

CITY OF SAGINAW



PROPOSED BUDGET 2021-2022

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES AS LAST YEAR'S BUDGET BY AN AMOUNT OF \$931,649, WHICH IS A 8.86 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 \$190,504.

Property Tax Rate Comparison	2021-2022	2020-2021
Property Tax Rate	\$0.479516/100	\$0.461579/100
No-New Revenue Tax Rate:	\$0.446984/100	\$0.457966/100
No-New Revenue Maint. & Oper. Tax Rate	\$0.275835/100	\$0.359937/100
Voter-Approval Tax Rate:	\$0.496128/100	\$0.484903/100
Debt Rate:	\$0.194458/100	\$0.177341/100

Total debt obligation for the City of Saginaw secured by property taxes: \$65,704,684.
The total debt obligation due for FY2021/2022 is \$4,737,725.

CITY OF SAGINAW

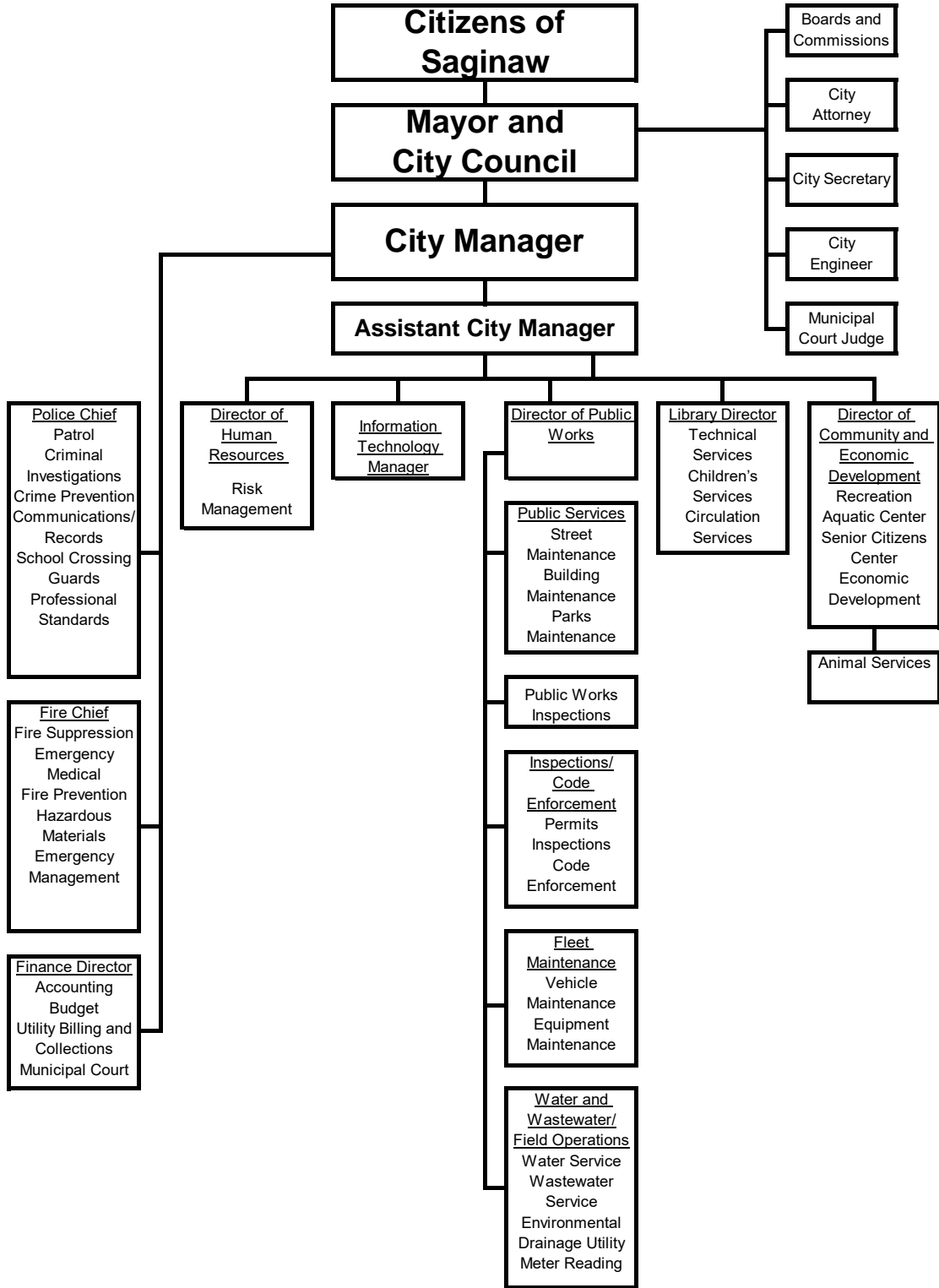
ELECTED OFFICIALS

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

CITY OFFICIALS

CITY MANAGER	GABE REAUME
ASSISTANT CITY MANAGER	DOLPH JOHNSON
FINANCE DIRECTOR	KIM QUIN
CITY SECRETARY	JANICE ENGLAND
POLICE CHIEF	LEE HOWELL
FIRE CHIEF	DOUG SPEARS
DIR OF PUBLIC WORKS	RICK TRICE
DIRECTOR OF HUMAN RESOURCES	MELANIE MCMANUS
LIBRARY DIRECTOR	ELLEN RITCHIE
DIR OF COMMUNITY SERVICES	KEITH RINEHART
DIR OF INFORMATION TECHNOLOGY	GREG CLAYTON

**CITY OF SAGINAW
ORGANIZATIONAL CHART
2020-2021**



CITY OF SAGINAW 2020-2021 ACCOMPLISHMENTS

- Adjusted the city-wide pay plan by 3%.
- Held successful bond election to fund improvements to Knowles Drive and McLeroy Blvd, build a new Library and Senior Citizens Center, and fund park improvements.
- Issued \$9 million voter authorized debt for the first phase of Knowles Drive and design for the Library and Senior Citizens Center.
- Became a full partner in Alliance for Children resulting in additional services for victims of child abuse.
- Began Comprehensive Plan process.
- Purchased land at south end of Willow Creek Park.
- Replaced three Police Patrol vehicles.
- Added a part time Background Investigator for the Police Department.
- Replaced one Animal Services truck.
- Purchased a utility vehicle for the Police Department to use during special events.
- Replaced a Fire Department command vehicle.
- Completed design and began construction of the new Fire Station 1.
- Several reclassifications of positions in the Fire Department.
- Replaced the Park Center outdoor warning siren.
- Completed phase 3B of the ADA Plan which evaluated half of the city intersections.
- Funded five new Building Improvement Grants.
- Began construction of the Bailey Boswell overpass project.
- 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.
- Commissioned a mural on the water storage tank on the south end of Willow Creek Park.
- Began Parks Master Plan
- Continued working toward American Public Works Association accreditation.
- Continued water meter replacements with cellular technology.

- Began Utility resiliency study and emergency response plan.
- Began construction of Saginaw Boulevard 16” water line phase 2 project.
- Completed design of phases 2 and 3 for the East Cement Creek drainage project.
- Rehabilitated and expanded Willow Creek Park parking lot.
- Added an Adoption and Rescue Coordinator position for the Animal Shelter.
- Established a 501c3 Organization for Animal Services – Friends of Saginaw Animal Services
- Established “City View” Economic Development Newsletter, Recreation Center Facebook page, Senior Center Facebook page and Senior Center Newsletter
- Animal Services staff have worked diligently to increase the Live Release Rate to over 98% and qualify as a "No-Kill-Shelter"
- Keep Saginaw Beautiful Committee administered three (3) Eagle Scout Projects and six (6) Adopt A Spot locations
- Began design of the new Library and Senior Citizens Center.
- Reorganized Library youth services to provide enhanced services.
- Created a Diversion and Inclusion Committee
- Added an Inspector in Training position for Inspections/Code Enforcement.
- Researched and hired a new insurance broker reducing the annual 5% commission cost of \$92,000 plus to a flat rate of \$37,500.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

The following is a brief overview of the proposed 2021-2022 budget:

GENERAL FUND:

- The City of Saginaw continues to see growth in the estimated net taxable value due to continued residential growth and an overall increase in property values. The July 2021 certified net taxable value has increased by 8.6% over the July 2020 certified net taxable value. These taxable values are determined and certified by the Tarrant Appraisal District (TAD).
- Saginaw’s population has grown from 12,374 in 2000 to 19,806 per the 2010 census. The North Central Texas Council of Governments estimates the 2021 population to be 23,380.
- The July certified estimated net taxable value from TAD is \$2,387,571,997. This is an increase of \$189,062,771 over last year’s July estimated net taxable value of \$2,198,509,226. Tarrant Appraisal District estimates a total of \$39,728,389 in added value from new construction (\$39,579,117 in residential and \$149,272 in commercial). New construction for 2019-2020 was valued at \$56,778,169.
- This proposed budget is based on a tax rate of 0.479516 which is 1.7937 cents higher than last year’s rate of .461579. The proposed tax rate is less than the de minimis tax rate (.491234) and the voter approval tax rate (.496128) as calculated by the Texas State Comptroller’s 2021 Tax Rate Calculation Worksheet. The No New Revenue Tax Rate is .446984.

<u>TAX</u> <u>YEAR</u>	<u>DEBT</u> <u>RATE</u>	<u>M&O</u> <u>RATE</u>	<u>SALESTAX</u> <u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>AVG. TAX</u>
2020	.177341	.284238	(.081169)	.461579	\$868.23
2021	.194458	.285058	(.086959)	.479516	\$971.70
DIFFERENCE OVER (UNDER) LAST YEAR				.017937	\$103.47

- The average taxable single family home value in 2020 was \$188,101. The average taxable single family home value in 2021 is estimated to be \$202,642, an increase of 7.7%. The average homeowner’s city taxes will increase annually \$103.47 from \$868.23 to \$971.70 or \$8.62 per month. For \$80.98 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.
- Sales tax revenue has fluctuated from month to month but has remained strong throughout the COVID-19 pandemic. Saginaw has seen overall increases during these uncertain times due to our business demographics. The year to date collections compared to last year is up 18%, in part due to a large audit adjustment by the state comptroller. The budgeted estimates for next fiscal year assume similar collections as the current year without the one-time audit adjustment. We estimate that we will receive \$5,788,900 in sales tax revenue in the General Fund, a 7% increase over our current year adopted budget. 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.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- There is a small estimated decrease in franchise fees due to the decline in cable television franchise fee receipts. They have been declining and the estimates reflect the trend to other entertainment options, as well as, the impact of Texas Senate Bill 1152 which allowed cable and telephone companies to stop paying the lesser of their cable franchise or telephone access line fees.
- Court fines and fees are estimated to reflect a more normal year with court operations returning to a pre-pandemic schedule and fewer police officer vacancies.
- Due to local health restrictions in the current year, Recreation Center and Aquatic Center use, facility rentals, and summer camp revenues are down. Estimates for 2021-2022 assume gradually resuming normal operations at these facilities. Recreation classes and programs will take some time to build back up to pre-pandemic enrollment. One part-time customer service position will remain vacant until programming and revenues increase.
- Building permit fees are estimated to remain strong with several developments expected to begin construction in the coming year. Revenue is estimated to increase \$310,465 over the current year adopted budget. Other permits and fees are estimated to increase by \$17,600.
- These increased building fees will help fund a full year of the Inspector in Training position added to Building Inspection/Code Enforcement in the current fiscal year.
- Interest earnings are projected to be down due to very low interest rates.
- The cost of employee health insurance is budgeted to remain the same for 2021-2022. The City is in the second year of a two-year agreement with CIGNA to provide health, basic life, and vision coverage for city employees. Dental rates will also remain the same as the current year. 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. Any additional savings will be transferred at year end to the Escrow Fund to offset anticipated premium increases for FY 2022-2023.
- As long term employees begin to retire and the labor market remains very competitive, pay plan adjustments are proposed. The adjustments have been made based on the needs and staffing tenure of the department. There is a 3% increase for most employees. All City employees with five or more years of employment with the City will receive an increase to the mid-point (step 4) of their respective pay grade.
- The city-wide cost of worker's compensation and property/general liability insurance through Texas Municipal League will increase by \$68,485 and \$19,160 respectively. Public official errors and omissions liability insurance will increase \$3,755 and law enforcement liability will increase by \$6,345.
- A Human Resource Analyst position (\$78,330) is added to Administration to assist with payroll, insurance, and benefits administration.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- Funding is added for third party COBRA administration (\$825).
- Funding is included for the summer apprentice program (\$26,380) that hires high school and college students, with an interest in municipal government, for temporary summer employment.
- Due to the increased number of credit card transactions, transaction fees are estimated to increase by \$10,000.
- The Comprehensive Plan that began in the current year will be completed at an estimated cost of \$39,565.
- The cost of fire dispatch services paid to the City of Fort Worth is based on estimated calls, there is an expected increase of \$9,000.
- The cost of annual physicals for Fire Department personnel is budgeted to increase by \$13,540 for enhanced screenings and physical assessments.
- Bunker gear replacement (\$25,000) is included to be funded by a Tarrant County Emergency Services District grant.
- Funding for a necessary component, alerting system (\$40,000), to tie into the Fort Worth dispatch system is included for Station 2. The alerting system for Station 1 is included as part of the construction budget for the new Fire Station.
- Funding of \$3,000 is included for a Fire Department banquet.
- Funding for step-up compensation is budgeted (\$6,190) for firefighters that temporarily perform the duties of an apparatus operator.
- A \$2,000 increase for lab fees due to the increased cost of the medical examiner's lab analysis required for cases submitted to the District Attorney.
- Police (\$18,000) and Public Works (\$10,000) overtime is increased for the hours required to work special events and other duties necessary outside of regular working hours.
- A one-time expense of \$50,000 is budgeted to establish a Police Department Canine Unit.
- Funding of \$12,920 is included to begin an annual taser replacement program.
- Increased funding of \$3,550 is included for the security/fire monitoring of City buildings. This function used to be part of the contract with Tarrant County Fire Alarm Center.
- Funding of \$5,000 for annual sprinkler inspection and repair at City facilities is added.
- Mowing expense in Public Services (\$19,665) and Parks (\$20,970) is increased based on the current mowing contract with an estimated 3% increase.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- Full year funding for a contract project inspector (\$66,000) is included for the contract that was added in the current year.
- The next phase of the ADA Plan will be funded (\$80,000). Phase 4A will evaluate half of the City sidewalks for compliance with the Americans with Disabilities Act.
- The Public Works Department continues to work towards the American Public Works Association accreditation. The cost of this program in the coming year will be \$4,200 with 50% funding in the General Fund and the Enterprise Fund.
- As construction begins on “The Square” development, it is anticipated that \$1,303,320 developer’s agreement payment will be made in this fiscal year.
- Funding of \$25,000 is included to replace the fall protection material under all City owned playground equipment.
- The replacement of 5 exercise bikes (\$14,000) and carpet (\$21,000) at the Recreation Center is included.
- \$20,000 is budgeted for Community Services to establish a 5K race event.
- Full year funding for an Administrative Intern is included for the Library which is partially funded with a transfer from the Donations Fund.
- Full year funding is included for the Inspector in Training position added in the current fiscal year. This cost is partially offset by the savings in not having a contract inspector.
- An additional inspections vehicle (\$30,000) is added for the additional position.
- \$5,000 is added to the Animal Services budget for veterinarian care of animals being held in the shelter.
- A part-time Animal Shelter Technician (\$20,890) is added to serve the increased demands of maintaining the full shelter.
- Full year funding is provided for the Adoption and Rescue Coordinator position added during the current fiscal year.
- The Fleet Maintenance budget includes adding an awning (\$60,000) to the existing shop building which will provide shelter to City vehicles and will allow repairs and maintenance to be done outside.
- The transfer to the General Escrow Fund for vehicle replacement will increase by \$19,680.
- The Economic Development budget includes \$8,000 for a traffic count map update and full year funding, an increase of \$15,000, for the Retail Coach contract.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- Economic Development includes a \$150,000 budget item for Saginaw Boulevard/Industrial redevelopment.
- Line item increases in the Information Technology Department include increased costs of computer and server replacements, remote management and operating system software, increased cost of email and anti-virus software and increased off site backup.
- One-time expenses in the Information Technology budget include \$18,000 for a new server for the police records software and \$12,440 for a disc printer for Police Department records.
- A total of \$1,901,425 is proposed in the General Fund for one-time items described above. The fund balance will be reduced by \$1,901,425.

