	*	*	*
Total	\$3,111,787	\$3,689,033	\$3,825,713	\$3,834,275	\$4,002,777

Personnel Breakdown	FY20	FY21	FY22
Public Works Superintendent	0.5	0	0
Senior Maintenance Worker	0.5	0	0
Maintenance Worker II	1.5	1	1
Maintenance Worker I	1.2	2	2
Total	3.7	3	3

* Transfer from Impact Fee Fund to offset expenditures shown on Utility Summary Page

Customer Service

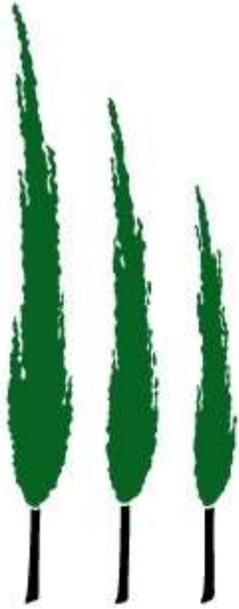
The Customer Service Department for the City of Murphy is committed to delivering superior customer service that meets and strives to exceed the needs of our residents, business owners, and others with unsurpassed professionalism. The Customer Service Department is uniquely centralized to assist in a variety of ways to meet the demands of the community.

The Customer Service Department manages all aspects of Utility Billing. This includes monthly billing for water, wastewater, solid waste and recycling, and annual alarm permit renewals, accepting applications for new accounts and disconnect requests. It is also responsible for overseeing Solid Waste and Recycling issues, including but not limited to questions regarding carts, bulky waste, electronic waste, and hazardous waste matters. The Customer Service Department also coordinates the building permit process, working closely with Community Development, Public Works, the Fire Marshall, and Health Official to coordinate all aspects of building projects throughout the duration of the permitting process. This includes building permit issuance and scheduling of all inspection requests. Additionally, the Customer Service Department oversees the daily functions of cash handling for Utility Billing and Building Projects, coordinates citywide deposits, and works closely with the Finance Department to manage daily financial reporting.

Expenditures by Category	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Personnel Services	290,230	335,966	333,289	345,255
Materials & Supplies	26,144	5,040	5,040	5,040
Contractual Services	247,097	298,316	313,819	306,820
Capital Outlay	2,138	2,200	2,200	4,600
Total	\$565,609	\$641,522	\$654,348	\$661,715

Expenditures by Category 5 Year Forecast	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Personnel Services	345,255	353,611	362,177	370,956	379,955
Materials & Supplies	5,040	5,040	5,040	5,040	5,040
Contractual Services	306,820	317,790	328,046	340,136	351,819
Capital Outlay	4,600	1,600	1,600	2,100	2,100
Total	\$661,715	\$678,042	\$696,863	\$718,232	\$738,914

Personnel Breakdown	FY20	FY21	FY22
Customer Service Manager	1	1	1
Assistant Customer Service Manager	1	1	1
Customer Service Specialist	3	3	3
Total	5	5	5



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Stormwater Fund

Fund #25

Fiscal Year 2022

Stormwater Fund

The Storm Water Maintenance division inspects and maintains the Storm water system to include bar ditches, mainline pipe, curbs, storm inlets and outfalls. Debris collects in the system which can restrict the outflow and create a potential flooding hazard during excessive rainfalls. The Storm water system is inspected regularly, especially after substantial rainfalls and in response to citizen requests.

A new Stormwater Fund was created as part of the FY19 budget, in order to provide greater transparency and accountability around the drainage fee revenue and expenditures for drainage related costs. Prior to the creation of this fund, drainage fee revenues were recorded in the General Fund, as were the expenditures.

Based on the Stormwater study completed in March 2019, the residential property stormwater rate of \$3.80 per month and the commercial utility customer stormwater rate of \$19.15 per acre per month will not increase in FY22. The 2019 Stormwater Analysis ensures that fair and equitable rates are based on impervious areas as required by state law.

It will also be possible to leverage Stormwater fees in the future to complete significant drainage projects, by issuing bonds or certificates of obligation.

Keeping the public informed along the way, is a primary goal of this entire process.

Stormwater Fund

Summary of Revenues & Expenditures

Created in FY19

Fund 25	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 91,866	\$ 68,349	\$ 137,192	\$ 150,730
Revenue				
Drainage Fees	319,557	320,024	331,282	334,595
Drainage Penalties	1,688	2,188	2,806	2,806
Total Revenues	\$ 321,245	\$ 322,212	\$ 334,088	\$ 337,400
Other Financing Sources				
Transfer from Util. Const. Fund	(56,047)			
Total Transfers from Other Funds	(56,047)	-	-	-
Total Revenues	\$ 265,198	\$ 322,212	\$334,088	\$337,400
Expenditures				
Personnel Services	93,411	84,799	84,571	219,101
Materials & Supplies	777	8,340	14,585	9,110
Contractual Services	101,324	226,594	221,394	105,212
Capital Outlay	24,360	-	-	45,000
Total Expenditures	219,872	319,733	320,550	378,423
Revenues less Expenditures	\$ 45,326	\$ 2,479	\$ 13,538	(\$ 41,023)
Ending Fund Balance	\$ 137,192	\$ 70,828	\$ 150,730	\$ 109,707

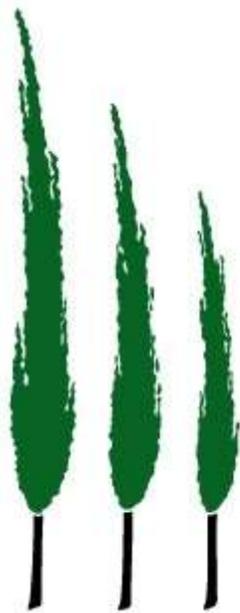
Personnel Breakdown	FY20	FY21	FY22
Maintenance Worker II	1	0	1
Maintenance Worker I	0.8	2	3
Total	1.8	2	4

Stormwater Fund

Revenues & Expenditures 5 year Forecast

Created in FY19

Fund 25	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$ 150,730	\$ 109,707	\$ 96,087	\$ 84,511	\$ 77,865
Revenue					
Drainage Fees	334,595	337,941	341,320	344,733	348,181
Drainage Penalties	2,806	2,806	2,806	2,806	2,806
Total Revenues	\$ 337,400	\$ 340,746	\$ 344,126	\$ 347,539	\$ 350,986
Total Revenues	\$ 337,400	\$ 340,746	\$ 344,126	\$ 347,539	\$350,986
Expenditures					
Personnel Services	219,101	224,579	230,193	235,948	241,847
Materials & Supplies	9,110	9,110	9,110	9,110	9,110
Contractual Services	105,212	120,677	116,400	109,127	128,485
Capital Outlay	45,000	-	-	-	-
Total Expenditures	378,423	354,366	355,703	354,185	379,441
Revenues less Expenditures	(\$ 41,023)	(\$ 13,619)	(\$ 11,577)	(\$ 6,646)	(\$ 28,455)
	-				
Ending Fund Balance	\$ 109,707	\$96,087	\$84,511	\$77,865	\$49,410



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Capital Improvement Fund

Fund #30

Fiscal Year 2022

Capital Improvement Fund

Summary of Revenues & Expenditures

Fund 30	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Combined Beginning Fund Balance	\$259,279	\$248,884	\$220,270	\$141,955
<u>Park Escrow</u>				
Beginning Fund Balance	\$106,857	\$82,144	\$82,199	\$22,208
Revenue	228	210	509	38
Expenditures	24,886	67,800	60,500	21,978
Revenues less Expenditures	(24,658)	(67,590)	(59,991)	(21,940)
Ending Fund Balance-Park Escrow	\$82,199	\$14,554	\$22,208	\$268
<u>Sidewalk Escrow</u>				
Beginning Fund Balance*	\$5,573	\$40,103	\$18,882	\$92
Revenue	90	88	108	8
Expenditures	6,982	40,000	18,898	-
Revenues less Expenditures	(6,892)	(39,912)	(18,790)	8
Ending Fund Balance-Sidewalk Escrow	\$(1,318)	\$191	\$92	\$100
<u>Paving Escrow & Gables Subdivision</u>				
Beginning Fund Balance*	\$83,132	\$62,622	\$75,359	\$75,825
Revenue	209	360	466	34
Expenditures	7,982	21,000	-	75,836
Revenues less Expenditures	(7,773)	(20,640)	466	(75,802)
Ending Fund Balance-Paving Escrow	\$75,359	\$41,981	\$75,825	\$23
<u>Hunters Landing Escrow</u>				
Beginning Fund Balance	\$43,786	\$43,989	\$43,830	\$43,830
Revenue	43	149	-	-
Expenditures	-	-	-	-
Revenues less Expenditures	43	149	-	-
Ending Fund Balance-Hunters Escrow	\$43,830	\$44,139	\$43,830	\$43,830
<u>Unallocated Cap. Improvement</u>				
Beginning Fund Balance*	\$19,930	\$20,025	\$0	\$0
Revenue	270	70	-	-
Expenditures	-	-	-	-
Revenues less Expenditures	270	70	-	-
Ending Fund Balance- Unallocated	\$20,200	\$20,096	\$0	\$0
Combined Ending Fund Balance	\$220,270	\$120,960	\$141,955	\$44,221
Recap				
Combined Beginning Fund Balance	\$259,279	\$248,884	\$220,270	\$141,955
Total Combined Revenues	841	877	1,083	80
Total Combined Expenditures	39,850	128,800	79,398	97,814
Combined Ending Fund Balance	\$220,270	\$120,960	\$141,955	\$44,221

