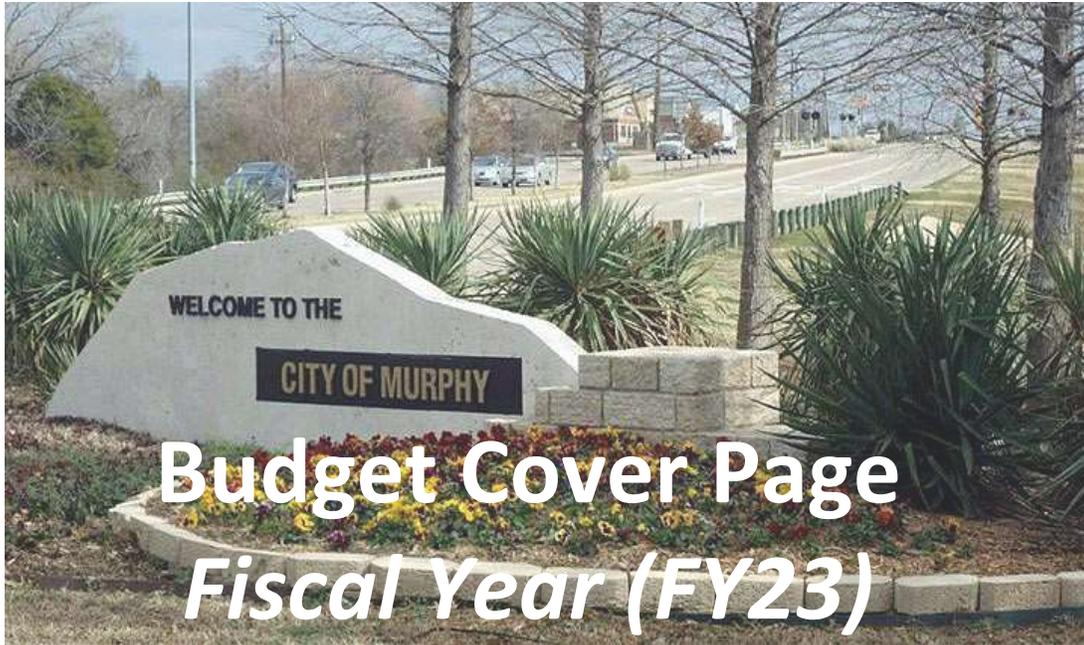


September 6, 2022



City of Murphy
Fiscal Year 2023 Final Budget

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This budget will raise more total property taxes than last year’s budget by \$720,730 or 5.33%, and of that amount, \$52,948 is tax revenue to be raised from new property added to the tax roll this year.

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

FOR: Mayor Bradley, Mayor Pro Tem Abraham, Councilmember Berthiaume, Councilmember Chase, Councilmember Oltmann, Councilmember Fincanon

AGAINST:

PRESENT and not voting:

ABSENT: Deputy Mayor Pro Tem Butler

Property Tax Rate Comparison	FY23	FY22
Property Tax Rate:	\$0.465000 per \$100	\$0.495000 per \$100
No-New-Revenue Tax Rate:	\$0.442500 per \$100	\$0.485749 per \$100
No-New-Revenue Maint. & Ops. Tax Rate:	\$0.277684 per \$100	\$0.304585 per \$100
Voter-Approval Tax Rate:	\$0.480794 per \$100	\$0.513986 per \$100
Debt Rate:	\$0.174406 per \$100	\$0.184815 per \$100

Total debt obligation for City of Murphy secured by property taxes: \$5,346,167

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City Council

Scott Bradley
Mayor

Elizabeth Abraham
Mayor Pro Tem

Jené Butler, DNP
Deputy Mayor
Pro Tem

Jennifer Berthiaume
Council, Place 2

Andrew Chase
Council, Place 3

Ken Oltmann
Council, Place 4

Sarah Fincanon
Council, Place 5

City Manager

Mike Castro, PhD

Leadership Team

Susie Quinn, TRMC
City Secretary

Chris Chandler
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

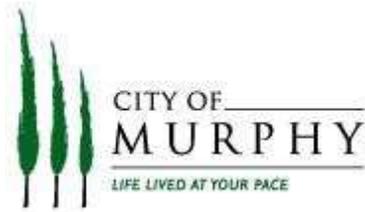
Whitney Casey, SHRM-SCP
Human Resources
Director

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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 6, 2022

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 present to you the FY23 Budget for the fiscal year from October 1, 2022, through September 30, 2023.

The budget process began on March 1, 2022, with City Council's adoption of the FY23 budget calendar. Shortly thereafter, the leadership and management teams began developing the FY23 Budget. Four budget work sessions were held between May and August.

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 FY23 is \$51,694,418, an increase of 16.2% from the FY22 budget. While most of the major funds are increasing, the increase from the prior fiscal year is primarily due to expenditures for capital projects, notably sidewalk and trail connectivity projects, utilizing approximately \$2.0 million in savings from the GO Bond program and \$3.0 million from new tax note proceeds, an automated water metering infrastructure replacement project funded with \$2.4 million of new tax note proceeds and a \$5.1 million water line loop project, funded with American Rescue Plan Act federal funds.

The following table provides a comparison of the budgets for FY22 and FY23 by fund and the percentage change for each one.

Funds	FY22 Budget	FY23 Budget	Percent Change
General Fund	\$ 16,038,319	\$ 16,931,589	5.6%
Animal Shelter Fund	-	-	N/A
Police Seizure Fund	-	-	N/A
Public Safety Donation Fund	-	-	N/A
Court Restricted Funds	31,919	34,834	9.1%
Community Events Fund	375,226	390,911	4.2%
Cable TV PEG Fund	-	-	N/A
Street Maintenance & Repair Fund	755,763	639,760	-15.3%
Utility Fund	12,303,574	13,653,434	11.0%
Capital Improvement Fund (Escrow accts)	97,814	44,410	-54.6%
Murphy Community Develop. Corp (MCDC)	865,529	893,580	3.2%
Murphy Municipal Develop. District (MDD)	496,151	430,783	-13.2%
Debt Service Fund	5,063,853	5,349,365	5.6%
American Rescue Plan Fund	-	4,698,129	N/A
Capital Construction Fund (Tax Notes)	87,632	4,688,016	N/A
Utility Capital Construction Fund (CO's)	715,270	1,389,163	94.2%
Impact Fee Fund	150,036	194,362	29.5%
Stormwater Fund	378,423	375,463	-0.8%
GO Bond Capital Fund-Sidewalks & Trails	7,112,777	1,980,619	-72.2%
Total City-wide Budget	\$ 44,472,286	\$ 51,694,418	16.2%

Property Values

The City of Murphy once again experienced an increase in certified appraised values, which is the largest increase in the last ten years. For FY23, there is a 12.14% increase resulting in a certified value of \$3,065,356,820. Of that increase, \$11,386,627 is from new construction, which is about 41% 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
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%
2022	FY23	\$2,908,638,141	\$156,718,679	\$3,065,356,820	12.14%

*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. Starting in FY15, 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 through FY22. For the FY23 budget, the overall tax rate was lowered to \$0.465000, per Council direction on August 2, 2022, in order to align the resulting tax revenue more closely with General Fund expenditures.

During FY22, the city issued two new tax notes, one for \$3 million to fund sidewalks & trails and \$2.4 million to fund a new AMI system and related hardware. The total tax rate in the FY23 budget is \$0.465000 per \$100 of assessed valuation. The M&O rate is \$0.290594, and the I&S rate for debt service is \$0.174406. The average overall tax rate for the past ten years is \$0.515455

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
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%
2022	FY23	\$0.290594	\$0.174406	\$0.465000	(\$0.019591)	-6.32%

BUDGET OVERVIEW

PROCESS

The FY23 Budget process began with City Council’s adoption of the budget calendar on March 1, 2022. Last year’s final budget spreadsheets were updated and sent to the departments to complete their FY22 projections, FY23 requested budgets, and FY24-27 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 FY22 projections, as well as their requested FY23 budgets, including their supplemental requests.

In late May, the City Council budget work sessions began and continued into early August. The FY23 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 on July 18th prior to the July 25th statutory deadline. On July 19th, the Tax Office provided the tax rates for FY23, then issued corrected rates on July 27th.

The City Manager's proposed budget was developed using a lower tax rate than last year of \$0.465000, in accordance with Council direction on August 2, 2022. The rate is lower than the voter-approval rate of \$0.480794 and is greater than the no-new-revenue rate of \$0.442500. Therefore, a public hearing was held on September 6, 2022, the same night as the public hearing on the FY23 budget. Following the two public hearings, the tax rate and the FY23 budget were adopted.

RESULTS

The FY23 budget is based on a lower ad valorem tax rate of \$0.465000. With a 12.14% increase in property values and a lower debt rate due to decreasing debt service on prior debt issuances, property tax revenue in the General Fund will increase by approximately \$430,000.

Sales taxes have increased primarily due to increased consumer spending and a 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 have increased primarily because of building and construction 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 around \$68,000. 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 FY23 budget for personnel services was based on the third 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 resulted in a 5% increase in premiums from the same carrier as last year. There was no change in providers or cost increase for all other (ancillary) benefits.

A total of \$603,580 in capital expenditures is included in the FY23 budget to replace three public safety vehicles, flooring in the Police and Courts Building, a treadmill and warning siren software for the Fire Department, and replacing laptops and phone hardware throughout the City.

The other two expenditure categories – materials and supplies and contractual services, are increasing for FY23 compared to the prior-year budget, largely attributed to inflation for the costs of energy (fuel, electricity, natural gas) and increases in contractual services.

Based on the projected revenue and expenditures for FY23, as described above, there is a surplus of \$320,886. The surplus will be added to the General Fund beginning fund balance, increasing the fund balance to \$9.7 million. This is a 57% 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 two years ago. The City also received almost \$1 million in CARES Act funding from Collin County in FY20 and has received half of the \$5 million in American Rescue Plan (ARP) funds as part of the Coronavirus Local Fiscal Recovery Funds. The remaining half of the ARP funds will be distributed no earlier than August 2022.

GENERAL FUND

REVENUE

Total General Fund revenue for FY23 is \$17,252,475, a net increase of \$1,638,749 from the FY22 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.

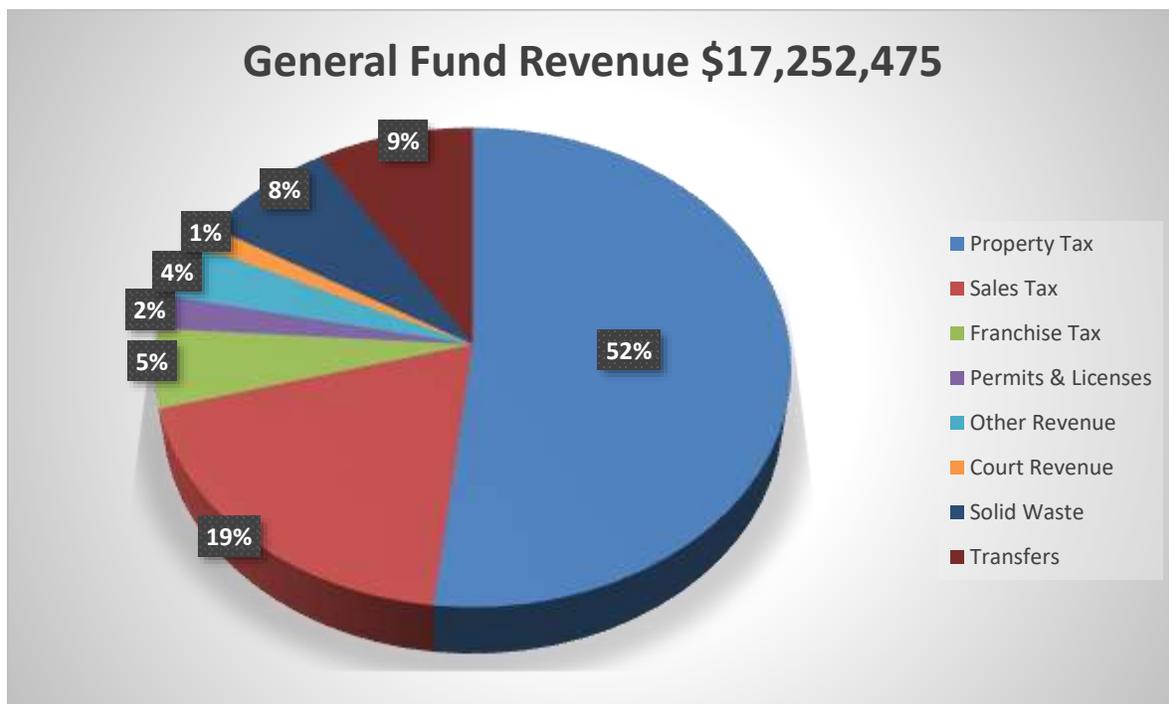
The I&S (Interest and Sinking Fund) rate is levied for debt service payments (principal and interest) related to financing capital projects and equipment. The FY23 combined tax rate for budget purposes is \$0.465000 per \$100 of assessed valuation with an M&O rate of \$0.290594, and a debt service rate of \$0.174406. The average value of a single-family home increased 11% from the market value of \$404,948 as of July 22, 2021, to \$490,020 the taxable value as of July 18, 2022.

The adopted tax rate of \$0.465000, a reduction from the prior year tax rate of \$0.495000, will cost \$2,088 annually in property taxes on an average home. This is an increase of \$83.45 annually or \$6.95 per month.

The second-largest source of revenue to the General Fund is sales tax revenue, which generates over \$3 million a year, or 18% of total revenue. The FY23 budget reflects an increase compared to the FY22 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 in line with projections but may see a decline if inflation continues and/or the country moves into a recession.

The remaining revenue for FY23 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.

