



CITY OF SAGINAW

# 2022-2023

# Proposed Budget



**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$1,742,148, WHICH IS A 14.85 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$228,232.**

Property Tax Rate Comparison	2022-2023	2021-2022
Property Tax Rate	\$0.513719/100	\$0.479516/100
No-New Revenue Tax Rate	\$0.439714/100	\$0.446984/100
No-New Revenue Maint. & Oper. Tax Rate	\$0.270555/100	\$0.275835/100
Voter-Approval Tax Rate	\$0.532488/100	\$0.496128/100
Debt Rate	\$0.234886/100	\$0.194458/100

Total debt obligation for the City of Saginaw secured by property taxes: \$97,047,821.  
 The total debt obligation due for FY2022/2023 is \$6,235,005.

# **CITY OF SAGINAW**

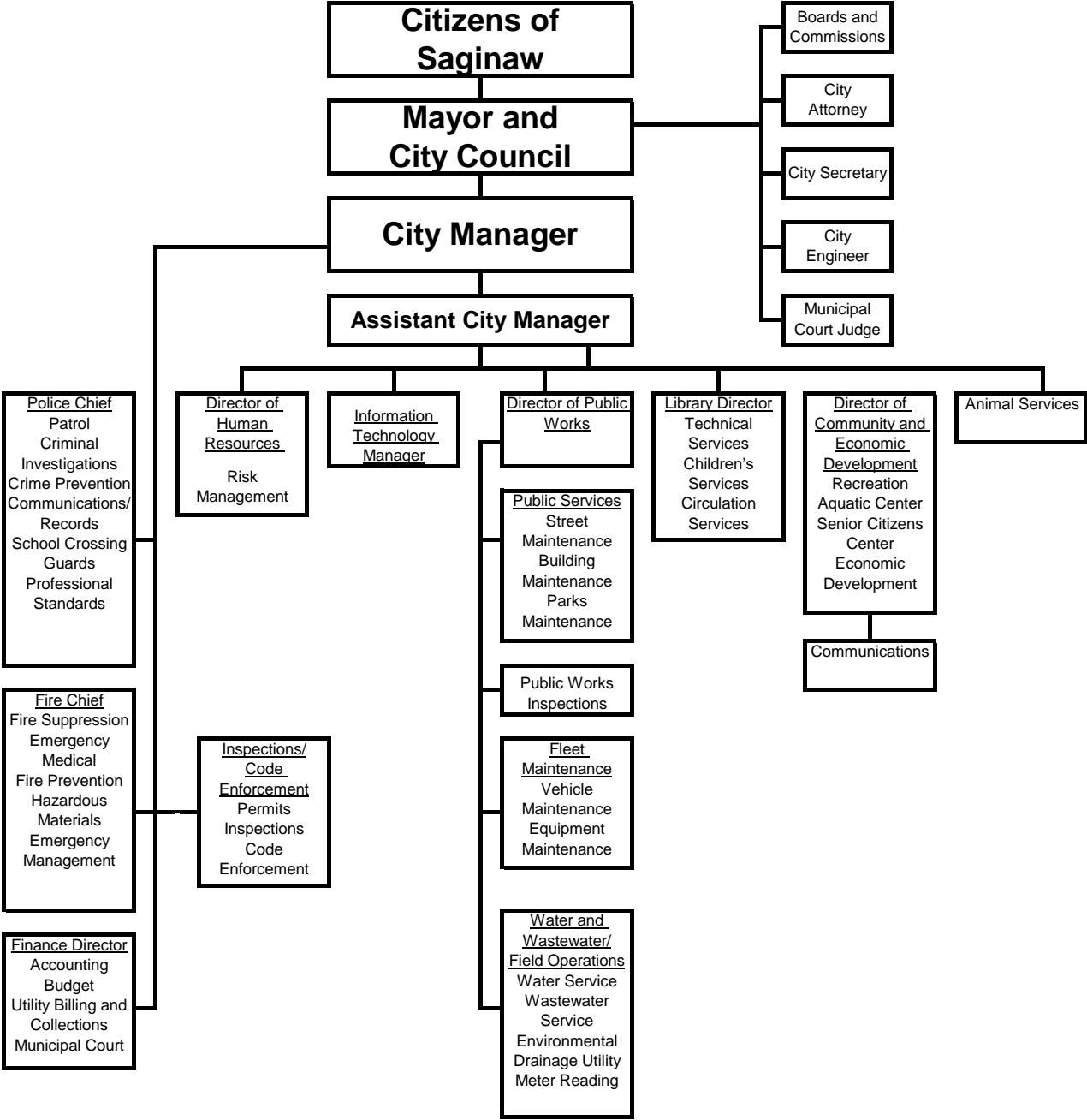
## **ELECTED OFFICIALS**

<b>MAYOR</b>	<b>TODD FLIPPO</b>
<b>MAYOR PRO-TEM / PLACE 3</b>	<b>VALERIE TANKERSLEY</b>
<b>COUNCILMEMBER PLACE 1</b>	<b>PAUL FELEGY</b>
<b>COUNCILMEMBER PLACE 2</b>	<b>NICKY LAWSON</b>
<b>COUNCILMEMBER PLACE 4</b>	<b>CHARLES TUCKER</b>
<b>COUNCILMEMBER PLACE 5</b>	<b>CINDY BIGHORSE</b>
<b>COUNCILMEMBER PLACE 6</b>	<b>MARY COPELAND</b>

## **CITY OFFICIALS**

<b>CITY MANAGER</b>	<b>GABE REAUME</b>
<b>ASSISTANT CITY MANAGER</b>	<b>LEE HOWELL</b>
<b>FINANCE DIRECTOR</b>	<b>KIM QUIN</b>
<b>CITY SECRETARY</b>	<b>JANICE ENGLAND</b>
<b>POLICE CHIEF</b>	<b>RUSSELL RAGSDALE</b>
<b>FIRE CHIEF</b>	<b>DOUG SPEARS</b>
<b>DIR OF PUBLIC WORKS</b>	<b>RANDY NEWSOM</b>
<b>DIRECTOR OF HUMAN RESOURCES</b>	<b>MELANIE MCMANUS</b>
<b>LIBRARY DIRECTOR</b>	<b>ELLEN RITCHIE</b>
<b>DIR OF COMMUNITY SERVICES</b>	<b>KEITH RINEHART</b>
<b>DIR OF INFORMATION TECHNOLOGY</b>	<b>GREG CLAYTON</b>

**CITY OF SAGINAW  
ORGANIZATIONAL CHART  
2022-2023**



## **CITY OF SAGINAW 2022-2023 ACCOMPLISHMENTS**

- Completion of Bailey Boswell overpass project
- Received the Texas Economic Development Council “Community Economic Development Award of Merit” for our Building Improvement Grant Program
- Increased Sales Tax Revenues - \$765,695.45 in March 2022 was the largest sales tax revenues in Saginaw’s history
- New Development: Victory Development purchased and is constructing a mixed-use development on the northwest corner of Blue Mound Rd. and E. McLeroy Blvd.
- Received the Texas Economic Development Council “Economic Excellence Award” for Department/Program Management
- Building Improvement Grant Program: Reinvestment Grants Awarded: 26, Reinvestment Grants awarded by the City of Saginaw: \$106,224, Building improvements made by the Business Owners: \$425,113, Return on City of Saginaw’s Investments: 400%
- Created Saginaw Business Spotlight recognizing 11 local businesses during the first two months
- Welcomed 57 new businesses to the City of Saginaw
- Hosted 12 Indoor and Outdoor Concerts
- Several reclassifications of positions in the Public Works Department
- Increased programming at the Switchyard Food Truck Park averaging over 120 trucks
- Opened Saginaw Aquatic Center after a two year absence
- Approval of Tax Increment Reinvestment Zone
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association
- Received the Certified Achievement for Excellence in Governmental Reporting from the Government Finance Officers Association
- Hired new Communications Manager
- Joined Economic Development Partnership with the Fort Worth Chamber and 18 other municipalities and organizations
- Continued water meter replacements with cellular technology
- Began design of the new Library and Senior Citizens Center
- Rewired council chambers with new intercom system and installed new software voting system.

- Locution Alerting System was added to both fire stations to provide the necessary redundancy of emergency incident alerting
- Act-Up compensation was implemented for firefighter rank when acting in Apparatus Operator capacity
- Migration to a new FD records Management System has been completed
- New electronic fire hydrant mapping system, fire inspection program, and a pre-incident planning platform was implemented
- Saginaw CERT was rebranded to Northwest Tarrant CERT to broaden partner participation and member recruitment
- The annual Easter Egg Hunt and Kids Fire Camp were successfully held after a two year pause due to the COVID pandemic

# CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023

The following is a brief overview of the proposed 2022-2023 budget:

## GENERAL FUND:

- The City of Saginaw continues to see growth in the estimated net taxable value due to continued growth and an overall increase in property values. The July 2022 certified net taxable value has increased by 9.9% over the July 2021 certified net taxable value. These values are determined and certified by the Tarrant Appraisal District (TAD).
- The proposed budget is prepared based on a tax rate that is less than the voter-approval rate of 53.2488 cents.
- Saginaw's population has grown from 19,806 in 2010 to 24,860 per the 2020 census. The North Central Texas Council of Governments estimates the 2022 population to be 24,450.
- The July certified estimated net taxable value from TAD is \$2,624,817,142, and is an increase of \$237,245,145 over last year's July estimated net taxable value of \$2,387,571,997. Tarrant Appraisal District estimates a total of \$44,497,540 in added value from new construction (\$7,714,590 in residential and \$36,782,950 in commercial). New construction for 2021-2022 was valued at \$39,728,389.
- This proposed budget is based on a tax rate of 0.513719 which is 3.4203 cents higher than last year's rate of .479516. The proposed tax rate is less than the Voter-approval rate of .532488 as calculated by the Texas State Comptroller's 2022 Tax Rate Calculation Worksheet. The No New Revenue Tax Rate is .439714 and the De minimis tax rate is .524508.

<u>TAX YEAR</u>	<u>DEBT RATE</u>	<u>M&amp;O RATE</u>	<u>SALESTAX ADJUSTMENT</u>	<u>TOTAL</u>	<u>AVG. TAX</u>
2021	.194458	.285058	(.086959)	.479516	\$ 971.70
2022	.234886	.278833	(.085385)	.513719	\$1,119.79
DIFFERENCE OVER (UNDER) LAST YEAR				.046577	\$ 148.09

- The average taxable single family home value in 2021 was \$202,642. The average taxable single family home value in 2022 is estimated to be \$217,978, an increase of 7.6%. The average homeowner's city taxes will increase annually \$148.09 from \$971.70 to \$1,119.79 or \$12.34 per month. For \$93.32 per month, the average citizen of Saginaw receives police protection, fire protection, public services, parks, recreation, library services, animal services, and code enforcement and inspection.
- The increase in the debt portion of the tax rate is due to the sale of \$23.7 million in voter approved bonds for the construction of a new Library and Senior Citizens Center.
- Seniors will see a savings due to an increase in the over 65 homestead exemption. The exempted value went from \$50,000 to \$100,000. The average senior will pay \$606.08 in city property taxes, a savings of \$513.71.
- Sales tax revenue has fluctuated from month to month but has remained strong. The year to date collections compared to last year is up 6%. The budgeted estimates for

# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

next fiscal year assume similar collections as the current year. We estimate that we will receive \$6,700,000 in sales tax revenue in the General Fund, a 16% increase over our current year adopted budget and the same as current year estimates. The current sales tax rate is 8.25%, which is the maximum rate allowed. Of this, 6.25% goes to the State, 1.5% to the General Fund, 0.375% to the CCPD Fund, and 0.125% to the Street Maintenance Fund.

- There is an estimated 5% increase in franchise fees revenue based on current collections and the impact of the extreme weather conditions on utility bills.
- Court fines and fees are continuing to return to a pre-pandemic levels and are cautiously estimated to increase based on current year trends and historical averages. Staffing levels of police officers greatly impact this revenue source.
- Recreation and Aquatic Center use, facility rentals, and summer camp revenues are gradually increasing as some pre-pandemic programming has returned. Estimates for 2022-2023 assume some increases but due to the relocation of senior citizen activities to the Recreation Center, revenue producing activities are limited by space needs.
- Building permit fees are estimated to increase over current year estimates with several developments expected to begin construction in the coming year.
- Rental inspection fees are increasing due to a fee increase from \$75 to \$100 per year. These increased fees help to offset the three positions primarily responsible for the program that inspects all rental units within the city to ensure safe and sanitary living conditions.
- Other permits and fees are increasing as well. Garage sale permits will increase from \$5 to \$7 and business alarm permit fees from \$15 to \$50. Both increases are proposed to partially offset the cost of these programs.
- Revenue from the Eagle Mountain-Saginaw School District for a portion of the cost of school resource officers and school crossing guards is decreasing. The district will operate its own police force beginning next year. The City expects to provide this service for three months of the fiscal year.
- Based on current trends Other Income is estimated to be down by \$20,000.
- Grant assistance from the Tarrant County 911 District is expected to gradually decrease over the next four years. There is a projected decrease of 25% for the Radio Assistance and the Public Safety Answering Point grants.
- American Rescue Plan Act (ARPA) funding is proposed to be used for a portion of the replacement fire engine (\$150,000), repairs to the Police Department roof (\$276,745), and an emergency generator at the Recreation Center (\$205,000).
- Interest earnings are projected to be up due to increasing interest rates.
- The cost of employee health insurance is budgeted to increase by 7% for 2022-2023. The City is in negotiations with the current provider to extend our contract for an

# CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023

additional year to provide health, dental, basic life, and vision coverage for city employees. The City will continue to provide a \$365 per month contribution for dependent coverage. As rates are finalized the structure/cost to the employee may change.

- As the labor market continues to be extremely competitive, pay plan adjustments and salary step increases are proposed. There is a 2% proposed increase in the pay plan and a 3% step increase. Most employees will see a total 5% increase in salary.
- The city-wide cost of worker's compensation and property/general liability insurance through Texas Municipal League will increase by \$69,790 and \$3,805 respectively. Public official errors and omissions liability insurance will decrease \$2,880 and law enforcement liability will decrease by \$4,335.
- Full year funding is included for positions added during the FY2021-2022 fiscal year: a police officer, a dispatcher, a Recreation Services Coordinator, an Inspector-in-Training, and a Permit Technician.
- Line item increases in General Administration include election expense to Tarrant County by \$10,000, legal advertising by \$45,000, training by \$4,000, and credit card transaction fees by \$10,000.
- Additions to General Administration are \$5,000 to employee programs for employee appreciation, recognition, and team building; \$1,800 to contract services for workplace training videos; \$4,000 to increase the holiday gift card for employees from \$25 to \$50; and \$1,000 is added for a volunteer banquet.
- In the Municipal Court budget, funding for the prosecutor and municipal court judge is increased by \$7,460.
- Increases in the Fire Department include data processing for the migration to a new RMS system (\$7,500) and \$3,240 for a Fire Department employee banquet. Other line item decreases are due to the creation of a separate Emergency Management cost center. Some expenses that were previously funded in the Fire Department have been moved to the new cost center to better track that function.
- A replacement fire engine (\$950,000) will be funded with estimated savings in the Central Fire Station construction project (\$800,000) and ARPA funds (\$150,000).
- Security fencing will be added to Fire Station 2 for \$50,000 and 2 sets of hydraulic rescue tools will be replaced for \$75,000.
- Bunker gear replacement (\$25,000) is included to be funded by a Tarrant County Emergency Services District grant.
- Line item increases in the Police Department include a \$22,500 payment for the use of the Tarrant County College gun range, an increase of \$15,000 for criminal investigation lab analysis, \$2,500 for funding the honor guard, \$3,240 for a Police Department employee banquet, \$10,000 increase for officer training, and \$2,575 increase in the subscription fee for the public safety radio system consoles.



# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

- Building maintenance funding is increased by \$38,250 due to cost increases in building materials, as well as, adding Aquatic Center maintenance to this budget.
- Other line item increases in Public Services includes an increase of \$3,000 for contract sprinkler repair and maintenance, \$10,000 increase in sidewalk replacement due to the increased cost of concrete, \$13,000 increase in street maintenance and supplies due to the increased cost of asphalt and other maintenance supplies, \$5,000 increase in sign supplies, \$5,000 increase in signal repairs due to increased costs.
- The cost of the contract inspector is increasing by \$6,600 and \$36,000 is provided for contract planning services in Public Services.
- A backhoe (\$185,000) and an equipment trailer (\$22,300) will be replaced.
- The final phase of the ADA Plan will be funded (\$80,000). Phase 4B will evaluate half of the City sidewalks for compliance with the Americans with Disabilities Act.
- \$100,000 is included for City facility improvements.
- Line item increases in Parks (\$6,500) is due to the rising cost of parts and supplies.
- \$42,500 is included to replace water and pet fountains at the parks, \$18,700 will fund park tables, trash cans and doggie stations, \$17,000 will replace and add park benches.
- At the Recreation Center, gymnasium wall pads will be replaced (\$6,200) and a generator will be installed (\$205,000).
- Funding is included for the Inspector in Training position to be upgraded to a Senior Inspector.
- An additional inspections vehicle (\$35,000) is funded, as well as, updated code books (\$4,000).
- A home renovation program is added to provide incentives for home owners to make improvements to their property. Total funding is \$25,000: General Fund (\$12,500) and Enterprise Fund (\$12,500).
- Line item increases in Inspection/Code Enforcement are \$1,700 for dues and subscriptions and \$1,500 for professional travel and training.
- Animal Services includes increasing the part time shelter attendants' hours from 25 to 29 hours per week.
- Line item increases in Fleet Maintenance are due to the increased cost of fuel (\$139,000), maintenance supplies (\$4,000), tires (\$3,000), and parts (\$10,000).
- Line item increases in Economic Development include increases for professional services (\$10,000) and dues and subscriptions (\$6,000) for the sales tax data base and the Fort Worth Chamber of Commerce

# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

- \$40,000 is being transferred from the economic development reimbursement line item to incentives. The last payment for the reimbursement agreement was made in the current fiscal year.
- Funding of \$66,600 is provided to replace the digital sign on Saginaw Boulevard.
- Line item increases in Information Technology are due to the increased cost of computer equipment (\$8,215) and server equipment (\$4,000).
- There is a \$19,600 increase in Information Technology for increased backups of all email accounts, and other supplies.
- A Communications cost center is added to separate these costs. Additions to the budget include \$6,000 for social media archiving, \$250 for FAA certification for drone operations, and \$12,000 for a city satisfaction survey.
- The transfer to the General Escrow Fund for vehicle replacement will increase by \$5,760.
- A total of \$1,419,810 is proposed in the General Fund for one-time items described above. American Rescue Plan Act funding will be used for \$631,745 of these items and fund balance will be reduced by \$788,065.

