

BUDGET BOOK

FISCAL YEAR 2022-2023



THE CITY OF

HARKER HEIGHTS, TEXAS

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This budget will raise more revenue from property taxes than last year’s budget by an amount of \$578,541 which is an 4.2% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$180,556.

CITY COUNCIL RECORD VOTE

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

FOR: Jennifer McCann, Mayor Protem; Michael Blomquist, Place 2; Tony Canterino, Place 3; Lynda Nash, Place 4; and Sam Halabi, Place 5

AGAINST: None

PRESENT and not voting: Spencer H. Smith, Mayor

ABSENT: None

PROPERTY TAX RATES

	<u>FY 2022</u>	<u>FY 2023</u>
Property Tax Rate	0.6519	0.5800
Maintenance & Operations Rate	0.5063	0.4511
Debt Rate*	0.1456	0.1289
No New Revenue (NNR) Tax Rate*	0.6305	0.5638
NNR Maintenance & Operations Rate*	0.6040	0.4423
Voter Approval Tax Rate*	0.6727	0.6135

*This rate is calculated by Bell County Appraisal District.

The total amount of municipal debt obligation secured by property taxes for the City of Harker Heights is \$30,541,719.

(Required per Texas Senate Bill 656, passed during the 83rd Legislative Session.)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Harker Heights
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director



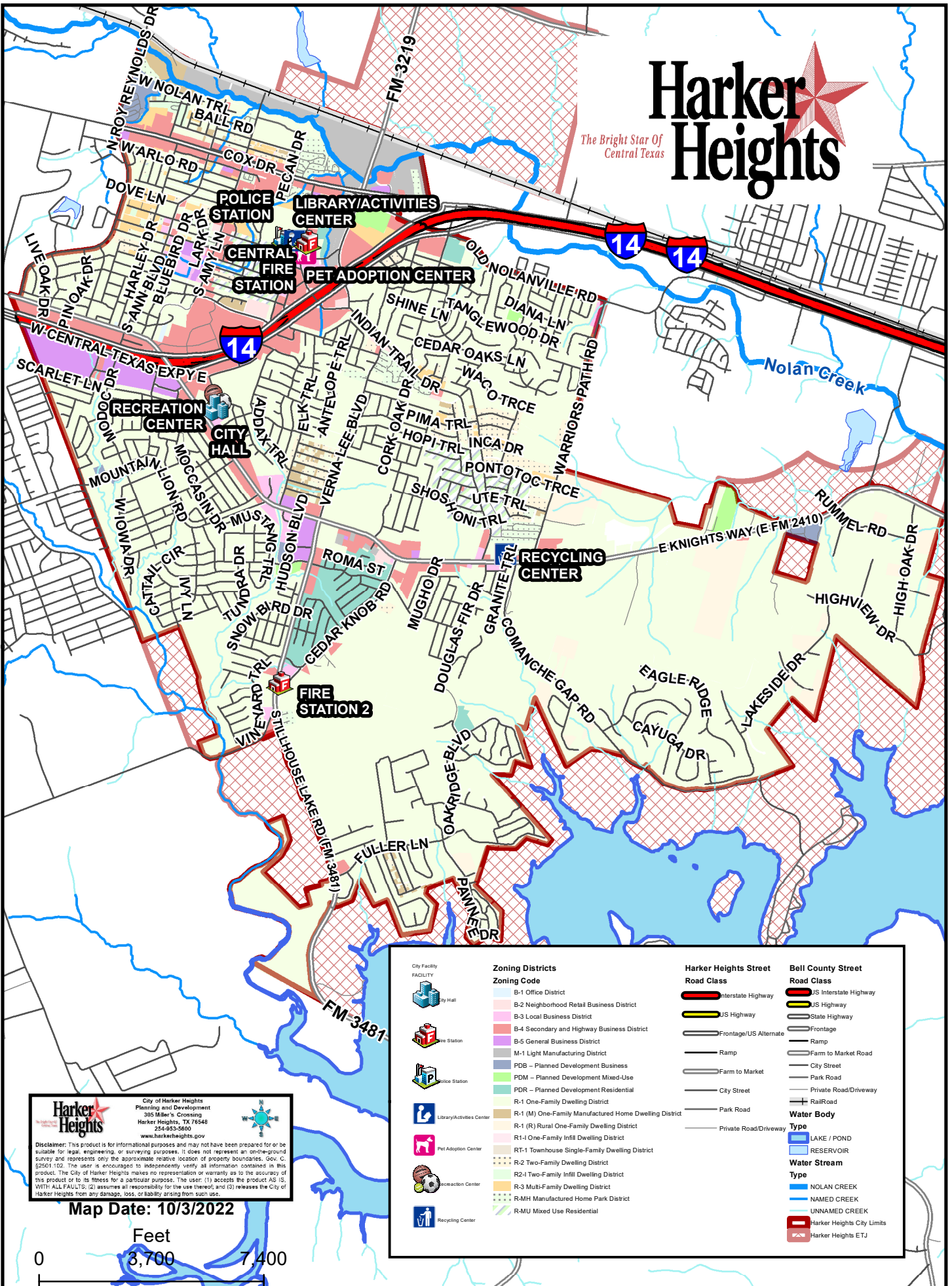
(Left to Right) Tony Canterino – Place 3; Michael Blomquist – Place 2; Jennifer McCann - Mayor Pro Tem; Spencer H. Smith – Mayor; David R. Mitchell – City Manager; Lynda Nash – Place 4; Sam Halabi – Place 5.

CITY OF HARKER HEIGHTS VISION STATEMENT

Providing public services that empower people to focus on what matters most: their goals, hopes and dreams.