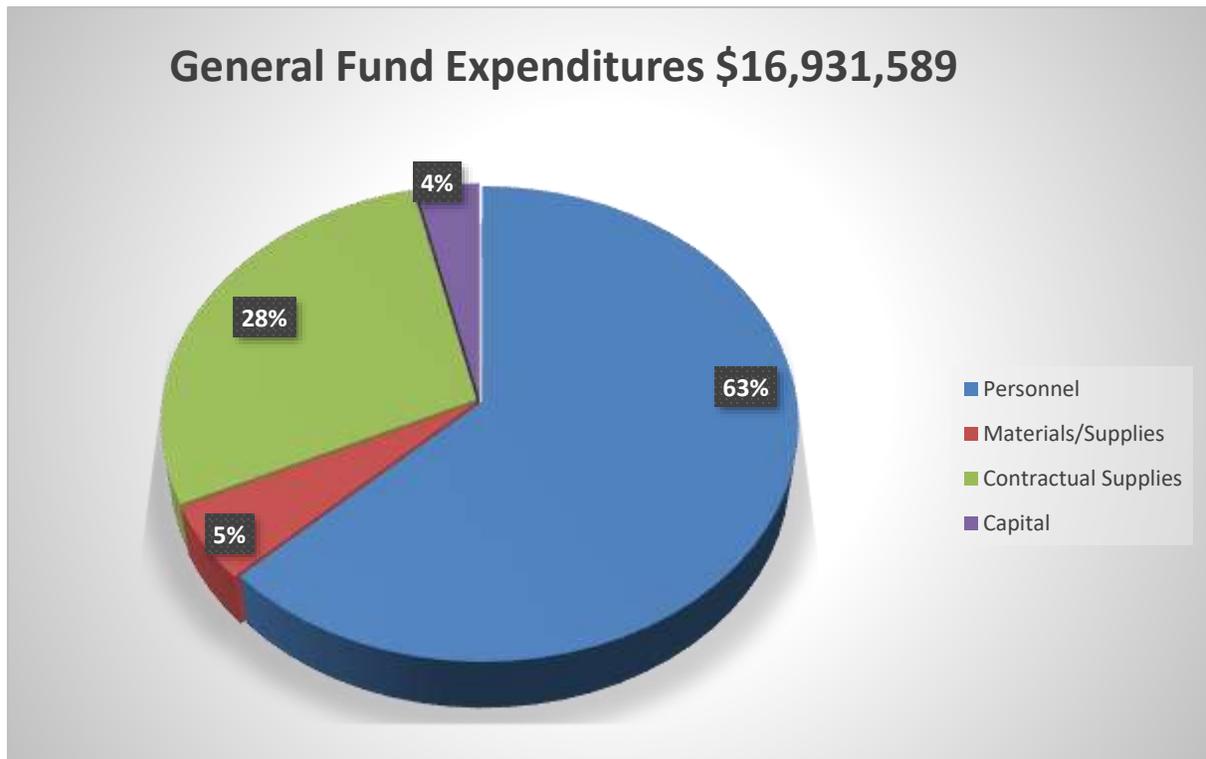
The General Fund also receives transfers of \$1.5 million from several funds to cover administrative costs. Included in the FY23 budget are transfers from the Utility Fund, the Murphy Community Development Corporation (MCDC), the Murphy Municipal Development District (MDD), and Court Restricted funds which partially offset the cost of a Bailiff and Juvenile Case Manager.



EXPENDITURES

Total FY23 General Fund expenditures are \$16,931,589 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 two years ago for all sworn and non-sworn employees. The cost of this multi-year pay plan is included in the FY23 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 FY23 budget.



RESULTS AND FUND BALANCE

The FY23 budget reflects a surplus between revenue and expenditures of \$320,886. 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 FY23 Budget is projected to have an ending fund balance of \$9,686,742, of which \$2,539,738 is the 15% reserve, \$500,000 for a radio system replacement reserve, and \$113,400 is for a health insurance reserve. That leaves an unreserved fund balance of \$6,533,604. Compared to its peer cities, Murphy has the lowest reserve policy at 15% but the highest actual reserve. Some cities have reserve policies of 20%, and others have 25% or higher. No change was recommended to the reserve policy since the reserves continue to be well above 25%.

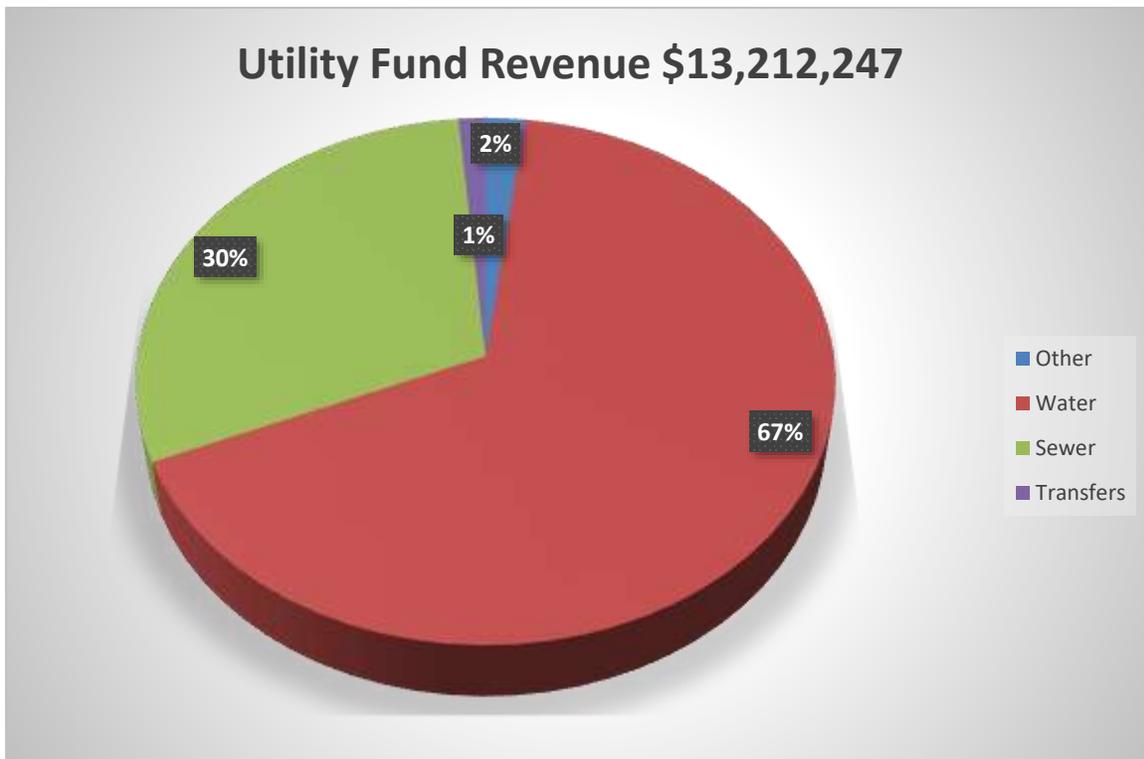
Over the next five years, the fund balance is projected to continue increasing. However, if the City undertakes another capital program in the next few years, the fund balance in the general fund will likely not increase as currently forecasted since the tax rate would be re-allocated from the general 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 FY23 revenue is projected to be \$13,212,247, including the proposed water rate increase of 7.48% and the proposed sewer rate increase of 0.66%. The total revenue is comprised of water revenue of \$8,800,789, wastewater revenue of \$3,967,049, and other revenue from inspection fees and charges of \$265,048 (including a transfer of \$179,362 from the Impact Fee Fund). The pie chart displaying revenues is on the following page.



Total expenditures for the FY23 Utility Fund budget are \$13,653,434, which includes \$5,636,622 for the purchase of water and \$2,468,989 for the treatment of wastewater from NTMWD. The City of Murphy will be charged under the take-or-pay contract for 1,638,553,000 gallons of water, which is an increase from 1,538,414,000 gallons. The FY23 budget will be the first year that we have exceeded the cap since FY18. The cost of water is projected by NTMWD and has increased 13% from \$3.04 per thousand gallons to \$3.44 per thousand gallons. The total cost of water is projected based on usage through July 31, 2022, and measured against the cap described above. If usage during the period of August 1st through September 30th exceeds the cap, the excess usage for August and September is billed at an incremental cost (projected to be \$0.65 per thousand gallons), and a new cap is set for future years.

The City shares the cost of the Muddy Creek Waste Water 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 FY23 budget.

In FY18, the City sold \$5.5 million in certificates of obligation (COs). The proceeds were used for the seven water and wastewater capital projects listed below. Six of those projects have now been completed, and the work is currently underway on the final project, which should be completed by FY23. 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- **Completed**
7. Sanitary Sewer Overflow Initiative (SSOI)

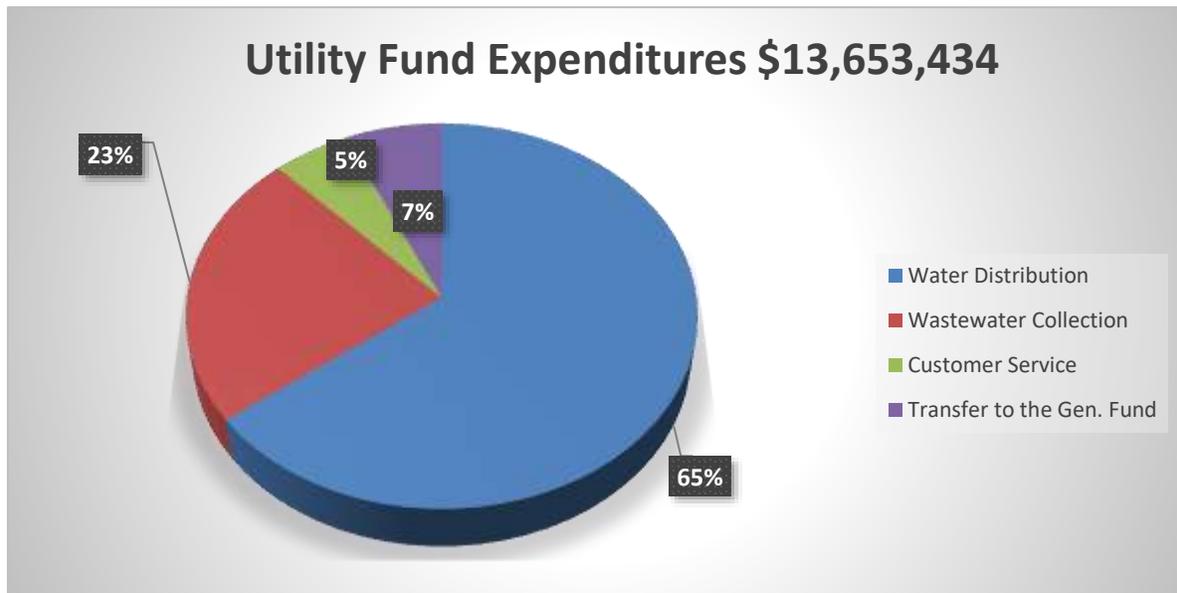
There are capital improvements planned by NTMWD for the Muddy Creek wastewater treatment plant (WWTP) over the next several years, which will likely result in significant increases in the wastewater rates. The improvements will consist of diverting peak flows of wastewater when they exceed the treatment 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 15MGD, 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.

In FY22, the City sold \$2.4 million in tax notes to replace the automated meter infrastructure (AMI) & related hardware. The previous contract was scheduled to expire on August 8th, but the City extended it for one year to ensure a smooth transition to the new AMI vendor.

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.

Similar to last year, the rate review demonstrated that water and sewer rate increases were needed for FY23, based on the five-year forecast. Water rates are proposed to increase by 7.48% and wastewater rates by 0.66%. 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 FY23 Utility Fund expenditure budget includes a transfer of \$925,000 to the General Fund to cover administrative costs. This is the same as 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.

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 Waste Water 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 FY18. An update to the Impact Fee study shall occur every five years per State statute; therefore, the FY23 budget includes funding to update this study. Based on the FY18 study, the transfer from the Impact Fee Fund to the Utility Fund in FY23 is \$179,362. This is greater than the FY22 transfer of \$150,036.

AMERICAN RESCUE PLAN FUND

Last year, the City was awarded \$5 million of federal American Rescue Plan funds. The scope of the ARPA project is to remove underground piping dead-end main lines from the water distribution system supplying potable water to city residents and fire hydrants. Select dead ends are planned to have connecting piping installed so that a loop is formed within the distribution system. Dead-ends that cannot be looped will have automatic flushers installed so that the water contained in the dead-end piping may be regularly flushed to ensure high-quality potable drinking water. This project will provide for increased flows, reduce the potential for interrupted service, as well as improve water quality by increasing the circulation of the water within the distribution system. All of the City's ARP funding is intended to be used on this project, as well as the related administration and management of this project.

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 is now a fraction of what it used to be. Total revenue for FY23 is \$800,716, expenditures are \$430,783, and the fund balance is projected to be \$3,935,681

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 FY23 is \$1,614,622 and expenditures are \$893,580, and the fund balance is projected fund to be \$3,141,511.

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 30th, 2021, principal and interest obligations totaled \$42,253,065

The FY23 Budget includes \$4,355,000 of principal and \$991,165 of interest due on the outstanding debt service obligations. The budget also includes \$3,200 for paying agent fees. The tax rate necessary to meet the required FY23 debt service is \$0.174406 per \$100 of assessed valuation. In FY22, the City sold \$3.0 million in tax notes for sidewalk & trail connectivity projects, which will also utilize \$2 million in savings from the GO Bonds sold in FY18 and FY19.

STREET MAINTENANCE and REPAIR FUND

In May 2019, 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 FY23 is \$535,482. Expenditures are \$639,760, and the ending fund balance is \$370,433. In FY23, 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. The last pavement management analysis was conducted in FY21. An update to the pavement management analysis is included in the FY23 budget. The fund must be reauthorized every four years, so no revenues or expenditures are projected after FY23, the fourth year of the current authorization.

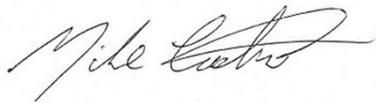
CONCLUSION

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, the Fire Department has an ISO rating of "1" - the best public protection classification available, and the Finance Department has earned the Certificate of Achievement for Excellence in Financial Reporting for over 17 years.

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 FY23 budget was built on that premise, and we believe the FY23 budget will provide the resources needed to serve our citizens and businesses well. We will continue to monitor and manage expenditures and continue the quarterly budget review meetings between directors and the City Manager that began almost six years ago.

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 black ink that reads "Mike Castro". The signature is fluid and cursive, with a large initial "M" and a long, sweeping tail.