DEBT SERVICE FUND:

- The proposed budget includes \$4,753,725 funding for principal and interest payments. The estimated fund balance at year end will be \$964,085 which is a budgeted drawdown of \$94,400.

ENTERPRISE FUND:

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 9.92% increase in wholesale water rates. This budget includes a 10% 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 an 15.24% increase in wastewater rates. This budget includes a 5% increase in rates for our customers.
- The average customer using 8,000 gallons of water per month will see a monthly increase of \$5.89 as a result of the water and sewer rate increases.
- A Water/Wastewater Technician position is added at a cost of \$61,930.
- Funding is included for the summer apprentice program (\$8,765) that hires high school and college students, with an interest in municipal government, for temporary summer employment.
- The proposed budget includes two generators: one for the Jarvis elevated storage tank (\$35,000) and one for the Public Works offices (\$60,000) which houses the water control system. The generators will solve some weaknesses identified during the winter storms this past year. Funding (\$20,000) is also proposed to paint the interior and epoxy coat the floor of the Longhorn Pump Station.
- Construction of the Fort Worth meter station upgrade (\$250,000) will be funded with impact fees.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- As construction begins on “The Square” development, it is anticipated that \$696,680 developer’s agreement payment will be made in this fiscal year.
- The Enterprise Fund has been balanced with \$517,935 of reserves for one time and capital items.

CAPITAL PROJECTS FUND:

- It is estimated that construction will be completed on the overpass spanning the railroad tracks and Saginaw Boulevard. A Tarrant County reimbursement (\$1,677,250) for the project will be received in the next fiscal year.
- Construction will begin on the first phase of Knowles (\$6,800,000). Design will be completed for the Library (\$1,500,000) and the Senior Citizen’s Center (\$700,000).
- The construction budgeted for the Fire Station in Fiscal Year 2020-2021 will continue into 2021-2022.
- Fund balance of \$7,321,610 will be used from previously issued bonds for these capital projects.

CCPD FUND:

- 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 increase 10% over the current budget for a total of \$1,390,080.
- The Crime Control and Prevention District will continue to provide for the salaries and benefits of ten patrol officers, a public services officer, a dispatcher and one-half the costs for a school resource officer.
- Four patrol vehicles, associated equipment, and bullet resistant vests (\$247,080) will be replaced. The fund is balanced with \$17,455 of reserves.

DRAINAGE UTILITY FUND:

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- 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 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 budgeted for the East Cement Creek Phase 2 Fiscal Year 2020-2021 will continue into 2021-2022.
- The fund balance at year end is estimated to be \$2.27 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 \$482,410 for the 2021-2022 fiscal year.
- These revenues will be used for general street repairs, spot repairs to Jarvis between Brenda Lane and East Bailey Boswell Road and reconstruction of Delmar Court, Indian Crest, and Saddle Trail.
- Funding of \$30,000 is included for a contractor to crack seal city roadways.
- Funding of \$20,000 is included for sidewalk replacement.
- The fund balance at year end is estimated to be \$1.3 million 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.

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- 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, partial funding of the vaccination program and animal medical care from Animal Shelter donations, Senior Center supplies from Senior Center donations, and books, data processing expense, supplies, and special programming from Library donations. It is anticipated that the Train and Grain Festival will be held in 2022 and will be funded through donations.
- Library donations will continue to fund two seasonal part time library pages who will be hired for 13 weeks of the year and work 29 hours per week. These positions will enable the library to meet the higher demands of the summer season. Partial funding is also included for an Administrative Intern working at the Library.
- Parks donations will fund a fireworks display in 2022 (\$10,000).
- 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 2021-2022 is \$48,040.
- Revenues are budgeted at \$201,165.
- 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 (Bailliff \$5,200), the replacement of four ticket writers (\$11,100) payment of \$30,000 to Community Link for Farmer’s Market administration, and insurance deductibles/repairs (\$40,000).

WATER/WASTEWATER ESCROW FUND

CITY OF SAGINAW BUDGET HIGHLIGHTS 2021-2022

- 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.
- 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 2021-2022 will be \$26,340.
- \$250,000 in water impact fees will be transferred to the Enterprise Fund for the construction of the Fort Worth meter station upgrade.

**CITY OF SAGINAW
BUDGET SUMMARY - ALL FUNDS
2021-2022**

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	W/WW ESCROW FUND	TOTAL ALL FUNDS
BEGINNING FUND BALANCE	\$ 10,683,151	\$ 1,058,485	\$ 6,296,617	\$ 8,719,464	\$ 716,930	\$ 15,416	\$ 1,716,843	\$ 1,053,617	\$ 478,551	\$ 1,888,119	\$ 404,736	\$ 33,031,929
Current Property Taxes	\$ 6,805,960	\$ 4,642,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,448,785
Sales Tax	5,788,900	-	-	-	1,390,080	-	-	482,410	-	-	-	7,661,390
Other Taxes, Fines & Fees	3,090,825	16,000	-	-	-	-	-	-	-	93,205	-	3,200,030
Interest on Investments	2,400	500	940	1,140	40	-	360	180	50	220	-	5,830
Transfer from Other Funds	2,008,085	-	349,045	-	-	-	-	-	-	67,720	26,340	2,451,190
Water Charges & Fees	-	-	9,802,655	-	-	-	-	-	-	-	-	9,802,655
Drainage Utility Fees	-	-	-	-	-	-	820,000	-	-	-	-	820,000
Grant Assistance	50,000	-	-	-	-	-	-	-	-	-	-	50,000
Other Revenue	429,440	-	70,000	1,677,250	-	-	-	-	295,360	40,020	-	2,512,070
TOTAL REVENUES	\$ 18,175,610	\$ 4,659,325	\$ 10,222,640	\$ 1,678,390	\$ 1,390,120	\$ -	\$ 820,360	\$ 482,590	\$ 295,410	\$ 201,165	\$ 26,340	\$ 37,951,950
Use of Reserves for Special Requests	598,105	-	-	-	17,455	-	-	-	-	-	-	615,560
Use of Reserves for Debt Service	-	94,400	-	-	-	-	-	-	-	-	-	94,400
Use of Reserves for Capital Projects	-	-	-	7,321,610	-	-	-	-	-	-	-	7,321,610
Use of Reserves-Other	1,303,320	-	517,935	-	-	3,290	-	-	-	-	223,660	2,048,205
TOTAL RESOURCES	\$ 20,077,035	\$ 4,753,725	\$ 10,740,575	\$ 9,000,000	\$ 1,407,575	\$ 3,290	\$ 820,360	\$ 482,590	\$ 295,410	\$ 201,165	\$ 250,000	\$ 48,031,725
Operating	\$ 18,107,890	\$ 16,000	\$ 8,605,865	\$ -	\$ 80,100	\$ 3,290	\$ 59,100	\$ 280,000	\$ 186,250	\$ 90,500	\$ -	\$ 27,428,995
Capital Outlay/Special Requests	1,901,425	-	1,063,780	9,000,000	247,080	-	-	-	25,000	11,100	-	12,248,385
Debt Service Payments	-	4,737,725	245,010	-	-	-	-	-	-	-	-	4,982,735
Transfers to Other Funds	67,720	-	825,920	-	1,080,395	-	204,215	-	17,740	5,200	250,000	2,451,190
TOTAL EXPENSES/EXPENDITURES	\$ 20,077,035	\$ 4,753,725	\$ 10,740,575	\$ 9,000,000	\$ 1,407,575	\$ 3,290	\$ 263,315	\$ 280,000	\$ 228,990	\$ 106,800	\$ 250,000	\$ 47,111,305
ENDING FUND BALANCE	\$ 8,781,726	\$ 964,085	\$ 5,778,682	\$ 1,397,853	\$ 699,475	\$ 12,126	\$ 2,273,888	\$ 1,256,207	\$ 544,971	\$ 1,982,484	\$ 181,076	\$ 23,872,573

**CITY OF SAGINAW
BUDGET SUMMARY TRANSFERS- ALL FUNDS
2021-2022**

DESCRIPTION	GENERAL FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	DRAINAGE UTILITY FUND	DONATIONS FUND	GENERAL ESCROW FUND	WWW ESCROW FUND	TOTAL ALL FUNDS
TRANSFERS IN									
From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,720	\$ -	\$ 67,720
From Enterprise Fund	799,580		-					26,340	825,920
From CCPD Fund	1,080,395		-						1,080,395
From Drainage Fund	105,170	99,045	-						204,215
From Donations Fund	17,740		-						17,740
From General Escrow Fund	5,200		-						5,200
From W/WW Escrow Fund		250,000							250,000
TOTAL TRANSFERS IN	\$ 2,008,085	\$ 349,045	\$ -	\$ -	\$ -	\$ -	\$ 67,720	\$ 26,340	\$ 2,451,190
TRANSFERS OUT									
To General Fund	\$ -	\$ 799,580		\$ 1,080,395	\$ 105,170	\$ 17,740	\$ 5,200	\$ -	\$ 2,008,085
To Capital Projects Fund									\$ -
To Enterprise Fund					99,045			250,000	\$ 349,045
To W/WW Escrow Fund		26,340							\$ 26,340
To General Escrow Fund	67,720								\$ 67,720
TOTAL TRANSFERS OUT	\$ 67,720	\$ 825,920	\$ -	\$ 1,080,395	\$ 204,215	\$ 17,740	\$ 5,200	\$ 250,000	\$ 2,451,190

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 10 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 2 seasonal part time library pages 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 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 2021-2022

8/10/2021 7:53		2020-2021	2021-2022	2021-2022
<u>FUND</u>	<u>DEPARTMENT</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>SPEC REQ ONE-TIME</u>
GENERAL FUND REVENUES		\$ 17,117,060	\$ 18,175,610	\$ -
(Use of Beg. Balance/ Undesignated Funds)		3,674,585	1,901,425	-
GENERAL FUND EXPENDITURES				
	General Administrative Office	\$ 2,609,845	\$ 2,166,255	\$ 39,565
	Municipal Court	209,375	206,540	-
	Fire	3,907,990	4,120,955	68,000
	Police	5,332,380	5,623,605	62,920
	Public Services	1,600,615	2,951,775	1,385,420
	Parks	347,570	395,910	25,000
	Community Services	1,096,330	1,193,920	55,000
	Library	621,540	699,280	-
	Inspections/Code Enforcement	692,370	784,775	30,000
	Animal Services	360,120	491,185	-
	Fleet Maintenance	517,380	577,105	60,000
	Economic Development	442,235	346,700	158,000
	Information Technology	405,855	451,310	30,440
	Transfer to Other Funds	2,648,040	67,720	-
TOTAL GENERAL FUND EXPENDITURES		\$ 20,791,645	\$ 20,077,035	\$ 1,914,345
GENERAL FUND SURPLUS		\$ -	\$ -	
DEBT SERVICE FUND REVENUES		\$ 3,930,855	\$ 4,659,325	\$ -
(Use of Bond Funds & Undesignated Funds)		209,465	94,400	-
DEBT SERVICE FUND EXPENDITURES				
	Debt Service Payments	\$ 4,140,320	\$ 4,753,725	\$ -
TOTAL DEBT SERVICE FUND EXPENDITURES		\$ 4,140,320	\$ 4,753,725	\$ -
DEBT SERVICE FUND SURPLUS		\$ -	\$ -	\$ -
ENTERPRISE FUND REVENUES		\$ 11,108,525	\$ 10,222,640	\$ -
(Use of Bond Funds & Undesignated Funds)		207,340	517,935	-
ENTERPRISE FUND EXPENSES				
	Water and Wastewater	\$ 7,811,320	\$ 8,605,865	
	Transfers to other Funds	742,770	825,920	
	Capital Outlay/Capital Projects	2,525,350	1,063,780	1,063,780
	Debt Service	236,425	245,010	
TOTAL ENTERPRISE FUND EXPENSES		\$ 11,315,865	\$ 10,740,575	\$ 1,063,780
ENTERPRISE FUND SURPLUS		\$ -	\$ -	