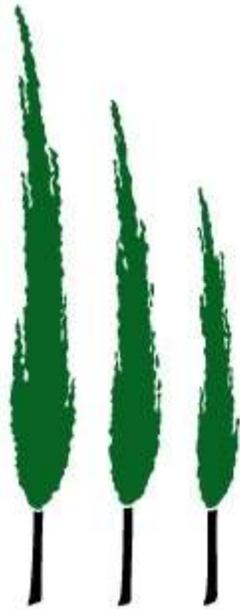
*Sidewalk escrow beginning fund balance increased by FY20 Actual ending fund balance in the unallocated capital improvement section.

Capital Improvement Fund

Revenues & Expenditures 5 year Forecast

	FY22	FY23	FY24	FY25	FY26
Fund 30	Budget	Projected	Projected	Projected	Projected
Combined Beginning Fund Balance	\$141,955	\$44,221	\$44,301	\$44,381	\$44,461
<u>Park Escrow</u>					
Beginning Fund Balance	\$22,208	\$268	\$305	\$343	\$380
Revenue	38	38	38	38	38
Expenditures	21,978	-	-	-	-
Revenues less Expenditures	(21,940)	38	38	38	38
Ending Fund Balance-Park Escrow	\$268	\$305	\$343	\$380	\$418
<u>Sidewalk Escrow</u>					
Beginning Fund Balance	\$92	\$100	\$108	\$116	\$124
Revenue	8	8	8	8	8
Expenditures	-	-	-	-	-
Revenues less Expenditures	8	8	8	8	8
Ending Fund Balance-Sidewalk Escrow	\$100	\$108	\$116	\$124	\$132
<u>Paving Escrow & Gables Subdivision</u>					
Beginning Fund Balance	\$75,825	\$23	\$58	\$92	\$126
Revenue	34	34	34	34	34
Expenditures	75,836	-	-	-	-
Revenues less Expenditures	(75,802)	34	34	34	34
Ending Fund Balance-Paving Escrow	\$23	\$58	\$92	\$126	\$161
<u>Hunters Landing Escrow</u>					
Beginning Fund Balance	\$43,830	\$43,830	\$43,830	\$43,830	\$43,830
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance-Hunters Escrow	\$43,830	\$43,830	\$43,830	\$43,830	\$43,830
Combined Ending Fund Balance	\$44,221	\$44,301	\$44,381	\$44,461	\$44,541
Recap					
Combined Beginning Fund Balance	\$141,955	\$44,221	\$44,301	\$44,381	\$44,461
Total Combined Revenues	80	80	80	80	80
Total Combined Expenditures	97,814	-	-	-	-
Combined Ending Fund Balance	\$44,221	\$44,301	\$44,381	\$44,461	\$44,541

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CITY OF _____
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Capital Construction Fund

Fund #60

Fiscal Year 2022

Capital Construction Fund

Summary of Revenues & Expenditures

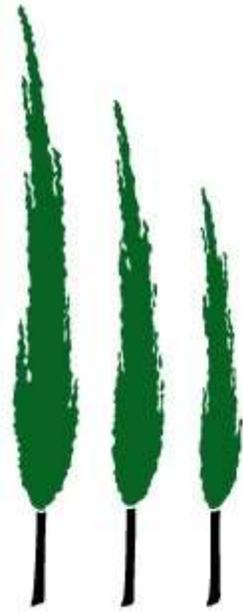
Fund 60	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$1,163,743	\$836,095	\$2,191,468	\$917,494
Revenue				
Bond Proceeds	1,600,000	-	-	-
Bond Premium	-	-	-	-
Interest	2,427	3,000	3,000	-
Total Revenues	\$1,602,427	\$3,000	\$3,000	\$0
Expenditures				
Contractual Services	37,000	-	-	-
Capital Outlay	537,702	-	1,276,974	87,632
Total Expenditures	\$574,702	\$0	\$1,276,974	\$87,632
Revenues less Expenditures	\$1,027,725	\$3,000	(\$1,273,974)	(\$87,632)
Ending Fund Balance	\$2,191,468	\$839,095	\$917,494	\$829,862

Capital Construction Fund

Revenues & Expenditures 5 year Forecast

	FY22	FY23	FY24	FY25	FY26
Fund 60	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$917,494	\$829,862	\$829,862	\$829,862	\$829,862
Revenue					
Bond Proceeds	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Contractual Services	-	-	-	-	-
Capital Outlay	87,632	-	-	-	-
Total Expenditures	\$87,632	\$0	\$0	\$0	\$0
Revenues less Expenditures	(\$87,632)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$829,862	\$829,862	\$829,862	\$829,862	\$829,862

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CITY OF _____
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Utility Capital Construction Fund

Fund #65

Fiscal Year 2022

Utility Capital Construction Fund

Summary of Revenues & Expenditures

Fund 65	FY20 Actuals	FY21 Budget	FY21 Projected / Amended	FY22 Budget
Beginning Fund Balance	\$6,601,512	\$2,529,573	\$3,603,257	\$1,051,260
Revenue				
Interest	15,605	32,466	14,403	5,867
Total Revenues	\$ 15,605	\$ 32,466	\$ 14,403	\$ 5,867
Expenditures				
Materials & Supplies	56,047	-	-	-
Total Materials & Supplies	\$56,047	\$0	\$0	\$0
Capital Outlay				
Maxwell Creek Parallel Sewer	2,704	-	-	-
N Murphy Rd Expansion-Water	-	-	-	-
Sewer Lift Station	-	90,000	90,000	-
Sewer Collection Maxwell Creek	1,164,245	592,320	581,825	-
Total Subtotal Capital Outlay	1,166,948	\$682,320	\$671,825	\$0
Capital Outlay- Series 2018 CO's				
N Murphy Rd 8" Water Line	110,063	177,150	50,310	190,249
S Murphy Rd 8" Water Line	210,436	151,164	49,349	145,715
N Maxwell Cr 8" Water Line	33,497	293,161	503,323	-
Ground Storage Reservoir .25MG	177,356	15,555	4,150	21,654
Ground Storage Reservoir 1.0MG	294,201	103,185	8,913	105,005
Ground Storage Reservoir 2.0MG	396,511	169,144	8,506	173,597
Northstar Pump Station Generator	325,014	212,544	689,226	78,863
San Sewer Overflow SSOI	298,866	518,384	580,799	-
Camera System	-	-	-	187
Subtotal Series 2018 CO's	\$1,845,945	\$1,640,287	\$1,894,576	\$715,270
Total Capital Outlay	\$3,012,893	\$2,322,607	\$2,566,401	\$715,270
Total Expenditures	\$3,068,940	\$2,322,607	\$2,566,401	\$715,270
Transfer to Other Funds	(55,081)	-	-	-
Total Expenditures & Other Uses	\$3,013,859	\$2,322,607	\$2,566,401	\$715,270
Revenues less Expenditures	(\$2,998,255)	(\$2,290,141)	(\$2,551,998)	(\$709,403)
Ending Fund Balance	\$3,603,257	\$239,431	\$1,051,260	\$ 341,857

Utility Capital Construction Fund

Revenues & Expenditures 5 year Forecast

	FY22	FY23	FY24	FY25	FY26
Fund 65	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$1,051,260	\$341,857	\$347,724	\$353,591	\$359,458
Revenue					
Interest	5,867	5,867	5,867	5,867	5,867
Total Revenues	\$ 5,867	\$ 5,867	\$ 5,867	\$ 5,867	\$ 5,867
Expenditures					
Materials & Supplies					
Total Materials & Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlay					
Maxwell Creek Parallel Sewer	-	-	-	-	-
N Murphy Rd Expansion-Water	-	-	-	-	-
Sewer Lift Station	-	-	-	-	-
Sewer Collection Maxwell Creek	-	-	-	-	-
Total Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0
Capital Outlay- Series 2018 CO's					
N Murphy Rd 8" Water Line	190,249	-	-	-	-
S Murphy Rd 8" Water Line	145,715	-	-	-	-
N Maxwell Cr 8" Water Line	-	-	-	-	-
Ground Storage Reservoir .25MG	21,654	-	-	-	-
Ground Storage Reservoir 1.0MG	105,005	-	-	-	-
Ground Storage Reservoir 2.0MG	173,597	-	-	-	-
Northstar Pump Station Generator	78,863	-	-	-	-
San Sewer Overflow SSOI	-	-	-	-	-
Camera System	187	-	-	-	-
Subtotal Series 2018 CO's	\$715,270	\$0	\$0	\$0	\$0
Total Capital Outlay	\$715,270	\$0	\$0	\$0	\$0
Total Expenditures	\$715,270	\$0	\$0	\$0	\$0
Revenues less Expenditures	(\$ 709,403)	\$ 5,867	\$ 5,867	\$ 5,867	\$ 5,867
Ending Fund Balance	\$341,857	\$347,724	\$353,591	\$359,458	\$ 365,325

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CITY OF _____
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General Obligation Bond Fund

Fund #63

Fiscal Year 2022

General Obligation Bond Fund

The General Obligation Bond Fund was created after the November 2017 Bond election was approved by the voters.