Mike Castro, PhD
City Manager

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CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

General Fund

Fund #10

Fiscal Year 2023

General Fund Summary of Revenue

Fund 10	FY21 Actuals	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$7,856,605	\$7,468,641	\$9,441,896	\$ 9,365,856
Revenues				
Property Taxes	8,196,990	8,503,940	8,503,940	8,932,743
Sales & Use Tax	2,791,147	2,304,228	3,002,872	3,269,437
Franchise Tax	898,338	918,191	902,700	921,291
Permits & Licenses	433,410	323,943	433,881	388,421
Other Revenue	744,031	584,875	650,434	657,734
Court Revenue	214,944	205,000	256,280	256,280
Solid Waste	1,249,350	1,281,017	1,281,235	1,323,581
Total Revenues	\$14,528,209	\$14,121,194	\$15,031,342	\$ 15,749,486
Transfer from Utility Fund	\$ 900,000	\$ 925,000	\$ 925,000	\$925,000
Transfer from Court Restricted Fund	16,077	15,498	17,553	16,646
Transfer from MCDC Fund	275,831	291,133	291,133	300,810
Transfer from MDD Fund	245,458	260,901	260,901	260,533
Total Other Sources	1,437,366	1,492,532	1,494,587	1,502,989
Total Revenues & Other Sources	\$15,965,575	\$15,613,726	\$16,525,929	\$ 17,252,475

General Fund Summary of Expenditures

Fund 10	FY21 Actuals	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Expenditures				
Administration	336,329	367,090	367,539	373,700
Human Resources	374,853	393,565	392,847	417,111
Information Technology	1,552,692	1,287,943	1,337,453	1,479,748
City Council	156,114	294,294	295,543	263,438
City Secretary	132,576	164,618	166,866	200,606
Finance	682,078	730,032	783,552	748,358
Fire	2,877,879	3,187,227	3,108,022	3,280,510
Public Works	261,343	278,340	333,066	270,312
Facilities	1,034,969	884,625	1,223,693	959,091
Community Development	583,244	648,702	666,157	679,234
Police	3,602,595	4,259,802	4,303,354	4,663,832
Animal Control	171,855	193,378	193,845	204,216
Recreation	438,906	541,305	548,128	558,862
Parks	1,087,992	1,368,634	1,354,623	1,349,566
Municipal Court	331,433	360,131	358,760	362,898
Solid Waste	1,033,989	1,054,895	1,053,905	1,088,368
Non-Departmental	466,739	23,739	114,616	31,739
Total Expenses	\$15,125,585	\$16,038,320	\$16,601,969	\$ 16,931,589
Revenue Less Expenses	\$ 839,990	\$ (424,594)	\$ (76,040)	\$320,886
Ending Fund Balance (Unassigned)	\$8,696,595	\$7,044,047	\$9,365,856	\$ 9,686,742
Less: Reserve @ 15% of Expenditures	(2,268,838)	(2,405,748)	(2,490,295)	(2,539,738)
Less: Health Costs (10% of Premiums)	(108,000)	(108,000)	(108,000)	(113,400)
Less: Reserve for Radio System Replacement (4 Yrs)	-	-	-	(500,000)
Unreserved Fund Balance	\$6,319,757	\$4,530,299	\$6,767,561	\$ 6,533,604

General Fund Summary of Revenue 5 Year Forecast

	FY23	FY24	FY25	FY26	FY27
Fund 10	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$9,365,856	\$9,686,742	\$10,086,206	\$10,547,340	\$11,486,627
Revenues					
Property Taxes	8,932,743	9,244,520	9,567,211	9,901,181	10,246,831
Sales & Use Tax	3,269,437	3,495,499	3,737,358	3,922,323	4,116,517
Franchise Tax	921,291	940,268	959,640	979,410	999,594
Permits & Licenses	388,421	364,790	346,567	332,400	322,274
Other Revenue	657,734	664,008	667,967	674,519	667,074
Court Revenue	256,280	256,280	256,280	256,280	256,280
Solid Waste	1,323,581	1,366,512	1,410,847	1,456,631	1,503,912
Total Revenues	\$15,749,486	\$16,331,878	\$16,945,870	\$17,522,744	\$18,112,482
Transfer from Utility Fund	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000
Transfer from Court Restricted Fund	16,646	16,646	16,646	16,646	16,646
Transfer from MCDC Fund	300,810	304,460	317,110	319,579	335,558
Transfer from MDD Fund	260,533	263,676	268,594	279,515	293,491
Total Other Sources	1,502,989	1,509,782	1,527,350	1,540,740	1,570,695
Total Revenues & Other Sources	\$17,252,475	\$17,841,659	\$18,473,219	\$19,063,483	\$19,683,177

General Fund Summary Expenditures 5 Year Forecast

	FY23	FY24	FY25	FY26	FY27
Fund 10	Budget	Projected	Projected	Projected	Projected
Expenditures					
Administration	\$ 373,700	\$ 382,718	\$ 389,357	\$ 398,418	\$ 405,776
Human Resources	417,111	442,873	469,060	499,339	532,058
Information Technology	1,479,748	1,336,957	1,364,239	1,397,889	1,420,591
City Council	263,438	344,824	298,618	298,094	299,086
City Secretary	200,606	256,085	175,286	177,258	180,556
Finance	748,358	768,345	788,338	808,960	830,234
Fire	3,280,510	3,432,393	3,861,763	3,603,707	3,671,183
Public Works	270,312	351,970	343,709	284,052	288,500
Facilities	959,091	973,062	934,719	988,394	858,148
Community Development	679,234	696,798	710,736	726,653	782,216
Police	4,663,832	4,726,864	4,848,110	4,976,817	5,118,614
Animal Control	204,216	201,420	206,929	211,970	215,043
Recreation	558,862	594,743	616,956	645,235	667,304
Parks	1,349,566	1,406,292	1,432,474	1,488,945	1,507,888
Municipal Court	362,898	370,548	378,095	386,145	394,101
Solid Waste	1,088,368	1,123,957	1,160,711	1,198,666	1,237,862
Non-Departmental	31,739	32,347	32,985	33,655	34,358
Total Expenses	\$16,931,589	\$17,442,195	\$18,012,085	\$18,124,198	\$18,443,520
Revenue Less Expenses	\$ 320,886	\$ 399,464	\$ 461,134	\$ 939,285	\$1,239,657
Ending Fund Balance (Unassigned)	\$9,686,742	\$10,086,206	\$10,547,340	\$11,486,627	\$12,726,286
Less: Reserve @ 15% of Expenditures	(2,539,738)	(2,616,329)	(2,701,813)	(2,718,630)	(2,766,528)
Less: Health Costs (10% of Premiums)	(113,400)	(119,070)	(125,024)	(131,275)	(137,838)
Less: New Radio System (Over 4 Yrs)	(500,000)	(500,000)	(500,000)	(500,000)	-
Unreserved Fund Balance	\$6,533,604	\$6,850,806	\$7,220,504	\$8,136,723	\$9,821,920

Administration

The City of Murphy operates under a Council-Manager form of government. The City Council appoints the City Manager, who shall serve 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 127 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's departments and City Council. The main responsibilities of the City Manager are to lead, guide, and provide coordination with 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.

Expenditures by Category	FY21 Actual	FY22 Final Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	294,561	305,814	307,034	313,468
Materials & Supplies	6,537	19,100	18,600	18,100
Contractual Services	35,230	42,176	41,905	42,132
Total	\$336,329	\$367,090	\$367,539	\$373,700

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	313,468	321,110	328,943	336,971	345,201
Materials & Supplies	18,100	19,450	18,100	19,100	18,100
Contractual Services	42,132	42,158	42,314	42,347	42,475
Total	\$373,700	\$382,718	\$389,358	\$398,419	\$405,775

Personnel Breakdown	FY21	FY22	FY23
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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	119,816	133,141	126,341	128,930
Materials & Supplies	669	1,000	1,000	1,000
Contractual Services	254,369	259,424	265,506	287,181
Total	\$374,853	\$393,565	\$392,847	\$417,111

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	128,930	132,153	135,457	138,844	142,315
Materials & Supplies	1,000	1,000	1,000	1,000	1,000
Contractual Services	287,181	309,720	332,603	359,495	388,743
Total	\$417,111	\$442,873	\$469,060	\$499,339	\$532,058

Personnel Breakdown	FY21	FY22	FY23
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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	521,268	537,585	537,456	550,272
Materials & Supplies	22,236	23,442	23,442	21,344
Contractual Services	780,960	726,916	707,555	728,132
Capital Outlay	228,228	-	69,000	180,000
Total	\$1,552,692	\$1,287,943	\$1,337,453	\$1,479,748

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	550,272	563,960	577,937	592,318	607,004
Materials & Supplies	21,344	21,344	23,344	23,344	21,344
Contractual Services	728,132	751,653	762,958	782,227	792,243
Capital Outlay	180,000	-	-	-	-
Total	\$1,479,748	\$1,336,956	\$1,364,239	\$1,397,889	1,420,591

Personnel Breakdown	FY21	FY22	FY23
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 on attendance at the meetings.

Expenditures by Category	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	9,850	12,918	12,918	12,918
Materials & Supplies	17,550	25,380	26,630	25,528
Contractual Services	128,714	255,996	255,995	224,992
Capital Outlay	-	-	-	-
Total	\$156,114	\$294,294	\$295,544	\$263,437

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	12,918	12,918	12,918	12,918	12,918
Materials & Supplies	25,528	25,678	25,829	25,984	25,984
Contractual Services	224,992	306,228	259,871	259,192	260,184
Capital Outlay	-	-	-	-	-
Total	\$263,437	\$344,824	\$298,619	\$298,093	\$299,086

Personnel Breakdown*	FY21	FY22	FY23
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		FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services		113,806	116,607	118,748	152,621
Materials & Supplies		2,476	2,550	2,550	2,600
Contractual Services		16,295	45,461	45,568	45,385
Capital Outlay		-	-	-	-
Total		\$132,576	\$164,618	\$166,866	\$200,606

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	152,621	166,087	127,464	130,651	133,917
Materials & Supplies	2,600	1,600	2,600	1,600	1,600
Contractual Services	45,385	88,398	45,222	45,007	45,039
Capital Outlay	-	-	-	-	-
Total	\$200,606	\$256,085	\$175,286	\$177,258	\$180,556

Personnel Breakdown	FY21	FY22	FY23
City Secretary	1	1	2
Total	1	1	2

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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	463,355	493,267	477,359	501,958
Materials & Supplies	1,774	1,850	1,850	1,850
Contractual Services	216,948	234,915	304,343	244,551
Capital Outlay	-	-	-	-
Total	\$682,078	\$730,032	\$783,552	\$748,359

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	501,958	514,381	527,115	540,168	553,548
Materials & Supplies	1,850	1,850	1,850	1,850	1,850
Contractual Services	244,551	252,114	259,373	266,942	274,836
Capital Outlay	-	-	-	-	-
Total	\$748,359	\$768,344	\$788,338	\$808,960	\$830,234

Personnel Breakdown	FY21	FY22	FY23
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 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	FY21	FY22	FY22	FY23
	Actual	Budget	Projected/ Amended	Budget
Personnel Services	2,354,196	2,552,490	2,469,819	2,648,843
Materials & Supplies	181,978	202,652	208,832	225,228
Contractual Services	266,808	372,085	369,371	390,439
Capital Outlay	74,897	60,000	60,000	16,000
Total	\$2,877,879	\$3,187,228	\$3,108,023	\$3,280,509

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	2,648,843	2,738,837	2,831,913	2,928,177	3,027,738
Materials & Supplies	225,228	230,580	231,845	237,902	233,597
Contractual Services	390,439	394,976	398,005	402,628	409,848
Capital Outlay	16,000	68,000	400,000	35,000	-
Total	\$3,280,509	\$3,432,393	\$3,861,762	\$3,603,706	\$3,671,184

Personnel Breakdown	FY21	FY22	FY23
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 Division staff is responsible for the maintenance and operation of the transportation system, which is comprised of signs & markings, signals (3.5)/pedestrian flashers (2), streets (102.1 miles), and sidewalks (135.42 miles) within the City of Murphy. Additional functions include responding to emergencies, and weather-related events and minimizing hazardous roadway conditions for citizens, and responding to interdepartmental requests for service.

Expenditures by Category	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Materials & Supplies	42,286	60,155	60,155	60,655
Contractual Services	219,057	218,185	213,961	209,657
Capital Outlay	-	-	58,950	-
Total	\$261,343	\$278,340	\$333,066	\$270,312

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Materials & Supplies	60,655	60,675	60,675	61,675	61,675
Contractual Services	209,657	291,295	283,034	222,377	226,825
Capital Outlay	-	-	-	-	-
Total	\$270,312	\$351,970	\$343,709	\$284,052	\$288,500

Personnel Breakdown	FY21	FY22	FY23
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, oversees 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, Windy Hill Farms lift station, and North Star 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		FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services		268,921	297,476	313,087	318,030
Materials & Supplies		62,890	67,412	67,650	68,809
Contractual Services		316,494	344,737	354,456	347,252
Capital Outlay		386,663	175,000	488,500	225,000
Total		\$1,034,969	\$884,625	\$1,223,693	\$959,091

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	318,030	325,981	334,131	342,484	351,046
Materials & Supplies	68,809	69,020	69,134	69,252	69,472
Contractual Services	347,252	348,061	356,454	356,658	387,630
Capital Outlay	225,000	230,000	175,000	220,000	50,000
Total	\$959,091	\$973,062	\$934,719	\$988,394	\$858,147

Personnel Breakdown	FY21	FY22	FY23
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	FY21	FY22	FY22	FY23
	Actual	Budget	Projected/ Amended	Budget
Personnel Services	494,303	527,500	549,988	559,064
Materials & Supplies	5,027	6,825	8,831	9,081
Contractual Services	83,913	114,377	107,338	111,089
Capital Outlay	-	-	-	-
Total	\$583,244	\$648,702	\$666,157	\$679,234

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	559,064	573,040	587,366	602,051	617,102
Materials & Supplies	9,081	11,383	9,487	9,594	11,804
Contractual Services	111,089	112,375	113,883	115,008	115,310
Capital Outlay	-	-	-	-	38,000
Total	\$679,234	\$696,799	\$710,737	\$726,653	\$782,216

Personnel Breakdown	FY21	FY22	FY23
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	0
Marketing & Communications Specialist	0	0	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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	3,156,566	3,460,927	3,466,933	3,782,941
Materials & Supplies	120,092	163,440	166,989	179,596
Contractual Services	325,582	456,435	490,432	518,715
Capital Outlay	355	179,000	179,000	182,580
Total	\$3,602,595	\$4,259,802	\$4,303,354	\$4,663,832

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	3,782,941	3,902,564	4,026,101	4,153,683	4,285,445
Materials & Supplies	179,596	157,572	156,867	150,104	158,514
Contractual Services	518,715	518,728	524,142	532,030	533,655
Capital Outlay	182,580	148,000	141,000	141,000	141,000
Total	\$4,663,832	\$4,726,864	\$4,848,111	\$4,976,818	\$5,118,614

Personnel Breakdown	FY21	FY22	FY23
Chief of Police	1	1	1
Police Lieutenant	1	1	1
Police Sergeant	4	4	5
Police Officers	16	16	16
School Campus Protection Officer	1	1	1
School Resource Officer	1	1	1
Support Services Manager	1	1	0
Communications Supervisor	0	0	1
Senior Communications Officer	2	2	1
Communications Officer	7	7	7
Executive Administrative Assistant	1	1	0
Police Records Supervisor	0	0	1
Police Records Clerk	0	0	1
School Crossing Guards - PART TIME	15	15	15
Total	50	50	51

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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	137,313	143,947	144,218	147,635
Materials & Supplies	13,419	20,452	19,302	20,124
Contractual Services	21,123	28,979	30,325	36,457
Capital Outlay	-	-	-	-
Total	\$171,855	\$193,378	\$193,845	\$ 204,216

Expenditures by Category	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	147,635	151,326	155,109	158,987	162,961
Materials & Supplies	20,124	18,866	20,108	20,776	19,367
Contractual Services	36,457	31,228	31,712	32,207	32,715
Capital Outlay	-	-	-	-	-
Total	\$204,216	\$201,420	\$206,929	\$211,969	\$215,043

Personnel Breakdown	FY21	FY22	FY23
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, a 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.