## **DEBT SERVICE FUND:**

- The proposed budget includes \$6,235,005 funding for principal and interest payments. \$59,305 of excess property tax collections from the previous year will be used for FY22-23 debt service. The estimated fund balance at year end will be \$994,404.

## **ENTERPRISE FUND:**

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 4.23% increase in wholesale water rates. This budget includes a 4% increase in water rates for our customers.
- The City of Fort Worth bills the City of Saginaw for wastewater treatment based on the strengths and volume that pass through the system. Fort Worth has proposed a 10.94% increase in wastewater rates. This budget includes an 11% increase in rates for our customers.
- The average customer using 8,000 gallons of water per month will see a monthly increase of \$5.60 as a result of the water and sewer rate increases.
- Other fee increases include: changing the residential late fee from \$5 to 10% of the past due balance and increasing the new move in fee, final fee, and transfer fee from \$10 to \$15.

# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

- The proposed budget includes: a combination sewer cleaning truck (\$561,525), an upgrade to the SCADA system (\$69,725), a sewer service camera/line locator (\$10,385) and 50% funding (\$12,500) for the home renovation incentive program.
- Design will continue on the Fairmont 12" Sanitary Sewer Rehabilitation Phase 2 project \$132,500.
- Work will continue on the Beltnill and Northwest Booster Pump Stations. The Beltnill Pump Station is funded with Enterprise Fund balance with a potential reimbursement from the TIRZ Fund in the future. The Northwest Booster Pump Station is funded with impact fees \$462,500 transferred from the Enterprise Escrow Fund and American Rescue Plan Act funding \$895,000.
- The Enterprise Fund has been balanced with \$1,401,110 of reserves for one time and capital items. There is a budgeted operating surplus of \$238,575 intended to begin funding a systematic replacement of old water and sewer lines throughout the City in conjunction with street rehabilitation.

## **CAPITAL PROJECTS FUND:**

- Voter approved bonds will be sold for the second and third phases of Knowles reconstruction (\$9,550,000) and possibly the Knowles-McLeroy Intersection (\$3,400,000). Construction will continue on the first phase of Knowles.
- Voter approved bonds will be sold for park improvements (\$4,000,000).
- A transfer of \$1,380,750 from the General Escrow Fund represents developer escrow payments for the construction of Old Decatur Road. Construction is expected to begin in FY22-23.
- Construction of Knowles Drive Phase 1 will be completed and Phases 2 and 3 will begin.
- Previously issued bond proceeds will fund intersection improvements at Industrial and Blue Mound Road \$493,700.
- Construction will begin on the Library/Senior Citizen Center with funding from the FY21-22 bond sale.
- Construction will be completed for the Central Fire Station.
- Park Improvements include replacement of playground equipment at Highland Station Park, design of the Food Truck Park expansion, and the relocation of the Kiwanis Veterans Memorial Park.
- Fund balance of \$24,070,865 will be used from previously issued bonds for these capital projects.

## **CCPD FUND:**

# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

- The voters approved an additional one-half cent sales tax for use by the Crime Control and Prevention District (CCPD) in November 1997. The additional sales tax went into effect on April 1, 1998, and revenues were received beginning in June 1998. The district was continued for five years in 2002. In 2007 and 2017, the tax was continued for ten years and reduced to three eighths (3/8) of one percent with the remaining eighth used for street maintenance.
- Sales tax revenues are estimated to be \$1,632,000 which is the same as the current year estimate.
- The Crime Control and Prevention District will provide for the salaries and benefits of eleven patrol officers, a public services officer, a dispatcher and one-half the costs for a school resource officer.
- The ongoing cost of body worn cameras, tasers, and mobile terminals is included in the budget with an increase of \$76,810.
- Three patrol vehicles, associated equipment, and bullet resistant vests (\$207,995) will be replaced. The fingerprinting system will be upgraded (\$14,000). There will be upgraded security for the Police Department building (\$126,300). The CAD/RMS system will be replaced (\$425,000). The fund is balanced with \$486,290 of reserves used for these one-time items.

## **POLICE EXPENDIBLE TRUST FUND:**

- This fund tracks the receipt and disbursement of confiscated property and asset forfeitures.
- Expenses include supplies and training for a canine unit.

## **DRAINAGE UTILITY FUND:**

- In January 2005 the Saginaw City Council approved the necessary ordinances to establish a drainage utility within the city and adopted the utility's rates. Fees are assessed on properties based on the amount of storm water runoff they produce. Single family residences are currently assessed a uniform base fee of \$5.00 per month. Other properties, including multi-family, commercial and industrial, produce more storm water runoff at a higher rate and are charged a fee based on the number of equivalent base (residential) units adjusted for the use of the property.
- The monthly drainage utility fee is proposed to increase by \$1 to \$6.00 per month for residential accounts and by 66 cents to \$3.97 per unit for commercial accounts.
- The Drainage Utility Fund pays the salaries of two maintenance workers, one-half the salary of the environmental specialist and the environmental assistant. It also funds supplies, equipment and drainage system improvements.
- Construction will begin on the East Cement Creek Phase 2 drainage improvements in Fiscal Year 2022-2023.

# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

- An additional \$8,000 is added to the operating budget for contract tree trimming to clear the drainage channels.
- One time capital purchases include a skid loader (\$125,000), a batwing mower (\$28,000), and rainfall/drainage monitoring equipment (\$30,000).
- The fund balance at year end is estimated to be \$2 million which will be used for the construction of phase 3 of the East Cement Creek project in a future year.

## **STREET MAINTENANCE FUND:**

- On May 12, 2007 the voters approved the ballot proposition imposing a one-eighth (1/8) of one percent sales and use tax for the maintenance and repair of existing municipal streets. This tax was effective in April 2008, and revenues were received beginning in June 2008. The street maintenance tax was approved by voters in 2019 for an additional 4 years.
- We anticipate revenues of \$559,765 for fiscal year 2022-2023.
- These revenues will be used for general street repairs that are identified as part of the pavement management program.
- Increases are included for crack sealing and sidewalk replacement due to the increased cost of materials.
- Knowles Drive from Park Center to Bailey Boswell will be reconstructed (\$1,000,000).
- The fund balance at year end is estimated to be \$292,282 which will be used for future street maintenance projects.

## **DONATIONS FUND:**

- The Donations Fund is used to track funds received through water bill donations and direct donations to the City for specific purposes. Currently Animal Services, Parks, Library, Senior Center, Fire, Police, Train and Grain Festival, and Beautification have donation funds available for expenditure.
- The voluntary \$1 donations that appear on utility bills are for Parks, Library, and Beautification.
- Recurring expenses in this fund include the annual Fire Camp and Easter egg hunt from Fire donations, highway mowing, street light pole painting, and holiday lighting from Beautification donations, supplies and animal care from Animal Shelter donations, Senior Center supplies from Senior Center donations, and books, data processing

# **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

expense, supplies, and special programming from Library donations. It is anticipated that the Train and Grain Festival will be held in 2023 and will be funded through donations.

- Library donations will fund seasonal student apprentices and partial funding for a Management Analyst. The seasonal positions will enable the library to meet the higher demands of the summer season.
- Parks donations will fund the Independence Day celebration in 2023 (\$25,750).
- Beautification donations will continue a public art program (\$25,000).

## **GENERAL ESCROW FUND**

- The General Government Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund are: hotel/motel tax, court technology fees, court security fees, gas production proceeds, and insurance deductibles and settlements.
- The equipment replacement for the General Fund will be accounted for in the General Escrow Fund. The equipment replacement escrow began in FY 2018-2019. The annual contribution will be based on the useful life of the purchased asset and the estimated replacement cost. Funding for the replacement of equipment purchased beginning in FY 2018-2019 will be in the equipment replacement escrow, as long as the annual contribution is made. The contribution for General Fund equipment in FY 2022-2023 is \$73,480.
- Revenues are budgeted at \$778,475. Which include a \$535,720 developer contribution for the construction of Old Decatur Road. A transfer of \$1,380,750 is budgeted to the Capital Projects Fund for this project.
- Budgeted expenditures include \$10,000 each for advertising and entertainment for the "Train and Grain" festival, a transfer to the General Fund for court security (Bailiff \$5,200), the replacement of five ticket writers (\$16,500), \$30,000 for Farmer's Market administration, and insurance deductibles/repairs (\$50,000).

## **WATER/WASTEWATER ESCROW FUND**

- The Water/Wastewater Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund include water impact fees.

## **CITY OF SAGINAW BUDGET HIGHLIGHTS 2022-2023**

- The equipment replacement for the Enterprise Fund will be accounted for in the Enterprise Escrow Fund. The equipment replacement escrow began in FY 2018-2019. The annual contribution will be based on the useful life of the purchased asset and the estimated replacement cost. Funding for the replacement of equipment purchased beginning in FY 2018-2019 will be in the equipment replacement escrow, as long as the annual contribution is made. The contribution for Enterprise Fund equipment in FY 2022-2023 will be \$26,340.
- Impact fees will partially fund the completion of the Northwest Booster Pump Station.

### **BELTMILL PUBLIC IMPROVEMENT DISTRICT FUND**

- The Beltmill PID Fund was created in FY 2021-2022 to track funds that are received and to be used for a specific purpose. The receipts will remain in the fund until an appropriate expense is approved.
- PID assessments are estimated to be \$35,240. Administrative expenses are budgeted to be \$18,000.
- The fund balance at year end is estimated to be \$41,375.

### **TAX INCREMENT REINVESTMENT ZONE FUND**

- The Tax Increment Reinvestment Zone Fund will be created in FY 2022-2023 to track ad valorem tax revenue derived from the incremental valuation increase of the property within the zone. The City of Saginaw, Tarrant County, and Tarrant County College District are participating at 50%. The receipts will remain in the fund until an appropriate expense is approved by the Board of Directors.
- Estimated collections in this first year are budgeted to be \$12,165.

**CITY OF SAGINAW  
BUDGET SUMMARY TRANSFERS- ALL FUNDS  
2022-2023**

DESCRIPTION	GENERAL FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	DRAINAGE UTILITY FUND	DONATIONS FUND	GENERAL ESCROW FUND	WWW ESCROW FUND	TOTAL ALL FUNDS
<b>TRANSFERS IN</b>									
From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,480	\$ -	\$ 73,480
From Enterprise Fund	885,125	-	-	-	-	-	-	26,340	911,465
From CCPD Fund	1,191,825	-	-	-	-	-	-	-	1,191,825
From Drainage Fund	118,015	101,110	-	-	-	-	-	-	219,125
From Donations Fund	20,575	-	-	-	-	-	-	-	20,575
From General Escrow Fund	5,200	-	1,380,750	-	-	-	-	-	1,385,950
From W/WW Escrow Fund	-	290,000	-	-	-	-	-	-	290,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 2,220,740</b>	<b>\$ 391,110</b>	<b>\$ 1,380,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,480</b>	<b>\$ 26,340</b>	<b>\$ 4,092,420</b>
<b>TRANSFERS OUT</b>									
To General Fund	\$ -	\$ 885,125	-	\$ 1,191,825	\$ 118,015	\$ 20,575	\$ 5,200	\$ -	\$ 2,220,740
To Capital Projects Fund	-	-	-	-	-	-	1,380,750	-	\$ 1,380,750
To Enterprise Fund	-	-	-	-	101,110	-	-	290,000	\$ 391,110
To W/WW Escrow Fund	-	26,340	-	-	-	-	-	-	\$ 26,340
To General Escrow Fund	73,480	-	-	-	-	-	-	-	\$ 73,480
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 73,480</b>	<b>\$ 911,465</b>	<b>\$ -</b>	<b>\$ 1,191,825</b>	<b>\$ 219,125</b>	<b>\$ 20,575</b>	<b>\$ 1,385,950</b>	<b>\$ 290,000</b>	<b>\$ 4,092,420</b>

**EXPLANATION OF TRANSFERS**

The General Fund receives transfers from:

- Enterprise Fund** for indirect costs such as Information Systems services, Administrative oversight, audit services, legal services, and building overhead costs. The Enterprise Fund also pays a portion of the cost of Fleet Maintenance.
- CCPD Fund** for the salaries and benefits of 11 patrol officers, 1 public services officer, 1 dispatcher, and 1/2 of a school resource officer.
- Drainage Fund** for the salaries and benefits of 2 drainage utility maintenance workers.
- Donations Fund** for the salaries of seasonal part time student apprentices and a portion of Administrative Intern.
- General Escrow Fund** for the overtime of police officers acting as bailiff for the Municipal Court.

The Enterprise Fund receives transfers from:

- Drainage Fund** for 1/2 the salary and benefits of the environmental specialist and environmental assistant.
- W/WW Escrow Fund** for impact fee funding of water and wastewater capital projects.

The Capital Projects Fund receives transfers from:

- General Escrow Fund** for the Old Decatur Road project

The General Escrow Fund receives transfers from:

- General Fund** for the annual contribution to the equipment replacement escrow

The Enterprise Escrow Fund receives transfers from:

- Enterprise Fund** for the annual contribution to the equipment replacement escrow



**CITY OF SAGINAW  
BUDGET SUMMARY - ALL FUNDS  
2022-2023**

DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	POLICE EXPENDABLE FUND	DRAINAGE UTILITY FUND	STREET MAINTENANCE FUND	DONATIONS FUND	GENERAL ESCROW FUND	WWW ESCROW FUND	BELTMILL PID FUND	TIRZ FUND	TOTAL ALL FUNDS
<b>BEGINNING FUND BALANCE</b>	\$ 10,688,220	\$ 1,053,709	\$ 5,899,597	\$ 37,131,490	\$ 1,070,862	\$ 15,410	\$ 3,728,319	\$ 1,270,517	\$ 470,369	\$ 2,363,674	\$ 397,943	\$ 24,135	\$ -	\$ 64,114,245
Current Property Taxes	\$ 7,315,010	\$ 6,162,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,090	\$ 13,484,185
Sales Tax	6,700,000	-	-	-	1,632,000	-	-	559,765	-	-	-	-	-	8,891,765
Other Taxes, Fines & Fees	3,267,000	18,000	-	-	-	-	-	-	-	116,420	-	-	-	3,401,420
Interest on Investments	144,000	12,615	85,200	138,000	9,000	-	32,400	12,000	1,235	2,315	230	240	120	437,355
Transfer from Other Funds	2,220,740	-	391,110	1,380,750	-	-	-	-	-	73,480	26,340	-	-	4,092,420
Water Charges & Fees	-	-	10,348,545	-	-	-	-	-	-	-	-	-	-	10,348,545
Drainage Utility Fees	-	-	-	-	-	-	990,000	-	-	-	-	-	-	990,000
Grant Assistance	675,495	-	895,500	-	2,500	-	-	-	-	-	-	-	-	1,573,495
Other Revenue	294,160	-	71,575	16,950,000	-	-	-	-	294,160	586,260	-	35,000	4,955	18,236,110
<b>TOTAL REVENUES</b>	<b>\$ 20,616,405</b>	<b>\$ 6,192,700</b>	<b>\$ 11,791,930</b>	<b>\$ 18,468,750</b>	<b>\$ 1,643,500</b>	<b>\$ -</b>	<b>\$ 1,022,400</b>	<b>\$ 571,765</b>	<b>\$ 295,395</b>	<b>\$ 778,475</b>	<b>\$ 26,570</b>	<b>\$ 35,240</b>	<b>\$ 12,165</b>	<b>\$ 61,455,295</b>
Use of Reserves for Special Requests	788,065	-	654,135	-	-	-	-	-	-	-	-	-	-	1,442,200
Use of Reserves for Debt Service	-	59,305	-	-	-	-	-	-	-	-	-	-	-	59,305
Use of Reserves for Capital Projects	-	-	746,975	24,070,865	486,290	-	1,717,725	978,235	-	749,475	263,430	-	-	29,012,995
Use of Reserves-Other	-	-	-	-	-	12,500	-	-	-	-	-	-	-	12,500
<b>TOTAL RESOURCES</b>	<b>\$ 21,404,470</b>	<b>\$ 6,252,005</b>	<b>\$ 13,193,040</b>	<b>\$ 42,539,615</b>	<b>\$ 2,129,790</b>	<b>\$ 12,500</b>	<b>\$ 2,740,125</b>	<b>\$ 1,550,000</b>	<b>\$ 295,395</b>	<b>\$ 1,527,950</b>	<b>\$ 290,000</b>	<b>\$ 35,240</b>	<b>\$ 12,165</b>	<b>\$ 91,982,295</b>
Operating	\$ 19,931,240	\$ 17,000	\$ 9,184,635	\$ -	\$ 164,670	\$ 12,500	\$ 68,000	\$ 550,000	\$ 197,920	\$ 95,500	\$ -	\$ 18,000	\$ -	\$ 30,239,465
Capital Outlay/Special Requests	1,397,310	-	2,926,295	42,539,615	773,295	-	2,453,000	1,000,000	25,000	46,500	-	-	-	51,161,015
Debt Service Payments	-	6,235,005	170,645	-	-	-	-	-	-	-	-	-	-	6,405,650
Transfers to Other Funds	73,480	-	911,465	-	1,191,825	-	219,125	-	20,575	1,385,950	290,000	-	-	4,092,420
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>\$ 21,402,030</b>	<b>\$ 6,252,005</b>	<b>\$ 13,193,040</b>	<b>\$ 42,539,615</b>	<b>\$ 2,129,790</b>	<b>\$ 12,500</b>	<b>\$ 2,740,125</b>	<b>\$ 1,550,000</b>	<b>\$ 243,495</b>	<b>\$ 1,527,950</b>	<b>\$ 290,000</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 91,898,550</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,902,595</b>	<b>\$ 994,404</b>	<b>\$ 4,498,487</b>	<b>\$ 13,060,624</b>	<b>\$ 584,572</b>	<b>\$ 2,910</b>	<b>\$ 2,010,594</b>	<b>\$ 292,282</b>	<b>\$ 522,269</b>	<b>\$ 1,614,199</b>	<b>\$ 134,513</b>	<b>\$ 41,375</b>	<b>\$ 12,165</b>	<b>\$ 33,670,989</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ 2,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,240</b>	<b>\$ 12,165</b>	<b>\$ 83,745</b>