CITY OF SAGINAW BUDGET SUMMARY 2021-2022

8/10/2021 7:53	2020-2021	2021-2022	2021-2022
<u>FUND</u> <u>DEPARTMENT</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>SPEC REQ</u> <u>ONE-TIME</u>
CAPITAL PROJECTS FUND REVENUES AND TRANSFERS	\$ 6,600,000	\$ 1,678,390	\$ -
(Use of Bond Funds & Undesignated Funds)	22,703,485	7,321,610	-
CAPITAL PROJECTS FUND EXPENDITURES			
Bond Sale Expenses	\$ -	\$ -	
Bailey Boswell Road	13,190,135		-
Old Decatur Road - north	101,500	-	-
Knowles Drive	1,241,885	6,800,000	6,800,000
Library		1,500,000	1,500,000
Senior Center		700,000	700,000
Old Decatur Rd/WJ Boaz Intersection Imprv	1,019,080		
Central Fire Station	13,550,000		
Sidewalks	200,885	-	-
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	\$ 29,303,485	\$ 9,000,000	\$ 9,000,000
CAPITAL PROJECTS FUND SURPLUS	\$ -	\$ -	
CCPD FUND REVENUES	\$ 1,269,890	\$ 1,390,120	\$ -
(Use of Beg. Balance/ Undesignated Funds)	54,715	17,455	-
CCPD FUND EXPENDITURES	\$ 1,324,605	\$ 1,407,575	\$ 247,080
TOTAL CCPD FUND EXPENDITURES	\$ 1,324,605	\$ 1,407,575	\$ 247,080
CCPD FUND SURPLUS	\$ -	\$ -	
POLICE EXPENDABLE FUND REVENUES	\$ -	\$ -	\$ -
(Use of Beg. Balance/ Undesignated Funds)	-	3,290	-
POLICE EXPENDABLE FUND EXPENDITURES/TRANSFERS	\$ -	\$ 3,290	\$ -
TOTAL POLICE EXPENDABLE FUND EXPENDITURES	\$ -	\$ 3,290	\$ -
POLICE EXPENDABLE FUND SURPLUS	\$ -	\$ -	
DRAINAGE UTILITY FUND REVENUES	\$ 822,000	\$ 820,360	\$ -
(Use of Beg. Balance/ Undesignated Funds)	924,445	-	-
DRAINAGE UTILITY FUND EXPENDITURES/TRANSFERS	\$ 1,746,445	\$ 263,315	
TOTAL DRAINAGE UTILITY FUND EXPENDITURES	\$ 1,746,445	\$ 263,315	\$ -
DRAINAGE FUND SURPLUS	\$ -	\$ 557,045	

CITY OF SAGINAW BUDGET SUMMARY 2021-2022

8/10/2021 7:53	2020-2021 REVISED	2021-2022 PROPOSED	2021-2022 SPEC REQ ONE-TIME
FUND DEPARTMENT			
STREET MAINTENANCE FUND REVENUES	\$ 450,925	\$ 482,590	\$ -
(Use of Beg. Balance/ Undesignated Funds)	263,555	-	-
STREET MAINTENANCE FUND EXPENDITURES	\$ 714,480	\$ 280,000	\$ -
TOTAL STREET MAINTENANCE FUND EXPENDITURES	\$ 714,480	\$ 280,000	\$ -
STREET MAINTENANCE FUND SURPLUS	\$ -	\$ 202,590	
DONATIONS FUND REVENUES	\$ 302,035	\$ 295,410	\$ -
(Use of Beg. Balance/ Undesignated Funds)	27,750	-	-
DONATIONS FUND EXPENDITURES			
Animal Services	\$ 9,500	\$ 9,500	\$ -
Parks	116,965	10,000	-
Library	65,120	66,740	-
Beautification	94,200	98,750	25,000
Senior Center	6,500	6,500	
Police	-	-	
Fire	12,500	12,500	
Train and Grain festival	25,000	25,000	
TOTAL DONATIONS FUND EXPENDITURES	\$ 329,785	\$ 228,990	\$ 25,000
DONATIONS FUND SURPLUS	\$ -	\$ 66,420	
GENERAL ESCROW FUND REVENUES	\$ 295,930	\$ 201,165	\$ -
(Use of Beg. Balance/ Undesignated Funds)	-	-	-
GENERAL ESCROW FUND EXPENDITURES			
Hotel/Motel Tax	\$ 50,000	\$ 50,000	\$ 10,000
Court Technology	-	11,600	11,100
Court Security	5,200	5,200	-
UCD TexDOT median opening	92,695	-	-
Insurance Deductible	40,000	40,000	-
PID Creation	50,010	-	-
TOTAL GENERAL ESCROW FUND EXPENDITURES	\$ 237,905	\$ 106,800	\$ 21,100
GENERAL ESCROW FUND SURPLUS	\$ 58,025	\$ 94,365	

CITY OF SAGINAW BUDGET SUMMARY 2021-2022

8/10/2021 7:53		2020-2021	2021-2022	2021-2022
<u>FUND</u>	<u>DEPARTMENT</u>	<u>REVISED</u>	<u>PROPOSED</u>	<u>SPEC REQ ONE-TIME</u>
ENTERPRISE ESCROW FUND REVENUES		\$ 26,340	\$ 26,340	\$ -
	(Use of Beg. Balance/ Undesignated Funds)	1,711,160	223,660	-
ENTERPRISE ESCROW FUND EXPENDITURES				
	Water Capital Projects	\$ 1,737,500	\$ 250,000	\$ 250,000
	Wastewater Capital Projects	-	-	-
	Other Expenditures	-	-	-
TOTAL ENTERPRISE ESCROW FUND EXPENDITURES		<u>\$ 1,737,500</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
ENTERPRISE ESCROW FUND SURPLUS		<u>\$ -</u>	<u>\$ -</u>	
GRAND TOTAL ALL FUNDS SURPLUS		58,025	920,420	

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR ENT FD-REIM JANITORIAL	-	-	-	-	-	\$ -	-
TSF FR ENT FD-REIM FLEET MAINT	73,370	74,405	62,840	62,840	66,135	3,295	5%
TSF FR ENT FD-REIM OPERATING	579,655	619,425	653,590	653,590	733,445	79,855	12%
TSF FR CCPD FD-REIM SAL/OPER	1,005,300	1,047,305	1,034,065	1,034,065	1,080,395	46,330	4%
TSF FR DR UT FD-REIM SAL/OPER	122,960	129,775	118,515	118,515	105,170	(13,345)	-11%
TSF FR ENT FD	-	-	-	-	-	-	-
TSF FR ESCROW FD-REIM SALARIES	7,707	5,728	5,200	48,145	5,200	-	0%
TSF FR DON FD-REIM SALARIES	8,120	8,120	8,120	16,120	17,740	9,620	118%
TOTAL TRANSFERS	1,797,112	1,884,758	1,882,330	1,933,275	2,008,085	\$ 125,755	7%
MUNICIPAL COURT FINES & FEES	367,745	330,014	348,000	348,000	365,000	\$ 17,000	5%
RECREATION FEES	524,686	162,412	500,000	500,000	250,000	(250,000)	-50%
PERMITS & FEES	72,010	23,868	14,400	14,400	32,000	17,600	122%
SMALL CELL PERMIT	-	-	-	-	1,000	1,000	-
CONTRACTOR REGISTRATION FEES	-	39,100	34,080	34,080	41,000	6,920	20%
LIBRARY FINES & FEES	8,978	5,212	7,320	7,320	5,500	(1,820)	-25%
COURT TECHNOLOGY FEES	-	-	-	-	-	-	-
ANIMAL LICENSES & FEES	25,433	30,307	30,000	30,000	30,000	-	0%
COURT SECURITY FEES	-	-	-	-	-	-	-
POLICE ACCIDENT/FINGERPRINT	6,574	3,075	3,600	3,600	3,000	(600)	-17%
GAIN/LOSS ON ASSET	41,000	-	-	-	-	-	-
PROPERTY TAX-DELINQUENT	17,219	4,369	11,580	11,580	10,000	(1,580)	-14%
PROPERTY TAX-CURRENT	5,485,381	5,927,468	6,249,000	6,249,000	6,805,960	556,960	9%
DELINQUENT TAX P&I & FEES	8,298	8,517	9,540	9,540	7,300	(2,240)	-23%
HOTEL/MOTEL TAX	-	-	-	-	-	-	-
STATE SALES TAX	5,153,399	5,499,512	5,392,875	5,392,875	5,788,900	396,025	7%
FRANCHISE FEES-UTILITIES	1,309,926	1,188,217	1,199,000	1,199,000	1,205,000	6,000	1%
FRANCHISE FEES-CABLE TV	208,637	170,101	128,600	128,600	100,000	(28,600)	-22%
FRANCHISE FEES-WASTE DISPOSAL	246,374	253,704	243,600	243,600	260,000	16,400	7%
MIXED BEVERAGE TAX	24,970	20,001	28,000	28,000	22,000	(6,000)	-21%
GAS PRODUCTION PROCEEDS	-	-	-	-	-	-	-
BUILDING PERMITS	746,894	685,159	259,535	259,535	570,000	310,465	120%
ELECT, PLUMB, MECH PERMITS	39,997	64,786	49,530	49,530	50,000	470	1%
CONSTRUCTION INSPECTION FEES	4,017	-	-	-	-	-	-
RENTAL INSPECTION FEES	96,925	108,175	136,050	136,050	137,025	975	1%
REINSPECTION FEES	-	2,000	2,700	2,700	2,000	(700)	-26%
GRANT ASSISTANCE	53,987	54,518	50,000	50,000	50,000	-	0%
EM-S ISD SCHOOL RESOURCE OFF	162,792	161,366	162,710	162,710	171,295	8,585	5%
EMERGENCY MANAGEMENT CONTR	-	2,361	53,455	53,455	47,375	(6,080)	-11%
COUNTY FIRE RUN AID	87,150	94,815	97,020	97,020	97,020	-	0%
AUTO THEFT TASK FORCE REIMB	-	-	-	-	-	-	-
COVID-19 TARRANT COUNTY REIMB	-	1,207,147	-	12,190	-	-	-
PROCEEDS FROM LEASE/LOAN	-	5,000	15,000	15,000	3,750	(11,250)	-75%
SALE OF BADGE/PATCH	98	377	-	-	-	-	-
OTHER INCOME	179,540	161,935	110,000	110,000	110,000	-	0%
MCLEROY BLVD. WIDENING	-	-	-	-	-	-	-
SALE OF AUTOS/EQUIPMENT	3,968	12,376	-	-	-	-	-
INT ON INVESTMENTS	295,148	113,140	36,000	36,000	2,400	(33,600)	-93%
INT ON INVESTMENTS-HOTEL/MOTEL	-	-	-	-	-	-	-
TOTAL REVENUES	15,171,147	16,339,034	15,171,595	15,183,785	16,167,525	\$ 995,930	7%
TOTAL TRANSFERS AND REVENUES	16,968,259	18,223,792	17,053,925	17,117,060	18,175,610	\$ 1,121,685	7%
USE OF FB	-	-	-	-	-	-	-
USE OF FB FOR SPECIAL REQUESTS	-	729,080	2,882,850	2,882,850	-	-	0%
USE OF FB FOR ECON DEV LOAN	-	-	-	-	-	-	-
TOTAL USE OF FUND BAL./ESCROW	-	729,080	2,882,850	2,882,850	-	-	0%
TOTALS	16,968,259	18,952,872	19,936,775	19,999,910	18,175,610	-	0%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