Harker Heights

The Bright Star Of Central Texas



Harker Heights
 City of Harker Heights
 Planning and Development
 305 Miller's Crossing
 Harker Heights, TX 78548
 254-953-5600
 www.harkerheights.gov

Disclaimer: This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (1) C-2501.102. The user is encouraged to independently verify all information contained in this product. The City of Harker Heights makes no representation or warranty as to the accuracy of this product or its fitness for a particular purpose. The user: (1) accepts the product AS IS WITH ALL FAULTS; (2) assumes all responsibility for the use thereof; and (3) releases the City of Harker Heights from any damage, loss, or liability arising from such use.

Map Date: 10/3/2022

Feet
 0 3,700 7,400

City Facility	Zoning Districts	Harker Heights Street	Bell County Street
City Hall	Zoning Code	Interstate Highway	IS Interstate Highway
Fire Station	B-1 Office District	US Highway	US Highway
Police Station	B-2 Neighborhood Retail Business District	State Highway	State Highway
Library/Activities Center	B-3 Local Business District	Frontage/US Alternate	Frontage
Pet Adoption Center	B-4 Secondary and Highway Business District	Ramp	Farm to Market Road
Recreation Center	B-5 General Business District	Farm to Market	City Street
Recycling Center	M-1 Light Manufacturing District	City Street	Park Road
	PDB - Planned Development Business	Private Road/Driveway	Private Road/Driveway
	PDM - Planned Development Mixed-Use		RailRoad
	PDR - Planned Development Residential		Water Body
	R-1 One-Family Dwelling District		LAKE / POND
	R-1 (M) One-Family Manufactured Home Dwelling District		RESERVOIR
	R-1 (R) Rural One-Family Dwelling District		Water Stream
	R-1-1 One-Family Infill Dwelling District		NOLAN CREEK
	RT-1 Townhouse Single-Family Dwelling District		NAMED CREEK
	R-2 Two-Family Dwelling District		UNNAMED CREEK
	R-2-1 Two-Family Infill Dwelling District		Harker Heights City Limits
	R-3 Multi-Family Dwelling District		Harker Heights ETJ
	R-MH Manufactured Home Park District		
	R-MU Mixed Use Residential		



BUDGET MESSAGE



The City of Harker Heights

305 Miller's Crossing
Harker Heights, Texas 76548
Phone 254/953-5600
Fax 254/953-5614

Mayor
Spencer H. Smith

Mayor Pro Tem
Jennifer McCann

City Council
Michael Blomquist
Tony Canterino
Lynda Nash
Sam Halabi

September 13, 2022

Dear Mayor and City Council Members:

This Fiscal Year 2023 Budget, which begins on October 1, 2022, and ends on September 30, 2023, is submitted to you in accordance with the City of Harker Heights' Charter and was filed with the City Secretary on August 2, 2022. This budget provides the resources needed to maintain a high level of service to citizens and businesses.

The budget is a plan of action that addresses which resources of the City will be used to accomplish objectives that the City Council feels are necessary. It meets the present challenges and helps to accomplish opportunities recognized by the City Council, Staff, and citizens.

Staff began working on the 2023 budget in January with requests for Information Technology to provide quotes on technology related fixed assets and software. In February, the Outside Agency Funding Application period opened with a closing date of April 30. Budget planning kicked off in March with the Annual Budget Kickoff Meeting which was followed by the distribution of request forms for fixed assets, capital improvements, and personnel to all departments. Department Heads were then asked to produce a proposed budget for their departments' operating line items. Department expenditures/expenses were discussed in meetings held in May and June with the City Manager, Assistant City Manager, Finance Director, and Department Heads to provide guidance in the preparation of the budget.

Revenues were discussed in separate meetings with the City Manager, Assistant City Manager and Finance Director which included a look at the City's five-year long-range plans. The five-year long-range plans depict projected revenues and expenses for the next five fiscal years and the projected fund balances for the General, Utility, Sanitation, and Drainage Funds. The long-range plan for the Capital Project Fund was also reviewed to ensure that money would be available for the projects that are planned to continue or begin during the 2023 fiscal year and beyond. The Capital Project long-range plan is also reviewed during the fiscal year in the event changes need to be made to funding sources or expenditures for projects.