Summary of Revenues & Expenditures

Fund 63	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$7,333,433	\$10,901,508	\$13,401,241	\$7,336,895
Revenue				
Misc Revenue	504,735	-	-	-
Bond Proceeds	8,315,000	-	-	-
Bond Premium	397,610	-	-	-
Interest	33,218	-	43,391	-
Total Revenues	\$9,250,563	\$0	\$43,391	\$0
Expenditures				
Contractual Services- Issuance Cost	141,414	-	-	-
Total Contractual Services	\$141,414	\$0	\$0	\$0
Proposition A - Roads, Drainage, & Infrastructure				
Contractual Services				
Prop A- Project Consultant Services	(73,030)	-	-	-
Total Contractual Services	(\$ 73,030)	\$0	\$0	\$0
Capital Outlay				
Proposition A - Roads, Drainage, & Infrastructure	2,120,397	7,728,337	3,177,586	6,194,552
Proposition B - Public Safety	4,665	716,018	511,006	204,323
Proposition D - Parks & Recreation	989,309	2,456,298	2,419,145	713,902
Total Expenditures	\$3,182,755	\$10,900,653	\$6,107,736	\$7,112,777
Revenues less Expenditures	\$6,067,808	(\$10,900,653)	(\$6,064,345)	(\$7,112,777)
Ending Fund Balance	\$13,401,241	\$855	\$7,336,895	\$224,118

Personnel Breakdown – Allocated To Projects	FY20	FY21	FY22
Project Manager	1	1	1
Construction Inspector	1	1	0
Total	2	2	1

General Obligation Bond Fund

Revenues & Expenditures 5 year Forecast

Fund 63	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$7,336,895	\$224,118	\$224,118	\$224,118	\$224,118
Revenue					
Misc Revenue	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Bond Premium	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Contractual Services- Issuance Cost	-	-	-	-	-
Total Personnel/Contractual Services	\$0	\$0	\$0	\$0	\$0
Proposition A - Roads, Drainage, & Infrastructure					
Contractual Services					
Prop A- Project Consultant Services	-	-	-	-	-
Total Contractual Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay					
Proposition A - Roads, Drainage, & Infrastructure	6,194,552	-	-	-	-
Proposition B - Public Safety	204,323	-	-	-	-
Proposition D - Parks & Recreation	713,902	-	-	-	-
Total Expenditures	\$7,112,777	\$0	\$0	\$0	\$0
Revenues less Expenditures	(\$7,112,777)	-	-	-	-
Ending Fund Balance	\$224,118	\$224,118	\$224,118	\$224,118	\$224,118

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CITY OF _____
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**Murphy Municipal
Development District (MDD)
Fund**

Fund #38

Fiscal Year 2022

Murphy Municipal Development District (MDD) Fund

The Murphy Municipal Development District (MDD) was created through an election for an additional sales tax by the City of Murphy's voters, similar to 4B Economic Development Corporation. Formed in April 2012 by the voters of Murphy, the MDD replaced the Murphy Economic Development Corporation (4A). The MDD receives funds from a quarter-cent sales tax generated within the city limits, and a 5-member Board is appointed by the Murphy City Council.

The MDD's primary purpose is to manage a development project fund in which the MDD must deposit the quarter-cent sales tax proceeds into the fund. The revenues may be used to pay costs associated with development projects in the MDD such as promoting economic growth, carrying out programs related to community development, and promoting new and expanded business enterprises.

The goals of the MDD include promoting and retaining businesses that are unique to Murphy that will enhance the quality of life with family oriented activities, encouraging organizations and residents to reinvest in their community and strengthening the economic base with businesses that generate sales tax revenue.

Murphy Municipal Development District (MDD) Fund

Summary of Revenues & Expenditures

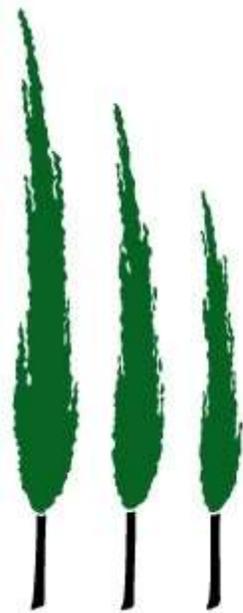
Fund 38	FY20 Actual*	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 2,973,926	\$ 3,026,394	\$3,129,341	\$3,327,947
Revenue				
Sales Tax	576,789	475,585	523,142	570,224
Other Revenue	3,181	12,106	4,838	5,232
Total Revenues	\$ 579,970	\$ 487,690	\$ 527,979	\$ 575,456
Expenditures				
Materials and Supplies	83	-	-	-
Contractual Services	24,762	27,750	83,915	235,250
Debt Service	152,610	-	-	-
Total Expenditures	\$ 177,455	\$ 27,750	\$ 83,915	\$ 235,250
Other Financing Sources/Uses				
Transfer to General Fund	247,100	250,112	245,458	260,901
Total Other Financing Uses	\$ 247,100	\$ 250,112	\$ 245,458	\$ 260,901
Total Expenditures & Other Financing Uses	\$ 424,555	\$ 277,862	\$ 329,373	\$ 496,151
Revenues & Other Sources less Expenditures	\$ 155,415	\$ 209,829	\$ 198,606	\$ 79,306
Ending Fund Balance	\$ 3,129,341	\$ 3,236,223	\$ 3,327,947	\$ 3,407,253

* Audit Adjustments in Debt Service Accounts (Principal and Interest) subtracted for purpose of budget.

Murphy Municipal Development District (MDD) Fund

Revenues & Expenditures 5 year Forecast

Fund 38	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$3,327,947	\$3,407,253	\$3,651,721	\$3,933,623	\$4,258,672
Revenue					
Sales Tax	570,224	610,140	652,850	685,492	719,767
Other Revenue	5,232	5,111	5,478	5,900	6,388
Total Revenues	\$ 575,456	\$ 615,251	\$658,327	\$ 691,393	\$ 726,155
Total Revenues	\$ 575,456	\$ 615,251	\$658,327	\$ 691,393	\$ 726,155
Expenditures					
Contractual Services	235,250	110,250	112,750	97,750	112,750
Total Expenditures	\$ 235,250	\$ 110,250	\$112,750	\$ 97,750	\$ 112,750
Other Financing Sources/Uses					
Transfer to General Fund	260,901	260,533	263,676	268,594	279,515
Total Other Financing Uses	\$ 260,901	\$ 260,533	\$263,676	\$ 268,594	\$ 279,515
Total Expenditures & Other Financing Uses	\$ 496,151	\$ 370,783	\$376,426	\$ 366,344	\$ 392,265
Revenues & Other Sources less Expenditures	\$79,306	\$ 244,468	\$281,902	\$ 325,049	\$ 333,890
Ending Fund Balance	\$3,407,253	\$ 3,651,721	\$3,933,623	\$ 4,258,672	\$4,592,562



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

**Murphy Community
Development Corporation
(MCDC) Fund**

Fund #34

Fiscal Year 2022

Murphy Community Development Corporation (MCDC)

The Murphy Community Development Corporation was formed in 2003 by the voters of Murphy and receives funds from the half-cent sales tax for community development projects. The seven-member board is appointed by the Murphy City Council. Community projects are identified and funded by sales tax. Expenditures are subject to the provisions of the Development Corporation Act of 1979.

The half-cent sales tax has enabled the City of Murphy to fund several quality-of-life projects such as park improvements and community facilities. It also covers the cost of Community Events, materials and supplies, contractual services, capital outlay and debt service. In FY19, the tax note debt associated with the Central Park improvements was retired enabling the purchase of additional capital items.