GENERAL ADMINISTRATIVE OFFICE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 683,242	\$ 708,510	\$ 783,840	\$ 783,840	\$ 904,770	\$ 120,930	15%
SALARIES-REGULAR PART TIME	1,174	17,770	45,605	45,605	46,970	1,365	3%
COMPENSATED ABSENCES	14,089	23,971	0	0	0	-	-
SOCIAL SECURITY & MEDICARE	48,337	51,316	63,455	63,455	72,810	9,355	15%
TMRS RETIREMENT	139,377	154,368	177,710	177,710	192,670	14,960	8%
OTHER COMPENSATION	0	0	0	0	0	-	-
INSURANCE-EMPLOYEES HEALTH	80,635	89,170	95,990	95,990	105,145	9,155	10%
FSA ADMINISTRATION FEES	196	208	490	490	430	(60)	-12%
INSURANCE-WORKERS' COMP	987	1,249	1,085	1,085	1,910	825	76%
DATA PROCESSING EXPENSES	27,129	26,410	29,945	29,945	29,945	-	0%
BOOKS	137	272	200	200	200	-	0%
OFFICE SUPPLIES & EXPENSES	5,525	4,215	7,200	7,200	7,200	-	0%
POSTAGE	18,322	18,196	19,875	19,900	20,455	580	3%
COMMUNITY WEBSITE MAINTENANCE	3,589	3,711	5,000	7,800	7,795	2,795	56%
COUNCIL SUPPLIES & EXPENSES	1,264	2,414	3,000	3,000	3,000	-	0%
CITY MGR DISCRETIONARY FUND	0	1,014	1,160	1,160	1,160	-	0%
MAINTENANCE ON MACHINES	2,221	2,753	3,000	3,000	3,000	-	0%
SUPPLIES	6,516	1,091	5,700	5,700	5,700	-	0%
ELECTION EXPENSES	25,457	0	10,000	10,000	10,000	-	0%
APPRAISAL EXPENSES	44,968	48,093	51,295	51,295	50,145	(1,150)	-2%
BAD DEBTS	133	0	0	0	0	-	-
CONTRACT SERVICES - HUMAN RESOURCE	0	0	1,500	1,500	1,500	-	0%
CONTRACT SERVICES-WEBCAST	11,055	0	12,660	12,660	12,660	-	0%
CONTRACT SERVICES MISC	0	11,829	0	0	0	-	-
CONTRACT SERVICES-JANITORIAL	7,509	6,629	7,735	7,735	5,315	(2,420)	-31%
LAND LEASE-DEPOT	7,725	5,466	5,630	5,630	5,630	-	0%
FILING FEES	2,072	1,581	3,000	3,000	3,000	-	0%
ORDINANCE CODIFICATION	5,908	3,593	3,200	3,200	3,200	-	0%
PHYSICALS	427	130	65	65	65	-	0%
PERSONNEL TESTING	82	54	80	80	80	-	0%
EMPLOYEE PROGRAMS	0	0	10,000	10,000	10,000	-	0%
PROGRAM ASSISTANCE	5,880	5,324	14,000	14,000	14,000	-	0%
ADVERTISING-LEGAL	53,408	49,690	31,000	36,950	11,000	(20,000)	-65%
DUES & SUBSCRIPTIONS	12,700	13,858	15,000	15,000	15,000	-	0%
MEETING EXPENSES	16,804	15,659	20,000	20,000	20,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	5,480	2,735	10,500	10,500	10,500	-	0%
ENGINEERING FEES	80,070	75,127	73,950	73,950	78,000	4,050	5%
UTILITIES	16,133	16,476	20,045	20,045	18,035	(2,010)	-10%
INSURANCE-GEN LIABILITY/AUTO	7,274	7,877	9,005	9,005	9,545	540	6%
INSURANCE-PUB OFF LIABILITY	13,833	15,041	15,505	15,505	19,260	3,755	24%
LEGAL & SPECIAL SERVICES & AUDIT	307,318	249,275	283,540	312,035	289,465	5,925	2%
CHAMBER OF COMMERCE AGREEMENT	0	0	0	0	0	-	-
TELEPHONE EXPENSES	2,437	3,118	3,130	2,790	3,130	-	0%
LEGAL SETTLEMENTS	0	0	0	0	0	-	-
CAPITAL OUTLAY/SPECIAL REQUESTS	59,321	12,628	0	603,700	39,565	39,565	-
LAND							
BANK CHARGES	123,813	127,255	124,000	124,000	134,000	10,000	8%
NON CAPITAL OUTLAY	4,104	5,461	0	0	0	-	-
COVID-19 EXPENSE		15,368	0	1,120	0	-	-
TSF TO CAPITAL PROJECTS		0	2,600,000	2,600,000	0	(2,600,000)	-100%
	\$1,846,650	\$1,798,906	\$4,568,095	\$5,209,845	\$2,166,255	(\$2,401,840)	-53%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

MUNICIPAL COURT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 77,852	\$ 77,276	\$ 83,200	\$ 83,200	\$ 85,920	\$ 2,720	3%
COMPENSATED ABSENCES	(387)	598	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	5,342	5,693	6,365	6,365	6,575	210	3%
TMRS RETIREMENT	16,046	16,828	17,825	17,825	18,300	475	3%
INSURANCE-EMPLOYEES HEALTH	21,015	9,577	13,935	13,935	9,270	(4,665)	-33%
FSA ADMINISTRATION FEES	120	128	120	120	60	(60)	-50%
INSURANCE-WORKERS' COMP	356	129	110	110	185	75	68%
DATA PROCESSING EXPENSES	8,271	9,014	10,725	10,725	16,200	5,475	51%
OFFICE SUPPLIES & EXPENSES	2,177	4,090	3,000	3,000	3,000	-	0%
CONTRACT SERVICES	61,239	58,433	69,600	69,600	62,400	(7,200)	-10%
PHYSICALS	-	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	40	55	400	400	400	-	0%
EDUCATIONAL TRAINING/TRAVEL	1,143	84	1,200	1,200	1,200	-	0%
UTILITIES	-	-	-	-	-	-	-
INSURANCE-GEN LIABILITY/AUTO	2,078	2,251	2,255	2,255	2,390	135	6%
TELEPHONE EXPENSES	572	728	640	640	640	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	16,879	-	-	-	-	-	-
COVID-19 EXPENSE	-	2,180	-	-	-	-	-
TOTALS	\$ 212,743	\$ 187,063	\$ 209,375	\$ 209,375	\$ 206,540	\$ (2,835)	-1%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

FIRE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 1,967,075	\$ 1,933,502	\$ 2,187,705	\$ 2,187,705	\$ 2,288,615	\$ 100,910	5%
COMPENSATED ABSENCES	(33,158)	94,052	-	-	-	-	-
OVERTIME	193,644	82,964	57,395	57,395	59,115	1,720	3%
OVERTIME - FIRE OTHER	55,525	190,231	180,975	180,975	193,845	12,870	7%
SOCIAL SECURITY & MEDICARE	156,326	158,783	185,595	185,595	194,430	8,835	5%
TMRS RETIREMENT	453,880	485,609	519,790	519,790	541,230	21,440	4%
INSURANCE-EMPLOYEES HEALTH	295,196	346,493	344,450	344,450	345,300	850	0%
FSA ADMINISTRATION FEES	839	558	540	540	480	(60)	-11%
INSURANCE-WORKERS' COMP	38,976	36,957	38,175	38,175	54,710	16,535	43%
UNIFORMS	20,439	19,033	18,000	18,000	18,000	-	0%
DATA PROCESSING EXPENSES	11,470	10,374	10,350	10,350	10,350	-	0%
OFFICE SUPPLIES & EXPENSES	3,130	3,512	3,000	3,000	3,000	-	0%
MAINTENANCE & REPAIRS	21,539	24,630	24,000	24,000	24,000	-	0%
MAINTENANCE ON MACHINES	3,259	3,779	4,000	4,000	4,000	-	0%
EQUIPMENT REPLACEMENT	13,923	14,570	13,000	13,000	13,000	-	0%
RADIO REPAIRS	3,161	2,325	3,900	3,900	3,900	-	0%
SUPPLIES	17,372	18,385	18,000	18,000	18,000	-	0%
EMERGENCY MEDICAL SERVICES	13,551	12,505	13,500	13,500	13,500	-	0%
CIVIL DEFENSE SIREN REPAIRS	1,501	1,215	1,500	1,500	1,500	-	0%
CONTRACT SERVICES-JANITORIAL	6,436	4,757	6,630	6,630	6,380	(250)	-4%
CONTRACT SERVICES-DISPATCH	-	22,560	69,000	69,000	78,000	9,000	13%
FIRE PREVENTION	3,708	3,067	3,000	3,000	3,000	-	0%
PHYSICALS	10,575	960	11,060	21,400	24,600	13,540	122%
HOUSEHOLD HAZARDOUS WASTE	16,407	17,541	20,000	20,000	20,000	-	0%
DUES & SUBSCRIPTIONS	15,163	15,094	16,500	16,500	17,200	700	4%
EDUCATIONAL TRAINING/TRAVEL	13,533	8,846	14,000	14,000	14,000	-	0%
UTILITIES	25,031	27,316	34,015	34,015	30,300	(3,715)	-11%
INSURANCE-GEN LIABILITY/AUTO	28,058	31,507	31,510	31,510	35,800	4,290	14%
PROFESSIONAL SERV-PLAN REVIEW	(18)	-	-	-	-	-	-
TELEPHONE EXPENSES	6,777	8,290	12,300	12,300	12,900	600	5%
RADIO SYSTEM EXPENSE	12,852	22,560	23,800	23,800	23,800	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	420,249	255,949	-	27,600	68,000	68,000	-
Non Capital Outlay	29,839	26,757	-	-	-	-	-
COVID-19 EXPENSE	-	80,586	-	4,360	-	-	-
TSF TO DEBT SER-LADDER TRUCK	-	-	-	-	-	-	-
TOTALS	\$ 3,826,261	\$ 3,965,266	\$ 3,865,690	\$ 3,907,990	\$ 4,120,955	\$ 255,265	7%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

POLICE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 2,860,203	\$ 2,962,501	\$ 3,259,305	\$ 3,259,305	\$ 3,370,020	\$ 110,715	3%
COMPENSATED ABSENCES	2,477	38,229	-	-	-	-	-
SALARIES-REGULAR PART TIME	30,679	-	-	-	42,850	42,850	-
SALARIES-TEMPORARY PART TIME	14,520	10,503	17,940	17,940	24,020	6,080	34%
OVERTIME	96,441	85,567	86,965	86,965	107,575	20,610	24%
SOCIAL SECURITY & MEDICARE	221,039	224,794	257,365	257,365	271,150	13,785	5%
TMRS RETIREMENT	616,416	663,130	717,455	717,455	741,065	23,610	3%
INSURANCE-EMPLOYEES HEALTH	505,014	590,010	585,825	585,825	575,930	(9,895)	-2%
FSA ADMINISTRATION FEES	858	636	840	840	480	(360)	-43%
INSURANCE-WORKERS' COMP	58,947	43,678	39,990	39,990	63,800	23,810	60%
UNIFORMS	36,432	21,781	20,000	20,000	20,000	-	0%
DATA PROCESSING EXPENSES	22,245	9,868	25,270	25,270	25,270	-	0%
BOOKS	3,019	3,237	4,500	4,500	4,500	-	0%
OFFICE SUPPLIES & EXPENSES	9,505	15,389	9,900	9,900	9,900	-	0%
COMMUNICATIONS SUPPLIES	1,312	1,126	1,500	1,500	1,500	-	0%
INVESTIGATOR SUPPLIES	3,943	4,113	4,000	4,000	4,000	-	0%
SPC-CID-ANALYSIS/JUVENILE/AGIN	15,623	18,486	18,000	18,000	20,000	2,000	11%
FIRING RANGE SUPPLIES	13,432	31,406	13,500	13,500	13,500	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
MAINTENANCE ON MACHINES	7,406	10,947	10,000	10,000	10,000	-	0%
EQUIPMENT REPLACEMENT	9,739	16,554	10,500	10,500	10,500	-	0%
RADIO REPAIRS	1,786	1,449	8,000	8,000	8,000	-	0%
SUPPLIES	8,164	7,461	9,000	9,000	9,000	-	0%
CONTRACT SERVICES-JANITORIAL	14,029	14,540	14,365	14,365	13,815	(550)	-4%
PHYSICALS	6,075	7,745	5,000	5,000	5,000	-	0%
PRISONER CARE	5,446	2,876	5,500	5,500	5,500	-	0%
ADVERTISING	-	(16)	1,000	1,000	1,500	500	50%
DUES & SUBSCRIPTIONS	92	5,450	5,400	5,400	5,400	-	0%
EDUCATIONAL TRAINING/TRAVEL	10,936	13,391	18,500	18,500	18,500	-	0%
LEOSE TRAINING	2,022	1,305	3,080	3,080	3,080	-	0%
UTILITIES	26,957	26,510	48,645	48,645	30,850	(17,795)	-37%
INSURANCE-GEN LIABILITY/AUTO	51,959	56,263	56,265	56,265	63,245	6,980	12%
INSURANCE-POLICE LIABILITY	18,101	17,763	19,800	19,800	26,145	6,345	32%
TELEPHONE EXPENSES	13,587	13,561	13,660	13,660	13,660	-	0%
RADIO SYSTEM EXPENSE	24,473	36,291	40,930	40,930	40,930	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	567,748	10,520	-	-	62,920	62,920	-
NON CAPITAL OUTLAY	4,096	0	0	0	0	-	-
COVID-19 EXPENSE	-	34,190	0	380	0	-	-
TOTALS	\$ 5,284,720	\$ 5,001,254	\$ 5,332,000	\$ 5,332,380	\$ 5,623,605	\$ 291,605	5%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

PUBLIC SERVICES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/
SALARIES	\$ 460,372	\$ 451,703	\$ 498,485	\$ 498,485	\$ 499,830	\$ 1,345	0%
COMPENSATED ABSENCES	8,071	9,333	-	-	-	-	-
SALARIES - TEMPORARY PART TIME					4,400	4,400	-
OVERTIME	28,088	23,077	12,760	12,760	23,140	10,380	81%
SOCIAL SECURITY & MEDICARE	34,813	33,774	39,110	39,110	40,345	1,235	3%
TMRS RETIREMENT	100,701	103,843	109,535	109,535	111,370	1,835	2%
INSURANCE-EMPLOYEES HEALTH	115,744	124,057	122,605	122,605	109,470	(13,135)	-11%
FSA ADMINISTRATION FEES	309	263	300	300	120	(180)	-60%
INSURANCE-WORKERS' COMP	24,004	15,618	12,455	12,455	21,915	9,460	76%
UNIFORMS	2,943	4,073	3,000	3,000	5,200	2,200	73%
SUPPLIES	-	43	-	-	-	-	-
BUILDING MAINTENANCE & REPAIRS	146,989	142,800	149,500	149,500	153,050	3,550	2%
CONTRACT MAINTENANCE & REPAIRS	5,427	-	-	-	5,000	5,000	-
PARK MAINTENANCE & SUPPLIES	173	10	-	-	-	-	-
SIDEWALK REPLACEMENT	16,480	53,585	20,000	20,000	20,000	-	0%
STREET MAINTENANCE & SUPPLIES	53,604	62,636	65,000	65,000	65,000	-	0%
SIGN SUPPLIES & MATERIALS	19,496	24,678	25,000	25,000	25,000	-	0%
SIGNAL LIGHT REPAIRS	975	6,775	5,000	5,000	5,000	-	0%
CONTRACT SERVICES-MOWING	77,925	63,943	98,000	98,000	117,665	19,665	20%
CONTRACT SERVICES-JANITORIAL	933	1,119	1,050	1,050	1,635	585	56%
CONTRACT SERVICES-INSPECTIONS	-	-	-	49,500	66,000	66,000	-
PHYSICALS	220	470	400	400	400	-	0%
DUES & SUBSCRIPTIONS	40	-	1,000	1,000	1,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	1,394	567	2,500	2,500	2,500	-	0%
UTILITIES	247,002	291,052	267,940	267,940	270,510	2,570	1%
INSURANCE-GEN LIABILITY/AUTO	11,431	12,378	12,400	12,400	13,125	725	6%
TELEPHONE EXPENSES	4,278	5,101	4,680	4,225	4,680	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	140,727	92,766	100,850	100,850	1,385,420	1,284,570	1274%
FOOD TRUCK PARK/FARMERS MKT	242,506	164,821	-	-	-	-	-
Non Capital Outlay	91,253	211,657	-	-	-	-	-
COVID-19 EXPENSE	-	16,797	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TOTALS	\$ 1,835,901	\$ 1,916,937	\$ 1,551,570	\$ 1,600,615	\$ 2,951,775	\$ 1,400,205	90%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