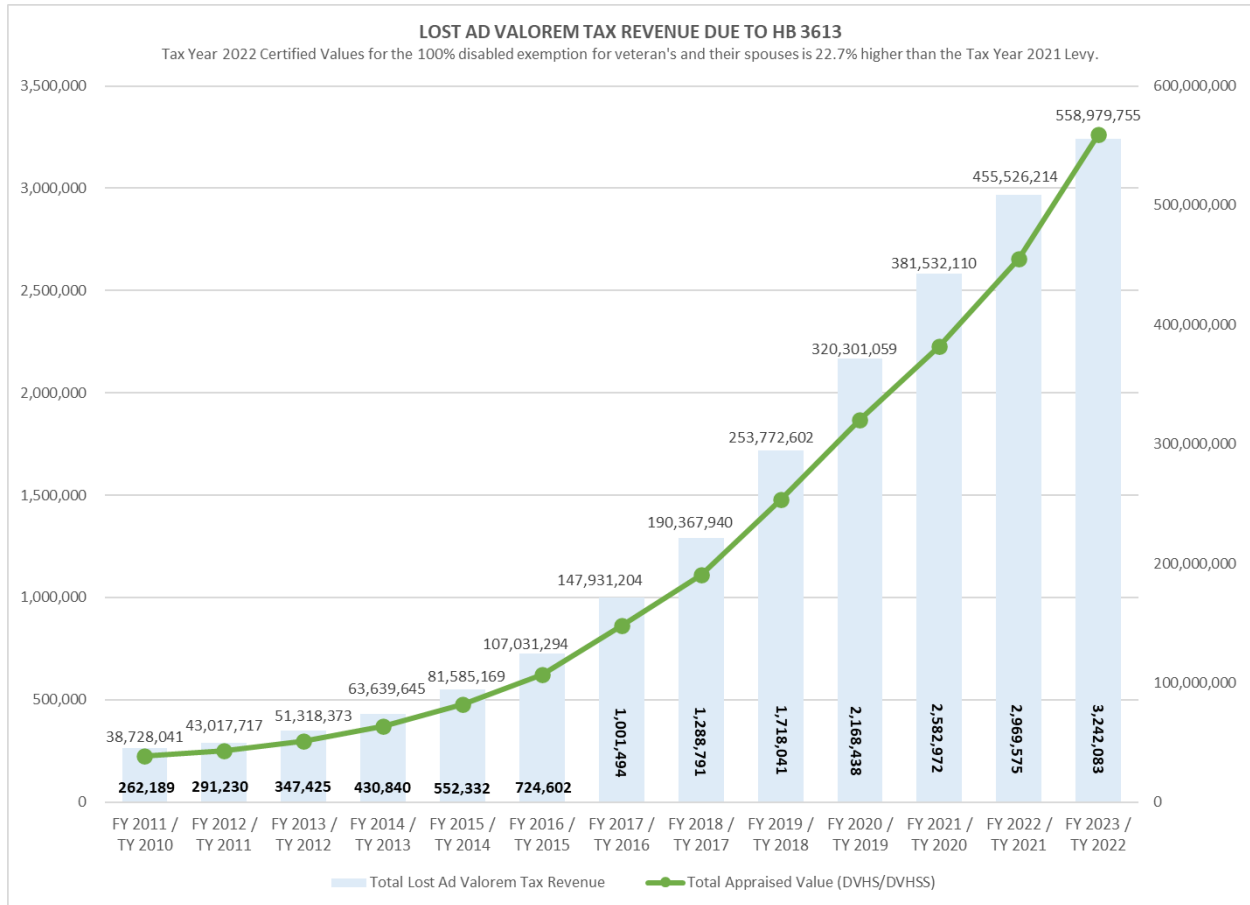
Principal Issues / Challenges

Following are some of the items that affect planning and impact the budget process:

House Bill 3613 and Property Taxes

House Bill 3613 eliminates property taxes for military veterans with a 100% disability rating from the U.S. Department of Veteran's Affairs. (Several years later, another bill was passed extending this exemption to the spouses of 100% disabled military veterans.)

When HB 3613 became effective in Fiscal Year 2010, it initially had a minor effect on property valuations in the City of Harker Heights. Over the years, these exemptions have grown with Fort Hood, one of the largest military installations in the world, just a few miles away. Cities that border Fort Hood, such as Killeen and Copperas Cove, get some relief due to a bill passed in 2015 offering disproportionate impact aid. The City of Harker Heights does not receive that impact aid and looks to lose over \$3.2 million from property revenues from 100% disability exemptions in the 2023 fiscal year. In FY 2011, the property tax loss from the 100% disability exemption was \$262,189.



City officials have been working with area legislators to tackle this issue. Staff understands that the intent of the legislators was to assist our veterans, however it inadvertently hurts these same veterans, in addition to our other citizens, by limiting the services the City can provide.

Sales Tax

Continued residential and commercial growth have played a strong part in boosting our local economy. Staff’s major challenge is in predicting the growth of sales tax, determining where it is coming from, and how long it will last as the revenue received has held strong and continued to rise two years after the pandemic began.

Inflation and the Availability of Products

The inflation of prices seen throughout the United States has made it difficult for the City, as well as its residents, to obtain the goods and services it needs at a “reasonable” price and in a timely manner. Many of the fixed assets (vehicles and equipment) that are budgeted in the 2022 fiscal year may need to be rolled over into the 2023 fiscal year due to the lack of availability; a process typically held for capital projects.

Residential and Commercial Growth

Residential and commercial growth have the potential to have a strong impact on our budget by way of building permit revenue as homes and commercial properties are built, additional property tax once those buildings are established, and sales tax as residents in those homes go to the commercial establishments within Harker Heights.

New single-family home construction continues to be strong with 150 permits issued at a reported valuation of \$33,538,950 during the period of October 1, 2021, to July 14, 2022. Residential homes continue to be constructed in Cedarbrook Ridge, Pecan Meadows and The Ridge subdivisions. At the end of fiscal year 2021, there were 108 permits issued with a reported valuation of \$39,251,858.

Two family home dwellings, or duplexes, have become a practical option for many of our residents who are living in the area for a short time or may not be ready to buy a home. Nine permits were issued for duplexes from October 1, 2021, to July 14, 2022 with a reported valuation of \$2,030,000. During fiscal year 2021, 32 permits were issued with a \$7,784,500 reported valuation.

Five commercial permits with a total valuation of \$18,760,011 have been issued including one for the construction of a 40,645 square foot rehabilitation hospital, one for a nine-suite commercial center, and one for a Dutch Brothers Coffee through July 14, 2022. Commercial permits during the 2021 fiscal year totaled nine with a reported valuation of \$10,878,006. These commercial permits were issued for a four-story hotel, a 13,000 square foot commercial building, several smaller commercial office buildings, and an RV Park development.