# CITY OF SAGINAW BUDGET SUMMARY 2022-2023

7/29/2022 13:13		2021-2022	2022-2023	2022-2023
<u>FUND</u>	<u>DEPARTMENT</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>SPEC REQ</u> <u>ONE-TIME</u>
<b>GENERAL FUND REVENUES</b>		<b>\$ 18,317,955</b>	<b>\$ 20,616,405</b>	<b>\$ -</b>
	(Use of Beg. Balance/ Undesignated Funds)	1,901,425	788,065	-
<b>GENERAL FUND EXPENDITURES</b>				
	General Administrative Office	\$ 2,271,265	\$ 2,217,735	\$ -
	Municipal Court	207,185	225,760	-
	Fire	4,170,295	4,455,935	275,000
	Police	5,654,550	6,306,660	276,745
	Public Services	3,015,580	2,168,510	387,300
	Parks	397,200	454,620	78,200
	Community Services	1,297,380	1,483,130	211,200
	Library	704,440	779,505	-
	Inspections/Code Enforcement	818,480	1,019,505	51,500
	Animal Services	494,955	544,165	38,515
	Fleet Maintenance	578,400	677,065	
	Economic Development	454,065	260,850	66,600
	Information Technology	452,605	462,285	
	Emergency Management	-	130,755	
	Communications	-	142,070	12,250
	Transfer to Other Funds	67,720	73,480	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 20,584,120</b>	<b>\$ 21,402,030</b>	<b>\$ 1,397,310</b>
<b>GENERAL FUND SURPLUS</b>		<b>\$ (364,740)</b>	<b>\$ 2,440</b>	
<b>DEBT SERVICE FUND REVENUES</b>		<b>\$ 4,659,325</b>	<b>\$ 6,192,700</b>	<b>\$ -</b>
	(Use of Bond Funds & Undesignated Funds)	94,400	59,305	-
<b>DEBT SERVICE FUND EXPENDITURES</b>				
	Debt Service Payments	\$ 4,753,725	\$ 6,252,005	\$ -
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>		<b>\$ 4,753,725</b>	<b>\$ 6,252,005</b>	<b>\$ -</b>
<b>DEBT SERVICE FUND SURPLUS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUND REVENUES</b>		<b>\$ 10,733,485</b>	<b>\$ 11,791,930</b>	<b>\$ -</b>
	(Use of Bond Funds & Undesignated Funds)	207,340	1,401,110	-
<b>ENTERPRISE FUND EXPENSES</b>				
	Water and Wastewater	\$ 6,801,045	\$ 9,184,635	
	Transfers to other Funds	825,920	911,465	
	Capital Outlay/Capital Projects	3,048,850	2,926,295	654,135
	Debt Service	265,010	170,645	
<b>TOTAL ENTERPRISE FUND EXPENSES</b>		<b>\$ 10,940,825</b>	<b>\$ 13,193,040</b>	<b>\$ 654,135</b>
<b>ENTERPRISE FUND SURPLUS</b>		<b>\$ -</b>	<b>\$ -</b>	

# CITY OF SAGINAW BUDGET SUMMARY 2022-2023

7/29/2022 13:13	<b>2021-2022 REVISED</b>	<b>2022-2023 PROPOSED</b>	<b>2022-2023 SPEC REQ ONE-TIME</b>
<b>FUND DEPARTMENT</b>			
<b>CAPITAL PROJECTS FUND REVENUES AND TRANSFERS</b>	<b>\$ 2,260,650</b>	<b>\$ 18,468,750</b>	<b>\$ -</b>
(Use of Bond Funds & Undesignated Funds)	21,615,595	24,070,865	-
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>			
Bond Sale Expenses	\$ -	\$ -	
Capital Outlay/Special Requests	\$ 14,876,245	\$ 42,539,615	
Bailey Boswell Road			-
Old Decatur Road - north			-
Knowles Drive	6,800,000		-
Library	1,500,000		-
Senior Center	700,000		-
Old Decatur Rd/WJ Boaz Intersection Imprv			
Central Fire Station			800,000
Sidewalks			-
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>	<b>\$ 23,876,245</b>	<b>\$ 42,539,615</b>	<b>\$ 800,000</b>
<b>CAPITAL PROJECTS FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CCPD FUND REVENUES</b>	<b>\$ 1,390,120</b>	<b>\$ 1,643,500</b>	<b>\$ -</b>
(Use of Beg. Balance/ Undesignated Funds)	17,455	486,290	-
<b>CCPD FUND EXPENDITURES</b>	<b>\$ 1,407,575</b>	<b>\$ 2,129,790</b>	<b>\$ 723,295</b>
<b>TOTAL CCPD FUND EXPENDITURES</b>	<b>\$ 1,407,575</b>	<b>\$ 2,129,790</b>	<b>\$ 723,295</b>
<b>CCPD FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>POLICE EXPENDABLE FUND REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
(Use of Beg. Balance/ Undesignated Funds)	3,290	12,500	-
<b>POLICE EXPENDABLE FUND EXPENDITURES/TRANSFERS</b>	<b>\$ 3,290</b>	<b>\$ 12,500</b>	<b>\$ 2,500</b>
<b>TOTAL POLICE EXPENDABLE FUND EXPENDITURES</b>	<b>\$ 3,290</b>	<b>\$ 12,500</b>	<b>\$ 2,500</b>
<b>POLICE EXPENDABLE FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>DRAINAGE UTILITY FUND REVENUES</b>	<b>\$ 820,360</b>	<b>\$ 1,022,400</b>	<b>\$ -</b>
(Use of Beg. Balance/ Undesignated Funds)	1,066,455	1,717,725	-
<b>DRAINAGE UTILITY FUND EXPENDITURES/TRANSFERS</b>	<b>\$ 1,886,815</b>	<b>\$ 2,740,125</b>	<b>\$ 183,000</b>
<b>TOTAL DRAINAGE UTILITY FUND EXPENDITURES</b>	<b>\$ 1,886,815</b>	<b>\$ 2,740,125</b>	<b>\$ 183,000</b>
<b>DRAINAGE FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	

# CITY OF SAGINAW BUDGET SUMMARY 2022-2023

7/29/2022 13:13	2021-2022	2022-2023	2022-2023
<u>FUND DEPARTMENT</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>SPEC REQ ONE-TIME</u>
<b>STREET MAINTENANCE FUND REVENUES</b>	\$ 482,590	\$ 571,765	\$ -
(Use of Beg. Balance/ Undesignated Funds)	558,890	978,235	-
<b>STREET MAINTENANCE FUND EXPENDITURES</b>	\$ 1,041,480	\$ 1,550,000	\$ -
<b>TOTAL STREET MAINTENANCE FUND EXPENDITURES</b>	<u>\$ 1,041,480</u>	<u>\$ 1,550,000</u>	<u>\$ -</u>
<b>STREET MAINTENANCE FUND SURPLUS</b>	<u>\$ -</u>	<u>\$ -</u>	
<b>DONATIONS FUND REVENUES</b>	\$ 295,410	\$ 295,395	\$ -
(Use of Beg. Balance/ Undesignated Funds)	-		-
<b>DONATIONS FUND EXPENDITURES</b>			
Animal Services	\$ 9,500	\$ 8,000	\$ -
Parks	59,670	25,750	-
Library	66,740	69,575	-
Beautification	114,310	94,250	25,000
Senior Center	6,500	4,500	
Police	-	2,420	-
Fire	12,500	14,000	
Train and Grain festival	25,000	25,000	
<b>TOTAL DONATIONS FUND EXPENDITURES</b>	<u>\$ 294,220</u>	<u>\$ 243,495</u>	<u>\$ 25,000</u>
<b>DONATIONS FUND SURPLUS</b>	<u>\$ 1,190</u>	<u>\$ 51,900</u>	
<b>GENERAL ESCROW FUND REVENUES</b>	\$ 341,315	\$ 778,475	\$ -
(Use of Beg. Balance/ Undesignated Funds)	54,265	749,475	-
<b>GENERAL ESCROW FUND EXPENDITURES</b>			
Hotel/Motel Tax	\$ 50,000	\$ 50,000	\$ -
Court Technology	11,600	17,000	-
Court Security	5,200	5,200	-
UCD TexDOT median opening	154,295	-	-
Insurance Deductible	66,975	75,000	-
Transfer to Other Funds	-	1,380,750	
PID Creation	107,510	-	-
<b>TOTAL GENERAL ESCROW FUND EXPENDITURES</b>	<u>\$ 395,580</u>	<u>\$ 1,527,950</u>	<u>\$ -</u>
<b>GENERAL ESCROW FUND SURPLUS</b>	<u>\$ -</u>	<u>\$ -</u>	