PARKS

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 75,182	\$ 77,244	\$ 79,235	\$ 79,235	\$ 82,035	\$ 2,800	4%
COMPENSATED ABSENCES	(1,316)	1,672	-	-	-	-	-
OVERTIME	6,493	3,490	10,720	10,720	11,040	320	3%
SOCIAL SECURITY & MEDICARE	5,867	5,656	6,885	6,885	7,120	235	3%
TMRS RETIREMENT	16,757	17,578	19,275	19,275	19,820	545	3%
INSURANCE-EMPLOYEES HEALTH	21,954	25,575	22,690	22,690	22,690	-	0%
FSA ADMINISTRATION FEES	-	-	-	-	-	-	-
INSURANCE-WORKERS' COMP	190	1,234	1,035	1,035	1,785	750	72%
UNIFORMS	1,010	1,197	1,200	1,200	1,600	400	33%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
PARK MAINTENANCE & SUPPLIES	57,123	53,920	65,000	65,000	65,000	-	0%
CONTRACT SERVICES - MOWING	22,551	53,448	106,500	106,500	127,470	20,970	20%
CONTRACT SERVICES - JANITORIAL	921	1,155	950	950	915	(35)	-4%
EDUCATIONAL TRAINING/TRAVEL	149	-	500	500	500	-	0%
UTILITIES	22,766	23,615	30,545	30,545	27,770	(2,775)	-9%
INSURANCE-GEN LIABILITY/AUTO	2,078	2,251	2,255	2,255	2,385	130	6%
TELEPHONE EXPENSES	666	730	780	780	780	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	99,802	269,844	32,000	-	25,000	(7,000)	-22%
LAND	-	-	-	-	-	-	-
Non Capital Outlay	47,284	-	-	-	-	-	-
COVID-19 EXPENSE	-	-	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
TOTALS	\$ 379,479	\$ 538,607	\$ 379,570	\$ 347,570	\$ 395,910	\$ 16,340	4%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

COMMUNITY SERVICES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 249,898	\$ 257,543	\$ 269,180	\$ 269,180	\$ 280,097	\$ 10,917	4%
COMPENSATED ABSENCES	4,904	(3,903)	-	-	-	-	-
SALARIES-REGULAR PART TIME	74,496	42,885	95,995	95,995	103,390	7,395	8%
SALARIES-TEMPORARY PART TIME	137,747	51,213	152,560	152,560	190,328	37,768	25%
SOCIAL SECURITY & MEDICARE	34,246	25,386	39,610	39,610	43,895	4,285	11%
TMRS RETIREMENT	65,004	66,036	78,240	78,240	81,665	3,425	4%
INSURANCE-EMPLOYEES HEALTH	48,877	56,846	50,610	50,610	54,990	4,380	9%
FSA ADMINISTRATION FEES	198	208	180	180	180	-	0%
INSURANCE WORKERS' COMP	4,573	6,922	6,010	6,010	10,170	4,160	69%
UNIFORMS	1,699	(525)	2,500	2,500	2,500	-	0%
DATA PROCESSING EXPENSES	5,079	2,325	7,500	7,500	7,500	-	0%
OFFICE SUPPLIES & EXPENSES	3,827	3,694	5,000	5,000	5,000	-	0%
SUPPLIES	29,742	31,554	38,000	38,000	38,000	-	0%
MAINTENANCE & REPAIRS	3,816	4,200	4,000	4,000	4,000	-	0%
MAINTENANCE ON MACHINES	1,507	1,502	2,000	2,000	2,000	-	0%
SPECIAL PROGRAMS	14,507	15,796	20,000	20,000	20,000	-	0%
AQUATIC SUPPLIES & EQUIPMENT	22,540	17,406	28,000	28,000	28,000	-	0%
SENIOR CENTER PROGRAMS	12,826	9,142	17,000	17,000	17,000	-	0%
CONTRACT SERVICES	99,178	31,666	130,000	130,000	130,000	-	0%
CONTRACT SERVICES-JANITORIAL	33,252	28,819	34,250	34,250	36,130	1,880	5%
PHYSICALS	3,405	2,065	2,900	2,900	2,900	-	0%
DUES & SUBSCRIPTIONS	1,556	1,179	1,300	1,300	1,300	-	0%
EDUCATIONAL TRAINING/TRAVEL	-	75	1,250	1,250	1,250	-	0%
UTILITIES	60,558	60,603	90,075	90,075	73,550	(16,525)	-18%
INSURANCE-GEN LIABILITY/AUTO	4,157	4,501	4,500	4,500	4,775	275	6%
TELEPHONE EXPENSES	662	245	300	300	300	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	9,953	87,860	-	-	55,000	55,000	-
Non Capital Outlay	70,292					-	-
COVID-19 EXPENSE		5,912		15,370		-	-
TOTALS	\$ 998,497	\$ 811,155	\$ 1,080,960	\$ 1,096,330	\$ 1,193,920	\$ 112,960	10%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

LIBRARY

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 211,638	\$ 193,733	\$ 232,150	\$ 232,150	\$ 256,615	\$ 24,465	11%
COMPENSATED ABSENCES	(1,345)	6,060	-	-	-	-	-
SALARIES-REGULAR PART TIME	113,999	116,731	103,590	103,590	138,665	35,075	34%
SALARIES-TEMPORARY PART TIME	7,150	-	7,540	7,540	12,130	4,590	61%
SOCIAL SECURITY & MEDICARE	25,004	23,313	26,260	26,260	31,165	4,905	19%
TMRS RETIREMENT	66,701	67,614	71,935	71,935	84,175	12,240	17%
INSURANCE-EMPLOYEES HEALTH	47,555	53,179	55,385	55,385	51,005	(4,380)	-8%
FSA ADMINISTRATION FEES	-	-	-	-	-	-	-
INSURANCE-WORKERS' COMP	974	669	620	620	1,015	395	64%
DATA PROCESSING EXPENSES	10,851	6,442	11,970	11,970	11,970	-	0%
BOOKS, CDs, DVDs	43,619	48,171	47,900	47,900	56,500	8,600	18%
BOOK LEASING PLAN	9,942	8,438	8,600	8,600	-	(8,600)	-100%
OFFICE SUPPLIES & EXPENSES	12,445	8,011	11,760	11,760	11,760	-	0%
SUPPLIES & EQUIPMENT	8,420	7,014	8,910	8,910	8,910	-	0%
MAINTENANCE ON MACHINES	2,829	1,632	3,000	3,000	3,000	-	0%
CONTRACT SERVICES-JANITORIAL	5,363	5,708	5,525	5,525	7,440	1,915	35%
PHYSICALS	320	365	225	225	225	-	0%
DUES & SUBSCRIPTIONS	1,402	596	1,520	1,520	1,520	-	0%
EDUCATIONAL TRAINING/TRAVEL	2,970	1,067	3,350	3,350	3,350	-	0%
UTILITIES	12,315	12,573	15,670	15,670	13,870	(1,800)	-11%
INSURANCE-GEN LIABILITY/AUTO	5,196	5,626	5,630	5,630	5,965	335	6%
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	13,678	-	-	-	-	-	-
COVID-19 EXPENSE	-	1,629	-	-	-	-	-
TOTALS	\$ 601,026	\$ 568,572	\$ 621,540	\$ 621,540	\$ 699,280	\$ 77,740	13%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

INSPECTIONS/CODE ENFORCEMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 337,080	\$ 350,627	\$ 393,280	\$ 393,280	\$ 471,470	\$ 78,190	20%
COMPENSATED ABSENCES	(4,999)	8,768	0	0	0	0	-
SALARIES-REGULAR PART TIME	0	0	0	0	0	0	-
OVERTIME	7,732	5,886	5,800	5,800	5,975	175	3%
SOCIAL SECURITY & MEDICARE	24,234	25,162	30,530	30,530	36,525	5,995	20%
TMRS RETIREMENT	71,034	77,749	85,505	85,505	101,675	16,170	19%
INSURANCE-EMPLOYEES HEALTH	59,966	68,872	69,030	69,030	78,185	9,155	13%
FSA ADMINISTRATION FEES	129	134	120	120	120	0	0%
INSURANCE-WORKERS' COMP	1,599	1,070	905	905	1,940	1,035	114%
UNIFORMS	2,330	409	4,000	4,000	4,000	0	0%
DATA PROCESSING EXPENSES	3,441	6,107	6,500	6,500	6,500	0	0%
OFFICE SUPPLIES & EXPENSES	10,112	3,690	5,000	5,000	5,000	0	0%
ANIMAL SERVICES EXPENSES	0	0	0	0	0	0	-
MAINTENANCE ON MACHINES	3,702	3,775	4,000	4,000	4,000	0	0%
CONTRACT SERVICES-MOWING	779	0	7,000	7,000	7,000	0	0%
CONTRACT SERVICES-JANITORIAL	1,260	1,325	1,300	1,300	4,595	3,295	253%
CONTRACT SERVICES-INSPECTIONS	46,012	49,000	49,000	49,000	0	(49,000)	-100%
PHYSICALS	0	0	200	200	0	(200)	-100%
GRANT MATCHING REQUIREMENT	0	0	0	0	0	0	-
DUES & SUBSCRIPTIONS	683	575	1,300	1,300	1,300	0	0%
EDUCATIONAL TRAINING/TRAVEL	6,224	5,280	7,500	7,500	7,500	0	0%
ABATEMENT OF PROPERTY	1,178	0	0	0	0	0	-
UTILITIES	2,126	2,213	8,605	8,605	4,000	(4,605)	-54%
INSURANCE-GEN LIABILITY/AUTO	6,235	6,752	6,755	6,755	9,545	2,790	41%
TELEPHONE EXPENSES	5,627	4,857	5,900	5,445	5,445	(455)	-8%
CAPITAL OUTLAY/SPECIAL REQUEST	13,740	0	0	0	30,000	30,000	-
CREDIT CARD PROCESSING FEE	270	86				0	-
NON CAPITAL OUTLAY	355					0	-
COVID-19 EXPENSE		3379.98		595		0	-
TOTALS	\$ 600,851	\$ 625,716	\$ 692,230	\$ 692,370	\$ 784,775	92,545	13%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

ANIMAL SERVICES

ACCOUNT DESCRIPTION	YEAR END ACTUAL 2018-2019	YEAR END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 111,310	\$ 153,256	\$ 161,540	\$ 161,540	\$ 226,420	\$ 64,880	40%
COMPENSATED ABSENCES	6,213	24,233	0	0	0	0	-
SALARIES-REGULAR PART TIME	41,146	15,433	14,515	14,515	32,585	18,070	124%
SALARIES - TEMPORARY PART TIME					8,140	8,140	-
OVERTIME	19,907	13,762	17,400	17,400	17,920	520	3%
SOCIAL SECURITY & MEDICARE	11,529	13,212	14,800	14,800	21,810	7,010	47%
TMRS RETIREMENT	35,749	39,728	41,450	41,450	58,970	17,520	42%
INSURANCE-EMPLOYEES HEALTH	40,222	44,805	45,380	45,380	55,385	10,005	22%
FSA ADMINISTRATION FEES	96	76	60	60	180	120	200%
INSURANCE-WORKERS' COMP	5,452	4,132	3,860	3,860	7,735	3,875	100%
UNIFORMS	3,136	1,266	1,500	1,500	2,500	1,000	67%
DATA PROCESSING EXPENSES	1,650	2,799	2,700	2,700	3,000	300	11%
OFFICE SUPPLIES & EXPENSES	4,512	3,254	4,000	4,000	4,000	0	0%
SHELTER SUPPLIES	10,827	9,110	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	7,755	7,034	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	1,826	2,191	2,260	2,260	2,195	(65)	-3%
CONTRACT SERVICES - VET	667	391	0	0	5,000	5,000	-
PHYSICALS	4,288	258	2,135	2,135	500	(1,635)	-77%
DUES & SUBSCRIPTIONS	208	52	500	500	500	0	0%
EDUCATIONAL TRAINING/TRAVEL	2,068	1,417	2,000	2,000	2,000	0	0%
ABATEMENT OF PROPERTY	0	0	0	0	0	0	-
UTILITIES	11,526	11,526	16,125	16,125	11,350	(4,775)	-30%
INSURANCE-GEN LIABILITY/AUTO	4,157	4,501	4,500	4,500	5,965	1,465	33%
TELEPHONE EXPENSES	3,610	3,515	3,030	2,800	3,030	0	0%
CAPITAL OUTLAY/SPECIAL REQUEST	0	22,495	0	0	0	0	-
NON CAPITAL OUTLAY	2,000	8,287					
COVID-19 EXPENSE		2,389		595		0	-
TOTALS	\$ 329,855	\$ 389,123	\$ 359,755	\$ 360,120	\$ 491,185	131,430	37%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