Murphy Community Development Corporation (MCDC)

Summary of Revenues & Expenditures

Fund 34	FY20 Actuals*	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$ 825,959	\$ 977,466	\$1,179,858	\$1,369,130
Revenue				
4B Sales Tax	1,160,898	951,169	1,046,283	1,140,448
Interest Income	310	3,910	1,770	2,653
Total Revenues	\$1,161,208	\$ 955,079	\$1,048,053	\$1,143,101
Expenditures				
Materials & Supplies	58	500	500	500
Contractual Services	5,529	22,400	26,700	22,400
Capital Outlay	171,522	-	446,231	190,000
Total Expenditures	\$ 177,110	\$22,900	\$ 473,431	\$ 212,900
Other Financing Uses				
Transfer to Community Events	354,700	380,010	109,519	361,226
Transfer to General Fund	275,500	282,246	275,831	291,133
Total Other Financing Uses	\$ 630,200	\$ 662,256	\$ 385,350	\$ 652,359
Total Expenditures & Other Financing Uses	\$ 807,310	\$ 685,156	\$ 858,781	\$ 865,259
Revenue less Expenditures	\$ 353,899	\$ 269,923	\$ 189,272	\$ 277,842
Ending Fund Balance	\$1,179,858	\$1,247,389	\$1,369,130	\$1,646,971

* FY20 Annual Financial Report includes \$1,179,858 + Community Events Fund Balance of \$362,204 for a total of \$1,542,062

Murphy Community Development Corporation (MCDC)

Revenues & Expenditures 5 year Forecast

Fund 34	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$1,369,130	\$ 1,646,971	\$ 1,995,087	\$ 2,579,986	\$ 3,180,210
Revenue					
4B Sales Tax	1,140,448	1,243,089	1,354,967	1,476,914	1,609,837
Interest Income	2,653	2,322	1,862	1,743	1,514
Total Revenues	\$1,143,101	\$ 1,245,411	\$ 1,356,829	\$ 1,478,657	\$ 1,611,350
Expenditures					
Materials & Supplies	500	525	525	525	525
Contractual Services	22,400	22,400	22,400	22,400	22,400
Capital Outlay	190,000	205,319	66,244	122,490	-
Total Expenditures	\$212,900	\$ 228,244	\$ 89,169	\$ 145,415	\$ 22,925
Other Financing Uses					
Transfer to Community Events	361,226	368,241	378,301	415,908	377,262
Transfer to General Fund	291,133	300,810	304,460	317,110	319,579
Total Other Financing Uses	\$652,359	\$ 669,051	\$ 682,761	\$ 733,018	\$ 696,841
Total Expenditures & Other Financing Uses	\$865,259	\$ 897,295	\$ 771,930	\$ 878,433	\$ 719,766
Revenue less Expenditures	\$277,842	\$ 348,116	\$ 584,899	\$ 600,224	\$ 891,584
Ending Fund Balance	\$1,646,971	\$ 1,995,087	\$ 2,579,986	\$ 3,180,210	\$ 4,071,795



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Debt Service Fund

Fund #40

Fiscal Year 2022

Debt Service Fund

Summary of Revenues & Expenditures

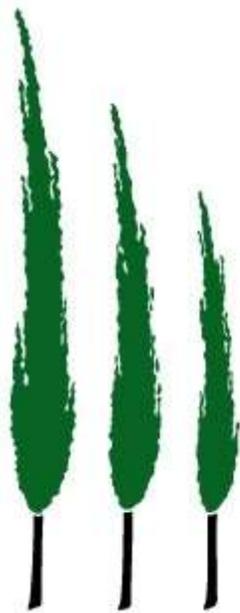
Fund 40	FY20 Actual	FY21 Budget	FY21 Projected/ Amended	FY22 Budget
Beginning Fund Balance	\$965,679	\$990,880	\$876,559	\$892,658
Revenue				
Property Taxes	4,664,170	5,018,329	5,059,364	5,051,952
Delinquent Taxes, Penalties, & Interest	7,700	21,000	21,000	21,000
Interest Inc & Misc Revenue	8,547	7,000	7,000	7,000
Pledged Revenue from MDD&MCDC	56,380	-	-	-
Total Revenues	\$4,736,798	\$5,046,329	\$5,087,364	\$5,079,952
Expenditures				
Software	-	-	7,500	7,500
Principal	3,650,000	3,575,000	3,575,000	4,030,000
Interest	1,172,928	1,443,329	1,484,365	1,021,953
Paying Agent Fee	2,990	3,600	4,400	4,400
Total Expenditures	\$ 4,825,918	\$5,021,929	\$5,071,265	\$5,063,853
Revenues less Expenditures	(\$89,120)	\$ 24,400	\$16,099	\$16,099
Ending Fund Balance	\$876,559	\$1,015,280	\$892,658	\$908,757

Debt Service Fund

Revenues & Expenditures 5 year Forecast

Fund 40	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Beginning Fund Balance	\$892,658	\$908,757	\$924,858	\$941,359	\$958,259
Revenue					
Property Taxes	5,051,952	4,862,566	3,844,808	2,918,107	2,749,706
Delinquent Taxes, Penalties, & Int.	21,000	21,000	21,000	21,000	21,000
Interest Inc & Misc Revenue	7,000	7,000	7,000	7,000	7,000
Total Revenues	\$5,079,952	\$4,890,566	\$3,872,808	\$2,946,107	\$2,777,706
Expenditures					
Software	7,500	7,500	7,500	7,500	7,500
Principal	4,030,000	3,965,000	3,060,000	2,210,000	2,100,000
Interest	1,021,953	897,565	784,808	708,107	649,706
Paying Agent Fee	4,400	4,400	4,000	3,600	3,600
Total Expenditures	\$ 5,063,853	\$ 4,874,465	\$ 3,856,308	\$ 2,929,207	\$ 2,760,806
Revenues less Expenditures	\$ 16,099	\$ 16,101	\$ 16,500	\$ 16,900	\$ 16,900
Ending Fund Balance	\$908,757	\$924,858	\$941,359	\$958,259	\$975,159

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CITY OF _____
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Impact Fee Fund

Fund #70

Fiscal Year 2022

Impact Fee Fund

Summary of Revenues & Expenditures

Fund 70	FY20 Actuals	FY21 Budget	FY21 Projected	FY22 Budget
Combined Beginning Fund Balance	\$719,229	\$935,028	\$897,906	\$842,572
Water Impact Fee				
Water Beginning Balance	\$455,888	\$514,461	\$472,887	\$615,142
Revenues	89,594	54,321	215,255	59,396
Transfers to Utility Fund*	72,594	73,000	73,000	70,826
Revenue less Expenditures	17,000	(18,679)	142,255	(11,430)
Water Ending Fund Balance	\$472,887	\$495,782	\$615,142	\$603,712
Sewer Impact Fee				
Sewer Beginning Bal.	\$263,341	\$420,566	\$425,018	\$227,429
Revenues	229,494	47,375	(112,929)	36,140
Transfers to Utility Fund*	67,817	84,660	84,660	79,210
Revenue less Expenditures	\$161,677	(\$37,285)	(\$197,589)	(\$43,070)
Sewer Ending Fund Balance	\$425,018	\$383,281	\$227,429	\$184,359
Combined Ending Fund Balance	\$897,906	\$879,063	\$842,572	\$788,072

Recap				
Combined Beginning Fund Balance	\$719,229	\$935,028	\$897,906	\$842,572
Combined Revenues	319,088	101,695	102,326	95,536
Combined Transfers*	140,411	157,660	157,660	150,036
Combined Ending Fund Balance	\$897,906	\$879,063	\$842,572	\$788,072

*Transfers to the Utility Fund offset expenditures in the Utility Fund.