Expenditures by Category	FY21	FY22	FY22	FY23
	Actual	Budget	Projected/ Amended	Budget
Personnel Services	344,048	390,216	409,642	406,658
Materials & Supplies	11,674	19,658	18,658	18,158
Contractual Services	83,183	127,931	117,821	134,046
Capital Outlay	-	3,500	2,007	-
Total	\$438,906	\$541,305	\$548,128	\$558,862

Expenditures by Category 5 Year Forecast	FY23	FY24	FY25	FY26	FY27
	Budget	Projected	Projected	Projected	Projected
Personnel Services	406,658	416,824	427,143	437,719	448,559
Materials & Supplies	18,158	18,158	20,958	18,158	18,158
Contractual Services	134,046	145,261	146,755	154,358	150,587
Capital Outlay	-	14,500	22,100	35,000	50,000
Total	\$558,862	\$ 594,743	\$616,956	\$ 645,235	\$ 667,304

Personnel Breakdown	FY21	FY22	FY23
Manager of Recreation Services	1	1	1
Special Events Coordinator	1	1	1
Recreation Specialist II	2	2	2
Recreation Specialist - PART TIME	4	5	5
Total	8	9	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 thirteen (13) 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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	672,188	816,706	794,768	825,939
Materials & Supplies	171,577	212,825	213,963	217,292
Contractual Services	244,227	298,103	295,996	306,335
Capital Outlay	-	41,000	49,896	-
Total	\$1,087,992	\$1,368,634	\$1,354,623	\$1,349,566

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	825,939	846,640	867,752	889,501	911,682
Materials & Supplies	217,292	232,684	235,490	249,660	257,344
Contractual Services	306,335	326,968	329,232	349,784	338,862
Capital Outlay	-	-	-	-	-
Total	\$1,349,566	\$1,406,293	\$1,432,474	\$1,488,945	\$1,507,887

Personnel Breakdown	FY21	FY22	FY23
Director of Public Services	0	0	0
Parks Superintendent	1	1	1
Senior Groundskeeper	1	1	1
Irrigation Technician	0	1	1
Groundskeeper II	4	4	4
Groundskeeper I	5	5	5
Executive Administrative Assistant	1	1	1
Total	12	13	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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	251,340	280,039	280,426	285,515
Materials & Supplies	1,856	2,550	2,550	2,600
Contractual Services	78,237	77,542	75,784	74,783
Capital Outlay	-	-	-	-
Total	\$331,433	\$360,131	\$358,760	\$362,898

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	285,515	292,643	299,949	307,438	315,114
Materials & Supplies	2,600	2,850	2,600	2,850	2,600
Contractual Services	74,783	75,055	75,546	75,857	76,387
Capital Outlay	-	-	-	-	-
Total	\$362,898	\$370,548	\$378,095	\$386,145	\$394,101

Personnel Breakdown	FY21	FY22	FY23
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	4	4	4

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 was 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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Contractual Services	1,033,989	1,054,895	1,053,905	1,088,368
Total	\$1,033,989	\$1,054,895	\$1,053,905	\$1,088,368

Expenditures by Category	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Contractual Services	1,088,368	1,123,957	1,160,711	1,198,666	1,237,862
Total	\$1,088,368	\$1,123,957	\$1,160,711	\$1,198,666	\$1,237,862

Personnel Breakdown	FY21	FY22	FY23
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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	38,189	-	17,351	-
Materials & Supplies	397,721	-	64,346	-
Contractual Services	30,828	23,739	32,919	31,739
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total	\$ 466,739	\$ 23,739	\$ 114,616	\$ 31,739

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Contractual Services	31,739	32,347	32,985	33,655	34,358
Total	\$ 31,739	\$ 32,347	\$ 32,985	\$ 33,655	\$ 34,358



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 2023

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 will no longer receive a portion of this fee, as shown below. This change took effect on January 1, 2020.

Reimbursement Fee \$15.00 – Article 102.030, Code of Criminal Procedure - \$15 - divided into two parts

\$ 2.50 – Judicial Efficiency Fund

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

Time Payment Fee- divided into three 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

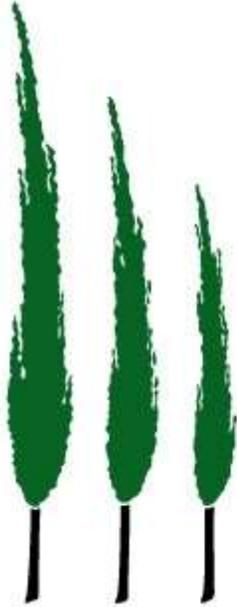
Summary of Revenues & Expenditures

Fund 12	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$41,297	\$30,225	\$36,197	\$29,992
Building Security Fund				-
Beginning Fund Balance	\$778	\$250	\$479	\$250
Revenue	7,780	7,500	8,155	8,155
Transfer to General Fund	8,079	7,500	8,384	8,155
Revenues less Expenditures	(299)	-	(229)	-
Ending Fund Balance	\$479	\$250	\$250	\$250
Court Technology Fund				-
Beginning Fund Balance	\$30,761	\$23,260	\$25,515	\$21,938
Revenue	11,350	8,800	12,203	12,203
Expenditures	16,596	15,921	15,780	16,988
Revenues less Expenditures	(5,246)	(7,121)	(3,577)	(4,785)
Ending Fund Balance	\$25,515	\$16,139	\$21,938	\$17,153
Time Payment Reimbursement Fee (Previously Judicial Efficiency Fund)				-
Beginning Fund Balance	\$8,734	\$6,313	\$8,834	\$6,980
Revenue	100	250	118	118
Expenditures	-	500	1,971	1,000
Revenues less Expenditures	100	(250)	(1,853)	(882)
Ending Fund Balance	\$8,834	\$6,063	\$6,980	\$6,098
Local Truancy Prevention & Diversion Fund (Previously Juvenile Case Manager Fund)				
Beginning Fund Balance	\$953	\$252	\$1,177	\$500
Revenue	8,222	7,996	8,491	8,491
Transfer to General Fund	7,998	7,998	9,169	8,491
Revenues less Expenditures	224	(2)	(678)	0
Ending Fund Balance	\$1,177	\$250	\$500	\$500
Municipal Jury Fund				-
Beginning Fund Balance	\$71	\$149	\$192	\$324
Revenue	121	84	132	132
Expenditures	-	-	-	200
Revenues less Expenditures	121	84	132	(68)
Ending Fund Balance	\$192	\$233	\$324	\$256
Ending Fund Balance	\$36,197	\$22,936	\$29,992	\$24,257

Court Restricted Funds

Revenues & Expenditures 5 Year Forecast

Fund 12	FY23	FY24	FY25	FY26	FY27
	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$29,992	\$24,257	\$18,549	\$12,352	\$7,753
<u>Building Security Fund</u>					
Beginning Fund Balance	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Revenue	8,155	8,155	8,155	8,155	8,155
Expenditures	8,155	8,155	8,155	8,155	8,155
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$250	\$250	\$250	\$250	\$250
<u>Court Technology Fund</u>					
Beginning Fund Balance	\$21,938	\$17,153	\$11,895	\$6,149	\$2,000
Revenue	12,203	12,203	12,203	12,203	12,203
Expenditures	16,988	17,461	17,949	16,352	12,203
Revenues less Expenditures	(4,785)	(5,258)	(5,746)	(4,149)	0
Ending Fund Balance	\$17,153	\$11,895	\$6,149	\$2,000	\$2,000
<u>Time Payment Reimbursement Fee</u> <u>(Previously Judicial Efficiency Fund)</u>					
Beginning Fund Balance	\$6,980	\$6,098	\$5,715	\$5,333	\$4,951
Revenue	118	118	118	118	118
Expenditures	1,000	500	500	500	500
Revenues less Expenditures	(882)	(382)	(382)	(382)	(382)
Ending Fund Balance	\$6,098	\$5,715	\$5,333	\$4,951	\$4,568
<u>Local Truancy Prevention & Diversion</u> <u>Fund (Previously Juvenile Case</u> <u>Manager Fund)</u>					
Beginning Fund Balance	\$500	\$500	\$500	\$500	\$500
Revenue	8,491	8,491	8,491	8,491	8,491
Transfer to General Fund	8,491	8,491	8,491	8,491	8,491
Revenues less Expenditures	0	0	0	0	0
Ending Fund Balance	\$500	\$500	\$500	\$500	\$501
<u>Municipal Jury Fund</u>					
Beginning Fund Balance	\$324	\$256	\$188	\$120	\$52
Revenue	132	132	132	132	132
Expenditures	200	200	200	200	130
Revenues less Expenditures	(68)	(68)	(68)	(68)	2
Ending Fund Balance	\$256	\$188	\$120	\$52	\$54
Ending Fund Balance	\$24,257	\$18,549	\$12,352	\$7,753	\$7,373



CITY OF _____
MURPHY

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Animal Shelter Fund

Fund #15

Fiscal Year 2023

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 at a later date when needed.

Summary of Revenues & Expenditures

Fund 15	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$11,379	\$ 11,404	\$ 11,414	\$ 11,744
Revenue				
Donations	35	-	330	-
Total Revenues	\$ 35	\$ -	\$ 330	\$ -
Expenditures				
Bldgs, Fixtures, & Grounds	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ 35	\$ -	\$ 330	\$ -
Ending Fund Balance	\$ 11,414	\$ 11,404	\$ 11,744	\$ 11,744

Revenues & Expenditures 5 Year Forecast

Fund 15	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$11,744	\$ 11,744	\$ 11,744	\$ 11,744	\$ 11,744
Revenue					
Donations	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Bldgs, Fixtures, & Grounds	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 11,744	\$ 11,744	\$ 11,744	\$ 11,744	\$ 11,744



CITY OF _____
MURPHY
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Community Events Fund

Fund #16

Fiscal Year 2023

Community Events Fund

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, an 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. City of Murphy Community Events are funded by a portion of the Murphy Community Development Corporation (MCDC) sales tax revenue.

Summary of Revenues & Expenditures

Fund 16	FY21 Actuals*	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$362,204	\$ 100,783	\$ 210,901	\$ 105,141
Revenue				
Donations/Fees	5,200	2,000	2,000	2,000
Tunes, Tails, & Ales	5,164	1,000	1,000	1,000
Sponsorship- Concerts	1,525	2,000	2,000	2,000
Sponsorship- Maize Days	16,950	2,000	2,000	2,000
Transfer from MCDC	117,519	368,226	257,325	378,770
Total Revenues	\$146,358	\$ 375,226	\$ 264,325	\$ 385,770
Expenditures				
Event Overtime	67,134	86,727	84,373	95,397
Arbor Day	6,521	7,700	4,913	7,700
Christmas in the Park	63,990	50,000	50,000	50,000
Rainbow Trout Roundup	1,265	6,900	6,900	6,900
Tunes, Tails & Ales	29,327	55,000	55,000	55,000
Moonlight Movies	5,172	10,000	10,000	10,000
Sounds at Sundown	32,305	36,800	36,800	42,300
Murphy Maize Days	89,690	122,099	122,099	123,614
Miscellaneous Events	2,258	-	-	-
Total Expenditures	\$297,661	\$ 375,226	\$ 370,085	\$ 390,911
Revenue less Expenditures	\$(151,302)	\$ -	(\$105,760)	\$ (5,141)
Ending Fund Balance	\$ 210,901	\$ 100,783	\$ 105,141	\$ 100,000

*FY21 Annual Report includes \$1,702,667 MCDC Fund Balance + Community Events Fund Balance of \$210,901 for a total of \$1,913,568

Community Events Fund

Revenues & Expenditures 5 Year Forecast

Fund 16	FY23	FY24	FY25	FY26	FY27
	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$ 105,141	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
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	378,770	381,808	429,415	386,769	392,475
Total Revenues	\$ 385,770	\$ 388,808	\$ 436,415	\$ 393,769	\$ 399,475
Expenditures					
Event Overtime	95,397	93,234	93,234	93,234	93,234
Arbor Day	7,700	7,700	7,700	7,700	7,700
Christmas in the Park	50,000	54,000	100,000	50,100	54,100
Rainbow Trout Roundup	6,900	6,900	6,900	7,600	7,600
Tunes, Tails & Ales	55,000	55,000	55,000	55,000	55,000
Moonlight Movies	10,000	10,000	10,000	10,000	10,000
Sounds at Sundown	42,300	36,800	36,800	36,800	36,800
Murphy Maize Days	123,614	125,174	126,780	133,335	135,040
Miscellaneous Events	-	-	-	-	-
Total Expenditures	\$ 390,911	\$ 388,809	\$ 436,415	\$ 393,769	\$ 399,474
Revenue less Expenditures	\$ (5,141)	\$ (1)	\$ 0	\$ (0)	\$ 1
Ending Fund Balance	\$100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

*FY21 Annual Report includes \$1,702,667 MCDC Fund Balance + Community Events Fund Balance of \$210,901 for a total of \$1,913,568

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CITY OF _____
MURPHY

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Police Seizure Fund

Fund #33

Fiscal Year 2023

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, and subsequent forfeiture, of property that was used in the commission of a crime. Chapter 59 also contains the requirements for how forfeited funds may be utilized. The City of Murphy maintains a forfeited property fund, which is a restricted fund. Seized property forfeited to the city is legally marketable and will be sold at auction, and the proceeds deposited into the City's restricted forfeited fund. Forfeited 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, vehicles, and/or bicycles.

Fund 33	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$ 36,438	\$ 33,881	\$ 34,972	\$ 31,174
Revenue				
Misc Revenue	\$ 5,172	\$ 967	\$ 7,381	\$ -
Total Revenues	\$ 5,172	\$ 967	\$ 7,381	\$ -
Expenditures				
Capital Outlay	\$ 6,638	\$ -	\$ 11,178	\$ -
Total Expenditures	\$ 6,638	\$ -	\$ 11,178	\$ -
Total Expenditures	\$ 6,638	\$ -	\$ 11,178	\$ -
Revenues less Expenditures	\$ (1,466)	\$ 967	\$ (3,798)	\$ -
Ending Fund Balance	\$ 34,972	\$ 34,848	\$ 31,174	\$ 31,174

Police Seizure Fund

Revenues & Expenditures 5 Year Forecast

Fund 33	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$31,174	\$ 31,174	\$ 31,174	\$ 31,174	\$ 31,174
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$31,174	\$31,174	\$31,174	\$31,174	\$31,174

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CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Public Safety Donations Fund

Fund #37

Fiscal Year 2023

Public Safety Donations Fund

The public safety donations fund is a restricted fund to set apart donations and State grants from other funds. The funds donated to the Police Department can be spent on police-related equipment and or services. Starting in FY22, Law Enforcement Officer Standards & Education (LEOSE) funds from the State for officers' continuing education is recognized in this fund. The funds donated for the Explorer Program can be spent on Explorer-related items, including but not limited to training, travel, and equipment. The funds donated to the Fire Department can be spent on expenditures that align with the intended purpose of the donations.