FLEET MAINTENANCE

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 127,503	\$ 134,503	\$ 131,740	\$ 131,740	\$ 135,325	\$ 3,585	3%
COMPENSATED ABSENCES	(14)	(13,389)	0	0	0	0	-
OVERTIME	1,018	301	2,325	2,325	2,395	70	3%
SOCIAL SECURITY & MEDICARE	8,648	8,888	10,255	10,255	10,535	280	3%
TMRS RETIREMENT	26,482	29,364	28,725	28,725	29,325	600	2%
INSURANCE-EMPLOYEES HEALTH	26,304	27,398	27,070	27,070	22,690	(4,380)	-16%
FSA ADMINISTRATION FEES	0	0	0	0	0	0	-
INSURANCE-WORKERS' COMP	2,737	1,947	1,820	1,820	2,550	730	40%
UNIFORMS	862	1,049	1,400	1,400	1,400	0	0%
DATA PROCESSING EXPENSES	4,391	1,608	4,500	4,500	4,500	0	0%
GASOLINE	138,082	110,783	166,000	166,000	166,000	0	0%
SUPPLIES	15,385	6,829	18,000	18,000	18,000	0	0%
EQUIPMENT TIRES	17,371	19,889	22,000	22,000	22,000	0	0%
TOOLS	998	855	4,000	4,000	5,000	1,000	25%
PARTS	43,354	35,934	40,000	40,000	40,000	0	0%
CONTRACT REPAIRS	10,525	15,772	40,000	40,000	40,000	0	0%
RADIO REPAIRS	0	0	0	0	0	0	-
CONTRACT SERVICES-JANITORIAL	515	952	530	530	510	(20)	-4%
PHYSICALS	0	130	100	100	100	0	0%
EDUCATIONAL TRAINING/TRAVEL	2,574	287	7,000	7,000	7,000	0	0%
UTILITIES	5,190	5,635	8,825	8,825	6,305	(2,520)	-29%
INSURANCE-GEN LIABILITY/AUTO	2,078	2,251	2,255	2,255	2,390	135	6%
TELEPHONE EXPENSES	834	1,044	950	835	1,080	130	14%
CAPITAL OUTLAY/SPECIAL REQUEST	0	0	0	0	60,000	60,000	-
TSF TO GEN ESCROW FUND	28,905	43,265	48,040	48,040	67,720	19,680	41%
Non Capital Outlay						0	-
COVID-19 EXPENSE						0	-
TOTALS	\$ 463,743	\$ 435,294	\$ 565,535	\$ 565,420	\$ 644,825	\$ 79,290	14%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

ECONOMIC DEVELOPMENT

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 106,954	\$ 28,462	\$ -	\$ -	\$ -	\$ -	-
COMPENSATED ABSENCES	(1,397)	(69)	-	-	-	-	-
SOCIAL SECURITY & MEDICARE	8,182	2,177	-	-	-	-	-
TMRS RETIREMENT	19,844	6,146	-	-	-	-	-
INSURANCE-EMPLOYEES HEALTH	163	52	-	-	-	-	-
INSURANCE-WORKERS' COMP	178	159	-	-	-	-	-
DATA PROCESSING EXPENSES	-	-	550	550	550	-	0%
OFFICE SUPPLIES & EXPENSES	354	261	500	500	500	-	0%
PROMOTIONAL SUPPLIES	592	1,034	1,200	1,200	1,200	-	0%
MISCELLANEOUS EXPENSE	15,530	8,350	11,000	11,000	11,000	-	0%
PHOTOGRAPHIC/AUDIO/VIDEO	-	963	2,500	2,500	2,500	-	0%
CONTRACTUAL SERVICES	5,048	36,736	25,000	36,285	40,000	15,000	60%
LEASE	-	-	-	-	-	-	-
ADVERTISING	-	491	1,200	1,200	1,200	-	0%
DUES & SUBSCRIPTIONS	4,768	4,659	6,000	6,000	6,000	-	0%
ECONOMIC DEVELOPMENT REIMB	36,047	39,955	43,000	43,000	40,000	(3,000)	-7%
ECONOMIC DEV INCENTIVE	5,000	12,500	30,000	30,000	30,000	-	0%
BUILDING IMPROVEMENT GRANTS	23,125	27,841	50,000	70,000	50,000	-	0%
BUSINESS TRAINING/TRAVEL	12,623	4,996	-	-	5,750	5,750	-
INSURANCE-GEN LIABILITY/AUTO	1,039	1,125	-	-	-	-	-
PROFESSIONAL SERVICES	5,000	1,000	-	90,000	-	-	-
TELEPHONE EXPENSES	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	150,000	150,000	158,000	8,000	5%
COVID-19 EXPENSE	-	-	-	-	-	-	-
TRANSFER TO GF ESCROW	14,065	29,470	-	-	-	-	-
TOTALS	\$ 257,112	\$ 206,308	\$ 320,950	\$ 442,235	\$ 346,700	\$ 25,750	8%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

INFORMATION TECHNOLOGY

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 130,737	\$ 134,708	\$ 138,045	\$ 138,045	\$ 147,515	\$ 9,470	7%
COMPENSATED ABSENCES	12,371	7,052	0	0	0	-	-
OVERTIME		54				-	-
SOCIAL SECURITY & MEDICARE	9,433	10,048	10,560	10,560	11,285	725	7%
TMRS RETIREMENT	26,958	29,353	29,580	29,580	31,415	1,835	6%
INSURANCE-EMPLOYEES HEALTH	21,881	21,855	19,160	19,160	23,540	4,380	23%
FSA ADMINISTRATION FEES	130	130	120	120	120	-	0%
INSURANCE-WORKERS' COMP	356	213	180	180	305	125	69%
DATA PROCESSING EXPENSES	18,730	21,750	37,000	37,000	53,305	16,305	44%
OFFICE SUPPLIES & EXPENSES	2,201	146	100	100	100	-	0%
COMPUTER REPLACEMENTS	25,890	26,086	30,365	30,365	34,965	4,600	15%
SERVER REPLACEMENTS	0	11,106	9,000	9,000	11,000	2,000	22%
CONTRACT SERVICES	0	0	0	8,730	0	-	-
DUES & SUBSCRIPTIONS	119	119	1,000	1,000	3,045	2,045	205%
EDUCATIONAL TRAINING/TRAVEL	3,221	113	3,000	3,000	3,000	-	0%
UTILITIES	11,904	15,912	15,980	15,980	11,225	(4,755)	-30%
INSURANCE-GEN LIABILITY/AUTO	2,078	2,251	2,255	2,255	2,390	135	6%
TELEPHONE EXPENSES	51,678	68,794	93,160	95,230	87,660	(5,500)	-6%
CAPITAL OUTLAY/SPECIAL REQUEST	9,993	54,672	0	5,550	30,440	30,440	-
COVID-19 EXPENSE		22,957				-	-
TOTALS	\$ 327,677	\$ 427,317	\$ 389,505	\$ 405,855	\$ 451,310	\$ 61,805	16%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

DEBT SERVICE FUND REVENUES

Description	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR ENT FD-GLTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TSF FR GEN FD-GLTD	-	-	-	-	-	-	-
TSF FR GEN FD-LADDER TRUCK	-	-	-	-	-	-	-
TSF FR DR UT FD-GLTD	-	-	-	-	-	-	-
BOND PREMIUM	-	-	-	-	-	-	-
PROPERTY TAX-DELINQUENT	13,138	2,592	10,000	10,000	10,000	-	0%
PROPERTY TAX-CURRENT	3,400,771	3,733,708	3,898,855	3,898,855	4,642,825	743,970	19%
DELINQUENT TAX P & I & FEES	6,306	4,064	7,000	7,000	6,000	(1,000)	-14%
OTHER FIN SOURCES-REFUNDING	-	3,015,000	-	-	-	-	-
INT ON INVESTMENTS	66,191	22,228	15,000	15,000	500	(14,500)	-97%
USE OF FUND BALANCE	-	-	209,465	209,465	-	(209,465)	-100%
TOTALS	<u>\$ 3,486,406</u>	<u>\$ 6,777,591</u>	<u>\$ 4,140,320</u>	<u>\$ 4,140,320</u>	<u>\$ 4,659,325</u>	<u>\$ 519,005</u>	<u>13%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

DEBT SERVICE FUND EXPENDITURES

<u>Description</u>	<u>YEAR-END ACTUAL 2018-2019</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>REVISED BUDGET 2020-2021</u>	<u>PROPOSED BUDGET 2021-2022</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
BOND PRINCIPAL PAYMENTS	\$ 2,495,000	\$ 2,585,000	\$ 2,315,000	\$ 2,315,000	\$ 2,935,000	\$ 620,000	27%
PRINCIPAL PAYMENT-LADDER TRUCK	-	-	-	-	-	-	-
PRINCIPAL PAYMENT-TAX NOTE	-	430,000	410,000	410,000	225,000	(185,000)	-45%
BOND INTEREST PAYMENTS	886,610	717,974	1,383,210	1,383,210	1,563,060	179,850	13%
INTEREST PAYMENT-LADDER TRUCK	-	-	-	-	-	-	-
INTEREST PAYMENT-TAX NOTE	-	23,746	19,110	19,110	14,665	(4,445)	-23%
ARBITRAGE EXPENSES	7,000	-	7,000	7,000	10,000	3,000	43%
DEBT ISSUANCE COST	-	83,644	-	-	-	-	-
ISSUER CONTRIBUTION/DEBT	-	26,735	-	-	-	-	-
OTHER FIN USES-REFUNDING	-	2,924,412	-	-	-	-	-
PAYING AGENT FEES	3,300	6,950	6,000	6,000	6,000	-	0%
ADVERTISING LEGAL	-	3,700	-	-	-	-	-
TOTALS	<u>\$ 3,391,910</u>	<u>\$ 6,802,161</u>	<u>\$ 4,140,320</u>	<u>\$ 4,140,320</u>	<u>\$ 4,753,725</u>	<u>\$ 613,405</u>	<u>15%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

ENTERPRISE FUND REVENUES

Description	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF FR DR UT FD-REIM SAL/OPER	\$ 73,955	\$ 86,185	\$ 91,130	\$ 91,130	\$ 99,045	\$ 7,915	9%
TSF FR DR UT FD-REIM GLTD	0	0	0	0	0	-	-
TSF FR W/WW ESCROW FUND	95,396	71,153	1,737,500	1,737,500	250,000	(1,487,500)	-86%
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	5,613,272	6,040,964	4,868,750	4,868,750	5,355,625	486,875	10%
WASTEWATER SERVICE	2,992,165	3,059,177	2,668,600	2,668,600	2,802,030	133,430	5%
WATER TAP FEES	108,295	88,460	35,000	35,000	35,000	-	0%
WASTEWATER TAP FEES	48,875	43,100	15,000	15,000	15,000	-	0%
WASTEWATER SURCHARGE	1,722,029	1,698,265	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	106,370	83,008	105,000	105,000	105,000	-	0%
GRANT ASSISTANCE	0	8,058	0	3,545	0	-	-
DEVELOPER CONTRIBUTIONS	0	0	0	0	0	-	-
OTHER INCOME	77,814	48,525	60,000	60,000	60,000	-	0%
SALE OF AUTOS/EQUIPMENT	5,400	2,070	0	0	0	-	-
AMORTIZATION OF GAIN ON BONDS	0	0	0	0	0	-	-
INT ON INVESTMENTS	193,246	80,765	24,000	24,000	940	(23,060)	-96%
USE OF FB - CAPITAL PROJECTS	0	0	211,305	211,305	0	(211,305)	-100%
USE OF FB - SPECIAL REQUESTS	0	0	0	0	0	-	-
	<u>\$ 11,036,817</u>	<u>\$ 11,309,732</u>	<u>\$ 11,316,285</u>	<u>\$ 11,319,830</u>	<u>\$ 10,222,640</u>	<u>\$ (1,093,645)</u>	<u>-10%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