Impact Fee Fund

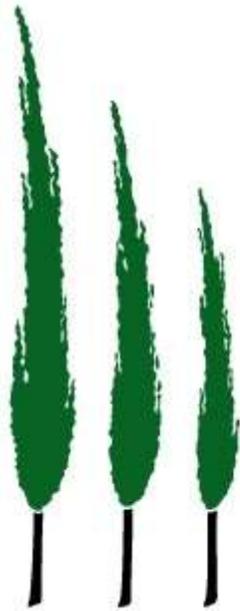
Revenues & Expenditures 5 year Forecast

Fund 70	FY22 Budget	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Combined Beginning Fund Balance	\$842,572	\$788,072	\$748,488	\$706,302	\$706,429
Water Impact Fee					
Water Beginning Balance	\$615,142	\$603,712	\$621,387	\$631,102	\$621,412
Revenues	59,396	88,013	80,526	61,270	14,623
Transfers to Utility Fund*	70,826	70,338	70,811	70,960	71,044
Revenue less Expenditures	(11,430)	17,675	9,715	(9,690)	(56,421)
Water Ending Fund Balance	\$603,712	\$621,387	\$631,102	\$621,412	\$564,992
Sewer Impact Fee					
Sewer Beginning Bal.	\$227,429	\$184,359	\$127,100	\$75,200	\$85,016
Revenues	36,140	69,459	65,858	49,946	5,964
Transfers to Utility Fund*	79,210	126,718	117,759	40,129	62,490
Revenue less Expenditures	(\$43,070)	(\$57,259)	(\$51,901)	\$9,817	(\$56,526)
Sewer Ending Fund Balance	\$184,359	\$127,100	\$75,200	\$85,016	\$28,490
Combined Ending Fund Balance	\$788,072	\$748,488	\$706,302	\$706,429	\$593,482

Recap					
Combined Beginning Fund Balance	\$842,572	\$788,072	\$748,488	\$706,302	\$706,429
Combined Revenues	95,536	157,472	146,384	111,216	20,587
Combined Transfers*	150,036	197,056	188,570	111,089	133,534
Combined Ending Fund Balance	\$788,072	\$748,488	\$706,302	\$706,429	\$593,482

*Transfers to the Utility Fund offset expenditures in the Utility Fund.

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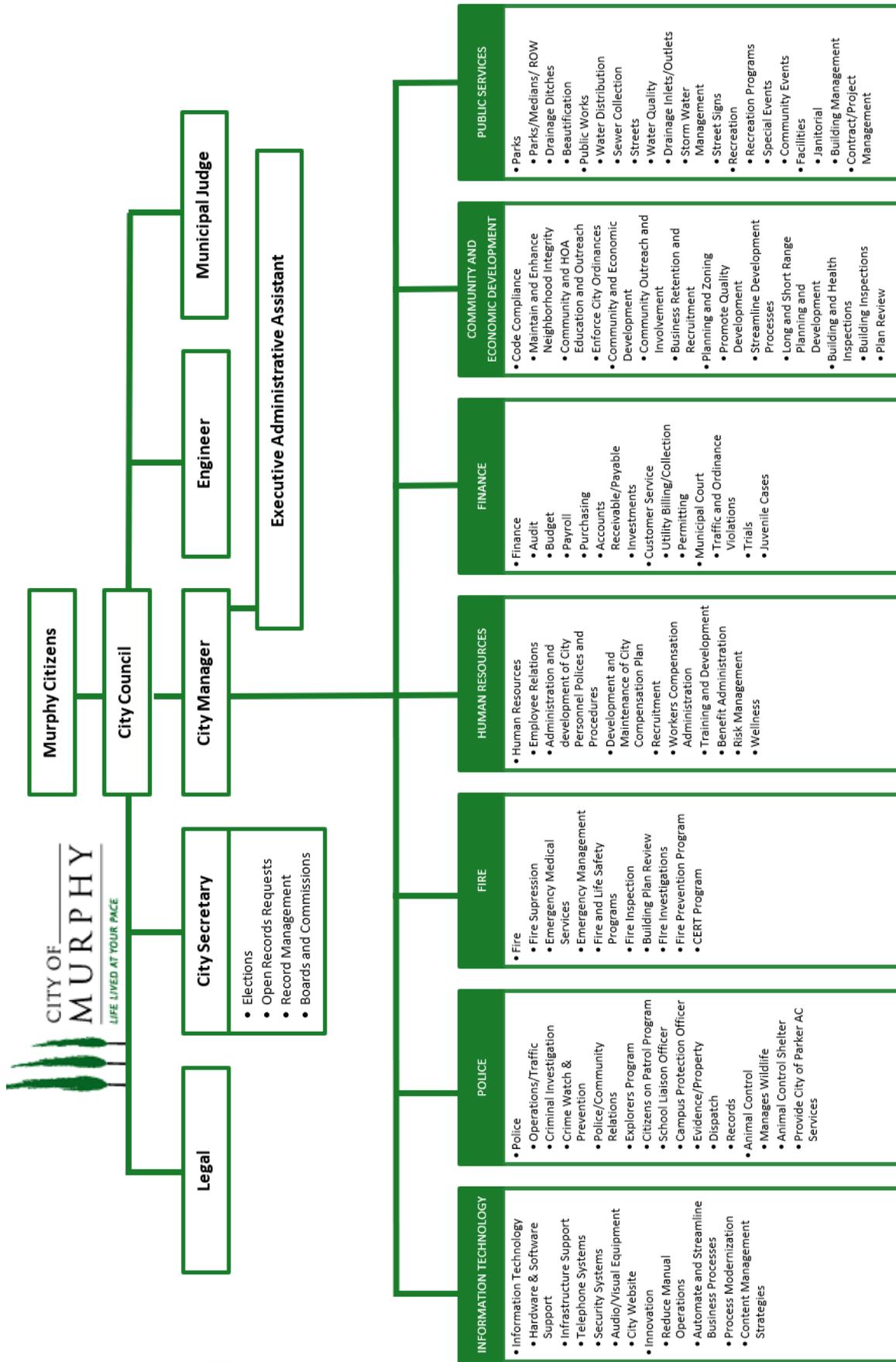


CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Organization Chart

Fiscal Year 2022





CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Personnel Schedule

Fiscal Year 2022

**PERSONNEL SCHEDULE
FISCAL YEAR 2022**

DEPARTMENT/POSITION TITLE	FY20	FY21	FY22
<u>General Fund</u>			
Animal Control			
Animal Control Officer	2	2	2
Total Full - Time	2	2	2
City Administration			
City Manager	1	1	1
Executive Administrative Assistant	1	1	1
Total Full - Time	2	2	2
City Secretary			
City Secretary	1	1	1
Total Full - Time	1	1	1
City Council			
Mayor	1	1	1
Mayor Pro Tem	1	1	1
Deputy Mayor Pro Tem	1	1	1
Council Member	4	4	4
Total Part Time	7	7	7
Community Development			
Director of Community & Economic Development	1	1	1
Building Official	1	1	1
Planner	1	1	1
Code Compliance Officer	1	1	1
Executive Administrative Assistant	1	1	1
Total Full - Time	5	5	5
Facilities			
Facilities Superintendent	1	1	1
Custodian	2	2	2
Maintenance Technician	2	2	2
Total Full - Time	5	5	5

DEPARTMENT/POSITION TITLE	FY20	FY21	FY22
Finance			
Finance Director	1	1	1
Controller	1	1	1
Budget Officer	1	1	1
AP/ Payroll Specialist II	1	1	1
Total Full - Time	4	4	4
Fire			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Fire Marshall	1	1	1
Lieutenant	3	3	3
Driver Engineer/Paramedic	3	3	3
Firefighter/Paramedic	15	15	15
Executive Administrative Assistant	1	1	1
Total Full - Time	25	25	25
Human Resources			
Human Resources Director	1	1	1
Total Full - Time	1	1	1
Information Technology			
IT Director	1	1	1
Web Admin/Support Analyst	1	1	1
IT Network Administrator	1	1	1
IT Business Analyst	1	1	1
GIS Analyst	1	1	1
Total Full - Time	5	5	5
Municipal Court			
Municipal Court Judge	1	0	0
Municipal Court Administrator	1	1	1
Juvenile Case Manager	1	1	1
Deputy Court Clerk	1	1	1
Part Time Bailiff	1	1	1
Total Full - Time	4	3	3
Total Part-Time	1	1	1

DEPARTMENT/POSITION	FY20	FY21	FY22
Parks			
Director of Public Services	0.5	0	0
Parks Superintendent	1	1	1
Senior Groundskeeper	1	1	1
Irrigation Technician	0	0	1
Groundskeeper II	4	4	4
Groundskeeper I	5	5	5
Executive Administrative Assistant	0.5	1	1
Total Full - Time	12	12	13
Police			
Chief of Police	1	1	1
Police Lieutenant	1	1	1
Police Sergeant	4	4	4
Police Officers	16	16	16
School Campus Protection Officer	1	1	1
School Resource Officer	1	1	1
Support Services Manager	1	1	1
Communications Supervisor	1	0	0
Senior Communications Officer	0	2	2
Communications Officer	8	7	7
Executive Administrative Assistant	1	1	1
School Crossing Guards - PART TIME	15	15	15
Total Full - Time	35	35	35
Total Part - Time	15	15	15
Recreation			
Manager of Recreation Services	1	1	1
Special Events Coordinator	1	1	1
Recreation Specialist II	2	2	2
Recreation Specialist - PART TIME	4	4	5
Total Full - Time	4	4	4
Total Part - Time	4	4	5