Health Insurance

Health insurance rates nationwide are increasing. Currently, the City of Harker Heights absorbs the cost of employee coverage. Absorbing the cost of health insurance as it continues to rise will become even more challenging once growth within the City stabilizes and revenues flatten. The City goes out for Requests for Proposals in hopes to keep rates competitively low as our employees must pay the cost to cover their spouses and children. This year, Staff was able to negotiate with our current health insurance provider as the cost for health care continues to increase. By doing so, the City was able to reduce the rate while still maintaining the quality healthcare needed to hire and retain quality employees.

Staffing

The challenges of staffing hit the City hard during the 2022 fiscal year. The Public Works, Police, and Parks and Recreation Departments were the hardest hit with staffing issues. Many employees hit the age of retirement and several positions were just not getting applicants. The Human Resources Department worked very hard on recruitment and retention activities and those departments that were able to, such as Police Department, did their own recruitment outside of HR advertisements. Human Resources implemented fun challenges that allowed for employees to “win” additional jean days or an extra half-hour for lunch. In the proposed budget for the 2023 fiscal year there is a cost of living adjustment as well as an additional stipend for Commercial Driver’s License holders proposed to increase recruitment and retention.

Unfunded Mandates

Senate Bill 3 was passed on June 6, 2021, and requires all affected utilities in Texas to prepare and implement an Emergency Preparedness Plan (EPP) that demonstrates how it will provide emergency operations during an extended power outage lasting longer than 24 hours while maintaining the Texas Commission on Environmental Quality’s (TCEQ) requirement of maintaining a 20 psi level. Submission of the EPP was due March 1, 2022, and utilities were to begin implementation by July 1, 2022. The City is currently in the implementation stage with engineering and construction quotes for obtaining gas generators to meet this requirement at \$3,198,100.

Lead and Copper Rule Revisions (LCRR) became effective on December 16, 2021, and the compliance deadline is October 16, 2024. By the deadline date, the City’s service line inventory and lead service line replacement plan, if applicable, is due. As part of the LCRR, all municipalities are required to do a lead service line inventory, provide public communication, do water quality sampling, and participate in a “find and fix” initiative for any lead-contributing sources found. If there are lead service lines within the city, a Lead Service Line Replacement Line Plan

must be developed and implemented, and optimization of Corrosion Control Treatment will need to occur. Costs for the LCRR will be \$6,195,000 over the next four fiscal years.

SUMMARY

Entering a post-pandemic period, 2022 and 2023 are bringing new challenges such as employee recruitment, employee retention, inflation, and supply line shortages and delays. The City continues to be agile to accommodate for these issues with the end goal always being fulfilling the City's Vision: Providing public services that empower people to focus on what matters most: Their goals, hopes and dreams. The 2022-2023 budget is designed with exactly that Vision in mind. It provides the resources needed for the City to continue to provide high levels of service. The budget lowers the tax rate and is balanced. The operating budgets are conservatively develop based on current and expected economic trends. The budget continues to include funding sources from Covid relief which have specific expenditure requirements. The budget adds personnel, equipment, and capital projects all with a singular purpose – serving our citizens. I am pleased to present to you the 2022-2023 budget as it affirms our Vision and reflects the great passion the City has for service.

This budget document would not be possible without the hard work of the City Council and City Staff. It is my honor to serve alongside such passionate and service minded individuals. It is a privilege to serve such a diverse and supporting citizenry. To our citizens, we are excited to see where your goals, hopes and dreams take you!

Sincerely,

A handwritten signature in blue ink that reads "David R. Mitchell". The signature is written in a cursive, flowing style.

David R. Mitchell
City Manager

BUDGET AT A GLANCE

The Fiscal Year 2023 Proposed Budget includes total revenues for all funds of \$56,012,000 and total expenditures of \$65,733,400. The budget is a balanced budget with the difference between revenues and expenditures being (1) bond proceeds received in prior fiscal years whose capital project expenditures are budgeted in the current fiscal year and (2) capital project expenditures carried over from prior years for which transfers have been made in prior years.

FY 2022-2023 BUDGET	REVENUES	EXPENDITURES
General Fund	\$ 26,316,400	\$ 27,933,100
Debt Service Fund	3,215,400	3,148,400
Fixed Asset Fund	1,282,800	1,249,400
Capital Projects Fund	5,924,400	12,784,700
Utility Fund	10,996,200	12,227,200
Sanitation Fund	2,627,300	2,757,300
Drainage Fund	884,900	978,000
Hotel / Motel Fund	131,200	22,500
Restricted Court Fund	95,400	100,000
Employee Benefits Fund	200	0
Coronavirus Fund	4,537,800	4,532,800
TOTAL	\$ 56,012,000	\$ 65,733,400

GOVERNMENTAL FUNDS

GENERAL FUND REVENUES

Total revenues for the General Fund for FY 2023 are \$26,316,400 a decrease of \$45,400 or 0.2% over the projected amount of \$26,361,800 for FY 2022. Major sources of General Fund revenues include:

Property Tax

Also known as Ad Valorem Tax, property tax is the largest revenue source in the General Fund at 42.7% (\$11,242,100) of total revenues. The FY 2023 Budget was prepared using a tax rate of \$0.58000 per \$100 of taxable valuation, \$0.07190 less than the prior year's tax rate of \$0.65190. The 2022 tax year taxable value, including totals approved and those pending under protest, is \$2,492,143,680 per Truth in Taxation calculations performed by the Bell County Appraisal District. This is an increase of \$336,238,517 or 15.6% from the 2021 levy totals of \$2,155,905,163.

The tax rate is comprised of two components – maintenance and operation and debt service. The maintenance and operation portion (M&O) of the rate is in the General Fund and utilized for general governmental purposes. The debt service portion (I&S) is in the Debt Service Fund and utilized for the payment of principal and interest on debt.