# CITY OF SAGINAW BUDGET SUMMARY 2022-2023

7/29/2022 13:13	2021-2022	2022-2023	2022-2023
<u>FUND</u> <u>DEPARTMENT</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>SPEC REQ</u> <u>ONE-TIME</u>
<b>ENTERPRISE ESCROW FUND REVENUES</b>	\$ 26,340	\$ 26,570	\$ -
(Use of Beg. Balance/ Undesignated Funds)	734,505	263,430	-
<b>ENTERPRISE ESCROW FUND EXPENDITURES</b>			
Water Capital Projects	\$ 760,845	\$ 290,000	\$ -
Wastewater Capital Projects	-	-	-
Other Expenditures	-	-	-
<b>TOTAL ENTERPRISE ESCROW FUND EXPENDITURES</b>	<b>\$ 760,845</b>	<b>\$ 290,000</b>	<b>\$ -</b>
<b>ENTERPRISE ESCROW FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PID FUND REVENUES</b>	\$ -	\$ 35,240	\$ -
(Use of Beg. Balance/ Undesignated Funds)		-	-
<b>PID FUND EXPENDITURES</b>	\$ -	\$ 18,000	\$ -
<b>TOTAL PID FUND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ -</b>
<b>PID FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ 17,240</b>	
<b>TIRZ FUND REVENUES</b>	\$ -	\$ 12,165	\$ -
(Use of Beg. Balance/ Undesignated Funds)		-	-
<b>TIRZ FUND EXPENDITURES</b>	\$ -	\$ -	\$ -
<b>TOTAL TIRZ FUND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TIRZ FUND SURPLUS</b>	<b>\$ -</b>	<b>\$ 12,165</b>	
<b>GRAND TOTAL ALL FUNDS SURPLUS</b>	<b>(363,550)</b>	<b>54,340</b>	<b>3,785,240</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**GENERAL FUND REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>REVISED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE/ (DECREASE)</b>	<b>% INCREASE/ (DECREASE)</b>
TSF FR ENT FD-REIM FLEET MAINT	74,405	62,840	66,135	66,135	67,550	1,415	2%
TSF FR ENT FD-REIM OPERATING	619,425	653,590	733,445	733,445	817,575	84,130	11%
TSF FR CCPD FD-REIM SAL/OPER	1,047,305	1,034,065	1,080,395	1,080,395	1,191,825	111,430	10%
TSF FR DR UT FD-REIM SAL/OPER	129,775	118,515	105,170	105,170	118,015	12,845	12%
TSF FR ESCROW FD	5,728	71,384	5,200	112,565	5,200	-	0%
TSF FR DON FD-REIM SALARIES	8,120	16,120	17,740	17,740	20,575	2,835	16%
<b>TOTAL TRANSFERS</b>	<b>1,884,758</b>	<b>1,956,514</b>	<b>2,008,085</b>	<b>2,115,450</b>	<b>2,220,740</b>	<b>\$ 212,655</b>	<b>11%</b>
MUNICIPAL COURT FINES & FEES	330,014	439,442	365,000	365,000	400,000	\$ 35,000	10%
RECREATION FEES	162,412	163,056	250,000	-	-	(250,000)	-100%
RECREATION MEMBERSHIP				27,500	20,000	20,000	-
RECREATION DAY PASS				38,750	8,000	8,000	-
RECREATION PROGRAMS				38,750	64,000	64,000	-
ATHLETIC LEAGUES				15,000	12,000	12,000	-
SUMMER CAMP FEES				77,500	62,000	62,000	-
FACILITY RENTAL FEES				47,500	65,000	65,000	-
REC/AQUATIC MISC				5,000	5,000	5,000	-
AQUATIC DAY PASS				-	40,000	40,000	-
PERMITS & FEES	23,868	37,178	32,000	32,000	43,300	11,300	35%
SMALL CELL PERMIT		1,000	1,000	1,000	1,000	-	0%
CONTRACTOR REGISTRATION FEES	39,100	48,400	41,000	41,000	38,000	(3,000)	-7%
LIBRARY FINES & FEES	5,212	6,886	5,500	5,500	6,000	500	9%
ANIMAL LICENSES & FEES	30,307	32,119	30,000	30,000	30,000	-	0%
POLICE ACCIDENT/FINGERPRINT	3,075	3,174	3,000	3,000	3,500	500	17%
GAIN/LOSS ON ASSET		3,000	-	-	-	-	-
PROPERTY TAX-DELINQUENT	4,369	(592)	10,000	10,000	15,000	5,000	50%
PROPERTY TAX-CURRENT	5,927,468	6,428,906	6,805,960	6,805,960	7,315,010	509,050	7%
DELINQUENT TAX P&I & FEES	8,517	6,620	7,300	7,300	8,200	900	12%
STATE SALES TAX	5,499,512	6,679,922	5,788,900	5,788,900	6,700,000	911,100	16%
FRANCHISE FEES-UTILITIES	1,188,217	1,158,422	1,205,000	1,205,000	1,265,000	60,000	5%
FRANCHISE FEES-CABLE TV	170,101	135,250	100,000	100,000	105,000	5,000	5%
FRANCHISE FEES-WASTE DISPOSAL	253,704	267,671	260,000	260,000	278,000	18,000	7%
MIXED BEVERAGE TAX	20,001	26,889	22,000	22,000	24,000	2,000	9%
BUILDING PERMITS	685,159	564,349	570,000	570,000	520,000	(50,000)	-9%
ELECT, PLUMB, MECH PERMITS	64,786	65,642	50,000	50,000	50,000	-	0%
CONSTRUCTION INSPECTION FEES	-	417,624	-	-	-	-	-
RENTAL INSPECTION FEES	108,175	144,025	137,025	137,025	203,000	65,975	48%
REINSPECTION FEES	2,000	750	2,000	2,000	1,000	(1,000)	-50%
GRANT ASSISTANCE	54,518	54,950	50,000	80,000	43,750	(6,250)	-13%
EM-S ISD SCHOOL RESOURCE OFF	161,366	162,709	171,295	171,295	49,755	(121,540)	-71%
EMERGENCY MANAGEMENT CONTR	2,361	45,740	47,375	47,375	52,405	5,030	11%
COUNTY FIRE RUN AID	94,815	97,020	97,020	102,000	102,000	4,980	5%
COVID-19 TC/ARPA	1,207,147	12,189	-	-	631,745	631,745	-
PROCEEDS FROM LEASE/LOAN	5,000	15,000	3,750	3,750	-	(3,750)	-100%
SALE OF BADGE/PATCH	377	296	-	-	-	-	-
OTHER INCOME	161,935	98,016	110,000	110,000	90,000	(20,000)	-18%
MCLEROY BLVD. WIDENING	-	-	-	-	-	-	-
SALE OF AUTOS/EQUIPMENT	12,376	8,820	-	-	-	-	-
INT ON INVESTMENTS	113,140	6,911	2,400	2,400	144,000	141,600	5900%
INT ON INVESTMENTS-HOTEL/MOTEL						-	-
<b>TOTAL REVENUES</b>	<b>16,339,034</b>	<b>17,131,387</b>	<b>16,167,525</b>	<b>16,202,505</b>	<b>18,395,665</b>	<b>\$ 2,228,140</b>	<b>14%</b>
<b>TOTAL TRANSFERS AND REVENUES</b>	<b>18,223,792</b>	<b>19,087,901</b>	<b>18,175,610</b>	<b>18,317,955</b>	<b>20,616,405</b>	<b>\$ 2,440,795</b>	<b>13%</b>
USE OF FB						-	-
USE OF FB FOR SPECIAL REQUESTS	729,080	-	-	-	-	-	-
USE OF FB FOR ECON DEV LOAN						-	-
<b>TOTAL USE OF FUND BAL./ESCROWS</b>	<b>729,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTALS</b>	<b>18,952,872</b>	<b>19,087,901</b>	<b>18,175,610</b>	<b>18,317,955</b>	<b>20,616,405</b>	<b>-</b>	<b>-</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**GENERAL ADMINISTRATIVE OFFICE**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
01-4010-02-00	SALARIES	\$ 708,510	\$ 781,102	\$ 904,770	\$ 908,770	\$ 908,305	\$ 3,535	0%
01-4012-02-00	SALARIES-REGULAR PART TIME	17,770	26,434	46,970	46,970	49,320	2,350	5%
01-4011-02-00	COMPENSATED ABSENCES	23,971	40,612	0	0	0	-	-
01-4150-02-00	SOCIAL SECURITY & MEDICARE	51,316	56,700	72,810	73,115	73,260	450	1%
01-4160-02-00	TMRS RETIREMENT	154,368	167,414	192,670	193,520	200,400	7,730	4%
01-4165-02-00	OTHER COMPENSATION	0	0	0	0	0	-	-
01-4180-02-00	INSURANCE-EMPLOYEES HEALTH	89,170	80,125	105,145	105,145	97,960	(7,185)	-7%
01-4185-02-00	FSA ADMINISTRATION FEES	208	201	430	430	370	(60)	-14%
01-4190-02-00	INSURANCE-WORKERS' COMP	1,249	1,078	1,910	1,910	2,105	195	10%
01-4300-02-00	DATA PROCESSING EXPENSES	26,410	24,965	29,945	29,945	29,945	-	0%
01-4500-02-00	BOOKS	272	0	200	200	200	-	0%
01-4600-02-00	OFFICE SUPPLIES & EXPENSES	4,215	8,587	7,200	7,200	8,000	800	11%
01-4610-02-00	POSTAGE	18,196	19,402	20,455	20,455	20,455	-	0%
01-4620-02-00	COMMUNITY WEBSITE MAINTENANCE	3,711	7,809	7,795	7,795	0	(7,795)	-100%
01-4650-02-00	COUNCIL SUPPLIES & EXPENSES	2,414	1,415	3,000	3,000	3,000	-	0%
01-4651-02-00	CITY MGR DISCRETIONARY FUND	1,014	2,233	1,160	1,160	1,160	-	0%
01-4940-02-00	MAINTENANCE ON MACHINES	2,753	2,943	3,000	3,000	3,000	-	0%
01-4970-02-00	SUPPLIES	1,091	5,509	5,700	5,700	7,000	1,300	23%
01-5000-02-00	ELECTION EXPENSES	0	29,295	10,000	10,000	25,000	15,000	150%
01-5045-02-00	APPRAISAL EXPENSES	48,093	46,707	50,145	50,145	53,125	2,980	6%
01-5100-02-00	BAD DEBTS	0	0	0	0	0	-	-
01-5245-02-00	CONTRACT SERVICES - HUMAN RESOURCE	0	0	1,500	1,500	3,300	1,800	120%
01-5250-02-00	CONTRACT SERVICES-WEBCAST	0	0	12,660	12,660	13,550	890	7%
01-5250-02-00	CONTRACT SERVICES MISC	11,829	12,657	0	0	0	-	-
01-5247-02-00	CONTRACT SERVICES-JANITORIAL	6,629	5,045	5,315	5,315	5,315	-	0%
01-5260-02-00	LAND LEASE-DEPOT	5,466	5,630	5,630	5,630	5,800	170	3%
01-5273-02-00	FILING FEES	1,581	1,157	3,000	3,000	3,000	-	0%
01-5645-02-00	ORDINANCE CODIFICATION	3,593	5,347	3,200	3,200	4,500	1,300	41%
01-5660-02-00	PHYSICALS	130	595	65	65	65	-	0%
01-5663-02-00	PERSONNEL TESTING	54	54	80	80	80	-	0%
01-5664-02-00	EMPLOYEE PROGRAMS	0	1,500	10,000	10,000	15,000	5,000	50%
01-5765-02-00	PROGRAM ASSISTANCE	5,324	5,537	14,000	14,000	14,000	-	0%
01-6010-02-00	ADVERTISING-LEGAL	49,690	75,820	11,000	56,000	56,000	45,000	409%
01-6100-02-00	DUES & SUBSCRIPTIONS	13,858	15,710	15,000	15,000	15,940	940	6%
01-6110-02-00	MEETING EXPENSES	15,659	13,895	20,000	20,000	25,000	5,000	25%
01-6150-02-00	EDUCATIONAL TRAINING/TRAVEL	2,735	4,483	10,500	10,500	14,500	4,000	38%
01-6200-02-00	ENGINEERING FEES	75,127	80,528	78,000	78,000	78,000	-	0%
01-6300-02-00	UTILITIES	16,476	27,311	18,035	18,035	18,880	845	5%
01-6500-02-00	INSURANCE-GEN LIABILITY/AUTO	7,877	9,821	9,545	9,545	9,195	(350)	-4%
01-6562-02-00	INSURANCE-PUB OFF LIABILITY	15,041	14,950	19,260	19,260	16,380	(2,880)	-15%
01-6650-02-00	LEGAL & SPECIAL SERVICES & AUDIT	249,275	270,901	289,465	289,465	289,465	-	0%
01-6655-02-00	CHAMBER OF COMMERCE AGREEMENT	0	0	0	0	0	-	-
01-6850-02-00	TELEPHONE EXPENSES	3,118	3,041	3,130	3,130	3,160	30	1%
01-6881-02-00	LEGAL SETTLEMENTS	0	0	0	0	0	-	-
01-7000-02-00	CAPITAL OUTLAY/SPECIAL REQUESTS	12,628	3,497	39,565	94,420	0	(39,565)	-100%
01-7001-02-00	LAND		485,086			0	-	-
01-7200-02-00	BANK CHARGES	127,255	137,946	134,000	134,000	144,000	10,000	7%
01-7500-02-00	NON CAPITAL OUTLAY	5,461	116,897	0	0	0	-	-
01-7600-02-00	COVID-19 EXPENSE	15,368	1,118	0	0	0	-	-
01-9206-02-00	TSF TO CAPITAL PROJECTS	0	2,600,000	0	0	0	-	-
01-9221-02-00	TSF TO GENERAL ESCROW FUND		181,901				-	-
01-2525-02-00	TSF TO DEBT SERV - LADDER TRUCK						-	-
		<u>\$1,798,906</u>	<u>\$5,382,954</u>	<u>\$2,166,255</u>	<u>\$2,271,265</u>	<u>\$2,217,735</u>	<u>\$51,480</u>	<u>2%</u>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**MUNICIPAL COURT**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 77,276	\$ 81,655	\$ 85,920	\$ 86,420	\$ 87,470	\$ 1,550	2%
COMPENSATED ABSENCES	598	(187)	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	5,693	6,156	6,575	6,615	6,690	115	2%
TMRS RETIREMENT	16,828	17,485	18,300	18,405	18,790	490	3%
INSURANCE-EMPLOYEES HEALTH	9,577	7,085	9,270	9,270	19,015	9,745	105%
FSA ADMINISTRATION FEES	128	65	60	60	-	(60)	-100%
INSURANCE-WORKERS' COMP	129	108	185	185	195	10	5%
DATA PROCESSING EXPENSES	9,014	14,529	16,200	16,200	16,200	-	0%
OFFICE SUPPLIES & EXPENSES	4,090	(363)	3,000	3,000	3,000	-	0%
CONTRACT SERVICES	58,433	61,381	62,400	62,400	69,860	7,460	12%
PHYSICALS	-	150	-	-	-	-	-
DUES & SUBSCRIPTIONS	55	335	400	400	400	-	0%
EDUCATIONAL TRAINING/TRAVEL	84	400	1,200	1,200	1,200	-	0%
UTILITIES	-	-	-	-	-	-	-
INSURANCE-GEN LIABILITY/AUTO	2,251	2,329	2,390	2,390	2,300	(90)	-4%
TELEPHONE EXPENSES	728	590	640	640	640	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
COVID-19 EXPENSE	2,180	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 187,063</b>	<b>\$ 191,719</b>	<b>\$ 206,540</b>	<b>\$ 207,185</b>	<b>\$ 225,760</b>	<b>\$ 19,220</b>	<b>9%</b>