DEPARTMENT/POSITION	FY20	FY21	FY22
<u>Utility Fund</u>			
Customer Service			
Customer Service Manager	1	1	1
Assistant Customer Service Manager	1	1	1
Customer Service Specialist	3	3	3
Total Full - Time	5	5	5
Wastewater Collection			
Public Works Superintendent	0.5	0	0
Senior Maintenance Worker	0.5	0	0
Maintenance Worker II	1.5	1	1
Maintenance Worker I	1.2	2	2
Total Full - Time	3.7	3	3
Water Distribution			
Director of Public Services	0.5	1	1
Public Works Superintendent	0.5	1	1
Senior Maintenance Worker	0.5	1	1
Water Quality Technician	1	1	1
Maintenance Worker II	2.5	4	4
Maintenance Worker I	2	0	0
Executive Administrative Assistant	0.5	0	0
Total Full - Time	7.5	8	8
<u>Stormwater Fund</u>			
Maintenance Worker II	1	0	1
Maintenance Worker I	0.8	2	3
Total Full - Time	1.8	2	4
SUB TOTAL FULL-TIME EMPLOYEES	123	122	125
SUB TOTAL PART-TIME EMPLOYEES	27	27	28
Temporary Bond Project Funded Staff			
Project Manager	1	1	1
Construction Inspector	1	1	0
Total Full - Time	2	2	1
TOTAL FULL TIME EMPLOYEES	125	124	126
TOTAL PART TIME EMPLOYEES	27	27	28
TOTAL EMPLOYEES	152	151	154

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CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Budgetary Financial Policies

Fiscal Year 2022

Budgetary Financial Policies

Financial policies set forth the basic framework for the fiscal management of the City. Policies, which are reviewed and approved by the City Council, will be updated and implemented annually to ensure the City maintains a sound financial position in each of the City's fund and account groups. These policies are developed within the parameters set forth in the City's Charter, Article VII. The policies will provide guidelines for short and long term decision making.

A. Operating Funds Budget Policies

1. Prior to August 10th of each year the City Manager shall prepare and submit to the City Council, the annual budget covering the next fiscal year. A budget message shall be prepared in accordance with City Charter requirements.
2. The City shall operate on a current funding base. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings and any transfers.
3. Transfers between funds shall only be permitted to the extent that the basis and justification of the transfer can be quantified. Periodic transfers are made for administrative cost reimbursements to the various funds. In addition, fund transfers may occur when surplus fund balances are used to support non-recurring capital expenses.
4. One-time revenues in operating funds will not be used for funding of ongoing expenditures. One-time revenues shall only be used to fund capital improvements, capital equipment, or other one-time expenditures.

B. General Fund Revenue Policies

1. All new programs or service enhancements shall be implemented according to Council direction as a part of the budget process. In the event additional revenues are required to implement a new program or service enhancement, a cost benefit analysis of the program change will be conducted by the staff to determine if a new revenue source or increase in existing revenue will be needed. The analysis shall include the applicability of user fees as a source of revenue to support the new or expanded program. The maintenance and operation portion of the General Fund ad valorem tax rate shall only be raised after thorough review of other revenue sources.
2. Through the budget the City shall strive to develop a balance in major revenue sources to protect the financial stability of the City in the event of severe fluctuation in the national and/or local economy. This balance will maintain a diversified and stable revenue system. The major revenue sources of the General Fund are Ad Valorem taxes, Sales Tax, Permits and all other charges for fines and services.

3. Charges for services shall be reviewed and updated at least every five years. The review will consider the cost of providing the service and a review of similar charges in comparable cities in the region.

4. Revenues shall be projected based on actual collections from the preceding year and estimated collections of the current fiscal year, while taking into account known circumstances that will impact revenues for the new fiscal year. Revenue projections will be made conservatively.

C. Utility Fund Revenue Policies

1. A cost of service rate study will be conducted to determine rates necessary to fund the utility fund for five years. Annual reviews by staff will be performed and updates to the study will be performed as necessary to ensure that the rates in effect will fund the utility budgets.

2. Capital improvements and participation in the oversizing of utility facilities during the development of the City required as a result of growth should be paid in part through impact fees that are reviewed and adjusted within the requirements of the statute allowing their utilization.

3. Utility Fund revenues are budgeted on the basis of a normal year, not on the basis of forecasted extreme wet or dry years. The City will make every reasonable effort to ensure that an accurate measurement of water purchased and sold is maintained.

4. The City shall consider the appropriateness of using contract revenue bonds issued through the NTMWD when considering the issuance of revenue bonds.

D. Debt Service Fund Revenue and Expenditure Policies

1. The City will issue only multi-year debt and the debt will be used only to fund capital projects that cannot be funded by current revenues except as may be otherwise required by an emergency or other unforeseen circumstance.

2. To minimize interest costs on issued debt, the City will structure debt with maturities not to exceed 20 years. Longer issues may be authorized in the unusual case of a substantially longer life or other extenuating circumstances. The final maturity date for any multi-year debt will not exceed the expected useful life of the capital improvement so financed.

3. An evaluation of existing and projected overlapping and direct debt shall be reviewed by the City Council, City's Financial Advisors, as well as any committee appointed by the Council to develop recommendations for new debt for the City. Estimates of growth shall be conservative and consideration will be given as to the City's future ability to repay the debt and maintain an ability to issue additional unforeseen debt.

E. Special Revenue Funds Revenue and Expenditure Policies

1. Special revenues include funds received for park programs. Funds generated from this source will be used for the expansion of park services.

F. Reserve Fund Balance Policies

1. The General Fund budget shall be submitted to the City Council with a fund balance reserve of not less than 10 percent of total budgeted expenditures for each fiscal year. It is the goal of the Council to accumulate a fund balance of 15 percent of total expenditures.

Within the Reserve Fund, Replacement Fund shall be created and funded. The Replacement Fund is intended to fund major expenditures that the City will incur as it strives to provide for its citizens. The City Council will consider allocating the following percentages of the total General Fund expenditure budget annually during its budget retreat:

- 1% Fire Department Vehicle and Equipment Replacement Fund.
- 1% Vehicle Replacement Fund.
- 1% Equipment Replacement Fund; and
- 2% Building Renovation and Repair Fund

2. Debt Service Fund balances shall not have a balance that exceeds five percent of the general obligation debt outstanding principal. Debt service fund balances in excess of this requirement may be drawn down to be used to reduce ad valorem tax revenue for bond principal and interest payments on existing or new debt. Consideration will be given to the impact such use would have on future tax rate calculations. Fund balance requirements shall always be in agreement with bond covenants.

3. The Utility Fund budget shall be submitted to the City Council with a fund balance reserve of not less than 20 percent of total budgeted expenditures for each fiscal year.

4. All other fund balances shall be maintained at a level necessary to ensure stability in the event of a decline in revenues dedicated to that fund.

5. Fund balances which exceed the minimum levels established for each fund may be used for non-recurring capital projects or programs or in emergency situations.

G. Operating Fund Expenditures

1. Operating fund expenditures shall be accounted for and budgeted in four major categories:
 - a. Personnel Services
 - b. Materials and Supplies
 - c. Contractual Services
 - d. Capital Outlay

2. The operating budgets for all Funds shall be approved by the City Council at the departmental level. ***Any change to a department's line item budget more than 25%, the City Manager shall notify the City Council and discuss the change in the next monthly financial report.*** Reviews of the operating budgets shall be performed quarterly or as needed and budget amendments shall be presented to City Council when necessary.

3. The budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City services and where appropriate include funds for expanded or new services.

4. The City will regularly examine programs and services in order to reduce operating cost or enhance service levels without cost increases.

5. Personnel service expenditures will reflect the minimum staffing to provide approved quality and scope of City services.

6. The City will provide a competitive compensation and benefit plan to attract and retain quality employees in order to provide high quality service.

7. Supply expenditures shall be sufficient to ensure optimal productivity of City employees. Maintenance expenditures shall be sufficient to ensure a relatively stable level of maintenance expenditures each budget year and to enhance and prolong the life of capital equipment and property.

8. Expenditures for new capital equipment shall be made only to enhance employee productivity, improve quality of service, or expand scope of services.

9. The City will evaluate the methods for providing public services in order to reduce operating expenditures and/or enhance quality and scope of services without increased costs.

H. Capital Project Expenditures

1. The City will develop a multi-year plan for capital projects, which identifies all projects likely to be constructed within a five-year period. The multi-year plan will reflect for each project the likely funding source and timeframe for completion.

2. Capital projects will be constructed to:

- a. Protect or improve the community's quality of life.
- b. Protect or enhance the community's economic vitality.
- c. Support and service new citizens and development.
- d. Provide significant rehabilitation of City infrastructure for sustained service.

3. The City will develop and implement a vehicle and equipment replacement program. This program will address the age, mileage/hours, repairs and condition of each vehicle and equipment in order to provide a timely replacement.