Created for FY21

Fund 37	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Budget
Beginning Fund Balance	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335
Police Explorer Fund				
Beginning Fund Balance	\$ -	\$ 3,335	\$ -	\$ -
Revenue	-	-	-	-
Expenditures	-	-	-	-
Revenues less Expenditures	-	-	-	-
Ending Fund Balance	\$ -	\$ 3,335	\$ -	\$ -
LEOSE Funds				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	1,539	-
Expenditures	-	-	1,539	-
Revenues less Expenditures	-	-	-	-
	\$ -	\$ -	\$ -	\$ -
Police Donations Fund				
Beginning Fund Balance	\$ 3,335	\$ -	\$ 3,335	\$ 3,335
Revenue	-	-	\$ 10,550	-
Expenditures	-	-	\$ 10,550	-
Revenues less Expenditures	-	-	-	-
Ending Fund Balance	\$ 3,335	\$ -	\$ 3,335	\$ 3,335
Fire Donations Fund				
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-
Expenditures	-	-	-	-
Revenues less Expenditures	-	-	-	-
	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,335	\$ 3,335	\$ -	\$ 3,335

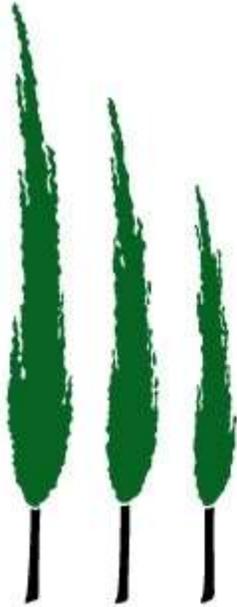
Public Safety Donations Fund

Revenues & Expenditures 5 Year Forecast

Created for FY21

Fund 37	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$ 3,335	\$ -	\$ 3,335	\$ 3,335	\$ 3,335
Police Explorer Fund					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Police Donations Fund					
Beginning Fund Balance	\$ -	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance	\$ -	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335
LEOSE Funds					
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

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Murphy Cable TV PEG Fund

Fund #17

Fiscal Year 2023

Murphy Cable TV PEG Fund

The state-issued cable service or video franchise requires that the cable services and video service provider pay 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, or 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

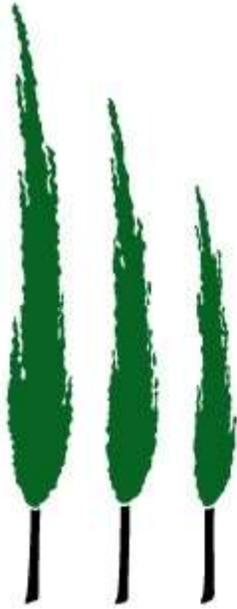
Fund 17	FY21 Actual	FY22 Final Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$28,299	\$8,464	\$13,084	\$27,084
Revenue				
Cable TV	13,869	14,000	14,000	14,000
Total Revenues	\$13,869	\$14,000	\$14,000	\$14,000
Expenditures				
Computer Hardware	29,085	-	-	-
Total Expenditures	\$29,085	\$0	\$0	\$0
Revenues less Expenditures	(\$15,216)	\$14,000	\$14,000	\$14,000
Ending Fund Balance	\$13,084	\$22,464	\$27,084	\$41,084

Murphy Cable TV PEG Fund

Revenues & Expenditures 5 Year Forecast

Fund 17	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$27,084	\$41,084	\$55,084	\$19,084	\$33,084
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	\$41,084	\$55,084	\$19,084	\$33,084	\$47,084

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CITY OF _____
MURPHY
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Street Maintenance and Repair Fund

Fund #24

Fiscal Year 2023

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.

A new Street Maintenance and Repair 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's 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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$318,134	\$ 341,219	\$ 493,572	\$ 474,711
Revenues				
Sales Tax	683,178	570,224	736,902	535,482
Interest Income	-	-	-	-
Total Revenue	683,178	570,224	736,902	535,482
Expenditures				
Contractual Services				
Consulting Services	26,596	10,000	10,000	75,000
Total Contractual Services	26,596	10,000	10,000	75,000
Capital Outlay				
Street Improvements	330,522	430,763	430,763	289,760
Sidewalks	150,622	315,000	315,000	275,000
Total Capital Outlay	481,144	745,763	745,763	564,760
Total Expenditures	507,740	755,763	755,763	639,760
Revenue Less Expenditures	175,438	(185,539)	(18,861)	(104,278)
Ending Fund Balance	\$493,572	\$ 155,680	\$ 474,711	\$ 370,433

Street Maintenance and Repair Fund

Revenues & Expenditures 5 Year Forecast

Created in FY20

Fund 24	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$ 474,711	\$370,433	\$ -	\$ -	\$ -
Revenues					
Sales Tax	535,482	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenue	535,482	-	-	-	-
Expenditures					
Contractual Services					
Consulting Services	75,000	-	-	-	-
Total Contractual Services	75,000	-	-	-	-
Capital Outlay					
Street Improvements	289,760	200,000	-	-	-
Sidewalks	275,000	170,433	-	-	-
Total Capital Outlay	564,760	370,433	-	-	-
Total Expenditures	639,760	370,433	-	-	-
Revenue Less Expenditures	(104,278)	(370,433)	-	-	-
Ending Fund Balance	\$ 370,433	\$ -	\$ -	\$ -	\$ -

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CITY OF _____
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LIFE LIVED AT YOUR PACE

Utility Fund

Fund #20

Fiscal Year 2023

Utility Fund

Summary of Revenues & Expenditures

Fund 20	FY21 Actuals	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$ 6,092,666	\$ 5,753,656	\$ 7,537,662	\$ 7,070,686
Audit Adjustment	221,658			
Revenues				
Other Revenue	379,999	245,691	240,968	265,048
Water Revenue	7,446,739	8,037,197	8,037,197	8,800,789
Sewer Revenue	3,942,147	3,896,206	3,896,206	3,967,049
Total Revenues	\$ 11,768,885	\$ 12,179,094	\$ 12,174,371	\$ 13,032,885
Transfer from Impact Fee Fund	157,660	150,036	150,036	179,362
Total Other Sources	\$ 157,660	\$ 150,036	\$ 150,036	\$ 179,362
Total Revenues & Other Sources	\$ 11,926,545	\$ 12,329,130	\$ 12,324,407	\$ 13,212,247
Department				
Non-Departmental				
Water Distribution	6,994,406	7,605,073	8,248,257	8,834,482
Wastewater Collection	2,252,010	3,111,787	2,912,431	3,169,610
Customer Service	556,791	661,715	705,695	724,342
Total Expenditures	\$ 9,803,207	\$ 11,378,575	\$ 11,866,383	\$ 12,728,434
Transfer to General Fund	900,000	925,000	925,000	925,000
Total Expenditures	\$ 10,703,207	\$ 12,303,575	\$ 12,791,383	\$ 13,653,434
Revenues Less Expenditures	\$ 1,223,338	\$ 25,555	\$ (466,976)	\$ (441,187)
Ending Fund Balance	\$ 7,537,662	\$ 5,779,211	\$ 7,070,686	\$ 6,629,499

Utility Fund

Revenues & Expenditures 5 Year Forecast

Fund 20	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$7,070,686	\$ 6,629,499	\$ 5,743,258	\$ 4,709,684	\$ 3,907,586
Revenues					
Other Revenue	265,048	263,911	255,490	249,599	247,626
Water Revenue	8,800,789	9,556,383	10,362,873	11,199,064	12,071,673
Sewer Revenue	3,967,049	4,037,379	4,103,515	4,153,914	4,195,522
Total Revenues	\$13,032,885	\$ 13,857,674	\$ 14,721,877	\$ 15,602,577	\$16,514,821
Transfer from Impact Fee Fund	179,362	213,839	234,399	193,309	152,391
Total Other Sources	\$ 179,362	\$ 213,839	\$ 234,399	\$ 193,309	\$ 152,391
Total Revenues	\$13,212,247	\$ 14,071,513	\$ 14,956,276	\$ 15,795,886	\$16,667,212
Department					
Non-Departmental					
Water Distribution	8,834,482	9,508,231	9,980,734	9,983,296	10,571,088
Wastewater Collection	3,169,610	3,824,012	4,364,411	4,952,260	4,883,751
Customer Service	724,342	700,510	719,706	737,428	756,473
Total Expenditures	\$12,728,434	\$ 14,032,753	\$ 15,064,851	\$ 15,672,984	\$16,211,312
Transfer to General Fund	925,000	925,000	925,000	925,000	925,000
Total Expenditures	\$13,653,434	\$ 14,957,753	\$ 15,989,851	\$ 16,597,984	\$17,136,312
Revenue Less Expenditures	\$ (441,187)	\$ (886,241)	\$ (1,033,575)	\$ (802,098)	\$ (469,100)
Ending Fund Balance	\$ 6,629,499	\$ 5,743,258	\$ 4,709,684	\$ 3,907,586	\$ 3,438,486

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, three ground-level storage tanks, two 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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	687,875	762,928	714,216	753,932
Materials & Supplies	576,404	240,569	246,001	246,632
Contractual Services	5,094,440	4,956,644	5,014,804	5,944,946
Capital Outlay	388,857	985,600	1,613,905	846,000
Debt Service	246,579	659,331	659,331	1,042,972
Transfer from Impact Fee Fund	*	*	*	*
Total	\$ 6,994,156	\$ 7,605,073	\$ 8,248,257	\$ 8,834,482

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	753,932	772,983	792,098	812,114	832,197
Materials & Supplies	246,632	247,279	252,942	253,621	254,418
Contractual Services	5,944,946	6,624,260	7,089,218	7,509,554	8,139,233
Capital Outlay	846,000	819,000	799,500	360,000	300,000
Debt Service	1,042,972	1,044,710	1,046,976	1,048,006	1,045,240
Transfer from Impact Fee Fund	*	*	*	*	*
Total	\$8,834,482	\$ 9,508,231	\$ 9,980,734	\$ 9,983,296	\$10,571,088

Personnel Breakdown	FY21	FY22	FY23
Director of Public Services	1	1	1
Public Works Superintendent	1	1	1
Senior Maintenance Worker	1	1	1
Water Quality Technician	1	1	1
Maintenance Worker II	4	4	4
Total	8	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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	77,998	174,743	146,484	163,141
Materials & Supplies	29,657	43,328	41,987	42,279
Contractual Services	2,001,334	2,451,490	2,281,735	2,514,940
Capital Outlay	-	-	-	-
Debt Service	143,021	442,225	442,225	449,250
Transfer from Impact Fee Fund	*	*	*	*
Total	\$2,252,010	\$3,111,787	\$2,912,431	\$3,169,610

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	163,141	167,270	171,400	175,738	180,077
Materials & Supplies	42,279	42,373	42,470	42,569	42,670
Contractual Services	2,514,940	3,133,394	3,668,391	4,251,241	4,215,379
Capital Outlay	-	35,000	35,000	35,000	-
Debt Service	449,250	445,975	447,150	447,713	445,625
Transfer from Impact Fee Fund	*	*	*	*	*
Total	\$3,169,610	\$3,824,012	\$4,364,411	\$4,952,260	\$4,883,751

Personnel Breakdown	FY21	FY22	FY23
Maintenance Worker II	1	1	1
Maintenance Worker I	2	2	2
Total	3	3	3

Customer Service

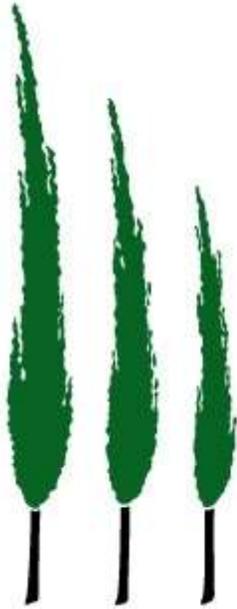
The Customer Service Department for the City of Murphy is committed to delivering superior customer service that meets and strives to exceed the needs of our residents, business owners, and others with unsurpassed professionalism. The Customer Service Department is uniquely centralized to assist in a 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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Personnel Services	310,612	345,255	345,511	346,551
Materials & Supplies	2,963	5,040	4,940	5,000
Contractual Services	241,456	306,820	350,644	370,791
Capital Outlay	1,760	4,600	4,600	2,000
Total	\$556,791	\$661,715	\$705,695	\$724,342

Expenditures by Category 5 Year Forecast	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Personnel Services	346,551	354,940	363,538	372,352	381,385
Materials & Supplies	5,000	5,000	5,000	5,000	5,000
Contractual Services	370,791	338,570	348,418	357,576	368,087
Capital Outlay	2,000	2,000	2,750	2,500	2,000
Total	\$724,342	\$700,510	\$719,706	\$737,427	\$756,473

Personnel Breakdown	FY21	FY22	FY23
Customer Service Manager	1	1	1
Assistant Customer Service Manager	1	1	1
Customer Service Specialist	3	3	3
Total	5	5	5



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Stormwater Fund

Fund #25

Fiscal Year 2023

Stormwater Fund

The Storm Water Maintenance division inspects and maintains the Stormwater system including 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 Stormwater 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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$ 137,057	\$ 150,730	\$ 284,182	\$ 224,610
Revenue				
Drainage Fees & Penalties	308,085	334,595	324,308	327,551
Drainage Penalties	2,297	2,806	2,259	2,259
Total Revenues	\$ 310,382	\$ 337,400	\$ 326,567	\$ 329,810
Other Financing Sources				
Transfer from Util. Const. Fund				
Total Transfers from Other Funds	-	-	-	-
Total Revenues	\$ 310,382	\$ 337,400	\$ 326,567	\$ 329,810
Expenditures				
Personnel Services	77,593	219,101	167,390	240,038
Materials & Supplies	4,496	9,110	9,110	9,880
Contractual Services	89,443	105,212	154,848	125,545
Capital Outlay	27,241	45,000	54,791	-
Total Expenditures	\$ 198,773	\$ 378,423	\$ 386,139	\$ 375,463
Revenues less Expenditures	\$ 111,608	(\$ 41,023)	(\$ 59,573)	(\$ 45,653)
FY21 Audit Adjustment	\$35,517			
Ending Fund Balance	\$284,182	\$109,707	\$224,610	\$178,956

*FY21 Ending Balance on Annual Report is \$284,182

Personnel Breakdown	FY21	FY22	FY23
Maintenance Worker II	0	1	1
Maintenance Worker I	2	3	3
Total	2	4	4

Stormwater Fund

Revenues & Expenditures 5 Year Forecast

Created in FY19

Fund 25	FY23 Budget	FY24 Projected	FY25** Projected	FY26** Projected	FY27** Projected
Beginning Fund Balance	\$ 224,710	\$ 178,956	\$ 130,202	\$ 78,394	\$ 23,475
Revenue					
Drainage Fees	327,551	330,826	334,134	337,476	340,850
Drainage Penalties	2,259	2,259	2,259	2,259	2,259
Total Revenues	\$ 329,810	\$ 333,085	\$ 336,393	\$ 339,735	\$ 343,109
Other Financing Sources					
Transfer from General Fund	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Revenues & Other Sources	\$ 329,810	\$ 333,085	\$ 336,393	\$ 339,735	\$ 343,109
Expenditures					
Personnel Services	240,038	246,039	252,174	258,495	264,940
Materials & Supplies	9,880	9,880	9,880	9,880	9,880
Contractual Services	125,545	125,920	126,148	126,279	91,764
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 375,463	\$ 381,839	\$ 388,202	\$ 394,654	\$ 366,584
Total Revenues & Other Sources less Total Expenditures	(\$ 45,653)	(\$ 48,754)	(\$ 51,809)	(\$ 54,919)	(\$ 23,474)
Ending Fund Balance	\$ 178,956	\$ 130,202	\$ 78,394	\$ 23,475	\$ 0

** New Stormwater study in FY24 to be effective in FY25



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MURPHY
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Capital Improvement Fund
Fund #30