**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**FIRE**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 1,933,502	\$ 2,095,438	\$ 2,288,615	\$ 2,303,615	\$ 2,332,110	\$ 43,495	2%
COMPENSATED ABSENCES	94,052	(27,688)	-	-	-	-	-
OVERTIME	82,964	109,065	59,115	59,115	62,070	2,955	5%
OVERTIME - FIRE OTHER	190,231	194,455	193,845	193,845	202,800	8,955	5%
SOCIAL SECURITY & MEDICARE	158,783	171,894	194,430	195,575	198,670	4,240	2%
TMRS RETIREMENT	485,609	516,392	541,230	544,425	557,830	16,600	3%
INSURANCE-EMPLOYEES HEALTH	346,493	294,956	345,300	345,300	347,610	2,310	1%
FSA ADMINISTRATION FEES	558	553	480	480	420	(60)	-13%
INSURANCE-WORKERS' COMP	36,957	37,844	54,710	54,710	84,375	29,665	54%
UNIFORMS	19,033	19,345	18,000	18,000	18,000	-	0%
DATA PROCESSING EXPENSES	10,374	12,046	10,350	10,350	17,850	7,500	72%
OFFICE SUPPLIES & EXPENSES	3,512	2,898	3,000	3,000	3,000	-	0%
MAINTENANCE & REPAIRS	24,630	25,776	24,000	24,000	24,000	-	0%
MAINTENANCE ON MACHINES	3,779	3,820	4,000	4,000	4,000	-	0%
EQUIPMENT REPLACEMENT	14,570	11,280	13,000	13,000	13,000	-	0%
RADIO REPAIRS	2,325	2,080	3,900	3,900	3,900	-	0%
SUPPLIES	18,385	17,084	18,000	18,000	18,000	-	0%
EMERGENCY MEDICAL SERVICES	12,505	13,416	13,500	13,500	13,500	-	0%
CIVIL DEFENSE SIREN REPAIRS	1,215	634	1,500	1,500	-	(1,500)	-100%
CONTRACT SERVICES-JANITORIAL	4,757	5,424	6,380	6,380	6,375	(5)	0%
CONTRACT SERVICES-DISPATCH	22,560	75,390	78,000	78,000	78,000	-	0%
FIRE PREVENTION	3,067	3,157	3,000	3,000	3,000	-	0%
PHYSICALS	960	21,210	24,600	24,600	23,780	(820)	-3%
EMPLOYEE PROGRAMS	-	-	-	-	3,240	3,240	-
HOUSEHOLD HAZARDOUS WASTE	17,541	8,453	20,000	20,000	20,000	-	0%
DUES & SUBSCRIPTIONS	15,094	16,980	17,200	17,200	5,350	(11,850)	-69%
EDUCATIONAL TRAINING/TRAVEL	8,846	13,147	14,000	14,000	14,000	-	0%
UTILITIES	27,316	31,332	30,300	30,300	31,200	900	3%
INSURANCE-GEN LIABILITY/AUTO	31,507	32,611	35,800	35,800	33,340	(2,460)	-7%
PROFESSIONAL SERV-PLAN REVIEW	-	-	-	-	-	-	-
TELEPHONE EXPENSES	8,290	11,490	12,900	12,900	12,395	(505)	-4%
RADIO SYSTEM EXPENSE	22,560	23,088	23,800	23,800	24,120	320	1%
CAPITAL OUTLAY/SPECIAL REQUEST	255,949	83,213	68,000	98,000	150,000	82,000	121%
Non Capital Outlay	26,757	33,511	-	-	-	-	-
COVID-19 EXPENSE/ARPA	80,586	4,358	-	-	150,000	150,000	-
TSF TO DEBT SER-LADDER TRUCK	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 3,965,266</b>	<b>\$ 3,864,653</b>	<b>\$ 4,120,955</b>	<b>\$ 4,170,295</b>	<b>\$ 4,455,935</b>	<b>\$ 184,980</b>	<b>4%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**POLICE**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 2,962,501	\$ 3,099,514	\$ 3,370,020	\$ 3,394,020	\$ 3,595,950	\$ 225,930	7%
COMPENSATED ABSENCES	38,229	4,867	-	-	-	-	-
SALARIES-REGULAR PART TIME	-	24,050	42,850	42,850	43,680	830	2%
SALARIES-TEMPORARY PART TIME	10,503	13,208	24,020	24,020	56,685	32,665	136%
OVERTIME	85,567	97,002	107,575	107,575	112,955	5,380	5%
SOCIAL SECURITY & MEDICARE	224,794	238,592	271,150	272,985	291,410	20,260	7%
TMRS RETIREMENT	663,130	684,559	741,065	746,175	796,675	55,610	8%
INSURANCE-EMPLOYEES HEALTH	590,010	476,703	575,930	575,930	626,640	50,710	9%
FSA ADMINISTRATION FEES	636	512	480	480	480	-	0%
INSURANCE-WORKERS' COMP	43,678	39,643	63,800	63,800	90,595	26,795	42%
UNIFORMS	21,781	20,839	20,000	20,000	22,700	2,700	14%
DATA PROCESSING EXPENSES	9,868	32,645	25,270	25,270	25,270	-	0%
BOOKS	3,237	1,392	4,500	4,500	2,000	(2,500)	-56%
OFFICE SUPPLIES & EXPENSES	15,389	3,112	9,900	9,900	11,950	2,050	21%
COMMUNICATIONS SUPPLIES	1,126	506	1,500	1,500	2,500	1,000	67%
INVESTIGATOR SUPPLIES	4,113	3,635	4,000	4,000	4,000	-	0%
SPC-CID-ANALYSIS/JUVENILE/AGIN	18,486	25,950	20,000	20,000	35,000	15,000	75%
HONOR GUARD SUPPLIES	-	-	-	-	2,500	2,500	-
FIRING RANGE SUPPLIES	31,406	19,453	13,500	13,500	36,000	22,500	167%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
MAINTENANCE ON MACHINES	10,947	15,398	10,000	10,000	10,000	-	0%
EQUIPMENT REPLACEMENT	16,554	915	10,500	10,500	5,000	(5,500)	-52%
RADIO REPAIRS	1,449	3,642	8,000	8,000	8,000	-	0%
SUPPLIES	7,461	8,289	9,000	9,000	9,700	700	8%
CONTRACT SERVICES-JANITORIAL	14,540	12,921	13,815	13,815	13,815	-	0%
PHYSICALS	7,745	6,213	5,000	5,000	5,000	-	0%
EMPLOYEE PROGRAMS	-	-	-	-	3,240	3,240	-
PRISONER CARE	2,876	2,872	5,500	5,500	5,500	-	0%
ADVERTISING	(16)	739	1,500	1,500	1,500	-	0%
DUES & SUBSCRIPTIONS	5,450	4,951	5,400	5,400	6,000	600	11%
EDUCATIONAL TRAINING/TRAVEL	13,391	16,021	18,500	18,500	28,500	10,000	54%
LEOSE TRAINING	1,305	2,926	3,080	3,080	2,690	(390)	-13%
UTILITIES	26,510	34,395	30,850	30,850	31,600	750	2%
INSURANCE-GEN LIABILITY/AUTO	56,263	58,234	63,245	63,245	63,235	(10)	0%
INSURANCE-POLICE LIABILITY	17,763	18,333	26,145	26,145	21,810	(4,335)	-17%
TELEPHONE EXPENSES	13,561	7,981	13,660	13,660	16,235	2,575	19%
RADIO SYSTEM EXPENSE	36,291	38,131	40,930	40,930	41,100	170	0%
CAPITAL OUTLAY/SPECIAL REQUEST	10,520	-	62,920	62,920	-	(62,920)	-100%
NON CAPITAL OUTLAY	0	0	0	0	0	-	-
COVID-19 EXPENSE/ARPA	34,190	380.01	0	0	276745	276,745	-
<b>TOTALS</b>	<b>\$ 5,001,254</b>	<b>\$ 5,018,523</b>	<b>\$ 5,623,605</b>	<b>\$ 5,654,550</b>	<b>\$ 6,306,660</b>	<b>\$ 683,055</b>	<b>12%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**PUBLIC SERVICES**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/
SALARIES	\$ 451,703	\$ 478,586	\$ 499,830	\$ 504,330	\$ 565,348	\$ 65,518	13%
COMPENSATED ABSENCES	9,333	(32,940)	-	-	-	-	-
SALARIES - TEMPORARY PART TIME		6,485	4,400	4,400	4,840	440	10%
OVERTIME	23,077	23,372	23,140	23,140	24,297	1,157	5%
SOCIAL SECURITY & MEDICARE	33,774	37,348	40,345	40,690	45,480	5,135	13%
TMRS RETIREMENT	103,843	107,818	111,370	112,330	126,655	15,285	14%
INSURANCE-EMPLOYEES HEALTH	124,057	87,682	109,470	109,470	117,720	8,250	8%
FSA ADMINISTRATION FEES	263	153	120	120	180	60	50%
INSURANCE-WORKERS' COMP	15,618	12,347	21,915	21,915	22,615	700	3%
UNIFORMS	4,073	3,618	5,200	5,200	6,500	1,300	25%
SUPPLIES	43	90	-	-	-	-	-
BUILDING MAINTENANCE & REPAIRS	142,800	191,864	153,050	153,050	191,300	38,250	25%
CONTRACT MAINTENANCE & REPAIRS	-	-	5,000	5,000	8,000	3,000	60%
PARK MAINTENANCE & SUPPLIES	10	3,779	-	-	-	-	-
SIDEWALK REPLACEMENT	53,585	14,479	20,000	20,000	30,000	10,000	50%
STREET MAINTENANCE & SUPPLIES	62,636	55,877	65,000	65,000	78,000	13,000	20%
SIGN SUPPLIES & MATERIALS	24,678	17,989	25,000	25,000	30,000	5,000	20%
SIGNAL LIGHT REPAIRS	6,775	21,295	5,000	5,000	10,000	5,000	100%
CONTRACT SERVICES-MOWING	63,943	104,200	117,665	117,665	117,665	(0)	0%
CONTRACT SERVICES-JANITORIAL	1,119	1,446	1,635	1,635	1,635	-	0%
CONTRACT SERVICES-INSPECTIONS	-	49,500	66,000	66,000	72,600	6,600	10%
PHYSICALS	470	985	400	400	400	-	0%
DUES & SUBSCRIPTIONS	-	250	1,000	1,000	1,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	567	2,548	2,500	2,500	3,000	500	20%
UTILITIES	291,052	345,881	270,510	270,510	270,650	140	0%
INSURANCE-GEN LIABILITY/AUTO	12,378	12,811	13,125	13,125	12,645	(480)	-4%
SPECIAL SERVICES - PLANNING	-	-	-	-	36,000	36,000	-
TELEPHONE EXPENSES	5,101	5,369	4,680	4,680	4,680	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	92,766	35,122	1,385,420	1,443,420	387,300	(998,120)	-72%
FOOD TRUCK PARK/FARMERS MKT	164,821		-	-	-	-	-
Non Capital Outlay	211,657	65,000	-	-	-	-	-
COVID-19 EXPENSE	16,797	-	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 1,916,937</b>	<b>\$ 1,652,953</b>	<b>\$ 2,951,775</b>	<b>\$ 3,015,580</b>	<b>\$ 2,168,510</b>	<b>\$ (783,265)</b>	<b>-27%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**PARKS**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 77,244	\$ 79,493	\$ 82,035	\$ 83,035	\$ 80,315	\$ (1,720)	-2%
COMPENSATED ABSENCES	1,672	1,421	-	-	-	-	-
OVERTIME	3,490	9,948	11,040	11,040	11,595	555	5%
SOCIAL SECURITY & MEDICARE	5,656	6,414	7,120	7,195	7,030	(90)	-1%
TMRS RETIREMENT	17,578	19,176	19,820	20,035	19,745	(75)	0%
INSURANCE-EMPLOYEES HEALTH	25,575	21,511	22,690	22,690	23,395	705	3%
FSA ADMINISTRATION FEES	-	0	-	-	-	-	-
INSURANCE-WORKERS' COMP	1,234	1,026	1,785	1,785	1,785	-	0%
UNIFORMS	1,197	1,215	1,600	1,600	1,600	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
PARK MAINTENANCE & SUPPLIES	53,920	64,234	65,000	65,000	71,500	6,500	10%
CONTRACT SERVICES - MOWING	53,448	95,117	127,470	127,470	127,470	0	0%
CONTRACT SERVICES - JANITORIAL	1,155	965	915	915	915	-	0%
EDUCATIONAL TRAINING/TRAVEL	-	21	500	500	500	-	0%
UTILITIES	23,615	33,926	27,770	27,770	27,490	(280)	-1%
INSURANCE-GEN LIABILITY/AUTO	2,251	2,329	2,385	2,385	2,300	(85)	-4%
TELEPHONE EXPENSES	730	608	780	780	780	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	269,844	-	25,000	25,000	78,200	53,200	213%
LAND	-	-	-	-	-	-	-
Non Capital Outlay	-	-	-	-	-	-	-
COVID-19 EXPENSE	-	-	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 538,607</b>	<b>\$ 337,405</b>	<b>\$ 395,910</b>	<b>\$ 397,200</b>	<b>\$ 454,620</b>	<b>\$ 58,710</b>	<b>15%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**COMMUNITY SERVICES**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 257,543	\$ 238,798	\$ 280,100	\$ 283,100	\$ 331,435	\$ 51,335	18%
COMPENSATED ABSENCES	(3,903)	2,923	-	-	-	-	-
SALARIES-REGULAR PART TIME	42,885	30,244	103,390	103,390	128,080	24,690	24%
SALARIES-TEMPORARY PART TIME	51,213	38,233	190,325	190,325	208,730	18,405	10%
SOCIAL SECURITY & MEDICARE	25,386	22,090	43,895	44,125	51,120	7,225	16%
TMRS RETIREMENT	66,036	57,673	81,665	82,305	98,705	17,040	21%
INSURANCE-EMPLOYEES HEALTH	56,846	41,614	54,990	54,990	65,055	10,065	18%
FSA ADMINISTRATION FEES	208	232	180	180	180	-	0%
INSURANCE WORKERS' COMP	6,922	5,960	10,170	10,170	12,795	2,625	26%
UNIFORMS	(525)	1,802	2,500	2,500	2,500	-	0%
DATA PROCESSING EXPENSES	2,325	5,078	7,500	7,500	7,500	-	0%
OFFICE SUPPLIES & EXPENSES	3,694	4,849	5,000	5,000	5,000	-	0%
SUPPLIES	31,554	22,572	38,000	38,000	38,000	-	0%
MAINTENANCE & REPAIRS	4,200	1,844	4,000	4,000	4,000	-	0%
MAINTENANCE ON MACHINES	1,502	1,321	2,000	2,000	2,000	-	0%
SPECIAL PROGRAMS	15,796	9,621	20,000	20,000	20,000	-	0%
AQUATIC SUPPLIES & EQUIPMENT	17,406	3,298	28,000	28,000	28,000	-	0%
SENIOR CENTER PROGRAMS	9,142	15,232	17,000	17,000	17,000	-	0%
CONTRACT SERVICES	31,666	23,539	130,000	130,000	130,000	-	0%
CONTRACT SERVICES-JANITORIAL	28,819	33,295	36,130	36,130	36,130	-	0%
PHYSICALS	2,065	795	2,900	2,900	2,900	-	0%
DUES & SUBSCRIPTIONS	1,179	936	1,300	1,300	1,300	-	0%
EDUCATIONAL TRAINING/TRAVEL	75	-	1,250	1,250	1,450	200	16%
UTILITIES	60,603	56,627	73,550	73,550	73,700	150	0%
INSURANCE-GEN LIABILITY/AUTO	4,501	4,659	4,775	4,775	5,750	975	20%
TELEPHONE EXPENSES	245	583	300	300	600	300	100%
CAPITAL OUTLAY/SPECIAL REQUEST	87,860	-	55,000	154,590	211,200	156,200	284%
Non Capital Outlay	-	6,800	-	-	-	-	-
COVID-19 EXPENSE	5,912	15,369	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 811,155</b>	<b>\$ 645,987</b>	<b>\$ 1,193,920</b>	<b>\$ 1,297,380</b>	<b>\$ 1,483,130</b>	<b>\$ 289,210</b>	<b>24%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**LIBRARY**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 193,733	\$ 251,414	\$ 256,615	\$ 260,615	\$ 319,150	\$ 62,535	24%
COMPENSATED ABSENCES	6,060	(6,452)	-	-	-	-	-
SALARIES-REGULAR PART TIME	116,731	108,360	138,665	138,665	120,940	(17,725)	-13%
SALARIES-TEMPORARY PART TIME	-	2,200	12,130	12,130	11,685	(445)	-4%
SOCIAL SECURITY & MEDICARE	23,313	26,479	31,165	31,470	34,565	3,400	11%
TMRS RETIREMENT	67,614	72,545	84,175	85,030	94,535	10,360	12%
INSURANCE-EMPLOYEES HEALTH	53,179	48,208	51,005	51,005	70,185	19,180	38%
FSA ADMINISTRATION FEES	-	-	-	-	-	-	-
INSURANCE-WORKERS' COMP	669	616	1,015	1,015	1,340	325	32%
DATA PROCESSING EXPENSES	6,442	12,449	11,970	11,970	13,220	1,250	10%
BOOKS, CDs, DVDs	48,171	58,226	56,500	56,500	56,500	-	0%
BOOK LEASING PLAN	8,438	-	-	-	-	-	-
OFFICE SUPPLIES & EXPENSES	8,011	10,349	11,760	11,760	11,760	-	0%
SUPPLIES & EQUIPMENT	7,014	9,345	8,910	8,910	8,910	-	0%
MAINTENANCE ON MACHINES	1,632	2,166	3,000	3,000	3,000	-	0%
CONTRACT SERVICES-JANITORIAL	5,708	6,643	7,440	7,440	7,440	-	0%
PHYSICALS	365	165	225	225	225	-	0%
DUES & SUBSCRIPTIONS	596	1,395	1,520	1,520	1,250	(270)	-18%
EDUCATIONAL TRAINING/TRAVEL	1,067	2,757	3,350	3,350	3,950	600	18%
UTILITIES	12,573	14,036	13,870	13,870	13,950	80	1%
INSURANCE-GEN LIABILITY/AUTO	5,626	5,823	5,965	5,965	6,900	935	16%
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
COVID-19 EXPENSE	1,629	-	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 568,572</b>	<b>\$ 626,723</b>	<b>\$ 699,280</b>	<b>\$ 704,440</b>	<b>\$ 779,505</b>	<b>\$ 80,225</b>	<b>11%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**INSPECTIONS/CODE ENFORCEMENT**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 350,627	\$ 425,171	\$ 471,470	\$ 476,470	\$ 591,320	\$ 119,850	25%
COMPENSATED ABSENCES	8,768	11,551	0	0	0	0	-
SALARIES-REGULAR PART TIME	0	0	0	0	24,655	24,655	-
OVERTIME	5,886	4,634	5,975	5,975	6,275	300	5%
SOCIAL SECURITY & MEDICARE	25,162	30,420	36,525	36,910	47,605	11,080	30%
TMRS RETIREMENT	77,749	92,135	101,675	102,740	133,660	31,985	31%
INSURANCE-EMPLOYEES HEALTH	68,872	68,646	78,185	78,185	99,725	21,540	28%
FSA ADMINISTRATION FEES	134	130	120	120	180	60	50%
INSURANCE-WORKERS' COMP	1,070	895	1,940	1,940	2,390	450	23%
UNIFORMS	409	3,270	4,000	4,000	4,000	0	0%
DATA PROCESSING EXPENSES	6,107	6,355	6,500	6,500	6,500	0	0%
OFFICE SUPPLIES & EXPENSES	3,690	3,434	5,000	5,000	7,000	2,000	40%
ANIMAL SERVICES EXPENSES	0	122	0	0	0	0	-
MAINTENANCE ON MACHINES	3,775	4,406	4,000	4,000	4,000	0	0%
CONTRACT SERVICES-MOWING	0	1,228	7,000	7,000	3,000	(4,000)	-57%
CONTRACT SERVICES-JANITORIAL	1,325	3,799	4,595	4,595	4,590	(5)	0%
CONTRACT SERVICES-INSPECTIONS	49,000	20,417	0	0	0	0	-
PHYSICALS	0	0	0	0	0	0	-
GRANT MATCHING REQUIREMENT	0	0	0	0	0	0	-
DUES & SUBSCRIPTIONS	575	1,351	1,300	1,300	3,000	1,700	131%
EDUCATIONAL TRAINING/TRAVEL	5,280	5,732	7,500	7,500	9,000	1,500	20%
ABATEMENT OF PROPERTY	0	17,223	0	27,255	0	0	-
UTILITIES	2,213	3,042	4,000	4,000	4,160	160	4%
INSURANCE-GEN LIABILITY/AUTO	6,752	6,988	9,545	9,545	11,500	1,955	20%
TELEPHONE EXPENSES	4,857	5,104	5,445	5,445	5,445	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	30,000	30,000	51,500	21,500	72%
CREDIT CARD PROCESSING FEE	86				0	0	-
NON CAPITAL OUTLAY						0	-
COVID-19 EXPENSE	3379.98	593				0	-
<b>TOTALS</b>	<b>\$ 625,716</b>	<b>\$ 716,644</b>	<b>\$ 784,775</b>	<b>\$ 818,480</b>	<b>\$ 1,019,505</b>	<b>234,730</b>	<b>30%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**ANIMAL SERVICES**

ACCOUNT DESCRIPTION	YEAR END ACTUAL 2019-2020	YEAR END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 153,256	\$ 190,449	\$ 226,420	\$ 228,920	\$ 232,365	\$ 5,945	3%
COMPENSATED ABSENCES	24,233	(1,364)	0	0	0	0	-
SALARIES-REGULAR PART TIME	15,433	12,053	32,585	32,585	38,075	5,490	17%
SALARIES - TEMPORARY PART TIME		5,835	8,140	8,140	8,955	815	10%
OVERTIME	13,762	22,107	17,920	17,920	18,815	895	5%
SOCIAL SECURITY & MEDICARE	13,212	16,487	21,810	22,000	22,815	1,005	5%
TMRS RETIREMENT	39,728	48,056	58,970	59,505	62,135	3,165	5%
INSURANCE-EMPLOYEES HEALTH	44,805	47,010	55,385	55,385	48,445	(6,940)	-13%
FSA ADMINISTRATION FEES	76	169	180	180	180	0	0%
INSURANCE-WORKERS' COMP	4,132	3,831	7,735	7,735	10,095	2,360	31%
UNIFORMS	1,266	3,264	2,500	2,500	3,500	1,000	40%
DATA PROCESSING EXPENSES	2,799	2,754	3,000	3,000	3,000	0	0%
OFFICE SUPPLIES & EXPENSES	3,254	4,637	4,000	4,000	4,300	300	8%
SHELTER SUPPLIES	9,110	10,151	14,000	14,000	14,000	0	0%
ANIMAL SERVICES EXPENSES	0	0	0	0	0	0	-
MAINTENANCE AND REPAIRS	0	0	0	0	0	0	-
SUPPLIES & EQUIPMENT	7,034	7,272	8,000	8,000	8,000	0	0%
MAINTENANCE ON MACHINES	0	0	0	0	0	0	-
CONTRACT SERVICES-MOWING	0	0	0	0	0	0	-
CONTRACT SERVICES-JANITORIAL	2,191	2,191	2,195	2,195	2,195	0	0%
CONTRACT SERVICES - VET	391	834	5,000	5,000	5,000	0	0%
PHYSICALS	258	1,506	500	500	500	0	0%
DUES & SUBSCRIPTIONS	52	50	500	500	500	0	0%
EDUCATIONAL TRAINING/TRAVEL	1,417	800	2,000	2,000	3,000	1,000	50%
ABATEMENT OF PROPERTY	0	0	0	0	0	0	-
UTILITIES	11,526	14,474	11,350	11,350	11,000	(350)	-3%
INSURANCE-GEN LIABILITY/AUTO	4,501	4,659	5,965	5,965	5,745	(220)	-4%
TELEPHONE EXPENSES	3,515	4,522	3,030	3,030	3,030	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	22,495	69,418	0	545	38,515	38,515	-
NON CAPITAL OUTLAY	8,287					0	-
COVID-19 EXPENSE	2,389	593				0	-
<b>TOTALS</b>	<b>\$ 389,123</b>	<b>\$ 471,756</b>	<b>\$ 491,185</b>	<b>\$ 494,955</b>	<b>\$ 544,165</b>	<b>52,980</b>	<b>11%</b>