I. Budgetary Finance Committee

The City Council may appoint a Budgetary Finance Committee in July of each year for a one (1) year term. The Committee will review the City Manager's submitted August Annual Budget, the audited financial statements in March, and the Budgetary Financial Policies of the City. Any items of concern or interest shall be brought to the City Council's attention within thirty (30) days of receiving the budget or audited financial statements. The Committee shall be comprised of two council members, finance director, and two citizens at large.



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Certified Budget Ordinance

Fiscal Year 2022

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CERTIFICATE OF CITY SECRETARY

STATE OF TEXAS §
COUNTY OF COLLIN §
CITY OF MURPHY §

I, Susie Quinn, the undersigned, City Secretary of Murphy, Texas, a municipal corporation, in the performance of the functions of my office, hereby certify that the attached document is an official true and correct copy of the of Ordinance Number 21-09-1224, approved September 7, 2021, and that I am the lawful possessor and have legal custody of the City records.

I also certify that the roll-call vote was taken and recorded as follows:

Mayor Scott Bradley	Aye	Present at the meeting
Mayor Pro Tem Jené Butler	Aye	Present at the meeting
Deputy Mayor Pro Tem Ken Oltmann	Aye	Present at the meeting
Council Member Elizabeth Abraham	Aye	Present at the meeting
Council Member Jennifer Berthiaume	Aye	Present at the meeting
Council Member Andrew Chase	Aye	Present at the meeting
Council Member Sarah Fincanon	Aye	Present at the meeting

Witness my hand and seal of office at my office in Murphy, Texas, this the 13th day of September 2021.



Susie Quinn

 Susie Quinn, City Secretary

ORDINANCE NUMBER 21-09-1224

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF MURPHY, TEXAS, MURPHY MUNICIPAL DEVELOPMENT DISTRICT AND MURPHY COMMUNITY DEVELOPMENT CORPORATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; APPROVING AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF MURPHY, TEXAS, FOR THE 2021-2022 FISCAL YEAR; PROVIDING FOR EMERGENCY EXPENDITURES AND EXPENDITURES AS OTHERWISE ALLOWED BY LAW; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE CITY SECRETARY; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (FY22) has been duly created by the City Manager of the City of Murphy, Texas, in accordance with sections 102.002 and 102.003 of the Texas Local Government Code; and

WHEREAS, the budget officer for the City of Murphy filed the proposed budget on August 6, 2021 in the office of the City Secretary; and

WHEREAS, the proposed budget was made available for public inspection by the taxpayers in accordance with section 102.005(b) of the Texas Local Government Code; and

WHEREAS, section 7.05 of the City of Murphy Home-Rule Charter requires the Public Hearing on the Budget be published at least once in the official newspaper of the City, and on the official City website; and

WHEREAS, the budget is attached as *Exhibit A*, for the fiscal year beginning October 1, 2021, and ending September 30, 2022, was duly presented to the City Council by the City Manager and a Public Hearing was ordered by the City Council and a Public Notice of said hearing was caused to be given by the City Council and said notice was published in the Murphy Monitor and said Public Hearing was held according to said notice; and

WHEREAS, the public hearing was held by the Murphy City Council on September 7, 2021 in accordance with section 102.006 of the Texas Local Government Code and section 7.05 of the City of Murphy Home-Rule Charter at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed FY22 budget; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the adoption of the said budget will require raising more revenue from property taxes than in the previous year, and the City Council will ratify, by separate vote, the property tax increase reflected in the said budget; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURPHY, TEXAS:

Section 1: That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2: That the appropriations for the fiscal year beginning October 1, 2021, and ending September 30, 2022, for the support of the General and Debt Services of the City of Murphy, Texas, expenditures shown in the City's FY22 budget, a copy of which is attached hereto as *Exhibit A*, are hereby adopted.

Section 3: That the budget, as shown in words and figures in *Exhibit A*, is hereby approved in all respects and the budget is adopted at the departmental level as the City's budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022.

Section 4: That there is appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt.

Section 5: Expenditures during FY22 shall be made in accordance with this budget and this Ordinance, unless otherwise authorized by an ordinance duly enacted in accordance with law. Pursuant to state law, no expenditure of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget. Pursuant to state law, the Council may make emergency appropriations to address a public emergency affecting life, health, property or the public peace and other appropriations as authorized thereby.

Section 6: All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

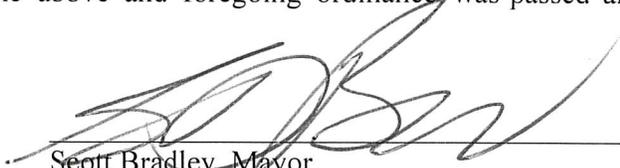
Section 7: Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Murphy hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

Section 8: A true and correct copy of the approved budget shall be filed in the office of the City Secretary.

Section 9: That this Ordinance shall take effect and be enforced from and after its passage.

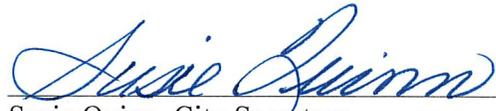
PASSED, APPROVED AND ADOPTED by the City Council of the City of Murphy, Texas, on this 7th day of September 2021, the above and foregoing ordinance was passed and approved by record vote.





Scott Bradley, Mayor
City of Murphy

ATTEST:



Susie Quinn, City Secretary
City of Murphy

APPROVED AS TO FORM AND LEGALITY:



Wm. Andrew Messer, City Attorney



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Certified Tax Rate Ordinance

Fiscal Year 2022

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CERTIFICATE OF CITY SECRETARY

STATE OF TEXAS §
COUNTY OF COLLIN §
CITY OF MURPHY §

I, Susie Quinn, the undersigned, City Secretary of Murphy, Texas, a municipal corporation, in the performance of the functions of my office, hereby certify that the attached document is an official true and correct copy of the of Ordinance Number 21-09-1225, approved September 7, 2021, and that I am the lawful possessor and have legal custody of the City records.

I also certify that the roll-call vote was taken and recorded as follows:

Mayor Scott Bradley	Aye	Present at the meeting
Mayor Pro Tem Jené Butler	Aye	Present at the meeting
Deputy Mayor Pro Tem Ken Oltmann	Aye	Present at the meeting
Council Member Elizabeth Abraham	Aye	Present at the meeting
Council Member Jennifer Berthiaume	Aye	Present at the meeting
Council Member Andrew Chase	Aye	Present at the meeting
Council Member Sarah Fincanon	Aye	Present at the meeting

Witness my hand and seal of office at my office in Murphy, Texas, this the 13th day of September 2021.



Susie Quinn

 Susie Quinn, City Secretary

ORDINANCE NUMBER 21-09-1225

AN ORDINANCE OF THE CITY OF MURPHY, TEXAS, LEVYING TAXES AND FIXING AND ADOPTING THE TAX RATE ON ALL TAXABLE PROPERTY FOR THE YEAR 2021 AT THE RATE OF \$0.495000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MURPHY, TEXAS AS OF JANUARY 1, 2021; THE SAID TAX RATE HAVING A MAINTENANCE AND OPERATIONS COMPONENT AND A DEBT SERVICE COMPONENT; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Murphy, Texas (the “City”), adopt a tax rate for the next fiscal year by September 30, 2021; and

WHEREAS, pursuant to Texas Tax Code Chapter 26, the Tax Assessor-Collector for the City has calculated the tax rate for fiscal year 2021-2022 (FY22) which cannot be exceeded without requisite publication and public hearing; and

WHEREAS, the City complied with the State of Texas Truth-in-Taxation laws and advertised the proposed tax rate and conducted a public hearing on the tax rate, and the notice and hearing and other applicable steps required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; and

WHEREAS, Section 26.05(a), Tex. Tax Code, provides that the tax rate consists of two components (one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year), and each of such components must be approved separately, the tax rate set forth herein consists of those two components and they are approved separately; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2021 set, fixed and adopted herein below is proper.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURPHY, TEXAS:

Section 1: Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2: Tax Levied. That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of \$0.495000 on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Murphy on the 1st day of January 2021, and not exempted from taxation by the constitution and laws of the State of Texas to provide for the expenses of the City of Murphy for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022. The said tax is made up of components, as set forth in this Ordinance:

a. For the maintenance and support of the General Government (General Fund) for FY22, **\$0.310185** on each \$100 valuation of property. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.84% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOUSE BY APPROXIMATELY \$0.33.**

b. For debt service for FY22, **\$0.184815** on each \$100 valuation of property.

Section 3: Due Date of Taxes. That taxes levied under this ordinance shall be due October 1, 2021, and if not paid on or before January 31, 2022, shall immediately become delinquent. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

Section 4: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted. Taxes that are and remain delinquent on July 1, 2022, incur an additional penalty not to exceed twenty percent (20%) of the amount of delinquent taxes, penalty and interest collected; such additional penalty is to defray the costs of collection pursuant to the contract with the City's attorney authorized by Section 6.30 of the Texas Tax Code, as amended.