Fiscal Year 2023

Capital Improvement Fund

Fund 30	FY21	FY22	FY22	FY23
Combined Beginning Fund Balance	Actual	Budget	Projected/ Amended	Budget
Combined Beginning Fund Balance	\$220,270	\$141,955	\$177,550	\$ 127,842
<u>Park Escrow</u>				
Beginning Fund Balance	\$82,199	\$22,208	\$38,834	\$19,410
Revenue	505	38	251	0
Expenditures	43,871	21,978	19,674	19,410
Transfer From GF	-	-	-	-
Revenues less Expenditures	(43,366)	(21,940)	(19,423)	(19,410)
Ending Fund Balance-Park Escrow	\$38,834	\$268	\$19,410	\$ -
<u>Sidewalk Escrow</u>				
Beginning Fund Balance*	-\$1,318	\$92	\$19,082	\$0
Revenue	200	8	43	0
Expenditures	-	-	19,125	-
Revenues less Expenditures	200	8	(19,082)	0
Ending Fund Balance-Sidewalk Escrow	(1,118)	\$100	\$0	\$ -
<u>Paving Escrow & Gables Subdivision</u>				
Beginning Fund Balance*	\$75,359	\$75,825	\$75,804	\$64,602
Revenue	445	34	98	0
Expenditures	-	75,836	11,300	25,000
Revenues less Expenditures	445	(75,802)	(11,202)	(25,000)
Ending Fund Balance-Paving Escrow	\$75,804	\$23	\$64,602	\$ 39,602
<u>Hunters Landing Escrow</u>				
Beginning Fund Balance	\$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
<u>Unallocated Cap. Improvement</u>				
Beginning Fund Balance*	\$20,200	\$0	\$ -	\$-
Revenue	-	-	-	-
Expenditures	-	-	-	-
Revenues less Expenditures	-	-	-	-
Ending Fund Balance- Unallocated	\$20,200	\$0	\$ -	\$ -
Combined Ending Fund Balance				
Combined Ending Fund Balance	\$177,550	\$44,221	\$127,842	\$ 83,432
Recap				
Combined Beginning Fund Balance	\$220,270	\$141,955	\$177,550	\$ 127,842
Total Combined Revenues	1,151	80	391	-
Total Combined Expenditures	43,871	97,814	50,099	44,410
Combined Ending Fund Balance	\$177,550	\$44,221	\$127,842	\$83,432

* Sidewalk escrow Beginning fund balance increased by FY21 Actual ending fund balance in the unallocated capital improvement section.

Capital Improvement Fund

Fund 30	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Combined Beginning Fund Balance	\$127,842	\$83,432	\$43,830	\$43,830	\$43,830
<u>Park Escrow</u>					
Beginning Fund Balance	\$19,410	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	19,410	-	-	-	-
Transfer From GF	-	-	-	-	-
Revenues less Expenditures	(19,410)	0	0	0	0
Ending Fund Balance-Park Escrow	\$ -	\$0	\$0	\$0	\$0
<u>Sidewalk Escrow</u>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance-Sidewalk Escrow	\$ -				
<u>Paving Escrow & Gables</u>					
<u>Subdivision</u>					
Beginning Fund Balance	\$64,602	\$39,602	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	25,000	39,602	-	-	-
Revenues less Expenditures	(25,000)	(39,602)	-	-	-
Ending Fund Balance-Paving Escrow	\$39,602	\$ -	\$ -	\$ -	\$ -
<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
<u>Unallocated Cap. Improvement</u>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	-	-
Expenditures	-	-	-	-	-
Revenues less Expenditures	-	-	-	-	-
Ending Fund Balance- Unallocated	\$ -				
Combined Ending Fund Balance	\$83,432	\$43,830	\$43,830	\$43,830	\$43,830
Recap					
Combined Beginning Fund Balance	\$ 127,842	\$83,432	\$43,830	\$43,830	\$43,830
Total Combined Revenues	-	-	-	-	-
Total Combined Expenditures	44,410	39,602	-	-	-
Combined Ending Fund Balance	\$83,432	\$43,830	\$43,830	\$43,830	\$43,830

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CITY OF _____
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Capital Construction Fund

Fund #60

Fiscal Year 2023

Capital Construction Fund

The Capital Construction Fund recognizes and expends debt issuances and capital grants. Eligible expenditures are dependent on the terms of each debt issuance, such as tax notes or grants. These sources provide funding for infrastructure improvements, and new/replacement of capital assets.

Summary of Revenues & Expenditures

Fund 60	FY21 Actual	FY22 Budget	FY22 Projected/ Amended*	FY23 Budget
Beginning Fund Balance	\$2,191,468	\$917,494	\$946,519	\$5,531,446
Revenue				
Bond Proceeds	-	-	5,485,000	-
Bond Premium	-	-	-	-
Interest & Misc. Revenue	8,866	-	2,751	2,751
Total Revenues	\$8,866	\$ 0	\$5,487,751	\$2,751
Expenditures				
Contractual Services	-	-	102,000	-
Capital Outlay	1,253,815	87,632	800,824	4,688,016
Total Expenditures	\$1,253,815	\$87,632	\$902,824	\$4,688,016
Revenues less Expenditures	(\$1,244,949)	(\$87,632)	\$4,584,928	(\$4,685,264)
Ending Fund Balance	\$946,519	\$829,862	\$5,531,446	\$846,182

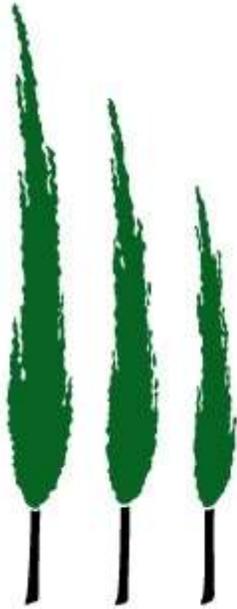
*Bond Proceeds equals \$3.1M from 2022 Tax Notes and \$2.4M from 2022A Tax Notes (plus issuance costs)

Capital Construction Fund

Revenues & Expenditures 5 Year Forecast

Fund 60	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$ 5,531,446	\$ 846,182	\$ 848,933	\$ 851,685	\$ 854,436
Revenue					
Bond Proceeds	-	-	-	-	-
Bond Premium	-	-	-	-	-
Interest & Misc. Revenue	2,751	2,751	2,751	2,751	2,751
Total Revenues	\$ 2,751	\$ 2,751	\$2,751	\$ 2,751	\$ 2,751
Expenditures					
Contractual Services	-	-	-	-	-
Capital Outlay	4,688,016	-	-	-	-
Total Expenditures	\$ 4,688,016	\$ -	\$ -	\$ -	\$ -
Revenues less Expenditures	(\$ 4,685,264)	\$ 2,751	\$ 2,751	\$ 2,751	\$ 2,751
Ending Fund Balance	\$ 846,182	\$ 848,933	\$ 851,685	\$ 854,436	\$ 857,187

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Utility Capital Construction Fund

Fund #65

Fiscal Year 2023

Utility Capital Construction Fund

The Utility Capital Construction Fund is derived from rates that the City of Murphy charges for public services, which include debt financing in the form of issuance of certificates of obligation (CO) bonds, specifically utilized for capital projects within the water and wastewater divisions. The funds are exclusively utilized for all capital projects associated with the operations of the water and wastewater system. The FY22 budget includes Capital Construction Projects utilizing CO Bonds, the Sanitary Sewer Overflow Initiative (SSOI), and the North Maxwell Creek Road Waterline Improvements Project.

Summary of Revenues & Expenditures

Fund 65	FY21 Actuals	FY22 Budget	FY22 Projected / Amended	FY23 Budget
Beginning Fund Balance	\$3,603,257	\$2,529,573	\$2,616,580	\$2,028,743
Revenue				
Interest	13,078	5,867	2,497	2,213
Total Revenues	\$13,078	\$5,867	\$2,497	\$2,213
Expenditures				
Materials & Supplies	168,142		-	
Total Materials & Supplies	\$168,142	\$0	\$0	\$0
Capital Outlay				
Sewer Lift Station	10,780	-	76,313	-
Sewer Collection Maxwell Creek	19,507	-	30,754	-
Total Subtotal Capital Outlay	30,287	\$0	\$107,067	\$0
Capital Outlay- Series 2018 CO's				
N Murphy Rd 8" Water Line	39,560	190,249	-	-
S Murphy Rd 8" Water Line	6,300	145,715	-	-
N Maxwell Cr 8" Water Line	166,588	-	260,189	-
Ground Storage Reservoir .25MG	-	21,654	-	-
Ground Storage Reservoir 1.0MG	-	105,005	-	-
Ground Storage Reservoir 2.0MG	-	173,597	-	-
Northstar Pump Station Generator	455,912	78,863	-	-
San Sewer Overflow SSOI	69,054	-	145,979	1,389,163
Camera System	-	187	-	-
Water Meters	-	-	12,000	-
Consultant Services	-	-	65,100	-
Subtotal Capital Outlay- Series 2018 CO's	737,415	715,270	483,267	1,389,163
Total Capital Outlay	767,701	\$715,270	\$590,334	\$1,389,163
Total Expenditures	\$935,843	\$715,270	\$590,334	\$1,389,163
Transfer to Other Funds	-	-	-	-
Total Expenditures	\$935,843	\$715,270	\$590,334	\$1,389,163
Revenues less Expenditures	(\$922,765)	(\$709,403)	(\$587,837)	(\$1,386,950)
Audit Adjustment to tie to ACFR	(\$63,913)			
Ending Fund Balance`	\$2,616,580	\$1,820,169	\$2,028,743	\$641,793

Utility Capital Construction Fund

Revenues & Expenditures 5 Year Forecast

Fund 65	FY23	FY24	FY25	FY26	FY27
	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$2,028,743	\$641,793	\$644,006	\$646,219	\$648,432
Revenue					
Interest	2,213	2,213	2,213	2,213	2,213
Total Revenues	\$2,213	\$2,213	\$2,213	\$2,213	\$2,213
Expenditures					
Materials & Supplies					
Total Materials & Supplies	\$0	\$0	\$0	\$0	\$0
Capital Outlay					
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	-	-	-	-	-
S Murphy Rd 8" Water Line	-	-	-	-	-
N Maxwell Cr 8" Water Line	-	-	-	-	-
Ground Storage Reservoir .25MG	-	-	-	-	-
Ground Storage Reservoir 1.0MG	-	-	-	-	-
Ground Storage Reservoir 2.0MG	-	-	-	-	-
Northstar Pump Station Generator	-	-	-	-	-
San Sewer Overflow SSOI	1,389,163	-	-	-	-
Camera System	-	-	-	-	-
Water Meters	-	-	-	-	-
Consultant Services	-	-	-	-	-
Subtotal Capital Outlay- Series 2018 CO's	1,389,163	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$1,389,163	\$0	\$0	\$0	\$0
Total Expenditures	\$1,389,163	\$0	\$0	\$0	\$0
Transfer to Other Funds	-	-	-	-	-
Total Expenditures	\$1,389,163	\$0	\$0	\$0	\$0
Revenues less Expenditures	(\$1,386,950)	\$2,213	\$2,213	\$2,213	\$2,213
Ending Fund Balance	\$641,793	\$644,006	\$646,219	\$648,432	\$650,645

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General Obligation Bond Fund

Fund #63

Fiscal Year 2023

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	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$13,328,212	\$7,336,895	\$4,641,253	\$2,137,248
Revenue				
Misc Revenue	420			
Bond Proceeds	-	-	-	-
Bond Premium	-	-	-	-
Interest	47,514	-	995	-
Total Revenues	\$47,934	\$0	\$995	\$0
Expenditures				
Personnel Services	1,667			-
Total Personnel/Contractual Services	\$1,667	\$0	\$0	\$0
Capital Outlay				
Proposition A - Roads, Drainage, & Infrastructure	5,228,135	6,194,552	2,304,362	1,837,973
Proposition B - Public Safety	690,320	204,323	25,009	-
Proposition D - Parks & Recreation	2,814,770	713,902	175,630	142,646
Total Expenditures	\$8,734,893	\$7,112,777	\$2,505,001	\$1,980,619
Revenues less Expenditures	(\$8,686,958)	(\$7,112,777)	(\$2,504,006)	(\$1,980,619)
Ending Fund Balance	\$4,641,253	\$224,118	\$2,137,248	\$156,628

Personnel Breakdown - Allocated to Projects	FY21	FY22	FY23
Project Manager	1	1	0
Construction Inspector	1	0	0
Total	2	1	0

General Obligation Bond Fund

Revenues & Expenditures 5 Year Forecast

Fund 63	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$2,137,248	\$156,628	\$156,628	\$156,628	\$156,628
Revenue					
Misc Revenue					
Bond Proceeds	-	-	-	-	-
Bond Premium	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Personnel Services *	-	-	-	-	-
Total Personnel/Contractual Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay					
Proposition A - Roads, Drainage, & Infrastructure	1,837,973	-	-	-	-
Proposition B - Public Safety	-	-	-	-	-
Proposition D - Parks & Recreation	142,646	-	-	-	-
Total Expenditures	\$1,980,619	\$0	\$0	\$0	\$0
Revenues less Expenditures	(\$1,980,619)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$156,628	\$156,628	\$156,628	\$156,628	\$156,628

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American Rescue Plan Fund

Fund #28

Fiscal Year 2023

American Rescue Plan Fund

On March 11, 2021, the President signed into law the American Rescue Plan (ARP) Act. The plan established the Federal Coronavirus State and Local Fiscal Recovery Fund for economic relief for state and local governments. The City of Murphy was awarded \$5,079,611.95 in American Rescue Plan funds, to be disbursed in two tranches; the first received in August 2021 and the second tranche not to be disbursed before August 2022. The funds will be used to connect water distribution lines to form loops within the system and to install automatic flushers where loops cannot be installed. By law, the ARP Funds must be obligated by December 31, 2024, and fully expended by December 31, 2026.

Summary of Revenues & Expenditures

	FY21 Actuals*	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 2,155,823
Revenue				
ARP -CLFRF Revenue	1,354	-	2,538,452	2,539,806
Interest	-	-	2,500	2,500
Total Revenues	\$ 1,354	\$ -	\$ 2,540,972	\$ 2,542,306
Expenditures				
Contractual Services	1,354	-	385,149	1,186,941
Capital Outlay	-	-	-	3,511,188
Total Expenditures	\$ 1,354	\$ -	\$ 385,149	\$ 4,698,129
Revenue less Expenditures	\$ -	\$ -	\$ 2,155,823	\$ (2,155,823)
Ending Fund Balance	\$ 1,354	\$ -	\$ 2,155,823	\$ 0
*FY21 Revenue recognized based on actual expenditures; Balance of first tranche (\$2,539,806 - \$1,354 = \$2,538,452) is recorded as Deferred Revenue				

American Rescue Plan Fund
Revenue & Expenditures 5 Year Forecast

	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$2,155,823	\$ -	\$ -	\$ -	\$ -
Revenue					
ARP -CLFRF Revenue	2,539,806	-	-	-	-
Interest	2,500	2,435	1,935	1,435	-
Total Revenues	\$2,542,306	\$2,435	\$ 1,935	\$ 1,435	\$ -
Expenditures					
Contractual Services	1,186,941	-	-	-	-
Capital Outlay	3,511,188	2,435	1,935	1,435	-
Total Expenditures	\$ 4,698,129	\$ 2,435	\$ 1,935	\$ 1,435	\$ -
Revenue less Expenditures	\$(2,155,823)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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**Murphy Municipal
Development District (MDD)
Fund**
Fund #38

Fiscal Year 2023

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.