Following is a chart reflecting how changing the M&O rate effects the amount of revenue received in the General Fund:

Tax Rate	Rate	M&O Rate	Revenue Amount	Difference in Revenue from Proposed Rate
Proposed Tax Rate	\$ 0.5800	\$ 0.4511	\$ 11,242,100	0
No New Revenue Rate	\$ 0.5638	\$ 0.4349	\$ 10,838,300	\$ (403,800)
Voter Approval Rate	\$ 0.5927	\$ 0.4638	\$ 11,558,600	\$ 316,500
Voter Approval Rate, Adj	\$ 0.6135	\$ 0.4846	\$ 12,076,900	\$ 834,800
Proposed Rate Less One Penny	\$ 0.5700	\$ 0.4411	\$ 10,992,800	\$ (249,300)
Proposed Rate Plus One Penny	\$ 0.5900	\$ 0.4611	\$ 11,491,300	\$ 249,200

The No New Revenue Rate is the tax rate that will produce the same amount of taxes as the prior year. The Voter Approval Rate is the rate that, if exceeded, requires an automatic election on the November uniform election date.

Following is a comparison of the FY 2023 proposed property tax rates of the surrounding cities:

City	M & O	I & S	Total Rate
Harker Heights	\$ 0.451100	\$ 0.128900	\$ 0.580000
Belton	0.508000	0.077000	0.585000
Killeen	0.465600	0.157700	0.623300
Temple	0.296800	0.326700	0.623500
Copperas Cove*	0.411702	0.309326	0.721028

*Adopted August 9, 2022.

HB 3195 – What Does It Mean?

In 2007, the State Legislature added an amendment to the Local Government Code Section 102.005 requiring that proposed budgets that raise more property tax revenue than in the previous year include a statement that specifies the amount of revenue, by what percentage, and how much of the revenue is from new property. Following is how that is calculated:

	2022 Total Certified Taxable Value	2,492,143,680
X	Proposed Tax Rate per \$100 Valuation	0.58000
=	Estimated Total Revenue	14,454,433
-	Estimated PY Adjusted Taxes	13,875,892
=	Total More (Less) Raised Than Prior Year	578,541
	Divided by Estimated PY Adjusted Taxes	13,875,892
=	Percent Increase (Decrease)	4.2%

New property on the tax rolls, including any improvements, totals \$31,130,373 of the 2022 certified taxable value or \$180,556 in property tax revenue when multiplied by the proposed tax rate. This equates to 31.2% of the \$578,541 increase in tax revenue.

But How Much Will I Pay in Property Taxes?

Property taxes are assessed per \$100 of assessed value of the property. The City of Harker Heights’ City Council sets the property tax rate for the city annually however other entities are shown on your property tax bill as well. Per the Bell County Appraisal District, the average taxable homestead value in Harker Heights is \$256,197 for Tax Year 2022 (Fiscal Year 2023); the calculation of the taxes owed would be as follows:

$$\text{Taxable Homestead Value} \times \text{Tax Rate} / 100 = \text{Tax Due to Harker Heights}$$

$$\$256,197 \times \$0.5800 = \$148,594.26 / 100 = \$1,485.94$$

Sales Tax

The second largest revenue source in the General Fund is sales taxes. \$8,250,000 was budgeted for the 2022 fiscal year as a conservative estimate of sales tax revenues that would be received. This was due to the unknowns of coming out of the pandemic. Projections for the end of the fiscal year are \$10,482,200 or \$2,232,200 more than budgeted. Adjustments have been made to forecasts and the proposed revenue amount for FY 2023 is \$10,691,800.

Court Fines

Court fine revenue projections for the 2022 fiscal year are \$675,000 and the line item is budgeted at \$850,000 for FY 2023.

Other Revenue Categories

The total Licenses and Permits category revenue projections total \$395,000 for FY 2022. Due to growth in the City, it is expected to exceed the budgeted amount of \$253,000. The proposed budget for the 2023 fiscal year is \$276,500 which is \$23,500 more than the prior year’s budget.

The Charges for Services category has improved after coming out of the pandemic. Revenue projections for the 2022 fiscal year total \$1,069,000 or \$127,400 more than the \$941,600 budgeted. The proposed budget for this category in FY 2023 is \$1,041,500.

Transfers In

Transfers that are budgeted to come from other funds cover costs that are paid from the General Fund but also involve these other funds. These transfers total \$450,000 and are as follows:

- Transfer from Water (salaries of various administrators).....\$250,000
- Transfer from Sanitation (salaries of various administrators).....\$100,000
- Transfer from Restricted Courts (salaries for court personnel, supplies, etc.)\$100,000

GENERAL FUND EXPENDITURES

The primary governmental functions contained within this fund are general administration, public safety, parks, library, streets, and maintenance. Total expenditures for the General Fund for FY 2023 are \$27,933,100, an increase of \$1,271,700 over the projected amount of \$26,661,400 for FY 2022. General Fund expenditures include:

Personnel

Salaries and fringe benefits total \$18,881,300 or 79.2% of operating expenditures and includes:

- Deletion of two part-time Student Clerical Assistants to be replaced with a Human Resource Specialist and addition of a Safety and Emergency Management Officer (split with Municipal Courts) in Administration
- Deletion of two part-time Telecommunicators to be replaced with a full-time Telecommunicator in Police Department
- Deletion of a Deputy Court Clerk and addition of a Court Administrator in Municipal Courts
- Addition of a Code Enforcement Officer in Code Enforcement
- Addition of two student summer library pages in Public Library
- Deletion of one Light Equipment Operator to be replaced with a Crew Leader position in Parks & Recreation Department
- A three percent cost of living adjustment for employees; five percent for “ranked” public safety employees
- Addition of \$50 per month certification stipend (\$600 per year) for Public Works employees with Commercial Driver’s Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

Outside Agency Funding

Each year, the City gives outside agencies that provide core services to the citizens of Harker Heights the opportunity to apply for grant funding based on the availability of funds. Approved funding for fiscal year 2022 totaled \$112,000.