Section 5: Internet Notice. That the City Manager or his designee shall put the following notice on the homepage of the City's Internet website:

There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Murphy for the 2021-2022 fiscal year, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of **\$0.495000** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

CITY OF MURPHY ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.84% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOUSE BY APPROXIMATELY \$0.33.

Section 6: Place of Payment/Collection. Taxes are payable at the office of the Collin County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 7: Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

Section 8: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

Section 9: Severability. Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

Section 10: Effective Date. This Ordinance shall become effective from and after its adoption and publication as required by law.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Murphy, Texas, on this 7th day of September 2021 on the following motion by Mayor Pro Tem Ken Oltmann, "I move that the property tax rate be increased by the adoption of a tax rate of \$0.495000 per \$100 valuation, which is effectively a 1.84 percent increase in the tax rate, seconded by Councilmember Sarah Fincanon, the above and foregoing ordinance was passed and approved by roll call vote.




Scott Bradley, Mayor
City of Murphy

ATTEST:



Susie Quinn, City Secretary
City of Murphy

APPROVED AS TO FORM AND LEGALITY:


for Wm. Andrew Messer, City Attorney



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Certified Fee Schedule Ordinance

Fiscal Year 2022

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CERTIFICATE OF CITY SECRETARY

STATE OF TEXAS §

COUNTY OF COLLIN §

CITY OF MURPHY §

I, Susie Quinn, the undersigned, City Secretary of Murphy, Texas, a municipal corporation, in the performance of the functions of my office, hereby certify that the attached document is an official true and correct copy of the of Ordinance Number 21-09-1226; approved September 7, 2021, and that I am the lawful possessor and have legal custody of the City records.

Witness my hand and seal of office at my office in Murphy, Texas, this the 10th day of September 2021.




Susie Quinn, City Secretary

ORDINANCE NUMBER 21-09-1226

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MURPHY, TEXAS AMENDING APPENDIX A, FEE SCHEDULE, OF THE CODE OF ORDINANCES OF THE CITY BY AMENDING SECTION A5.002 “ALCOHOLIC BEVERAGE PERMITS”, SECTION A8.001 “SOLID WASTE COLLECTION AND DISPOSAL”, SECTION A8.003 “WATER AND SEWER USAGE RATES”, AND SECTION A9.004 “CONTRACTOR REGISTRATION FEES”; PROVIDING FOR FEE SCHEDULE AMENDMENTS; AND PROVIDING FOR A SAVINGS AND REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR SAID ORDINANCE TO TAKE EFFECT FROM AND AFTER ITS DATE OF PUBLICATION.

WHEREAS, the City Council adopted its first Fee Schedule on September 15, 1988; and

WHEREAS, the City Council has established fees for a variety of City services, has from time to time amended the Fee Schedule as needed to cover the cost of services provided in accordance with the City’s authority under state law, and has codified the Fee Schedule as Appendix A of the Code of Ordinances of the City (“Fee Schedule”); and

WHEREAS, Article A8.000, “Utility Rates and Charges” of the Fee Schedule sets forth solid waste collection and disposal fees, stormwater fees, water and sewer usage fees, including monthly base meter fees, irrigation fees, wastewater service fees and hydrant meter rental fees; and

WHEREAS, the City has reviewed the current fees and rates charged for utility services as set forth in Article A8.000 and has determined that due to increases in the cost of third party services, increased costs to operate and maintain stormwater drainage facilities throughout the City and increased costs of providing water services generally, certain fees and rates set forth in Article A8.000 as identified in Exhibit “A” to this Ordinance must be increased to cover the increased cost of providing those necessary services; and

WHEREAS, the April 15, 2021 deadline has passed for the leak credit allowed by Section A8.003(a)(6.5) for the February, 2021 Winter weather emergency, and therefore this subsection shall be removed from the Code;

WHEREAS, Section A5.002 “Alcoholic Beverage Permits” and Section A9.004 “Contractor Registration Fees” must be amended due to new state laws adopted by the 2021 Legislative session;

WHEREAS, having reviewed the fees set forth in Exhibit “A” to this Ordinance, the City Council has determined those fees to be reasonable, commensurate with the services provided, are not excessive, and are necessary fees for the services provided to Murphy citizens; and

WHEREAS, the City Council further finds and determines that the amendments adopted hereby as set forth in Exhibit “A” hereto serve to benefit the health, safety, and welfare of the citizens of the City of Murphy.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURPHY, TEXAS:

SECTION 1. FINDINGS INCORPORATED. The findings set forth above are true and corrected and are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2. FEE SCHEDULE AMENDMENT. That Section A5.002 “Alcoholic beverage permits”, Sec. A8.001 “Solid waste collection and disposal”, Sec. A8.003 “Water and sewer usage rates”, and Sec. A9.004 “Contractor registration fees” of Appendix “A” of the Fee Schedule of the City of Murphy, Texas, as set forth in **Exhibit “A”**, a copy of which is attached hereto and incorporated herein, are hereby adopted to amend Appendix “A” of the Code of Ordinances of the City of Murphy, with all other sections and articles of Appendix “A” of the Code of Ordinances not expressly amended hereby remaining in full force and effect.

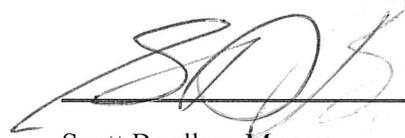
SECTION 3. SAVINGS/REPEALING CLAUSE. This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 4. SEVERABILITY CLAUSE. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City Council of the City of Murphy hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences clauses and phrases be declared unconstitutional or invalid.

SECTION 5. EFFECTIVE DATE. This ordinance shall take effect on October 1, 2021 after its passage and publication as required by law. (Note state mandated fees will be in accordance with September 1, 2021 effective date based on state laws.)

PASSED, APPROVED AND ADOPTED by the City Council of the City of Murphy, Collin County, Texas, on this the 7th day of September, 2021.

APPROVED:



Scott Bradley, Mayor
City of Murphy

ATTEST:



Susie Quinn, City Secretary
City of Murphy

APPROVED AS TO FORM:



Wm. Andrew Messer, City Attorney



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Tax Rate Calculation Worksheet

Fiscal Year 2022

Pursuant to SB2 provision effective 1/1/2021

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2021 Tax Rate Calculation Worksheet

Date: 07/28/2021 06:54 PM

Taxing Units Other Than School Districts or Water Districts

City of Murphy

972-468-4000

Taxing Unit Name

Phone (area code and number)

206 N. Murphy Road, Murphy, TX 75094

www.murphytx.org

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 Districts without Chapter 313 Agreements* or 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,634,459,633
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,634,459,633
4. 2020 total adopted tax rate.	\$0.495000/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$17,742,269

B. 2020 values resulting from final court decisions:	\$14,205,775
C. 2020 value loss. Subtract B from A. ³	\$3,536,494
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$11,225,709
B. 2020 disputed value:	\$1,284,221
C. 2020 undisputed value. Subtract B from A. ⁴	\$9,941,488
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$13,477,982
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$2,647,937,615
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$6,281
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$4,336,000
C. Value loss. Add A and B. ⁵	\$4,342,281
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$4,342,281
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$2,643,595,334
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$13,085,796
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$56,692

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$13,142,488
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$2,685,192,269
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$2,685,192,269
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$48,318,327
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$48,318,327
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$2,733,510,596

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$27,902,207
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$27,902,207
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$2,705,608,389
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.485749/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.309856/\$100
29. 2020 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> .	\$2,647,937,615
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$8,204,793
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$36,088
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$36,088
E. Add Line 30 to 31D.	\$8,240,881
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,705,608,389
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.304585/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>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.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.304585/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.304585</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the 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.</p>	<p>\$0.315245/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval</p>	<p>\$0/\$100</p>

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>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).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$5,051,953</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$5,051,953</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$0
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$5,051,953
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>99.96%</p> <p>103.19%</p> <p>103.87%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$5,051,953
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,733,510,596
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.184815/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.500060/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>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</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,733,510,596
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0/\$100
<p>55. 2021 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>.</p>	\$0.485749/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.485749/\$100
<p>57. 2021 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>.</p>	\$0.500060/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.500060/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control 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	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,733,510,596
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.500060/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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; and⁴⁰
- 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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.013926
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.013926/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ 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).	\$0.513986/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

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.⁴²

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.304585/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,733,510,596
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.018291
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.184815/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.507691/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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.

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

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

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>- or -If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 13 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.485749/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.513986/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 70. \$0.507691/\$100

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 Karen Thier

Printed Name of Taxing Unit Representative

sign here Karen Thier

Taxing Unit Representative

7/28/2021

Date