WATER & WASTEWATER

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES	\$ 886,241	\$ 958,704	\$ 1,003,060	\$ 1,003,060	\$ 1,075,295	\$ 72,235	7%
COMPENSATED ABSENCES	8,836	35,856	-	-	-	-	-
SALARIES-TEMPORARY PART TIME					8,140	8,140	-
OVERTIME	38,043	41,092	46,380	46,380	47,775	1,395	3%
SOCIAL SECURITY & MEDICARE	65,109	71,373	80,285	80,285	86,535	6,250	8%
TMRS RETIREMENT	190,526	217,393	224,845	224,845	239,160	14,315	6%
INSURANCE-EMPLOYEES HEALTH	165,786	204,651	187,410	187,410	202,490	15,080	8%
FSA ADMINISTRATION FEES	757	489	420	420	300	(120)	-29%
INSURANCE-WORKERS' COMP	15,790	11,569	9,300	9,300	16,010	6,710	72%
UNIFORMS	6,818	5,898	5,500	5,500	7,700	2,200	40%
DATA PROCESSING EXPENSES	18,106	17,725	29,525	29,525	29,525	-	0%
OFFICE SUPPLIES & EXPENSES	9,680	7,307	10,000	10,000	10,000	-	0%
SPOILS DISPOSAL	5,000	-	5,000	5,000	5,000	-	0%
WATER SYS MAINT & SUPP	136,030	131,722	135,000	135,000	135,000	-	0%
MAINTENANCE ON MACHINES	3,889	2,415	5,000	5,000	5,000	-	0%
WASTEWATER SYS MAINT & SUPP	7,753	26,399	45,800	45,800	45,800	-	0%
WATER METERS & SUPPLIES	61,718	54,058	60,000	60,000	60,000	-	0%
BAD DEBTS	8,666	35,386	-	-	-	-	-
CONTRACT SERVICES-BILLING	42,344	42,228	44,300	44,300	45,440	1,140	3%
CONTRACT SERVICES-JANITORIAL	1,649	925	1,700	1,700	2,260	560	33%
CONTRACT SERVICES - MISC	-	-	-	-	3,600	3,600	-
COLLECTION AGENCY FEES	2,976	1,385	2,400	2,400	2,400	-	0%
PHYSICALS	515	958	400	400	400	-	0%
BOND PRINCIPAL PAYMENTS	-	-	210,000	210,000	220,000	10,000	5%
BOND INTEREST PAYMENTS	35,005	29,637	24,175	24,175	20,010	(4,165)	-17%
PAYING AGENT FEES	750	750	2,250	2,250	5,000	2,750	122%
DUES & SUBSCRIPTIONS	20,047	20,476	20,000	20,000	20,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	7,212	6,339	6,500	6,500	6,500	-	0%
ENGINEERING FEES	58,939	63,337	55,000	55,000	63,025	8,025	15%
UTILITIES	8,251	6,857	15,850	15,850	15,850	-	0%
POWER TO PUMPS	63,382	81,593	100,000	100,000	100,000	-	0%
INSURANCE-GEN LIABILITY/AUTO	18,705	20,255	20,255	20,255	21,480	1,225	6%
WATER-FORT WORTH	2,867,283	2,845,870	2,868,615	2,868,615	3,115,480	246,865	9%
WASTEWATER SERVICE-FORT WORTH	3,439,423	3,432,247	2,710,015	2,710,015	3,116,520	406,505	15%
WASTEWATER TESTING	5,140	702	5,000	5,000	5,000	-	0%
WATER TESTING	18,503	16,065	25,000	25,000	25,000	-	0%
TELEPHONE EXPENSES	8,596	8,435	8,500	7,815	8,500	-	0%
METER READING - CELLULAR		12,910	80,680	80,680	80,680	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	8,101	-	787,850	787,850	813,780	25,930	3%
Non Capital Outlay	-	2,650	-	-	-	-	-
COVID-19 EXPENSE	-	7,423	-	265	-	-	-
EF CAPITAL PROJECTS	270,940	1,637,715	1,737,500	1,737,500	250,000	(1,487,500)	-86%
TOTAL OPERATING	\$ 8,506,506	\$ 10,060,791	\$ 10,573,515	\$ 10,573,095	\$ 9,914,655	\$ (658,860)	-6%
CDBG PROJECT ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TSF TO GEN FD-CAPITAL	-	-	-	-	-	-	-
TSF TO GEN FD-REIM FLEET MAINT	73,370	74,405	62,840	62,840	66,135	3,295	5%
TSF TO GEN FD-REIM OPERATING	579,655	619,425	653,590	653,590	733,445	79,855	12%
TSF TO WWW ESCROW FUND	14,485	20,245	26,340	26,340	26,340	-	0%
TOTAL TRANSFERS	\$ 667,510	\$ 714,075	\$ 742,770	\$ 742,770	\$ 825,920	\$ 83,150	11%
TOTAL	\$ 9,174,016	\$ 10,774,866	\$ 11,316,285	\$ 11,315,865	\$ 10,740,575	\$ (575,710)	-5%

(\$575,710)

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

CAPITAL PROJECTS FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CO PROCEEDS		17,345,000	-	-		-	-
GO PROCEEDS	-	-	-	-	-	-	-
BOND PREMIUM		3,414,982				-	-
GRANT ASSISTANCE		413,407				-	-
TAX NOTE PROCEEDS	2,000,000	-	-	-	-	-	-
BB ROAD REIM. - TAR. COUNTY	-	822,747	4,000,000	4,000,000	1,677,250	(2,322,750)	-58%
INT ON INVESTMENTS	1,974	787				-	-
INT ON INVESTMENTS-21 GO					390	390	-
INT ON INVESTMENTS-TC FUNDS						-	-
INT ON INVESTMENTS-15 GO	1,623	-	-	-	-	-	-
INT ON INVESTMENTS-17 GO	154,256	51,149	-	-	-	-	-
INT ON INVESTMENTS-19 TAX NOTE	-	8,147	-	-	-	-	-
INT ON INVESTMENTS-20 CO		1,160			750	750	-
TSF FR GENERAL FUND	-	-	2,600,000	2,600,000	-	(2,600,000)	-100%
						-	-
Use of Fund Balance	-	-	21,408,635	21,408,635	-	(21,408,635)	-100%
	<u>2,157,853</u>	<u>22,057,380</u>	<u>28,008,635</u>	<u>28,008,635</u>	<u>1,678,390</u>	<u>\$ (26,330,245)</u>	<u>-94%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

CAPITAL PROJECTS FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
NON CAPITAL OUTLAY		413,407	-	-		-	-
BOND SALE EXPENSES	-	255,848	-	-		-	-
TAX NOTE SALE EXPENSES	43,000	-	-	-		-	-
BB RD. RECON. - PH 2	-	-	-	-		-	-
BB RD. RECON. - PH 2	932,597	127,091	-	-		-	-
BB RD. RECON. - PH 3	-	-	-	-		-	-
BB RD. RECON. - PH 3	932,598	127,091	-	-		-	-
BB RD. RECON. - OVERPASS				598,535			
BB RD. RECON. - OVERPASS	-	-	-	-		-	-
BB RD. RECON. - OVERPASS	39,972	1,979,593	13,190,135	8,591,600		(13,190,135)	-100%
BB RD. RECON. - OVERPASS				4,000,000			
BB RD. RECON.-DESIGN	-	-	-	-		-	-
POLICE DEPT PARKING LOT		79,900	-	-		-	-
DREAM PLAY PLAYGROUND		293,534	-	-		-	-
STREET IMPROVEMENTS		-	-	-		-	-
STREET/SIDEWALK IMPROVEMENTS		25,800		9,205		-	-
LAND		1,558,333	-	-		-	-
OLD DECATUR RD		103,500	55,000	101,500		(55,000)	-100%
KNOWLES DR		966,116	1,093,500	1,211,885		(1,093,500)	-100%
CENTRAL FIRE STATION		278,923	13,550,000	14,471,080		(13,550,000)	-100%
SIDEWALK & ADA IMPROVEMENTS				191,680		-	-
W.J. BOAZ/ODR INTERSECTION	-	32,000	90,000	98,000		(90,000)	-100%
SIGNAL KNOWLES/BB	-	-	30,000	30,000		(30,000)	-100%
KNOWLES DR					6,800,000	6,800,000	-
LIBRARY					1,500,000	1,500,000	-
SENIOR CENTER					700,000	700,000	-
TOTALS	\$ 1,948,166	\$ 6,241,134	\$ 28,008,635	\$ 29,303,485	\$ 9,000,000	\$ (19,008,635)	-68%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

CCPD FUND REVENUES

<u>ACCOUNT DESCRIPTION</u>	<u>YEAR-END ACTUAL 2018-2019</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>REVISED BUDGET 2020-2021</u>	<u>PROPOSED BUDGET 2021-2022</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
STATE SALES TAX	\$ 1,226,497	\$ 1,304,250	\$ 1,264,050	\$ 1,264,050	\$ 1,390,080	\$ 126,030	10%
GAIN/LOSS ON ASSET	0	0	0	0	0	-	-
GRANT ASSISTANCE	2,632	2,247	4,880	4,880	-	(4,880)	-100%
OTHER INCOME	0	0	0	0	0	-	-
INT ON INVESTMENTS	7,605	3,633	960	960	40	(920)	-96%
USE OF RESERVES	47,410	-	54,715	54,715	-	(54,715)	-100%
TOTALS	<u>\$ 1,284,144</u>	<u>\$ 1,310,130</u>	<u>\$ 1,324,605</u>	<u>\$ 1,324,605</u>	<u>\$ 1,390,120</u>	<u>\$ 65,515</u>	<u>5%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

CCPD FUND EXPENDITURES

<u>ACCOUNT DESCRIPTION</u>	<u>YEAR-END ACTUAL 2018-2019</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>REVISED BUDGET 2020-2021</u>	<u>PROPOSED BUDGET 2021-2022</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
TSF TO GEN FD-REIM SAL/OPER	\$ 1,005,300	\$ 1,047,305	\$ 1,034,065	\$ 1,034,065	\$ 1,080,395	\$ 46,330	4%
UNIFORMS	6,819	7,319	7,100	7,100	7,300	200	3%
DATA PROCESSING EXPENSES	46,468	36,495	48,000	48,000	51,000	3,000	6%
BOOKS	3,960	4,080	4,080	4,080	4,300	220	5%
OFFICER SUPPLIES & EQUIPMENT	1,056	651	1,000	1,000	1,000	-	0%
INVESTGTR SUPPLIES & EQUIPMENT	141	408	1,000	1,000	1,000	-	0%
CRM PREV SUPPLIES & EQUIPMENT	1,621	910	2,000	2,000	2,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
CONTRACT SERVICES	-	-	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	13,500	8,212	13,500	13,500	13,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	205,279	151,499	213,860	213,860	247,080	33,220	16%
Non Capital Outlay	-	13,433	-	-	-	-	-
TOTALS	<u>\$ 1,284,144</u>	<u>\$ 1,270,313</u>	<u>\$ 1,324,605</u>	<u>\$ 1,324,605</u>	<u>\$ 1,407,575</u>	<u>\$ 82,970</u>	<u>6%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

POLICE EXPENDABLE FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
CONFISCATED PROPERTY	\$ 93	\$ 636			\$ -	\$ -	-
ASSET FORFEITURE					-	-	-
INT ON INVESTMENTS	248	105			-	-	-
					-	-	-
					-	-	-
					-	-	-
Total Revenues	\$ 341	\$ 742	\$ -	\$ -	\$ -	\$ -	-
EXPENDITURES							
SUPPLIES					\$ 3,290	\$ 3,290	-
						-	-
						-	-
						-	-
						-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 3,290	\$ 3,290	-

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

DRAINAGE UTILITY FUND REVENUES

<u>ACCOUNT DESCRIPTION</u>	<u>YEAR-END ACTUAL 2018-2019</u>	<u>YEAR-END ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>REVISED BUDGET 2020-2021</u>	<u>PROPOSED BUDGET 2021-2022</u>	<u>\$ INCREASE/ (DECREASE)</u>	<u>% INCREASE/ (DECREASE)</u>
DRAINAGE UTILITY FEES	\$ 794,783	\$ 815,726	\$ 816,000	\$ 816,000	\$ 820,000	\$ 4,000	0%
OTHER INCOME	-	-	-	-	-	-	-
INT ON INVESTMENTS	53,177	23,502	6,000	6,000	360	(5,640)	-94%
USE OF FUND BALANCE	-	-	924,445	924,445	-	(924,445)	-100%
TOTALS	<u>\$ 847,959</u>	<u>\$ 839,229</u>	<u>\$ 1,746,445</u>	<u>\$ 1,746,445</u>	<u>\$ 820,360</u>	<u>\$ (926,085)</u>	<u>-53%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

DRAINAGE UTILITY FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
TSF TO ENT FD-REIM SAL/OPER	\$ 73,955	\$ 86,185	\$ 91,130	\$ 91,130	\$ 99,045	\$ 7,915	9%
TSF TO ENT FD-REIM GLTD	-	-	-	-	-	-	-
TSF TO GEN FD-REIM SAL/OPER	122,960	129,775	118,515	118,515	105,170	(13,345)	-11%
TSF TO DEBT SERVICE FD-GLTD	-	-	-	-	-	-	-
TSF TO CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
UNIFORMS	809	846	1,200	1,200	1,600	400	33%
SUPPLIES	38,177	21,686	45,000	45,000	45,000	-	0%
DISPOSAL COSTS	6,560	6,000	10,000	10,000	10,000	-	0%
MAINTENANCE & REPAIRS	-	-	-	-	-	-	-
BAD DEBTS	5,020	5,290	-	-	-	-	-
EDUCATIONAL TRAINING/TRAVEL	2,573	799	1,000	1,000	1,000	-	0%
ENGINEERING FEES	-	1,490	-	-	-	-	-
PERMIT FEE	534	100	1,500	1,500	1,500	-	0%
CAPITAL OUTLAY/SPECIAL REQUEST	80,452	309,168	1,478,100	1,478,100	-	(1,478,100)	-100%
Non Capital Outlay	97,875	271,898	-	-	-	-	-
TOTALS	\$ 428,914	\$ 833,237	\$ 1,746,445	\$ 1,746,445	\$ 263,315	\$ (1,483,130)	-85%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

STREET MAINTENANCE FUND REVENUES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
STATE SALES TAX	\$ 429,450	\$ 458,293	\$ 446,125	\$ 446,125	\$ 482,410	\$ 36,285	8%
INT ON INVESTMENTS	37,888	15,549	4,800	4,800	180	(4,620)	-96%
	-	-	-	-	-	-	-
Use of Fund Balance	-	-	263,555	263,555	-	(263,555)	-100%
TOTALS	<u>\$ 467,337</u>	<u>\$ 473,842</u>	<u>\$ 714,480</u>	<u>\$ 714,480</u>	<u>\$ 482,590</u>	<u>\$ (231,890)</u>	<u>-32%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

STREET MAINTENANCE FUND EXPENDITURES

ACCOUNT DESCRIPTION	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
INDUSTRIAL STREETS	\$ 102,340	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%
SOUTH STREETS	-	84,960	150,000	150,000	150,000	-	0%
NORTH STREETS	79,403	126,089	-	-	-	-	-
CONTRACT MAINTENANCE & REPAIRS	-	-	30,000	30,000	30,000	-	0%
SIDEWALK REPLACEMENT	16,433	20,792	20,000	20,000	20,000	-	0%
STREET MAINTENANCE & SUPPLIES	18,647	27,856	30,000	30,000	30,000	-	0%
CAPITAL OUTLAY	139,375	369,952	434,480	434,480	-	(434,480)	-100%
NON CAPITAL OUTLAY		16,664					
TOTALS	<u>\$ 356,199</u>	<u>\$ 646,314</u>	<u>\$ 714,480</u>	<u>\$ 714,480</u>	<u>\$ 280,000</u>	<u>\$ (434,480)</u>	<u>-61%</u>