Summary of Revenues & Expenditures

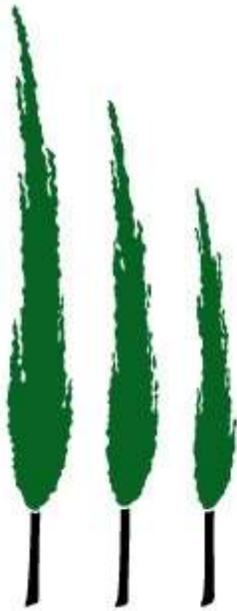
Fund 38	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$3,129,341	\$3,327,947	\$3,518,395	\$3,565,748
Revenue				
Sales Tax	684,524	570,224	729,800	795,482
Other Revenue	8,203	5,232	3,603	5,233
Total Revenues	\$ 692,726	\$ 575,456	\$733,404	\$800,716
Expenditures				
Contractual Services	58,214	235,250	218,650	170,250
Capital Outlay	-	-	206,500	-
Total Expenditures	\$ 58,214	\$ 235,250	\$425,150	\$170,250
Other Financing Sources/Uses				
Transfer to General Fund	245,458	260,901	260,901	260,533
Total Other Financing Uses	\$ 245,458	\$ 260,901	\$260,901	\$260,533
Total Expenditures & Other Financing Uses	\$ 303,672	\$ 496,151	\$686,051	\$430,783
Revenues & Other Sources less Expenditures	\$389,054	\$79,306	\$47,353	\$369,933
Ending Fund Balance	\$3,518,395	\$3,407,253	\$3,565,748	\$3,935,681

Murphy Municipal Development District (MDD) Fund

Revenues & Expenditures 5 Year Forecast

Fund 38	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	\$3,565,748	\$3,935,681	\$4,378,154	\$4,887,792	\$5,429,545
Revenue					
Sales Tax	795,482	851,166	910,748	956,285	1,004,100
Other Revenue	5,233	5,233	5,233	5,233	5,233
Total Revenues	\$ 800,716	\$856,399	\$915,981	\$961,518	\$ 1,009,333
Expenditures					
Materials and Supplies	-	-	-	-	-
Contractual Services	170,250	150,250	137,750	140,250	127,750
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 170,250	\$150,250	\$137,750	\$140,250	\$127,750
Other Financing Sources/Uses					
Transfer to General Fund	260,533	263,676	268,594	279,515	295,000
Total Other Financing Uses	\$ 260,533	\$263,676	\$268,594	\$279,515	\$295,000
Total Expenditures & Other Financing Uses	\$ 430,783	\$413,926	\$406,344	\$419,765	\$422,750
Revenues & Other Sources less Expenditures	\$ 369,933	\$442,474	\$509,637	\$541,753	\$586,583
Ending Fund Balance	\$ 3,935,681	\$4,378,154	\$4,887,792	\$ 5,429,545	\$ 6,016,128

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

Fund #34

Fiscal Year 2023

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

Summary of Revenues & Expenditures

Fund 34	FY21 Actuals*	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$1,179,858	\$1,365,383	\$1,702,669	\$2,420,469
Revenue				
4B Sales Tax	1,366,356	1,140,448	1,478,999	1,612,109
Interest Income	2,680	2,653	2,402	2,513
Total Revenues	\$1,369,036	\$1,143,101	\$1,481,401	\$1,614,622
Expenditures				
Materials & Supplies	200	500	500	500
Contractual Services	1,708	22,400	21,700	22,400
Capital Outlay	450,967	192,142	192,942	191,100
Total Expenditures	\$452,875	\$215,042	\$215,142	\$214,000
Other Financing Uses				
Transfer to Community Events	117,519	361,226	257,325	378,770
Transfer to General Fund	275,831	291,133	291,133	300,810
Total Other Financing Uses	\$393,350	\$652,359	\$548,458	\$679,580
Total Expenditures & Other Financing Uses	\$846,225	\$867,401	\$763,600	\$893,580
Revenue less Expenditures	\$522,811	\$275,700	\$717,800	\$721,042
Ending Fund Balance	\$1,702,669	\$1,641,082	\$2,420,469	\$3,141,511

* FY21 Annual Report includes \$1,702,667 + Community Events Fund Balance of \$210,901 for a total of \$1,913,568

Murphy Community Development Corporation (MCDC) Fund

Revenues & Expenditures 5 Year Forecast

	FY23	FY24	FY25	FY26	FY27
Fund 34	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$2,420,469	\$3,141,511	\$3,802,787	\$4,253,006	\$5,373,236
Revenue					
4B Sales Tax	1,612,109	1,724,957	1,845,703	1,937,989	2,034,888
Interest Income	2,513	2,513	2,513	2,513	2,513
Total Revenues	\$1,614,622	\$1,727,470	\$1,848,217	\$1,940,502	\$2,037,401
Expenditures					
Materials & Supplies	500	525	525	525	525
Contractual Services	22,400	22,400	22,400	22,400	22,400
Capital Outlay	191,100	357,000	628,548	91,000	132,000
Total Expenditures	\$214,000	\$379,925	\$651,473	\$113,925	\$154,925
Other Financing Uses					
Transfer to Community Events	378,770	381,808	429,415	386,769	392,475
Transfer to General Fund	300,810	304,460	317,110	319,579	-
Total Other Financing Uses	\$679,580	\$686,268	\$746,525	\$706,348	\$392,475
Total Expenditures & Other Financing Uses	\$893,580	\$1,066,193	\$1,397,998	\$820,273	\$547,400
Revenue less Expenditures	\$721,042	\$661,276	\$450,219	\$1,120,229	\$1,490,001
Ending Fund Balance	\$3,141,511	\$3,802,787	\$4,253,006	\$5,373,236	\$6,863,237



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Debt Service Fund

Fund #40

Fiscal Year 2023

Debt Service Fund

Summary of Revenues & Expenditures

Fund 40	FY21 Actual	FY22 Budget	FY22 Projected/ Amended	FY23 Budget
Beginning Fund Balance	\$876,559	\$990,880	\$902,344	\$913,749
Revenue				
Property Taxes	4,889,726	5,018,329	5,051,952	5,346,165
Delinquent Taxes, Penalties, & Interest	(197)	21,000	20,600	18,000
Interest Inc & Misc Revenue	9,882,176	7,000	1,505	7,000
Pledged Revenue from MDD & MCDC	-	-	-	-
Total Revenues	\$14,771,706	\$5,046,329	\$5,074,057	\$5,371,165
Expenditures				
Issuance Costs	113,130	-	-	-
Software	7,500	-	7,500	-
Principal	13,340,000	3,575,000	4,030,000	4,355,000
Interest	1,281,801	1,443,329	1,021,952	991,165
Paying Agent Fee	3,490	3,600	3,200	3,200
Total Expenditures	\$14,745,921	\$5,021,929	\$5,062,652	\$5,349,365
Revenues less Expenditures	\$25,785	\$24,400	\$11,405	\$21,800
Ending Fund Balance	\$902,344	\$1,015,280	\$913,749	\$935,549

Debt Service Fund

Revenues & Expenditures 5 Year Forecast

Fund 40	FY23	FY24	FY25	FY26	FY27
	Budget	Projected	Projected	Projected	Projected
Beginning Fund Balance	\$913,749	\$935,549	\$957,749	\$980,349	\$1,002,949
Revenue					
Property Taxes	5,346,165	4,318,232	3,399,814	3,229,146	3,244,288
Delinquent Taxes, Penalties, & Interest	18,000	18,000	18,000	18,000	18,000
Interest Inc & Misc Revenue	7,000	7,000	7,000	7,000	7,000
Total Revenues	\$5,371,165	\$4,343,232	\$3,424,814	\$3,254,146	\$3,269,288
Expenditures					
Software	-	-	-	-	-
Principal	4,355,000	3,465,000	2,635,000	2,535,000	2,630,000
Interest	991,165	853,232	764,814	694,146	614,288
Paying Agent Fee	3,200	2,800	2,400	2,400	2,400
Total Expenditures	\$5,349,365	\$4,321,032	\$3,402,214	\$3,231,546	\$3,246,688
Revenues less Expenditures	\$21,800	\$22,200	\$22,600	\$22,600	\$22,600
Ending Fund Balance	\$935,549	\$957,749	\$980,349	\$1,002,949	\$1,025,549

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CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Impact Fee Fund

Fund #70

Fiscal Year 2023

Impact Fee Fund

Summary of Revenues & Expenditures

Fund 70	FY21 Actuals	FY22 Budget	FY22 Projected	FY23 Budget
Combined Beginning Fund Balance	\$897,907	\$842,572	\$843,242	\$770,886
Water Impact Fee				
Water Beginning Balance	\$468,128	\$615,142	\$613,059	\$591,175
Revenues	217,931	59,396	48,942	120,664
Expenditures	-	-	-	10,905
Transfers to Utility Fund*	73,000	70,826	70,826	70,338
Revenue less Expenditures	144,931	(11,430)	(21,884)	39,421
Water Ending Fund Balance	\$613,059	\$603,712	\$591,175	\$630,596
Sewer Impact Fee				
Sewer Beginning Bal.	\$429,779	\$227,429	\$230,183	\$179,711
Revenues	(114,936)	36,140	28,738	118,212
Expenditures	-	-	-	4,095
Transfers to Utility Fund*	84,660	79,210	79,210	109,024
Revenue less Expenditures	(\$199,596)	(\$43,070)	(\$50,472)	5,093
Sewer Ending Fund Balance	\$230,183	\$184,359	\$179,711	\$184,804
Combined Ending Fund Balance	\$843,242	\$788,072	\$770,886	\$815,400

Recap				
Combined Beginning Fund Balance	\$897,907	\$842,572	\$843,242	\$770,886
Combined Revenues	102,995	95,536	77,680	238,876
Combined Expenditures	-	-	-	15,000
Combined Transfers*	157,660	150,036	150,036	179,362
Combined Ending Fund Balance	\$843,242	\$788,072	\$770,886	\$815,400

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

Impact Fee Fund

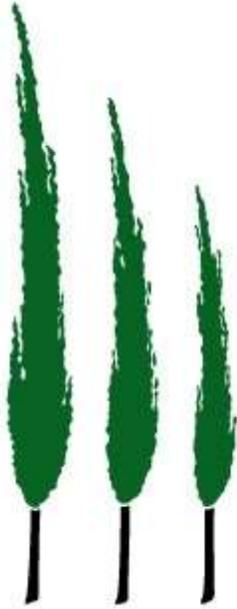
Revenues & Expenditures 5 year Forecast

Fund 70	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Combined Beginning Fund Balance	\$770,886	\$815,400	\$878,721	\$860,190	\$782,943
Water Impact Fee					
Water Beginning Balance	\$591,175	\$630,596	\$699,756	\$737,926	\$725,780
Revenues	120,664	139,971	109,130	58,898	26,054
Expenditures	10,905	-	-	-	-
Transfers to Utility Fund*	70,338	70,811	70,960	71,044	70,433
Revenue less Expenditures	39,421	69,160	38,169	(12,146)	(44,379)
Water Ending Fund Balance	\$630,596	\$699,756	\$737,926	\$725,780	\$681,401
Sewer Impact Fee					
Sewer Beginning Bal.	\$179,711	\$184,804	\$178,965	\$122,265	\$57,163
Revenues	118,212	137,189	106,739	57,163	24,795
Expenditures	4,095	-	-	-	-
Transfers to Utility Fund*	109,024	143,028	163,439	122,265	81,958
Revenue less Expenditures	5,093	(5,839)	(56,700)	(65,102)	(57,163)
Sewer Ending Fund Balance	\$184,804	\$178,965	\$122,265	\$57,163	\$0
Combined Ending Fund Balance	\$815,400	\$878,721	\$860,190	\$782,943	\$681,401

Recap					
Combined Beginning Fund Balance	\$770,886	\$815,400	\$878,721	\$860,190	\$782,943
Combined Revenues	238,876	277,160	215,869	116,061	50,849
Combined Expenditures	15,000	-	-	-	-
Combined Transfers*	179,362	213,839	234,399	193,309	152,391
Combined Ending Fund Balance	\$815,400	\$878,721	\$860,190	\$782,943	\$681,401

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

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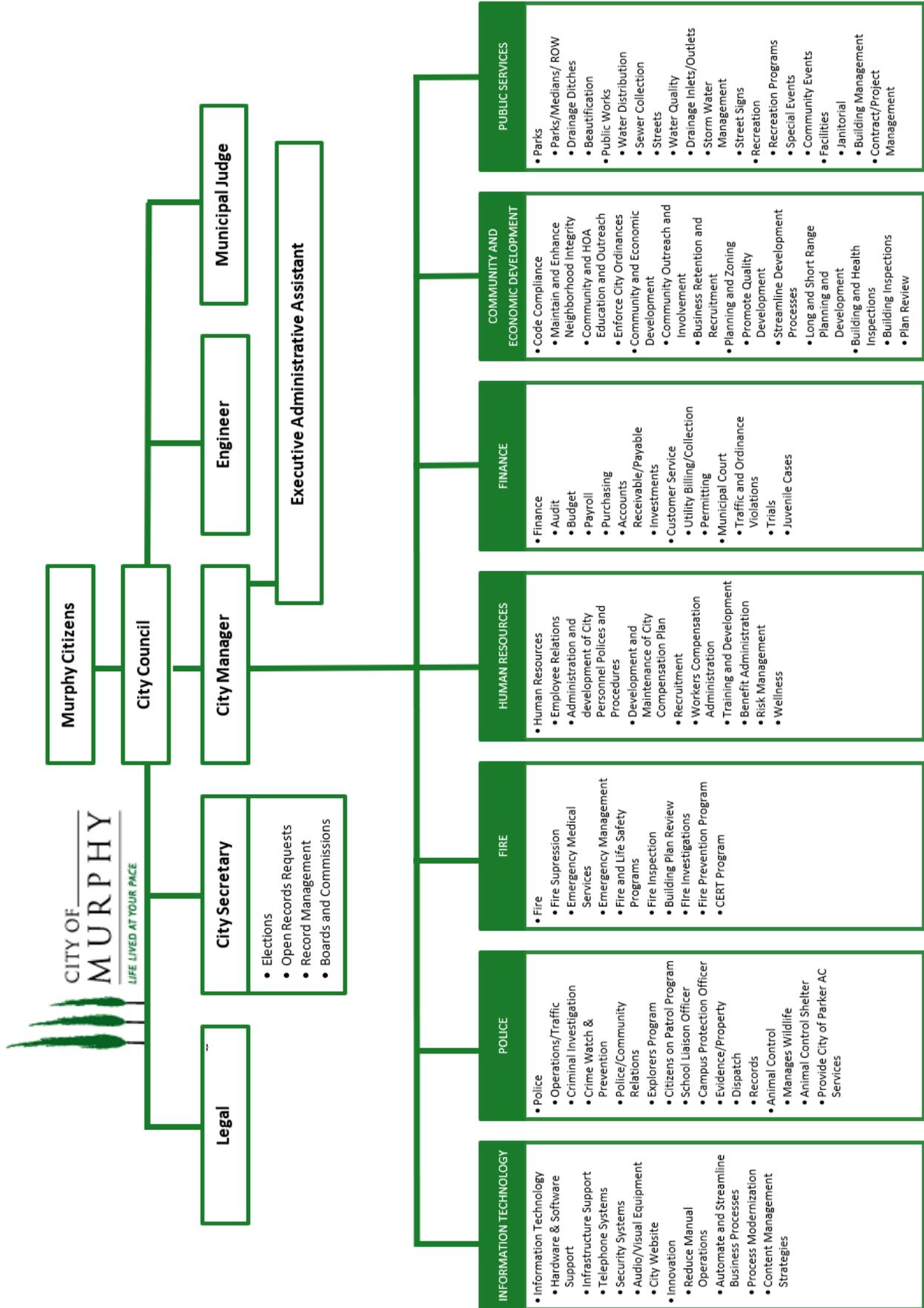


CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Organization Chart

Fiscal Year 2023

Organization Chart





CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Personnel Schedule

Fiscal Year 2023

Personnel Schedule

**PERSONNEL SCHEDULE
FISCAL YEAR 2023**

DEPARTMENT/POSITION TITLE	FY21	FY22	FY23
General Fund			
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	2
Total Full - Time	1	1	2
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	0
Marketing & Communications Specialist	0	0	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

**PERSONNEL SCHEDULE
FISCAL YEAR 2023**

DEPARTMENT/POSITION TITLE	FY21	FY22	FY23
<i>General Fund cont.</i>			
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

**PERSONNEL SCHEDULE
FISCAL YEAR 2023**

DEPARTMENT/POSITION TITLE	FY21	FY22	FY23
<u>General Fund</u>			
Municipal Court			
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	3	3	3
Total Part-Time	1	1	1
Parks			
Parks Superintendent	1	1	1
Senior Groundskeeper	1	1	1
Irrigation Technician	0	1	1
Groundskeeper II	4	4	4
Groundskeeper I	5	5	5
Executive Administrative Assistant	1	1	1
Total Full - Time	12	13	13
Police			
Chief of Police	1	1	1
Police Lieutenant	1	1	1
Police Sergeant	4	4	5
Police Officers	16	16	16
School Campus Protection Officer	1	1	1
School Resource Officer	1	1	1
Support Services Manager	1	1	0
Communications Supervisor	0	0	1
Senior Communications Officer	2	2	1
Communications Officer	7	7	7
Executive Administrative Assistant	1	1	0
Police Records Supervisor	0	0	1
Police Records Clerk	0	0	1
School Crossing Guards - PART TIME	15	15	15
Total Full - Time	35	35	36
Total Part - Time	15	15	15

**PERSONNEL SCHEDULE
FISCAL YEAR 2023**

DEPARTMENT/POSITION TITLE	FY21	FY22	FY23
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General Fund

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	5	5
Total Full - Time	4	4	4
Total Part - Time	4	5	5

Utility Fund

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

Maintenance Worker II	1	1	1
Maintenance Worker I	2	2	2
Total Full - Time	3	3	3

Water Distribution

Director of Public Services	1	1	1
Public Works Superintendent	1	1	1
Senior Maintenance Worker	1	1	1
Water Quality Technician	1	1	1
Maintenance Worker II	4	4	4
Total Full - Time	8	8	8

**PERSONNEL SCHEDULE
FISCAL YEAR 2023**

DEPARTMENT/POSITION TITLE	FY21	FY22	FY23
<i>Stormwater Fund</i>			
Maintenance Worker II	0	1	1
Maintenance Worker I	2	3	3
Total Full - Time	2	4	4
SUB TOTAL FULL-TIME EMPLOYEES	122	125	127
SUB TOTAL PART-TIME EMPLOYEES	27	28	28
Temporary Bond Project Funded Staff			
Project Manager	1	1	0
Construction Inspector	1	0	0
Total Full - Time	2	1	0
TOTAL FULL TIME EMPLOYEES	124	126	127
TOTAL PART TIME EMPLOYEES	27	28	28



CITY OF _____
MURPHY
LIFE LIVED AT YOUR PACE

Budgetary Financial Policies

Fiscal Year 2023

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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. 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.

3. 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.

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CITY OF _____
MURPHY
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Certified Budget Ordinance

Fiscal Year 2023

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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 22-09-1279, approved September 6, 2022, 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 Elizabeth Abraham	Aye	Present at the Meeting
Deputy Mayor Pro Tem Jené Butler	Absent	Absent from the Meeting
Council Member Jennifer Berthiaume	Aye	Present at the Meeting
Council Member Andrew Chase	Aye	Present at the Meeting
Council Member Ken Oltmann	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 9th day of September 2022.



Susie Quinn

 Susie Quinn, City Secretary

ORDINANCE NUMBER 22-09-1279

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, 2022, AND ENDING SEPTEMBER 30, 2023; 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 2022-2023 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, 2022 and ending September 30, 2023 (FY23) 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 5, 2022 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, 2022, and ending September 30, 2023, 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 6, 2022 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 FY23 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, 2022, and ending September 30, 2023, for the support of the General and Debt Services of the City of Murphy, Texas, expenditures shown in the City's FY23 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, 2022, and ending September 30, 2023.

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 FY23 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.

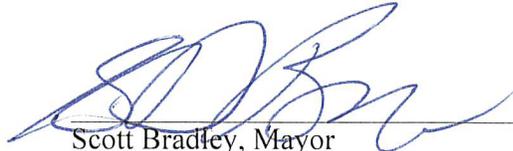
Section 7: Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Murphy hereby declares 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 6th day of September 2022, the above and foregoing ordinance was passed and approved by record vote.





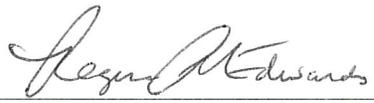
Scott Bradley, Mayor
City of Murphy

ATTEST:



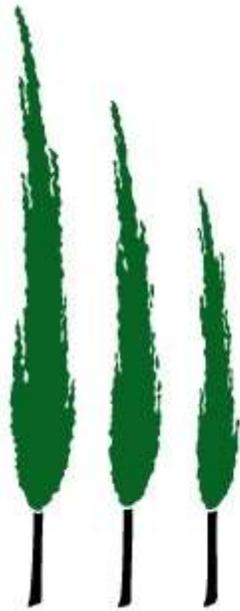
Susie Quinn, City Secretary
City of Murphy

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 2023

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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 22-09-1280, approved September 6, 2022, 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 Elizabeth Abraham	Aye	Present at the Meeting
Deputy Mayor Pro Tem Jené Butler	Absent	Absent from the Meeting
Council Member Jennifer Berthiaume	Aye	Present at the Meeting
Council Member Andrew Chase	Aye	Present at the Meeting
Council Member Ken Oltmann	Nay	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 9th day of September 2022.



Susie Quinn
 Susie Quinn, City Secretary

ORDINANCE NUMBER 22-09-1280

AN ORDINANCE OF THE CITY OF MURPHY, TEXAS, LEVYING TAXES AND FIXING AND ADOPTING THE TAX RATE ON ALL TAXABLE PROPERTY FOR THE YEAR 2022 AT THE RATE OF \$0.465000 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, 2022; 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, 2022; and

WHEREAS, pursuant to Texas Tax Code Chapter 26, the Tax Assessor-Collector for the City has calculated the tax rate for fiscal year 2022-2023 (FY23) 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 2022 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 \$0.465000 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 2022, 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, 2022, and ending September 30, 2023. 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 FY23, **\$0.290594** 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 4.65 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-19.60.

b. For debt service for FY23, **\$0.174406** on each \$100 valuation of property.

Section 3: Due Date of Taxes. That taxes levied under this ordinance shall be due October 1, 2022, and if not paid on or before January 31, 2023, 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, 2023, 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 2022-2023 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **\$0.465000** 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 4.65 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-19.60.

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.

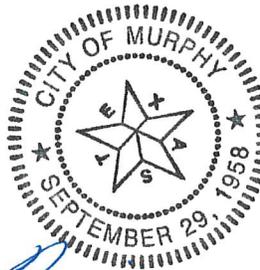
Section 7: Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

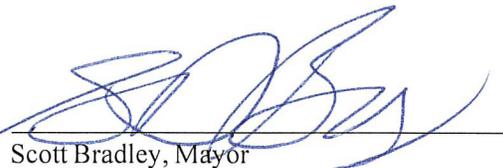
Section 8: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if 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 6th day of September 2022 on the following motion by Council Member Jennifer Berthiaume: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.465000, which is effectively a 5.08 percent increase in the tax rate"; seconded by Mayor Pro Tem Elizabeth Abraham, the above and foregoing ordinance was passed and approved by roll call vote.





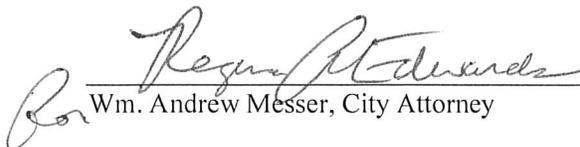
Scott Bradley, Mayor
City of Murphy

ATTEST:



Susie Quinn, City Secretary
City of Murphy

APPROVED AS TO FORM AND LEGALITY:



Wm. Andrew Messer, City Attorney



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Certified Fee Schedule Ordinance

Fiscal Year 2023

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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 20-09-1281, approved September 6, 2022, 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 14th day of September 2022.





Susie Quinn, City Secretary

ORDINANCE NUMBER 22-09-1281

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 A1.001 CITY PAYMENT CHARGES; SECTION A4.001 ANIMAL CONTROL FEES; SECTION A5.001 ALARM PERMITS; SECTION A5.004 FOOD, FOOD AND ESTABLISHMENTS, AND FOOD VENDORS PERMIT AND INSPECTION FEES; SECTION A7.001 FIRE ALARM, FIRE LINE, AND SPRINKLER PLAN REVIEW FEES; SECTION A7.002 FIRE SAFETY INSPECTION FEES; SECTION A8.001 SOLID WASTE COLLECTION AND DISPOSAL; SECTION A8.003 WATER AND SEWER USAGE RATES; SECTION A9.001 BUILDING, CONSTRUCTION AND DEVELOPMENT RELATED FEES; SECTION A9.002 BUILDING, CONSTRUCTION AND TRADES INSPECTION FEES; SECTION A9.003 CERTIFICATE OF OCCUPANCY PERMITS; SECTION A9.005 LAND ZONING AND DEVELOPMENT FEES; SECTION A9.010 TEMPORARY CONSTRUCTION/JOB TRAILER PERMITS; 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 A1.000, “Miscellaneous Fees” of the Fee Schedule sets forth city payment charges and the City Council seeks to continue to charge returned check and charge back fees; and

WHEREAS, Article A4.000, “Animal Control Fees” of the Fee Schedule sets forth fees for the control of animals within the city and the City Council wishes to establish a fee for shipping for rabies testing; and

WHEREAS, Article A5.000, “Business Related Fees” of the Fee Schedule sets fees for alarm permit and inspections, food establishments and food vendors and the City Council seeks to add, amend and increase fees for alarm permits, temporary vendor permits and vendor inspection fees; and

WHEREAS, Article A7.000, “Fire and Safety Permits and Inspections” of the Fee Schedule sets forth fees for fire safety permits and inspections, and fire system plan review fees and inspections and the City Council wishes to clarify and add certain fees; 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 the City Council wishes to adjust certain fees; and

WHEREAS, Article A9.000, “Building, Construction and Development Related Fees” of the Fee Schedule sets forth fees for construction and trade inspections, certificate of occupancy permits, land zoning and development fees and temporary construction/job trailer permit fees and the City Council wishes to adjust said fees; and

WHEREAS, the City has reviewed the current fees and rates charged for city services as set forth in the above mentioned Articles 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 city and water services generally, certain fees as identified in Exhibit “A” to this Ordinance must be increased to cover the increased cost of providing those necessary services; and

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 A1.001 City Payment Charges; Section A4.001 Animal Control Fees; Section A5.001 Alarm Permits; Section A5.004 Food, Food and Establishments, and Food Vendors Permit and Inspection Fees; Section A7.001 Fire Alarm, Fire Line, and Sprinkler Plan Review Fees; Section A7.002 Fire Safety Inspection Fees; Section A8.001 Solid Waste Collection and Disposal; Section A8.003 Water and Sewer Usage Rates; Section A9.001 Building, Construction and Development Related Fees; Section A9.002 building, Construction and Trades Inspection Fees; Section A9.003 Certificate of Occupancy Permits; Section A9.005 Land Zoning and Development Fees; Section A9.010 Temporary Construction/job Trailer Permits 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, 2022 after its passage and publication as required by law. (Note state mandated fees will be in accordance with September 1, 2022, 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 6th day of September, 2022.



APPROVED:

Scott Bradley, Mayor
City of Murphy

ATTEST:

Susie Quinn, City Secretary
City of Murphy

APPROVED AS TO FORM:

for Wm. Andrew Messer, City Attorney



CITY OF _____
MURPHY

LIFE LIVED AT YOUR PACE

Tax Rate Calculation Worksheet

Fiscal Year 2023

Pursuant to SB2 provision effective 1/1/2021

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2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,718,375,949
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,718,375,949
4.	2021 total adopted tax rate.	\$ 0.495000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 41,714,534	
	B. 2021 values resulting from final court decisions: - \$ 39,725,074	
	C. 2021 value loss. Subtract B from A. ³	\$ 1,989,460
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 12,382,987	
	B. 2021 disputed value: - \$ 1,341,077	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 11,041,910
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 13,031,370

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,731,407,319
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 261,068 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 3,644,602 C. Value loss. Add A and B. ⁶	\$ 3,905,670
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 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.	\$ 3,905,670
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,727,501,649
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,501,133
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 12,713
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,513,846
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,908,638,141 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,908,638,141

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>156,718,679</u> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>156,718,679</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,065,356,820</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>11,386,627</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>11,386,627</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,053,970,193</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.442500</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.310185</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,731,407,319</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 8,472,415
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 7,987</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 7,987</p> <p>E. Add Line 30 to 31D.</p>	\$ 8,480,402
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,053,970,193
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.277684 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.277684 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.277684 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.287402 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>6,838,389</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>1,492,222</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>5,346,167</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>5,346,167</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>101.35</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>99.96</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>103.19</u> %</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>	_____ 100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>5,346,167</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,065,356,820</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.174406</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.461808</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,065,356,820
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.442500 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.442500 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.461808 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.461808 /\$100

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,065,356,820
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.461808 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.005060 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.013926 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.018986 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.480794 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.277684 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,065,356,820
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.016311 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.174406 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.468401 /\$100

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.⁴⁷

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.495000/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.495000/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,727,501,649
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 13,501,133
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,053,970,193
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.480794/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.442500/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.480794/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.468401/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/28/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)