**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**FLEET MAINTENANCE**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 134,503	\$ 121,341	\$ 135,325	\$ 136,325	\$ 137,170	\$ 1,845	1%
COMPENSATED ABSENCES	(13,389)	4,107	0	0	0	0	-
OVERTIME	301	743	2,395	2,395	2,515	120	5%
SOCIAL SECURITY & MEDICARE	8,888	8,733	10,535	10,615	10,690	155	1%
TMRS RETIREMENT	29,364	26,159	29,325	29,540	30,005	680	2%
INSURANCE-EMPLOYEES HEALTH	27,398	20,570	22,690	22,690	23,395	705	3%
FSA ADMINISTRATION FEES	0	0	0	0	0	0	-
INSURANCE-WORKERS' COMP	1,947	1,802	2,550	2,550	3,145	595	23%
UNIFORMS	1,049	745	1,400	1,400	1,400	0	0%
DATA PROCESSING EXPENSES	1,608	1,608	4,500	4,500	4,500	0	0%
GASOLINE	110,783	133,683	166,000	166,000	305,000	139,000	84%
SUPPLIES	6,829	12,103	18,000	18,000	22,000	4,000	22%
EQUIPMENT TIRES	19,889	24,073	22,000	22,000	25,000	3,000	14%
TOOLS	855	4,038	5,000	5,000	5,000	0	0%
PARTS	35,934	51,841	40,000	40,000	50,000	10,000	25%
CONTRACT REPAIRS	15,772	35,931	40,000	40,000	40,000	0	0%
RADIO REPAIRS	0	238	0	0	0	0	-
CONTRACT SERVICES-JANITORIAL	952	697	510	510	510	0	0%
PHYSICALS	130	80	100	100	100	0	0%
EDUCATIONAL TRAINING/TRAVEL	287	17	7,000	7,000	7,000	0	0%
UTILITIES	5,635	5,680	6,305	6,305	6,255	(50)	-1%
INSURANCE-GEN LIABILITY/AUTO	2,251	2,329	2,390	2,390	2,300	(90)	-4%
TELEPHONE EXPENSES	1,044	1,009	1,080	1,080	1,080	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	60,000	60,000	0	(60,000)	-100%
TSF TO GEN ESCROW FUND	43,265	62,780	67,720	67,720	73,480	5,760	9%
Non Capital Outlay					0	0	-
COVID-19 EXPENSE						0	-
<b>TOTALS</b>	<b>\$ 435,294</b>	<b>\$ 520,306</b>	<b>\$ 644,825</b>	<b>\$ 646,120</b>	<b>\$ 750,545</b>	<b>\$ 105,720</b>	<b>16%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**ECONOMIC DEVELOPMENT**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 28,462	\$ -	\$ -	\$ -	\$ -	\$ -	-
COMPENSATED ABSENCES	(69)	-	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	2,177	-	-	-	-	-	-
TMRS RETIREMENT	6,146	-	-	-	-	-	-
INSURANCE-EMPLOYEES HEALTH	52	-	-	-	-	-	-
INSURANCE-WORKERS' COMP	159	-	-	-	-	-	-
DATA PROCESSING EXPENSES	-	446	550	550	600	50	9%
OFFICE SUPPLIES & EXPENSES	261	133	500	500	750	250	50%
PROMOTIONAL SUPPLIES	1,034	490	1,200	1,200	1,200	-	0%
MISCELLANEOUS EXPENSE	8,350	8,740	11,000	11,000	11,000	-	0%
PHOTOGRAPHIC/AUDIO/VIDEO	963	1,800	2,500	2,500	2,500	-	0%
CONTRACTUAL SERVICES	36,736	43,197	40,000	147,365	50,000	10,000	25%
LEASE	-	-	-	-	-	-	-
ADVERTISING	491	638	1,200	1,200	1,200	-	0%
DUES & SUBSCRIPTIONS	4,659	5,270	6,000	6,000	12,000	6,000	100%
ECONOMIC DEVELOPMENT REIMB	39,955	34,629	40,000	40,000	-	(40,000)	-100%
ECONOMIC DEV INCENTIVE	12,500	-	30,000	30,000	70,000	40,000	133%
BUILDING IMPROVEMENT GRANTS	27,841	42,500	50,000	50,000	40,000	(10,000)	-20%
BUSINESS TRAINING/TRAVEL	4,996	-	5,750	5,750	5,000	(750)	-13%
INSURANCE-GEN LIABILITY/AUTO	1,125	-	-	-	-	-	-
PROFESSIONAL SERVICES	1,000	2,334	-	-	-	-	-
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	158,000	158,000	66,600	(91,400)	-58%
COVID-19 EXPENSE	-	-	-	-	-	-	-
TRANSFER TO GF ESCROW	29,470	30,000	-	-	-	-	-
<b>TOTALS</b>	<b>\$ 206,308</b>	<b>\$ 170,177</b>	<b>\$ 346,700</b>	<b>\$ 454,065</b>	<b>\$ 260,850</b>	<b>\$ (85,850)</b>	<b>-</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**INFORMATION TECHNOLOGY**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 134,708	\$ 138,220	\$ 147,515	\$ 148,515	\$ 154,895	\$ 7,380	5%
COMPENSATED ABSENCES	7,052	5,263	0	0	0	-	-
OVERTIME	54					-	-
SOCIAL SECURITY & MEDICARE	10,048	10,121	11,285	11,365	11,850	565	5%
TMRS RETIREMENT	29,353	29,619	31,415	31,630	33,270	1,855	6%
INSURANCE-EMPLOYEES HEALTH	21,855	20,863	23,540	23,540	23,395	(145)	-1%
FSA ADMINISTRATION FEES	130	128	120	120	120	-	0%
INSURANCE-WORKERS' COMP	213	179	305	305	340	35	11%
UNIFORMS	0	36			0	-	-
DATA PROCESSING EXPENSES	21,750	38,568	53,305	53,305	72,905	19,600	37%
OFFICE SUPPLIES & EXPENSES	146	0	100	100	100	-	0%
COMPUTER REPLACEMENTS	26,086	29,336	34,965	34,965	43,180	8,215	23%
SERVER REPLACEMENTS	11,106	6,573	11,000	11,000	15,000	4,000	36%
CONTRACT SERVICES	0	12,696	0	0	0	-	-
DUES & SUBSCRIPTIONS	119	1,592	3,045	3,045	3,045	-	0%
EDUCATIONAL TRAINING/TRAVEL	113	1,428	3,000	3,000	3,000	-	0%
UTILITIES	15,912	23,082	11,225	11,225	11,225	-	0%
INSURANCE-GEN LIABILITY/AUTO	2,251	2,329	2,390	2,390	2,300	(90)	-4%
TELEPHONE EXPENSES	68,794	68,498	87,660	87,660	87,660	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	54,672	4,810	30,440	30,440	0	(30,440)	-100%
NON CAPITAL OUTLAY		5,390				-	-
COVID-19 EXPENSE	22,957					-	-
<b>TOTALS</b>	<b>\$ 427,317</b>	<b>\$ 398,732</b>	<b>\$ 451,310</b>	<b>\$ 452,605</b>	<b>\$ 462,285</b>	<b>\$ 10,975</b>	<b>2%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**EMERGENCY MANAGEMENT**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
01-4010-15-00	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 70,295	\$ 70,295	-
01-4011-15-00	COMPENSATED ABSENCES	-	-	-	-	0	-	-
01-4015-15-00	OVERTIME	-	-	-	-	0	-	-
01-4150-15-00	SOCIAL SECURITY & MEDICARE	-	-	-	-	5,375	5,375	-
01-4160-15-00	TMRS RETIREMENT	-	-	-	-	15,100	15,100	-
01-4180-15-00	INSURANCE-EMPLOYEES HEALTH	-	-	-	-	13,890	13,890	-
01-4185-15-00	FSA ADMINISTRATION FEES	-	-	-	-	0	-	-
01-4190-15-00	INSURANCE-WORKERS' COMP	-	-	-	-	155	155	-
01-4200-15-00	UNIFORMS	-	-	-	-	1,000	1,000	-
01-4600-15-00	OFFICE SUPPLIES & EXPENSES	-	-	-	-	300	300	-
01-4950-15-00	EQUIPMENT REPLACEMENT	-	-	-	-	1,500	1,500	-
01-4970-15-00	SUPPLIES	-	-	-	-	250	250	-
01-4985-15-00	OUTDOOR WARNING SIGN REPAIRS	-	-	-	-	1,500	1,500	-
01-5232-15-00	EMERGENCY PREPAREDNESS	-	-	-	-	5,000	5,000	-
01-5660-15-00	PHYSICALS	-	-	-	-	820	820	-
01-6100-15-00	DUES & SUBSCRIPTIONS	-	-	-	-	12,010	12,010	-
01-6150-15-00	EDUCATIONAL TRAINING	-	-	-	-	1,500	1,500	-
01-6500-15-00	INSURANCE-GEN LIABILITY/AUTO	-	-	-	-	1,150	1,150	-
01-6850-15-00	TELEPHONE EXPENSES	-	-	-	-	505	505	-
01-6855-15-00	RADIO SYSTEM EXPENSE	-	-	-	-	405	405	-
01-7000-14-00	CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	0	-	-
	<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,755</b>	<b>\$ 130,755</b>	<b>-</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**COMMUNICATIONS**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
01-4010-08-00	SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 69,450	\$ 69,450	-
01-4011-08-00	COMPENSATED ABSENCES	-	-	-	-	-	-	-
01-4012-08-00	SALARIES-REGULAR PART TIME	-	-	-	-	-	-	-
01-4013-08-00	SALARIES-TEMPORARY PART TIME	-	-	-	-	-	-	-
01-4150-08-00	SOCIAL SECURITY & MEDICARE	-	-	-	-	5,315	5,315	-
01-4160-08-00	TMRS RETIREMENT	-	-	-	-	14,920	14,920	-
01-4180-08-00	INSURANCE-EMPLOYEES HEALTH	-	-	-	-	13,890	13,890	-
01-4185-08-00	FSA ADMINISTRATION FEES	-	-	-	-	-	-	-
01-4190-08-00	INSURANCE WORKERS' COMP	-	-	-	-	155	155	-
01-4300-08-00	DATA PROCESSING EXPENSES	-	-	-	-	6,720	6,720	-
01-4600-08-00	OFFICE SUPPLIES & EXPENSES	-	-	-	-	400	400	-
01-4620-08-00	COMMUNITY WEBSITE MAINTENANCE	-	-	-	-	13,855	13,855	-
01-4750-08-00	SUPPLIES	-	-	-	-	-	-	-
01-5245-08-00	CONTRACT SERVICES	-	-	-	-	1,500	1,500	-
01-6100-08-00	DUES & SUBSCRIPTIONS	-	-	-	-	1,515	1,515	-
01-6150-08-00	EDUCATIONAL TRAINING/TRAVEL	-	-	-	-	950	950	-
01-6500-08-00	INSURANCE-GEN LIABILITY/AUTO	-	-	-	-	1,150	1,150	-
01-6850-08-00	TELEPHONE EXPENSES	-	-	-	-	-	-	-
01-7000-08-00	CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	12,250	12,250	-
01-7500-08-00	Non Capital Outlay	-	-	-	-	-	-	-
01-7600-08-00	COVID-19 EXPENSE	-	-	-	-	-	-	-
	<b>TOTALS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,070</u>	<u>\$ 142,070</u>	<u>-</u>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**DEBT SERVICE FUND REVENUES**

<u>Description</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>YEAR-END ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>REVISED BUDGET 2021-2022</u>	<u>PROPOSED BUDGET 2022-2023</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
TSF FR ENT FD-GLTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TSF FR GEN FD-GLTD	-	-	-	-	-	-	-
TSF FR GEN FD-LADDER TRUCK	-	-	-	-	-	-	-
TSF FR DR UT FD-GLTD	-	-	-	-	-	-	-
BOND PREMIUM	-	4,440	-	-	-	-	-
PROPERTY TAX-DELINQUENT	2,592	(171)	10,000	10,000	11,000	1,000	10%
PROPERTY TAX-CURRENT	3,733,708	4,011,068	4,642,825	4,642,825	6,162,085	1,519,260	33%
DELINQUENT TAX P & I & FEES	4,064	3,970	6,000	6,000	7,000	1,000	17%
OTHER FIN SOURCES-REFUNDING	3,015,000	-	-	-	-	-	-
INT ON INVESTMENTS	22,228	942	500	500	12,615	12,115	2423%
USE OF FUND BALANCE	-	-	-	-	-	-	-
<b>TOTALS</b>	<b><u>\$ 6,777,591</u></b>	<b><u>\$ 4,020,248</u></b>	<b><u>\$ 4,659,325</u></b>	<b><u>\$ 4,659,325</u></b>	<b><u>\$ 6,192,700</u></b>	<b><u>\$ 1,533,375</u></b>	<b><u>33%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**DEBT SERVICE FUND EXPENDITURES**

<u>Description</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>YEAR-END ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>REVISED BUDGET 2021-2022</u>	<u>PROPOSED BUDGET 2022-2023</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
BOND PRINCIPAL PAYMENTS	\$ 2,585,000	\$ 2,315,000	\$ 2,935,000	\$ 2,935,000	\$ 3,195,000	\$ 260,000	9%
PRINCIPAL PAYMENT-LADDER TRUCK	-	-	-	-	-	-	-
PRINCIPAL PAYMENT-TAX NOTE	430,000	410,000	225,000	225,000	230,000	5,000	2%
BOND INTEREST PAYMENTS	717,974	1,371,923	1,563,060	1,563,060	2,798,525	1,235,465	79%
INTEREST PAYMENT-LADDER TRUCK	-	-	-	-	-	-	-
INTEREST PAYMENT-TAX NOTE	23,746	19,110	14,665	14,665	11,480	(3,185)	-22%
ARBITRAGE EXPENSES	-	6,000	10,000	10,000	10,000	-	0%
DEBT ISSUANCE COST	83,644	-	-	-	-	-	-
ISSUER CONTRIBUTION/DEBT	26,735	-	-	-	-	-	-
OTHER FIN USES-REFUNDING	2,924,412	-	-	-	-	-	-
PAYING AGENT FEES	6,950	1,481	6,000	6,000	7,000	1,000	17%
ADVERTISING LEGAL	3,700	-	-	-	-	-	-
<b>TOTALS</b>	<b><u>\$ 6,802,161</u></b>	<b><u>\$ 4,123,514</u></b>	<b><u>\$ 4,753,725</u></b>	<b><u>\$ 4,753,725</u></b>	<b><u>\$ 6,252,005</u></b>	<b><u>\$ 1,498,280</u></b>	<b><u>32%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**ENTERPRISE FUND REVENUES**

Description	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	REVISED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR DR UT FD-REIM SAL/OPER	\$ 86,185	\$ 91,130	\$ 99,045	\$ 99,045	\$ 101,110	\$ 2,065	2%
TSF FR DR UT FD-REIM GLTD	0	0	0	0	0	-	-
TSF FR W/WW ESCROW FUND	71,153	1,032,936	250,000	760,845	290,000	40,000	16%
BOND PROCEEDS	0	0	0	0	0	-	-
DEVELOPER CONTRIBUTED ASSETS	0	0	0	0	0	-	-
GAIN/LOSS ON SALE OF ASSETS	0	0	0	0	0	-	-
WATER SALES	6,040,964	6,109,005	5,355,625	5,355,625	5,569,850	214,225	4%
WASTEWATER SERVICE	3,059,177	3,003,877	2,802,030	2,802,030	3,110,255	308,225	11%
WATER TAP FEES	88,460	28,490	35,000	35,000	33,000	(2,000)	-6%
WASTEWATER TAP FEES	43,100	9,950	15,000	15,000	8,000	(7,000)	-47%
WASTEWATER SURCHARGE	1,698,265	1,559,642	1,500,000	1,500,000	1,500,000	-	0%
WATER IMPACT FEES	0	0	0	0	0	-	-
WASTEWATER IMPACT FEES	0	0	0	0	0	-	-
PENALTIES	83,008	90,214	105,000	105,000	127,440	22,440	21%
GRANT ASSISTANCE	8,058	3,546	0	0	895,500	895,500	-
DEVELOPER CONTRIBUTIONS	0	0	0	0	0	-	-
OTHER INCOME	48,525	55,414	60,000	60,000	71,575	11,575	19%
SALE OF AUTOS/EQUIPMENT	2,070	3,960	0	0	0	-	-
AMORTIZATION OF GAIN ON BONDS	0	0	0	0	0	-	-
INT ON INVESTMENTS	80,765	3,810	940	940	85,200	84,260	8964%
USE OF FB - CAPITAL PROJECTS	0	0	0	0	0	-	-
USE OF FB - SPECIAL REQUESTS	0	0	0	0	0	-	-
	<u>\$ 11,309,732</u>	<u>\$ 11,991,974</u>	<u>\$ 10,222,640</u>	<u>\$ 10,733,485</u>	<u>\$ 11,791,930</u>	<u>\$ 1,569,290</u>	<u>15%</u>