The following agencies will be receiving funding in the 2023 fiscal year budget:

- Heart of Texas Defense Alliance*\$17,000
- Harker Heights Chamber of Commerce (Visitor’s Center)*\$50,000
- Clements Boys and Girls Club*\$20,000
- Greater Killeen Community Clinic*\$15,000
- Variety / Peaceable Kingdom\$15,000
- Harker Heights Community Resource Center\$6,000

*prior year grant funding recipient

The Hill Country Transit District (the “HOP”) notified the City that they would not be requesting funding for FY 2023 as they continue to utilize the federal funds awarded through the Coronavirus Aid, Relief and Economic Security

(CARES) Act. HOP representatives did provide an estimate for FY 2024 funding requests and that has been included in the long-range forecasts.

Transfers Out

Transfers that are proposed to be sent out to other funds include:

- Transfer to Fixed Assets (funding various purchases)\$475,000
- Transfer to Capital Projects (funding various projects).....\$3,500,000
- Transfer of Cable PEG Funds to Fixed Assets (funding of conference upgrades).....\$132,800

The City’s Fund Balance Policy for the General Fund is three months of operating expenses. The Fiscal Year 2023 Budget decreases the fund balance by \$1,616,700 for an ending fund balance of \$12,926,980. This exceeds the three-month fund balance requirement of \$5,956,325 by \$6,970,655.

DEBT SERVICE FUND REVENUES

Total revenues budgeted in the Debt Service Fund are proposed at \$3,215,400. This is \$49,500 less than the \$3,165,900 projected for the prior fiscal year.

The debt service (I&S) portion of the tax rate does not fluctuate with the property tax rate calculation like the maintenance and operation rate since it is calculated and used strictly to pay off the City’s debt. Truth in Taxation calculations done at a collection rate of 97.19% this year, provide a rate of \$0.1289 for the 2023 fiscal year. The amount of revenue estimated to be received at this rate is \$3,212,400.

DEBT SERVICE FUND EXPENDITURES

Total principal and interest payments for FY 2023 total \$3,123,700; a detail of outstanding debt is included in the “Debt Service” section.

The ending fund balance for the Debt Service Fund is \$75,977. There is no fund balance requirement.

FIXED ASSET FUND REVENUES

The primary revenue source for the Fixed Asset Fund is transfers in from other funds. Total transfers in proposed for FY 2023 is \$1,282,800. When available, the City will supplement this revenue with other funds for fixed asset purchases. For FY 2023, Coronavirus State and Local Relief Funds (CSLRF) are proposed to supplement purchases in the amount of \$1,654,200 and \$132,800 is proposed to be transferred from Cable PEG Fees to cover conference room upgrades.

FIXED ASSET FUND EXPENDITURES

The City’s threshold for fixed assets is \$5,000 per one item. The following are some of the larger items proposed to be purchased:

- Ladder Truck – Fire Department (CSLRF)\$1,342,100
- Street Sweeper – Street Department (CSLRF)\$312,100
- Three (3) Patrol SUVs – Police Department (Transfers)\$225,000
- Crane Truck – Wastewater Department (Transfers)\$159,100
- Conference Room Audio Visual Upgrades (Cable PEG Transfer).....\$132,800

Proposed fixed asset purchases total \$2,903,600 with CSLRF funds purchasing \$1,654,200 leaving \$1,249,400 coming directly out of the Fixed Asset Fund. For a more detailed listing see the “Fixed Asset Fund” section.

The ending fund balance for the Fixed Asset Fund is \$69,974. There is no fund balance requirement.

CAPITAL PROJECT FUND REVENUES

Revenues for the Capital Project Fund are received from transfers in (Non-Bond) and from bond proceeds (CO). Total revenues for FY 2023 are proposed at \$5,924,400; \$5,900,000 of which are transfers in from other funds. Just like

with the Fixed Asset Fund, there are several projects which will be supplemented or fully funded through Coronavirus State and Local Relief Funds. There are no plans for the City to go out for a Bond during the 2023 fiscal year.

CAPITAL PROJECT FUND EXPENDITURES

FY 2023 proposes \$15,663,300 in capital projects that are new as well as carryover projects from previous fiscal years. Following are some of the major projects proposed:

- Drainage Master Plan #2, Phases #2, 3 and 4 (Transfers, 2018 CO).....\$2,203,200
- 2021 Street Program – Winter Storm Uri (Transfers/General Fund Reserves)\$1,777,000
- Blowers and Generator Replacement at the Wastewater Plant (CSLRF)\$1,553,000
- 2023 Annual Street Improvements (Transfers).....\$1,033,300
- Drainage Master Plan #1, Connell Detention Pond (Transfers, 2018 CO).....\$1,024,200

The Coronavirus State and Local Relief Funds will fund \$2,878,600 of the capital projects proposed leaving \$12,784,700 to be directly funded from the Capital Projects Fund. For a list of all the projects proposed, see the “Capital Projects Fund” section.

The ending fund balance for the Capital Project Fund is \$515,550. There is no fund balance requirement.