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

DONATIONS FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FENCE PICKET DONATION	-	1,700	-	-	-	-	-
DONATIONS REVENUE	254,398	270,341	301,195	301,195	270,360	(30,835)	-10%
DONATIONS REVENUE	32,385	11,029	-	-	25,000	25,000	-
T-SHIRT SALES	810	1,684	-	-	-	-	-
INT ON INVESTMENTS	-	-	-	-	-	-	-
INT ON INVESTMENTS	6,399	2,524	840	840	50	(790)	-94%
Total Revenues	\$ 293,992	\$ 287,278	\$ 302,035	\$ 302,035	\$ 295,410	\$ (6,625)	-2%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

DONATIONS FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
ANIMAL SERVICES							
ANIMAL SERVICE EXPENSES	\$ 1,348	\$ 11,901	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0%
SUPPLIES	5,601	2,900	3,000	3,000	3,000	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
Animal Services	\$ 6,949	\$ 14,801	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0%
PARKS							
TSF TO CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
SUPPLIES	579	165	-	-	-	-	-
SPECIAL PROGRAMS	11,700	20,455	10,000	10,000	10,000	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	200	25,000	-	106,965	-	-	0%
NON CAPITAL OUTLAY	-	300	-	-	-	-	-
Parks	\$ 12,479	\$ 45,920	\$ 10,000	\$ 116,965	\$ 10,000	\$ -	0%
LIBRARY							
TSF TO GEN FD-REIM SALARIES	\$ 8,120	\$ 8,120	\$ 8,120	\$ 16,120	\$ 17,740	\$ 9,620	118%
DATA PROCESSING EXPENSES	7,456	7,949	12,000	12,000	12,000	-	0%
BOOKS, CD'S, DVD'S	12,368	15,885	15,000	15,000	15,000	-	0%
OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	-
SUPPLIES	4,789	5,415	11,000	11,000	11,000	-	0%
CONTRACT SERVICES	6,344	5,024	10,000	10,000	10,000	-	0%
DUES & SUBSCRIPTIONS	750	750	1,000	1,000	1,000	-	0%
EDUCATIONAL TRAINING/TRAVEL	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	-	-	-	-	-	-	-
Library	\$ 39,827	\$ 43,144	\$ 57,120	\$ 65,120	\$ 66,740	\$ 9,620	17%
BEAUTIFICATION							
SUPPLIES	\$ 1,127	\$ 14,079	\$ 9,950	\$ 9,950	\$ 10,000	\$ 50	1%
MAINTENANCE & REPAIRS	2,673	-	-	-	4,500	4,500	100%
CONTRACT SERVICES	54,052	30,730	50,250	59,250	59,250	9,000	24%
CAPITAL OUTLAY/SPECIAL REQUEST	39,258	35,000	25,000	25,000	25,000	-	0%
TSF TO GEN FUND FOR ST LIGHTS	-	-	-	-	-	-	-
TSF TO CAP PROJ FOR CITY HALL	-	-	-	-	-	-	-
Beautification	\$ 97,110	\$ 79,809	\$ 85,200	\$ 94,200	\$ 98,750	\$ 13,550	19%
SENIOR CENTER							
SUPPLIES	\$ 5,714	\$ 2,071	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0%
SENIOR CENTER PROGRAMS	-	-	-	-	-	-	-
Senior Center	\$ 5,714	\$ 2,071	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0%
POLICE							
SUPPLIES	-	-	-	-	-	-	-
Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FIRE							
SUPPLIES	16,964	5,678	12,500	12,500	12,500	-	0%
EDUCATIONAL TRAINING/TRAVEL	-	1,761	-	-	-	-	0%
Fire	\$ 16,964	\$ 7,439	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0%
TRAIN & GRAIN FESTIVAL							
SUPPLIES	10,429	16,519	25,000	25,000	25,000	-	0%
Train & Grain Festival	\$ 10,429	\$ 16,519	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0%
TOTAL EXPENDITURES	\$ 189,472	\$ 209,702	\$ 205,820	\$ 329,785	\$ 228,990	\$ 23,170	13%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

GENERAL ESCROW FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
HOTEL/MOTEL TAX - 15%	\$ 12,039	\$ 8,652	\$ 7,370	\$ 7,370	\$ 11,000	\$ 3,630	49%
INTEREST ON INVESTMENTS	512	195	150	150	5	(145)	-97%
HOTEL/MOTEL TAX - 85%	68,224	49,026	42,840	42,840	63,000	20,160	47%
INTEREST ON INVESTMENTS	2,217	1,221	780	780	10	(770)	-99%
COURT TECHNOLOGY FEES	11,485	9,565	6,780	6,780	9,000	2,220	33%
OTHER INCOME	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	51	8	-	-	5	5	-
COURT SECURITY FEES	8,613	8,933	5,400	5,400	10,000	4,600	85%
INTEREST ON INVESTMENTS	2,780	1,100	360	360	20	(340)	-94%
INTEREST INCOME-SPRING CREEK ESCR	2,092	832	240	240	15	(225)	-94%
INTEREST (MUNICIPAL PROPERTY)	-	-	-	-	-	-	-
GAS PRODUCTION PROCEEDS	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	4	2	-	-	-	-	-
DONATIONS-TRAIN & GRAIN	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	-	-	-	-
M COURT JURY FEES	-	92	140	140	165	25	18%
INTEREST EARNINGS	-	0	-	-	-	-	-
INTEREST EARNINGS	-	121	35	35	20	(15)	-43%
INTEREST (MCLEROY TURN LANE)	1,983	789	240	240	40	(200)	-83%
INSURANCE CLAIMS	43,455	42,410	40,000	40,000	40,000	-	0%
INTEREST (INSURANCE)	2,895	1,083	240	240	20	(220)	-92%
INTEREST (EQUIPMENT REPLACEMENT)	96	254	70	70	20	(50)	-71%
INTEREST (HIGHLANDS RD)	1,264	313	-	-	-	-	-
OTHER INCOME-INDUSTRIAL BLVD	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS INDSTRL	4,386	1,745	540	540	25	(515)	-95%
OTHER INCOME-OLD DECATUR RD	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS ODR	14,243	5,667	-	-	100	100	-
PID REIMB DEPOSIT	-	-	-	50,000	-	-	-
INTEREST ON INVESTMENTS PID	-	-	-	10	-	-	-
PID REIMB DEPOSIT - BELTMILL	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS PID	-	-	-	-	-	-	-
OTHER INCOME - UCD MEDIAN CUT	-	-	-	92,695	-	-	-
INTEREST ON INVESTMENTS	-	-	-	-	-	-	-
OTHER INCOME - BLUE MOUND/INDUST	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	-	-	-	-	-	-	-
TSF FROM GENERAL FUND	42,970	72,735	48,040	48,040	67,720	19,680	41%
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	-	-	-	-	-	-	-
Total Revenues	\$ 219,309	\$ 204,742	\$ 153,225	\$ 295,930	\$ 201,165	\$ 47,940	31%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

GENERAL ESCROW FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
ENTERTAINMENT EXPENSE	\$ 8,250	\$ 8,850	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
CONTRACT SERVICES		\$ 22,500	\$ 7,500	\$ 30,000	\$ 30,000	\$ 22,500	300%
CHAMBER OF COMMERCE AGRMNT	\$ 5,000	(1,250)	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	9,500	9,150	10,000	10,000	10,000	-	0%
Hotel/Motel Tax - Chamber	\$ 14,500	\$ 30,400	\$ 17,500	\$ 40,000	\$ 40,000	\$ 22,500	129%
DATA PROCESSING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
OFFICE SUPPLIES & EXPENSES	123	735	-	-	500	500	-
OFFICER SUPPLIES AND EQUIPMENT	-	125	-	-	-	-	-
MAINTENANCE AND REPAIRS	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	13,889	11,108	-	-	11,100	11,100	-
Court Technology	\$ 14,012	\$ 11,968	\$ -	\$ -	\$ 11,600	\$ 11,600	-
TSF TO GEN FD-REIM SALARIES	\$ 7,707	\$ 5,728	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0%
Court Security	\$ 7,707	\$ 5,728	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0%
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Municipal Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Train and Grain Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
MAINTENANCE AND REPAIRS	\$ 26,301	\$ 58,131	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0%
INSURANCE DEDUCTIBLES	3,550	-	5,000	5,000	5,000	-	0%
LEGAL SETTLEMENTS	-	-	-	-	-	-	-
CAPITAL OUTLAY/SPECIAL REQUEST	20,035	-	-	-	-	-	-
Insurance Deductible	\$ 49,887	\$ 58,131	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0%
Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Bailey Boswell	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CAPITAL OUTLAY/SPECIAL REQUEST	\$ -	\$ 60,307	\$ -	\$ -	\$ -	\$ -	-
Highlands Road	\$ -	\$ 60,307	\$ -	\$ -	\$ -	\$ -	-
REFUNDS	\$ -	\$ -	\$ -	\$ 7,065	\$ -	\$ -	-
TSF TO GENERAL FUND	0	0	-	42,945	-	-	-
	\$ -	\$ -	\$ -	\$ 50,010	\$ -	\$ -	-
TSF TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CAPITAL OUTLAY/SPECIAL REQUEST	\$ -	\$ -	\$ -	\$ 92,695	\$ -	\$ -	-
	\$ -	\$ -	\$ -	\$ 92,695	\$ -	\$ -	-
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer to Capital Projects Fund	0	0	0	0	0	-	-
Gas Production Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 94,356	\$ 175,383	\$ 72,700	\$ 95,200	\$ 106,800	\$ 34,100	47%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

WATER/WASTEWATER ESCROW FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES							
WATER IMPACT FEES	\$ 300,751	\$ 197,706	\$ -	\$ -	\$ -	\$ -	-
INTEREST ON INVESTMENTS	42,319	16,738	-	-	-	-	-
WASTEWATER IMPACT FEES	-	-	-	-	-	-	-
INTEREST ON INVESTMENTS	600	10	-	-	-	-	-
INTEREST (EQUIP REPL)	48	124	-	-	-	-	-
TSF FROM ENTERPRISE FUND	14,485	20,245	26,340	26,340	26,340	-	0%
USE OF ESCROW RESERVE - WATER	-	-	-	-	-	-	-
USE OF ESCROW RESERVE - WW	-	-	-	-	-	-	-
Total Revenues	\$ 358,204	\$ 234,822	\$ 26,340	\$ 26,340	\$ 26,340	\$ -	0%

**CITY OF SAGINAW
BUDGET DETAIL
2021-2022**

WATER/WASTEWATER ESCROW FUND

	YEAR-END ACTUAL 2018-2019	YEAR-END ACTUAL 2019-2020	ADOPTED BUDGET 2020-2021	REVISED BUDGET 2020-2021	PROPOSED BUDGET 2021-2022	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
EXPENDITURES							
ENGINEERING FEES - NON CAPITAL	\$ -	\$ 13,175	\$ -	\$ -	\$ -	\$ -	-
TRANSFER TO EF FOR W PROJECTS	95,396	71,153	1,737,500	1,737,500	250,000	(1,487,500)	-86%
ENGINEERING FEES - NON CAPITAL	-	-	-	-	-	-	-
REFUNDS - WW IMPACT FEES	43,586	-	-	-	-	-	-
TRANSFER TO EF FOR WW PROJECTS	-	-	-	-	-	-	-
TRANSFER TO EF FOR W PROJECTS	-	-	-	-	-	-	-
TRANSFER TO EF FOR WW PROJECTS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 138,982	\$ 84,328	\$ 1,737,500	\$ 1,737,500	\$ 250,000	\$ (1,487,500)	-86%

2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 10:36 AM

Taxing Units Other Than School Districts or Water Districts

City of Saginaw

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or 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	
<p>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.</p> <p>The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.</p> <p>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.</p>	
No-New-Revenue Tax Rate Worksheet	Amount/Rate
<p>1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).¹</p>	\$2,226,370,525
<p>2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.²</p>	\$0
<p>3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$2,226,370,525
<p>4. 2020 total adopted tax rate.</p>	\$0.461579/\$100
<p>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:</p>	\$79,566,436

B. 2020 values resulting from final court decisions:	\$63,292,290
C. 2020 value loss. Subtract B from A. ³	\$16,274,146
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$33,868,891
B. 2020 disputed value:	\$10,160,667
C. 2020 undisputed value. Subtract B from A. ⁴	\$23,708,224
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$39,982,370
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$2,266,352,895
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$4,906,713
C. Value loss. Add A and B. ⁵	\$4,906,713
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$4,906,713
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$2,261,446,182
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$10,438,360
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$56,132

decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$10,494,492
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² E. Total 2021 value. Add A and B, then subtract C and D.	\$2,242,504,474 \$0 \$0 \$0 \$2,242,504,474
19. Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ C. Total value under protest or not certified: Add A and B.	\$97,232,351 \$47,835,171 \$145,067,522
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$2,387,571,996
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$39,728,389
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$39,728,389
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$2,347,843,607
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.446984/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.284238/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,266,352,895
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$6,441,836
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$34,360
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$34,360
E. Add Line 30 to 31D.	\$6,476,196
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,347,843,607
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.275835/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.000000/\$100</p> <p style="text-align: right;">\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.000000/\$100</p> <p style="text-align: right;">\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.000000/\$100</p> <p style="text-align: right;">\$0.000000/\$100</p> <p style="text-align: right;">\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.275835/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$1,830,494</p> <p>\$0.077964</p> <p>\$0.353799</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.366181/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$4,737,726</p> <p>\$0</p> <p>\$0</p> <p>\$500</p> <p>\$4,737,226</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$94,399
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$4,642,827
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>99.92%</p> <p>99.62%</p> <p>100.39%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$4,642,827
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,387,571,996
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.194458/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.560639/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$2,097,114
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,387,571,996
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.087835/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.446984/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.446984/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.560639/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.472804/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,387,571,996
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.472804/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.023324
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.023324/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.496128/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

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

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.275835/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,387,571,996
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.020941
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.194458/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.491234/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

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

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

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

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

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.446984/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.496128/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.491234/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Printed Name of Taxing Unit Representative

sign here

Kim Quinn

Taxing Unit Representative

8/4/2021

Date