**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**WATER & WASTEWATER**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>YEAR-END ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>REVISED BUDGET 2021-2022</u>	<u>PROPOSED BUDGET 2022-2023</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
05-4010-50-00	SALARIES	\$ 958,704	\$ 998,770	\$ 1,075,295	\$ 1,082,795	\$ 1,128,885	\$ 53,590	5%
05-4011-50-00	COMPENSATED ABSENCES	35,856	(1,152)	-	-	-	-	-
05-4013-50-00	SALARIES-TEMPORARY PART TIME		5,210	8,140	8,140	8,955	815	10%
05-4015-50-00	OVERTIME	41,092	74,882	47,775	47,775	50,165	2,390	5%
05-4150-50-00	SOCIAL SECURITY & MEDICARE	71,373	78,765	86,535	87,110	90,885	4,350	5%
05-4160-50-00	TMRS RETIREMENT	217,393	229,352	239,160	240,760	255,185	16,025	7%
05-4180-50-00	INSURANCE-EMPLOYEES HEALTH	204,651	172,102	202,490	202,490	212,320	9,830	5%
05-4185-50-00	FSA ADMINISTRATION FEES	489	357	300	300	300	-	0%
05-4190-50-00	INSURANCE-WORKERS' COMP	11,569	9,216	16,010	16,010	21,735	5,725	36%
05-4200-50-00	UNIFORMS	5,898	4,046	7,700	7,700	7,700	-	0%
05-4300-50-00	DATA PROCESSING EXPENSES	17,725	10,601	29,525	29,525	29,525	-	0%
05-4600-50-00	OFFICE SUPPLIES & EXPENSES	7,307	7,589	10,000	10,000	10,000	-	0%
05-4630-50-00	SPOILS DISPOSAL	-	420	5,000	5,000	5,000	-	0%
05-4901-50-00	WATER SYS MAINT & SUPP	131,722	159,539	135,000	135,000	140,000	5,000	4%
05-4940-50-00	MAINTENANCE ON MACHINES	2,415	1,857	5,000	5,000	5,000	-	0%
05-4971-50-00	WASTEWATER SYS MAINT & SUPP	26,399	26,327	45,800	45,800	45,800	-	0%
05-4975-50-00	WATER METERS & SUPPLIES	54,058	40,338	60,000	60,000	60,000	-	0%
05-5100-50-00	BAD DEBTS	35,386	(3,901)	-	-	-	-	-
05-5245-50-00	CONTRACT SERVICES-BILLING	42,228	45,269	45,440	45,440	44,785	(655)	-1%
05-5247-50-00	CONTRACT SERVICES-JANITORIAL	925	1,506	2,260	2,260	2,255	(5)	0%
05-5250-50-00	CONTRACT SERVICES - MISC	-	2,861	3,600	3,600	3,600	-	0%
05-5255-50-00	COLLECTION AGENCY FEES	1,385	1,483	2,400	2,400	2,400	-	0%
05-5500-50-00	ARBITRAGE EXPENSE		4,500			4,500	4,500	-
05-5660-50-00	PHYSICALS	958	220	400	400	400	-	0%
05-6050-50-00	BOND PRINCIPAL PAYMENTS	-	-	220,000	220,000	150,000	(70,000)	-32%
05-6055-50-00	BOND INTEREST PAYMENTS	29,637	24,171	20,010	20,010	15,645	(4,365)	-22%
05-6056-50-00	CAPITAL LEASE INTEREST EXPENSE	-	-	-	-	-	-	-
05-6060-50-00	PAYING AGENT FEES	750	-	5,000	5,000	5,000	-	0%
05-6100-50-00	DUES & SUBSCRIPTIONS	20,476	21,875	20,000	20,000	21,000	1,000	5%
05-6110-50-00	MEETING EXPENSES	-	-	-	-	-	-	-
05-6150-50-00	EDUCATIONAL TRAINING/TRAVEL	6,339	9,609	6,500	6,500	6,500	-	0%
05-6200-50-00	ENGINEERING FEES	63,337	80,528	63,025	63,025	70,400	7,375	12%
05-6300-50-00	UTILITIES	6,857	33,834	15,850	15,850	15,700	(150)	-1%
05-6350-50-00	POWER TO PUMPS	81,593	77,424	100,000	100,000	100,000	-	0%
05-6500-50-00	INSURANCE-GEN LIABILITY/AUTO	20,255	20,964	21,480	21,480	22,995	1,515	7%
05-6810-50-00	WATER-FORT WORTH	2,845,870	3,094,816	3,115,480	3,115,480	3,240,100	124,620	4%
05-6820-50-00	WASTEWATER SERVICE-FORT WORTH	3,432,247	3,365,408	3,116,520	3,116,520	3,459,340	342,820	11%
05-6825-50-00	WASTEWATER TESTING	702	792	5,000	5,000	5,000	-	0%
05-6826-50-00	WATER TESTING	16,065	12,168	25,000	25,000	25,000	-	0%
05-6850-50-00	TELEPHONE EXPENSES	8,435	17,613	8,500	8,500	8,500	-	0%
05-6851-50-00	METER READING - CELLULAR	12,910	52,533	80,680	80,680	80,705	25	0%
05-7000-50-00	CAPITAL OUTLAY/SPECIAL REQUEST	-	-	813,780	953,980	654,135	(159,645)	-20%
05-7500-50-00	Non Capital Outlay	2,650	33,074	-	-	-	-	-
05-7600-50-00	COVID-19 EXPENSE	7,423	264	-	-	-	-	-
05-XXXX-55-00	EF CAPITAL PROJECTS	1,637,715	12,435	250,000	2,094,870	2,272,160	2,022,160	809%
	<b>TOTAL OPERATING</b>	<b>\$ 10,060,791</b>	<b>\$ 8,727,661</b>	<b>\$ 9,914,655</b>	<b>\$ 11,909,400</b>	<b>\$ 12,281,575</b>	<b>\$ 2,366,920</b>	<b>24%</b>
05-1650-00-00	CDBG PROJECT ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
05-1650-00-00	TSF TO GEN FD-CAPITAL	-	-	-	-	-	-	-
05-2556-00-00	TSF TO GEN FD-REIM FLEET MAINT	74,405	62,840	66,135	66,135	67,550	1,415	2%
05-2557-00-00	TSF TO GEN FD-REIM OPERATING	619,425	653,590	733,445	733,445	817,575	84,130	11%
05-9226-50-00	TSF TO W/WW ESCROW FUND	20,245	45,830	26,340	26,340	26,340	-	0%
	<b>TOTAL TRANSFERS</b>	<b>\$ 714,075</b>	<b>\$ 762,260</b>	<b>\$ 825,920</b>	<b>\$ 825,920</b>	<b>\$ 911,465</b>	<b>\$ 85,545</b>	<b>10%</b>
	<b>TOTAL</b>	<b>\$ 10,774,866</b>	<b>\$ 9,489,921</b>	<b>\$ 10,740,575</b>	<b>\$ 12,735,320</b>	<b>\$ 13,193,040</b>	<b>\$ 2,452,465</b>	<b>23%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**CAPITAL PROJECTS FUND REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE/ (DECREASE)</b>	<b>% INCREASE/ (DECREASE)</b>
CO PROCEEDS	17,345,000	-			-	-
GO PROCEEDS	-	8,435,000	-	16,950,000	16,950,000	-
BOND PREMIUM	3,414,982	751,487			-	-
GRANT ASSISTANCE	413,407				-	-
LONGHN RD REIMBRSM-TAR CTY					-	-
TAX NOTE PROCEEDS	-	-	-	-	-	-
BB ROAD REIM. - TAR. COUNTY	822,747	5,094,996	1,677,250	-	(1,677,250)	-100%
BB ROAD DEVELOPER CONTRIBUTION					-	-
INT ON INVESTMENTS	787	43			-	-
INT ON INVESTMENTS-21 GO		288	390	42,000	41,610	10669%
INT ON INVESTMENTS-TC FUNDS		232			-	-
INT ON INVESTMENTS - 22 GO				96,000	96,000	-
INTEREST INCOME - TC BAILEY BOSWELL					-	-
INT ON INVESTMENTS-23 GO	-	-	-	-	-	-
INT ON INVESTMENTS-15 GO	-	-	-	-	-	-
INT ON INVESTMENTS-17 GO	51,149	1,197	-	-	-	-
TSF FR GENERAL FUND - WESTER CENTER/156					-	-
INT ON INVESTMENTS-19 TAX NOTE	8,147	3	-	-	-	-
INT ON INVESTMENTS-20 CO	1,160	9,237	750	-	(750)	-100%
TSF FR GENERAL FUND	-	2,600,000	-	-	-	-
TSF FR ESCROW FUND - ODR ESCROW	-	-	-	1,380,750	1,380,750	-
TSF FR ESCROW FUND - GAS PROCEEDS	-	-	-	-	-	-
TSF FR GENERAL FUND - CITY HALL					-	-
TSF FR COURT SEC - CITY HALL					-	-
TSF FR ENTERPRISE FD - CITY HALL FURNISHINGS					-	-
TSF FR ENTERPRISE FD - W/WW PROJECTS					-	-
TSF FR DRAINAGE FD - PROJECTS	-	-	-	-	-	-
TSF FR BEAUTIFICATION - CITY HALL LANDSCAPE					-	-
TSF FR DONATIONS - PARKS	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-
	<b><u>22,057,380</u></b>	<b><u>16,892,484</u></b>	<b><u>1,678,390</u></b>	<b><u>18,468,750</u></b>	<b><u>\$ 16,790,360</u></b>	<b><u>1000%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**CAPITAL PROJECTS FUND EXPENDITURES**

<b>ACCOUNT DESCRIPTION</b>	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE/ (DECREASE)</b>	<b>% INCREASE/ (DECREASE)</b>
NON CAPITAL OUTLAY	413,407	-			-	-
BOND SALE EXPENSES	255,848	-	-	-	-	-
TAX NOTE SALE EXPENSES	-	-	-	-	-	-
BB RD. RECON. - PH 2	-	-	-	-	-	-
BB RD. RECON. - PH 2	127,091	-	-	-	-	-
BB RD. RECON. - PH 3	-	-	-	-	-	-
BB RD. RECON. - PH 3	127,091	-	-	-	-	-
BB RD. RECON. - OVERPASS					-	-
BB RD. RECON. - OVERPASS	-	-	-	-	-	-
BB RD. RECON. - OVERPASS	1,979,593	3,297,239	-	-	-	-
BB RD. RECON. - OVERPASS		7,721,192	-	-	-	-
BB RD. RECON.-DESIGN	-	-	-	-	-	-
POLICE DEPT PARKING LOT	79,900	-	-	-	-	-
DREAM PLAY PLAYGROUND	293,534	-	-	-	-	-
STREET/SIDEWALK IMPROVEMENTS	25,800	9,205			-	-
LAND	1,558,333	3	-	-	-	-
OLD DECATUR RD	103,500	62,250	-	544,250	544,250	-
OLD DECATUR RD				1,380,750	1,380,750	-
KNOWLES DR	966,116	581,970	-	65,000	65,000	-
CENTRAL FIRE STATION	278,923	2,820,453	-	4,722,915	4,722,915	-
SIDEWALK & ADA IMPROVEMENTS		179,008	-	166,000	166,000	-
W.J. BOAZ/ODR INTERSECTION	32,000	841,744	-	-	-	-
SIGNAL KNOWLES/BB	-	-	-	-	-	-
BLUE MOUND/INDUSTRIAL IMPRV		6,300		493,700	493,700	-
KNOWLES/BB SIGNAL		136,770		-	-	-
BOND SALE EXPENSES		186,487		-	-	-
KNOWLES DR			6,800,000	3,800,000	(3,000,000)	-44%
LIBRARY			1,500,000	720,000	(780,000)	-52%
SENIOR CENTER			700,000	420,000	(280,000)	-40%
LIBRARY				17,200,000	17,200,000	-
SENIOR CENTER				6,500,000	6,500,000	-
KNOWLES DR				5,850,000	5,850,000	-
PARKS PROJECTS				677,000	677,000	-
<b>TOTALS</b>	<b><u>\$ 6,241,134</u></b>	<b><u>\$ 15,842,620</u></b>	<b><u>\$ 9,000,000</u></b>	<b><u>\$ 42,539,615</u></b>	<b><u>\$ 33,539,615</u></b>	<b><u>373%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**CCPD FUND REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE/ (DECREASE)</b>	<b>% INCREASE/ (DECREASE)</b>
STATE SALES TAX	\$ 1,304,250	\$ 1,618,874	\$ 1,390,080	\$ 1,632,000	\$ 241,920	17%
GAIN/LOSS ON ASSET	0	0	0	0	-	-
GRANT ASSISTANCE	2,247	1,290	-	2,500	2,500	-
OTHER INCOME	0	0	0	0	-	-
INT ON INVESTMENTS	3,633	172	40	9,000	8,960	22400%
USE OF RESERVES	-	-	-	-	-	-
<b>TOTALS</b>	<b><u>\$ 1,310,130</u></b>	<b><u>\$ 1,620,336</u></b>	<b><u>\$ 1,390,120</u></b>	<b><u>\$ 1,643,500</u></b>	<b><u>\$ 253,380</u></b>	<b><u>18%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**CCPD FUND EXPENDITURES**

<u>ACCOUNT DESCRIPTION</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>YEAR-END ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>PROPOSED BUDGET 2022-2023</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
TSF TO GEN FD-REIM SAL/OPER	\$ 1,047,305	\$ 1,034,065	\$ 1,080,395	\$ 1,191,825	\$ 111,430	10%
UNIFORMS	7,319	10,761	7,300	13,010	5,710	78%
DATA PROCESSING EXPENSES	36,495	48,072	51,000	52,800	1,800	4%
BOOKS	4,080	4,202	4,300	4,550	250	6%
OFFICER SUPPLIES & EQUIPMENT	651	301	1,000	77,810	76,810	7681%
INVESTGTR SUPPLIES & EQUIPMENT	408	156	1,000	1,000	-	0%
CRM PREV SUPPLIES & EQUIPMENT	910	1,667	2,000	2,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-
CONTRACT SERVICES	-	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	8,212	6,504	13,500	13,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	151,499	176,444	247,080	773,295	526,215	213%
Non Capital Outlay	13,433	13,047	-	-	-	-
<b>TOTALS</b>	<b><u>\$ 1,270,313</u></b>	<b><u>\$ 1,295,219</u></b>	<b><u>\$ 1,407,575</u></b>	<b><u>\$ 2,129,790</u></b>	<b><u>\$ 722,215</u></b>	<b><u>51%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**POLICE EXPENDABLE FUND**

	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
<b>REVENUES</b>						
CONFISCATED PROPERTY	\$ 636	\$ 2,480	\$ -	\$ -	\$ -	-
ASSET FORFEITURE		1,201	-	-	-	-
INT ON INVESTMENTS	105	8	-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
<b>Total Revenues</b>	<b>\$ 742</b>	<b>\$ 3,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXPENDITURES</b>						
SUPPLIES			\$ 3,290	\$ 10,000	\$ 6,710	204%
EDUCATIONAL TRAVEL & TRAINING				2,500	2,500	-
					-	-
					-	-
					-	-
					-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,290</b>	<b>\$ 12,500</b>	<b>\$ 9,210</b>	<b>280%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**DRAINAGE UTILITY FUND REVENUES**

<u>ACCOUNT DESCRIPTION</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>YEAR-END ACTUAL 2020-2021</u>	<u>ADOPTED BUDGET 2021-2022</u>	<u>PROPOSED BUDGET 2022-2023</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
DRAINAGE UTILITY FEES	\$ 815,726	\$ 823,078	\$ 820,000	\$ 990,000	\$ 170,000	21%
OTHER INCOME	-	-	-	-	-	-
INT ON INVESTMENTS	23,502	1,283	360	32,400	32,040	8900%
USE OF FUND BALANCE	-	-	-	-	-	-
<b>TOTALS</b>	<u><u>\$ 839,229</u></u>	<u><u>\$ 824,361</u></u>	<u><u>\$ 820,360</u></u>	<u><u>\$ 1,022,400</u></u>	<u><u>\$ 202,040</u></u>	<u><u>25%</u></u>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**DRAINAGE UTILITY FUND EXPENDITURES**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF TO ENT FD-REIM SAL/OPER	\$ 86,185	\$ 91,130	\$ 99,045	\$ 101,110	\$ 2,065	2%
TSF TO ENT FD-REIM GLTD	-	-	-	-	-	-
TSF TO GEN FD-REIM SAL/OPER	129,775	118,515	105,170	118,015	12,845	12%
TSF TO DEBT SERVICE FD-GLTD	-	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-
UNIFORMS	846	691	1,600	2,000	400	25%
SUPPLIES	21,686	42,554	45,000	45,000	-	0%
DISPOSAL COSTS	6,000	240	10,000	10,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-
CONTRACT MAINTENANCE & REPAIRS	-	-	-	8,000	8,000	-
BAD DEBTS	5,290	3,793	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	799	1,119	1,000	1,500	500	50%
ENGINEERING FEES	1,490	-	-	-	-	-
PERMIT FEE	100	-	1,500	1,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	309,168	18,252	-	2,453,000	2,453,000	-
Non Capital Outlay	271,898	10,500	-	-	-	-
<b>TOTALS</b>	<b>\$ 833,237</b>	<b>\$ 286,794</b>	<b>\$ 263,315</b>	<b>\$ 2,740,125</b>	<b>\$ 2,476,810</b>	<b>941%</b>



**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**STREET MAINTENANCE FUND REVENUES**

<b>ACCOUNT DESCRIPTION</b>	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE/ (DECREASE)</b>	<b>% INCREASE/ (DECREASE)</b>
STATE SALES TAX	\$ 458,293	\$ 556,660	\$ 482,410	\$ 559,765	\$ 77,355	16%
INT ON INVESTMENTS	15,549	741	180	12,000	11,820	6567%
Use of Fund Balance	-	-	-	-	-	-
<b>TOTALS</b>	<b><u>\$ 473,842</u></b>	<b><u>\$ 557,401</u></b>	<b><u>\$ 482,590</u></b>	<b><u>\$ 571,765</u></b>	<b><u>\$ 89,175</u></b>	<b><u>18%</u></b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**STREET MAINTENANCE FUND EXPENDITURES**

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INDUSTRIAL STREETS	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	100%
RESIDENTIAL STREETS	\$ -	\$ -	\$ -	225,000	225,000	-
SOUTH STREETS	84,960	6,332	150,000	-	(150,000)	-100%
NORTH STREETS	126,089	-	-	-	-	-
CONTRACT MAINTENANCE & REPAIRS	-	16,336	30,000	60,000	30,000	100%
SIDEWALK REPLACEMENT	20,792	-	20,000	50,000	30,000	150%
STREET MAINTENANCE & SUPPLIES	27,856	28,915	30,000	30,000	-	0%
ENGINEERING FEES-NON CAPITAL				85,000	85,000	-
CAPITAL OUTLAY	369,952	343,926	-	1,000,000	1,000,000	-
NON CAPITAL OUTLAY	16,664	10,092			-	-
<b>TOTALS</b>	<b>\$ 646,314</b>	<b>\$ 405,601</b>	<b>\$ 280,000</b>	<b>\$ 1,550,000</b>	<b>\$ 1,270,000</b>	<b>454%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**DONATIONS FUND**

	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE (DECREASE)</b>	<b>% INCREASE (DECREASE)</b>
<b>REVENUES</b>						
OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	-
FENCE PICKET DONATION	1,700	-	-	-	-	-
DONATIONS REVENUE	270,341	266,258	270,360	269,160	(1,200)	0%
VEST DONATION			-	-	-	-
DONATIONS REVENUE			-	-	-	-
DONATIONS REVENUE	11,029	25,695	25,000	25,000	-	0%
T-SHIRT SALES	1,684	815	-	-	-	-
INT ON INVESTMENTS	-			80	80	-
INT ON INVESTMENTS	2,524	157	50	1,235	1,185	2370%
<b>Total Revenues</b>	<b>\$ 287,278</b>	<b>\$ 292,924</b>	<b>\$ 295,410</b>	<b>\$ 295,475</b>	<b>\$ 65</b>	<b>0%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**DONATIONS FUND**