PROPRIETARY FUNDS

UTILITY FUND REVENUES

Total proposed revenues for the Utility Fund for FY 2023 are \$10,996,200, an increase of \$45,100 or 0.4% over the projected amount of \$10,951,100 for FY 2022. Major sources of Utility Fund revenues include:

Water Income

Water income is proposed at \$6,536,200 for the 2023 fiscal year based on a one percent expected growth in the City and no rate increase. Projected water income for the current fiscal year totals \$6,471,500, which is \$371,500 more than the \$6,100,000 budgeted, due to the lack of rain in the area.

Sewer Income

Sewer income is also proposed based on a one percent expected growth and no rate increase for FY 2023 at \$4,120,000. Sewer rates are charged based on customer’s water consumption because the City does not have a way to measure sewer usage. There is a 10,000-gallon cap for residential customers; commercial customers do not have a cap.

Following is a chart that compares the proposed water and sewer rates for the surrounding cities:

Residential Water and Sewer Charges Comparison (per gallons of usage)			
	3,000 gallons	10,000 gallons	25,000 gallons
Killeen	\$36.18	\$86.44	\$137.14
Temple	39.35	109.72	264.96
Belton*	39.70	100.60	181.10
Harker Heights	41.99	90.22	142.72
Copperas Cove	66.55	128.50	261.25

*current rates are shown

UTILITY FUND EXPENSES

The primary functions contained within this fund are Water Administration, Water Operations, and Wastewater. Total proposed expenses for the Utility Fund for FY 2023 are \$12,227,200, an increase of \$2,004,000 over the projected amount of \$10,223,200 for FY 2022. Utility Fund expenses include:

Personnel

Salaries and fringe benefits total \$1,632,300 or 20.6% of operating expenditures and includes:

- Addition of a Customer Service Clerk in Water Administration
- A three percent cost of living adjustment for all employees
- Addition of \$50 per month certification stipend (\$600 per year) for Public Works employees with Commercial Driver's Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

Insurance

Property / Liability Insurance in the Utility Fund includes supplemental sewage backup coverage through Texas Municipal League. This coverage is designed to reimburse private property owners for damages caused by sewage that backs up from facilities owned or controlled by the City when the sewage backup was not caused by City actions and the City had no forewarning that it may happen. The total budgeted for the Utility Departments' portion of property / liability insurance, to include the supplemental sewage backup coverage, is \$30,900 for the 2023 fiscal year.

Water Purchases

The City purchases water from Water Control and Improvement District #1 (WCID #1) and Brazos River Authority (BRA). The 2022 fiscal year budget was \$3,052,800 and projections for year-end are at \$3,122,800; a 2.3% increase from the budgeted amount primarily due to increase water usage City-wide due to lack of rain. For FY 2023, water purchases have been budgeted at \$3,368,400 based on projected water usage and WCID #1 debt payments, to include the City's portion of the proposed new debt for generators.

Professional Fees

Proposed professional fees for FY 2023 total \$1,158,900, an increase of \$1,010,600 from the prior year's projection of \$148,300. This increase is primarily due to the proposed budget amount of \$1,125,000 in the Water Operations Department for the U.S. Environmental Protection Agency's (EPA) Lead and Copper Rule Revisions. The funding is for the City to come into compliance with the Lead and Copper Rule by the compliance due date of October 16, 2024. Forecasts are included to continue this effort through FY 2027 to have 100% of those homes that could potentially have lead service lines potholed. This unfunded mandate will cost the City \$6,195,000.

Bond Expense

Principal and interest payments to cover outstanding debt are budgeted at \$2,046,500 for FY 2023. This is the portion of debt funded for water and wastewater projects that are to be paid back by utility revenues. Additional information regarding outstanding debt can be found in the "Debt Service" section.

Transfers Out

For the FY 2023 Budget, transfers out to the Fixed Asset Fund (\$475,000) and to the Capital Projects Fund (\$1,800,000) are proposed.

The City's Fund Balance Policy for the Utility Fund is three months of operating expenses. The proposed Fiscal Year 2023 Budget utilizes \$1,231,000 of fund balance for a remaining fund balance of \$3,284,093. This exceeds the three-month fund balance requirement of \$1,976,425 by \$1,307,668.

SANITATION FUND REVENUES

Total revenues for the Sanitation Fund for FY 2023 are proposed at \$2,627,300, an increase of \$50,300 or 2.0% over the projected amount of \$2,577,000 for FY 2022.

Garbage Income

Garbage income is the main source of income for the Sanitation Fund. The budget of \$2,309,700 for the 2023 fiscal year includes a 2.0% expected growth in the City. There is no rate increase included.

Following is a chart that compares the proposed sanitation rates for the surrounding cities:

Residential Sanitation Charges Comparison						
	Rate	Pickups	Can Provided	Drop Site/Recycle	Pickups	Bin Provided?
Belton*	\$18.36	1 / week	96 gallons	Included	Biweekly	96 gallons
Harker Heights	18.88	2 / week	96 gallons	\$1.00	n/a	n/a
Killeen	21.41	1 / week	96 gallons	n/a	n/a	n/a
Copperas Cove	22.36	1 / week	96 gallons	Included	Biweekly	96 gallons
Temple	22.36	1 / week	96 gallons	Included	1 / week	90 gallons

*current fee is shown

Drop Site Fee

A Drop Site fee of \$1.00 per month was implemented in the 2022 fiscal year as usage of the City’s Drop Site/Recycling Center increased. FY 2022 revenue projections are \$17,900 lower than the budgeted amount of \$135,100. \$119,500 has been proposed for the 2023 fiscal year budget.