	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE (DECREASE)</b>	<b>% INCREASE (DECREASE)</b>
<b>EXPENDITURES</b>						
ANIMAL SERVICE EXPENSES	\$ 11,901	\$ -	\$ 6,500	\$ -	\$ (6,500)	-100%
SUPPLIES	2,900	-	3,000	8,000	5,000	167%
CAPITAL OUTLAY/SPECIAL REQUEST	-	5,239	-	-	-	-
<b>Animal Services</b>	<b>\$ 14,801</b>	<b>\$ 5,239</b>	<b>\$ 9,500</b>	<b>\$ 8,000</b>	<b>\$ (1,500)</b>	<b>-16%</b>
TSF TO CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	-
SUPPLIES	165	150	-	-	-	-
SPECIAL PROGRAMS	20,455	15,540	10,000	25,750	15,750	158%
CAPITAL OUTLAY/SPECIAL REQUEST	25,000	75,623	-	-	-	-
NON CAPITAL OUTLAY	300	24,000	-	-	-	-
<b>Parks</b>	<b>\$ 45,920</b>	<b>\$ 115,313</b>	<b>\$ 10,000</b>	<b>\$ 25,750</b>	<b>\$ 15,750</b>	<b>158%</b>
TSF TO GEN FD-REIM SALARIES	\$ 8,120	\$ 16,120	\$ 17,740	\$ 20,575	\$ 2,835	16%
DATA PROCESSING EXPENSES	7,949	3,090	12,000	12,000	-	0%
BOOKS, CD'S, DVD'S	15,885	13,773	15,000	15,000	-	0%
OFFICE SUPPLIES & EXPENSES	-	72	-	-	-	-
SUPPLIES	5,415	4,104	11,000	11,000	-	0%
CONTRACT SERVICES	5,024	3,701	10,000	10,000	-	0%
DUES & SUBSCRIPTIONS	750	925	1,000	1,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-
<b>Library</b>	<b>\$ 43,144</b>	<b>\$ 41,786</b>	<b>\$ 66,740</b>	<b>\$ 69,575</b>	<b>\$ 2,835</b>	<b>4%</b>
SUPPLIES	\$ 14,079	\$ 1,442	\$ 10,000	\$ 10,000	\$ -	0%
MAINTENANCE & REPAIRS	-	-	4,500	-	(4,500)	-100%
CONTRACT SERVICES	30,730	55,078	59,250	59,250	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	35,000	50,808	25,000	25,000	-	0%
TSF TO GEN FUND FOR ST LIGHTS	-	-	-	-	-	-
TSF TO CAP PROJ FOR CITY HALL	-	-	-	-	-	-
<b>Beautification</b>	<b>\$ 79,809</b>	<b>\$ 107,328</b>	<b>\$ 98,750</b>	<b>\$ 94,250</b>	<b>\$ (4,500)</b>	<b>-5%</b>
SUPPLIES	\$ 2,071	\$ 1,066	\$ 6,500	\$ 4,500	\$ (2,000)	-31%
SENIOR CENTER PROGRAMS	-	-	-	-	-	-
<b>Senior Center</b>	<b>\$ 2,071</b>	<b>\$ 1,066</b>	<b>\$ 6,500</b>	<b>\$ 4,500</b>	<b>\$ (2,000)</b>	<b>-31%</b>
SUPPLIES	-	-	-	2,420	2,420	-
<b>Police</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,420</b>	<b>\$ 2,420</b>	<b>-</b>
SUPPLIES	5,678	2,988	12,500	14,000	\$ 1,500	12%
EDUCATIONAL TRAINING/TRAVEL	1,761	-	-	-	-	-
<b>Fire</b>	<b>\$ 7,439</b>	<b>\$ 2,988</b>	<b>\$ 12,500</b>	<b>\$ 14,000</b>	<b>\$ 1,500</b>	<b>12%</b>
SUPPLIES	16,519	11,548	25,000	25,000	-	0%
<b>Train &amp; Grain Festival</b>	<b>\$ 16,519</b>	<b>\$ 11,548</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 209,702</b>	<b>\$ 285,267</b>	<b>\$ 228,990</b>	<b>\$ 243,495</b>	<b>\$ 14,505</b>	<b>6%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**GENERAL ESCROW FUND**

	<b>YEAR-END ACTUAL 2019-2020</b>	<b>YEAR-END ACTUAL 2020-2021</b>	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE (DECREASE)</b>	<b>% INCREASE (DECREASE)</b>
<b>REVENUES</b>						
HOTEL/MOTEL TAX - 15%	\$ 8,652	\$ 12,439	\$ 11,005	\$ 13,680	\$ 2,675	24%
INTEREST ON INVESTMENTS	195	13	-	100	100	-
HOTEL/MOTEL TAX - 85%	49,026	70,485	63,010	77,520	14,510	23%
INTEREST ON INVESTMENTS	1,221	68	-	565	565	-
COURT TECHNOLOGY FEES	9,565	11,372	9,000	11,025	2,025	23%
OTHER INCOME	-	-	-	-	-	-
INTEREST ON INVESTMENTS	8	2	5	40	35	700%
COURT SECURITY FEES	8,933	13,021	10,000	12,840	2,840	28%
INTEREST ON INVESTMENTS	1,100	58	20	410	390	1950%
INTEREST INCOME-SPRING CREEK ESCR	832	43	15	275	260	1733%
INTEREST (MUNICIPAL PROPERTY)	-	-	-	-	-	-
GAS PRODUCTION PROCEEDS	-	-	-	-	-	-
INTEREST ON INVESTMENTS	2	0	-	-	-	-
DONATIONS-TRAIN & GRAIN	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	-	-	-
M COURT JURY FEES	92	237	165	240	75	45%
INTEREST EARNINGS	0	0	-	-	-	-
INTEREST EARNINGS	121	19	20	205	185	925%
INTEREST (MCLEROY TURN LANE)	789	40	40	265	225	563%
INSURANCE CLAIMS	42,410	216,266	40,000	50,000	10,000	25%
INTEREST (INSURANCE)	1,083	61	20	540	520	2600%
INTEREST (EQUIPMENT REPLACEMENT)	254	33	20	375	355	1775%
INTEREST (HIGHLANDS RD)	313	-	-	-	-	-
OTHER INCOME-INDUSTRIAL BLVD	-	-	-	-	-	-
INTEREST ON INVESTMENTS INDSTR	1,745	89	25	575	550	2200%
OTHER INCOME-OLD DECATUR RD	-	163,875	-	533,380	533,380	-
INTEREST ON INVESTMENTS ODR	5,667	325	100	2,340	2,240	2240%
PID REIMB DEPOSIT	-	50,000	-	-	-	-
INTEREST ON INVESTMENTS PID	-	11	-	-	11	-
PID REIMB DEPOSIT - BELTMILL	-	50,000	-	-	-	-
INTEREST ON INVESTMENTS PID	-	7	-	-	7	-
OTHER INCOME - UCD MEDIAN CUT	-	92,693	-	-	-	-
INTEREST ON INVESTMENTS	-	11	-	-	11	-
OTHER INCOME - BLUE MOUND/INDUST	-	10,300	-	-	-	-
INTEREST ON INVESTMENTS	-	1	-	-	1	-
INTEREST ON INVESTMENTS(INSUR SBLZ)	-	4	-	495	495	-
OTHER INCOME - MCLEROY SIDEWALKS	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	75	75	-
OTHER INCOME - KNOWLES SIDEWALKS	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	50	50	-
TSF FROM GENERAL FUND	72,735	274,681	67,720	73,480	5,760	9%
USE OF ESCROW BAL - BB	-	-	-	-	-	-
USE OF ESCROW BAL - COURT TECH	-	-	-	-	-	-
USE OF ESCROW BAL - GAS PROD	-	-	-	-	-	-
USE OF ESCROW BAL - INSURANCE	-	-	-	-	-	-
USE OF ESCROW BAL-H/M CHAMBER	-	-	-	-	-	-
USE OF ESCROW BAL-HIGHLANDS RD	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 204,742</b>	<b>\$ 966,153</b>	<b>\$ 201,165</b>	<b>\$ 778,475</b>	<b>\$ 577,310</b>	<b>287%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**GENERAL ESCROW FUND**

	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
<b>EXPENDITURES</b>						
<b>HOTEL/MOTEL TAX - 15%</b>						
ENTERTAINMENT EXPENSE	\$ 8,850	\$ 11,000	\$ 10,000	\$ 10,000	\$ -	0%
<b>HOTEL/MOTEL TAX - 85%</b>						
CONTRACT SERVICES	\$ 22,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
CHAMBER OF COMMERCE AGRMNT	(1,250)	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	9,150	-	10,000	10,000	-	0%
<b>Hotel/Motel Tax - Chamber</b>	<b>\$ 30,400</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>0%</b>
<b>COURT TECHNOLOGY</b>						
DATA PROCESSING EXPENSES	\$ -	\$ 405	\$ -	\$ -	\$ -	-
OFFICE SUPPLIES & EXPENSES	735	-	500	500	-	0%
OFFICER SUPPLIES AND EQUIPMENT	125	-	-	-	-	-
MAINTENANCE AND REPAIRS	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	11,108	-	11,100	16,500	5,400	49%
<b>Court Technology</b>	<b>\$ 11,968</b>	<b>\$ 405</b>	<b>\$ 11,600</b>	<b>\$ 17,000</b>	<b>\$ 5,400</b>	<b>47%</b>
<b>COURT SECURITY</b>						
TSF TO GEN FD-REIM SALARIES	\$ 5,728	\$ 7,404	\$ 5,200	\$ 5,200	\$ -	0%
<b>Court Security</b>	<b>\$ 5,728</b>	<b>\$ 7,404</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>	<b>\$ -</b>	<b>0%</b>
<b>MUNICIPAL PROPERTY</b>						
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Municipal Property</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TRAIN AND GRAIN FESTIVAL</b>						
SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Train and Grain Festival</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>INSURANCE DEDUCTIBLE</b>						
MAINTENANCE AND REPAIRS	\$ 58,131	\$ 123,496	\$ 35,000	\$ 50,000	\$ 15,000	43%
INSURANCE DEDUCTIBLES	-	-	5,000	5,000	-	0%
LEGAL SETTLEMENTS	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	20,000	20,000	-
<b>Insurance Deductible</b>	<b>\$ 58,131</b>	<b>\$ 123,496</b>	<b>\$ 40,000</b>	<b>\$ 75,000</b>	<b>\$ 35,000</b>	<b>88%</b>
<b>BAILEY BOSWELL ESCROW</b>						
Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Bailey Boswell</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>FUTURE HIGHLANDS RD ESCROW</b>						
CAPITAL OUTLAY/SPECIAL REQUEST	\$ 60,307	\$ -	\$ -	\$ -	\$ -	-
<b>Highlands Road</b>	<b>\$ 60,307</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>WESTERN CENTER PID</b>						
REFUNDS	\$ -	\$ 7,066	\$ -	\$ -	\$ -	-
TSF TO GENERAL FUND	0	\$ 42,945	\$ -	\$ -	\$ -	-
	<b>\$ -</b>	<b>\$ 50,011</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>BELTMILL PID</b>						
REFUNDS	-	-	-	\$ -	\$ -	-
TSF TO GENERAL FUND	-	21,034	-	-	-	-
	<b>\$ -</b>	<b>\$ 21,034</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>UCD/TXDOT ESCROW</b>						
CAPITAL OUTLAY/SPECIAL REQUEST	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>OLD DECATUR ROAD ESCROW</b>						
Transfer to Capital Projects Fund	0	0	0	1,380,750	1,380,750	-
<b>Old Decatur Road</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,380,750</b>	<b>\$ 1,380,750</b>	<b>-</b>
<b>BLUE MOUND/INDUSTRIAL IMPRV</b>						
CAPITAL OUTLAY/SPECIAL REQUEST	\$ -	\$ 6,300	\$ -	\$ -	\$ -	-
	0	0	0	0	-	-
<b>Blue Mound Rd/Industrial Imprv</b>	<b>\$ -</b>	<b>\$ 6,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,383</b>	<b>\$ 249,651</b>	<b>\$ 106,800</b>	<b>\$ 1,527,950</b>	<b>\$ 1,421,150</b>	<b>1331%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**WATER/WASTEWATER ESCROW FUND**

	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
<b>REVENUES</b>						
WATER IMPACT FEES	\$ 197,706	\$ 4,994	\$ -	\$ -	\$ -	-
INTEREST ON INVESTMENTS	16,738	1,017	-	-	-	-
WASTEWATER IMPACT FEES	-	-	-	-	-	-
INTEREST ON INVESTMENTS	10	1	-	-	-	-
INTEREST (EQUIP REPL)	124	19	-	170	170	-
INTEREST (INSUR STABILIZATION)		1		60		
TSF FROM ENTERPRISE FUND	20,245	45,830	26,340	26,340	-	0%
USE OF ESCROW RESERVE - WATER	-	-	-	-	-	-
USE OF ESCROW RESERVE - WW						
<b>Total Revenues</b>	<b>\$ 234,822</b>	<b>\$ 51,862</b>	<b>\$ 26,340</b>	<b>\$ 26,570</b>	<b>\$ 170</b>	<b>1%</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**WATER/WASTEWATER ESCROW FUND**

	YEAR-END ACTUAL 2019-2020	YEAR-END ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	PROPOSED BUDGET 2022-2023	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
<b>EXPENDITURES</b>						
ENGINEERING FEES - NON CAPITAL	\$ 13,175	\$ 2,325	\$ -	\$ -	\$ -	-
TRANSFER TO EF FOR W PROJECTS	71,153	1,032,936	250,000	290,000	40,000	16%
ENGINEERING FEES - NON CAPITAL	-	-	-	-	-	-
REFUNDS - WW IMPACT FEES	-	-	-	-	-	-
TRANSFER TO EF FOR WW PROJECTS	-	-	-	-	-	-
TRANSFER TO EF FOR W PROJECTS	-	-	-	-	-	-
TRANSFER TO EF FOR WW PROJECTS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 84,328</b>	<b>\$ 1,035,261</b>	<b>\$ 250,000</b>	<b>\$ 290,000</b>	<b>\$ 40,000</b>	<b>16%</b>



**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**PID FUND**

	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE (DECREASE)</b>	<b>% INCREASE (DECREASE)</b>
<b>REVENUES</b>				
PID ASSESSMENT COMMERCIAL	\$ -	\$ 6,225	\$ 6,225	-
PID ASSESSMENT MULTI FAMILY	-	16,910	16,910	-
PID ASSESSMENT SINGLE FAMILY	-	11,865	11,865	-
INTEREST ON INVESTMENTS	-	240	240	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 35,240</b>	<b>\$ 35,240</b>	<b>-</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**PID FUND**

	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE (DECREASE)</b>	<b>% INCREASE (DECREASE)</b>
<b>EXPENDITURES</b>				
CONTRACT SERVICES	\$ -	\$ 18,000	\$ 18,000	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>	<b>-</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**TIRZ FUND**

	<b>ADOPTED BUDGET 2021-2022</b>	<b>PROPOSED BUDGET 2022-2023</b>	<b>\$ INCREASE (DECREASE)</b>	<b>% INCREASE (DECREASE)</b>
<b>REVENUES</b>				
AD VALOREM TAX - CITY	\$ -	\$ 7,090	\$ 7,090	-
AD VALOREM TAX - TARRANT COUNTY	-	3,160	3,160	-
AD VALOREM TAX - TC COLLEGE	-	1,795	1,795	-
INTEREST ON INVESTMENTS	-	120	120	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 12,165</b>	<b>\$ 12,165</b>	<b>-</b>

**CITY OF SAGINAW  
BUDGET DETAIL  
2022-2023**

**TIRZ FUND**

	<u>ADOPTED BUDGET 2021-2022</u>	<u>PROPOSED BUDGET 2022-2023</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE)</u>
<b>EXPENDITURES</b>				
CONTRACT SERVICES	\$ -	\$ -	\$ -	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Saginaw

Taxing Unit Name

817-230-0332  
Phone (area code and number)

333 W. McLeroy Blvd, Saginaw TX 76179

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

ci.saginaw.tx.us  
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.	<b>2021 total taxable value.</b> 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). <sup>1</sup>	\$ 2,412,008,471
2.	<b>2021 tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,412,008,471
4.	<b>2021 total adopted tax rate.</b>	\$ 0.479516 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 23,166,079
	B. 2021 values resulting from final court decisions: .....	-\$ 20,996,201
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 2,169,878
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 22,765,523
	B. 2021 disputed value: .....	-\$ 6,829,657
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 15,935,866
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 18,105,744

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 2,430,114,215
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2021 market value: ..... \$ 0 B. <b>Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 82,136,141 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 82,136,141
11.	<b>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.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. <b>2021 market value:</b> ..... \$ 0 B. <b>2022 productivity or special appraised value:</b> ..... - \$ 0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 82,136,141
13.	<b>2021 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 2,347,978,074
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,258,930
16.	<b>Taxes refunded for years preceding tax year 2021.</b> 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. <sup>9</sup>	\$ 76,454
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 11,335,384
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> A. <b>Certified values:</b> ..... \$ 2,522,518,144 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 D. <b>Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 1,380,148 E. <b>Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 2,521,137,996

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 58,534,070
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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. <sup>15</sup> .....	+ \$ 42,654,117
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 101,188,187
20.	<b>2022 tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 2,622,326,183
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 44,427,371
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 44,427,371
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 2,577,898,812
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.439714 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.285058 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,430,114,215

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 6,927,234
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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. .... + \$ 47,419</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 47,419</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 6,974,653
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,577,898,812
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.270555 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> 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>B. 2021 indigent defense compensation expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0.000000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2021.</b> 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>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0.000000 /\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.270555 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 . . . . . \$ _____ 2,150,790</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0.083431 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____ 0.353986 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.366375 /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,                      (2) are secured by property taxes,                      (3) are scheduled for payment over a period longer than one year, and                      (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 6,235,006</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 13,115</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 6,221,891
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 62,389
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 6,159,502
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 100.11 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 99.92 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 100.23 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 6,159,502
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,622,326,183
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.234886 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.601261 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ 0.000000 /\$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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,239,057
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,622,326,183
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.085385 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.439714 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.439714 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.601261 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.515876 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,622,326,183
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.515876 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> 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.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> 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.	\$ 0.000000 / \$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.016612 / \$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000 / \$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.016612 / \$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.532488 / \$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.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.270555 / \$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,622,326,183
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.019067 / \$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.234886 / \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.524508 / \$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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)  
<sup>40</sup> Tex. Tax Code § 26.013(c)  
<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>44</sup> Tex. Tax Code § 26.012(8-a)  
<sup>45</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>46</sup> Tex. Tax Code § 26.042(b)  
<sup>47</sup> 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.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.479516 / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> 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. <sup>48</sup> 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.	\$ 0.000000 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.479516 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,347,978,074
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 11,258,930
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,577,898,812
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000 / \$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.532488 / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.439714 / \$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>	
<b>Voter-approval tax rate.</b> .....	\$ 0.532488 / \$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>	
<b>De minimis rate.</b> .....	\$ 0.524508 / \$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.<sup>50</sup>

**print here** → Kim Ovin  
Printed Name of Taxing Unit Representative

**sign here** → Kim Ovin  
Taxing Unit Representative

Date 7/28/2022

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