SANITATION FUND EXPENSES

The primary function contained within this fund is Sanitation or the Drop Site. Total expenses for the Sanitation Fund for FY 2023 are \$2,757,300, an increase of \$192,400 over the projected amount of \$2,564,900 for FY 2022. Sanitation Fund expenses include:

Personnel

Salaries and fringe benefits total \$61,600 or 2.6% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- Addition of \$50 per month certification stipend (\$600 per year) for Public Works employees with Commercial Driver’s Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

Roll Off Dumpster

The roll off dumpsters are maintained at the Drop Site Center and picked up by Centex Waste Management. As usage of the center has increased, expenses incurred by the City have also increased. The roll off dumpster line item has a proposed budget of \$400,000 for the 2023 fiscal year which is \$25,000 more than the \$375,000 projected for FY 2022.

Garbage Contract

The garbage contract line item is used to pay Centex Waste Management for residential and commercial garbage pickup (non-dumpster) throughout the City. (Centex Waste Management handles dumpster commercial billing.) This is the major expense for the Sanitation Fund, is proposed at \$1,833,900, and is a 3% increase over the \$1,780,500 projected for FY 2022.

Transfers Out

For the FY 2023 Budget, transfers out to the Fixed Asset Fund (\$100,000) and the Capital Projects Fund (\$300,000) are budgeted.

There is no fund balance requirement for the Sanitation Fund; a balance of \$64,472 is projected to remain at the end of the 2023 fiscal year. The pending interfund payable during budget planning last year was taken care of during the 2022 fiscal year.

DRAINAGE FUND REVENUES

Total proposed revenues for the Drainage Fund for FY 2023 are \$884,900, an increase of \$6,100 or 0.7% over the projected amount of \$878,800 for FY 2022.

Drainage Fees

The Drainage Fund was created to maintain the stormwater management systems within Harker Heights. A flat fee is charged monthly on each water bill and is used to fund drainage related expenses and projects. The \$884,500 proposed budgeted revenue for the 2023 fiscal year includes a 1.0% expected growth in the City. There is no rate increase proposed.

Following is a chart that compares the proposed residential drainage rates for the surrounding cities:

Residential Drainage Charges Comparison	
Belton*	\$5.00
Killeen	5.40
Harker Heights	6.00
Temple	6.00
Copperas Cove*	7.00

*current fee is shown

DRAINAGE FUND EXPENSES

The primary function contained within this fund is Drainage. Total expenses for the Drainage Fund for FY 2023 are \$978,000, an increase of \$190,700 from the projected amount of \$787,300 for FY 2022. Drainage Fund expenses include:

Personnel

Salaries and fringe benefits total \$128,200 or 73.4% of operating expenditures and includes:

- A three percent cost of living adjustment for all employees
- Addition of \$50 per month certification stipend (\$600 per year) for Public Works employees with Commercial Driver’s Licenses (CDL)
- An overall three percent decrease in health insurance coverage (medical, dental, vision)

Bond Expense

Total bond expenses are budgeted at \$403,300 for FY 2023 which includes the principal and interest payments to cover outstanding debt as well as the amortization expense. Additional information regarding outstanding debt can be found in the “Debt Service” section.

Transfers Out

For the FY 2023 Budget, transfers out to the Fixed Asset Fund (\$100,000) and the Capital Projects Fund (\$300,000) are proposed.

The ending fund balance for the Drainage Fund is \$48,748. There is no fund balance requirement.

SPECIAL REVENUE FUNDS – RESTRICTED FUNDS

HOTEL / MOTEL FUND REVENUES

Hotel occupancy taxes were budgeted at \$105,000 for FY 2022 with the opening of a new hotel, however that opening was delayed and a long-standing hotel was closed for longer than anticipated for renovations needed from water damage caused by Winter Storm Uri in February 2021. 2022 fiscal year projections are just under budget at \$102,500 and the proposed budget for FY 2023 is \$125,000.

HOTEL / MOTEL FUND EXPENDITURES

Expenditures in the Hotel / Motel Fund must meet the “heads in bed” test and are restricted to promote tourism, conventions, and the hotel industry. Budgeted expenditures total \$22,500 which is the same as the current fiscal year’s budget. These expenditures are funding, or Outside Agency Grants, that have been given to the Harker Heights Chamber through yearly requests and approval by the City Council. The Chambers’ request for FY 2023 totals \$22,500

for Chamber Event Advertising (\$10,000), Chamber Tournaments (\$5,000), and the Food, Wine and Brew Festival – Promotion of the Arts (\$7,500).

The ending fund balance for the Hotel / Motel Fund is \$645,711. There is no fund balance requirement for the Hotel / Motel Fund. The City does have a long-range plan to use the fund balance of this fund to start construction on Comanche Gap Historical Park once it is at a sufficient level. Because Comanche Gap is a historical area, it does fit into the restricted criteria.

RESTRICTED COURT FUND REVENUES

Certain fines paid through the Municipal Court have fees attached that are deposited into restricted court funds. These restricted funds are Child Safety, Time Payment Reimbursement, Municipal Jury, Building Security, Administration of Justice, Court Technology, Local Truancy Diversion, and Teen Court Program. Budgeted revenues for FY 2023 total \$95,400 which is a \$2,200 increase or 2.4% over the projected amount for the 2022 fiscal year of \$93,200 and a 11.7% decrease of the \$108,000 budgeted for FY 2022.

RESTRICTED COURT FUND EXPENDITURES

Expenditures in the Restricted Court Fund are shown as transfers to the General Fund as it reimburses for the day-to-day costs incurred in the Municipal Court Department. For FY 2023, expenditures are budgeted at \$100,000 for transfers to the General Fund which includes:

- Building Security Fund (alarm system, fire protection, personnel).....\$16,000
- Administration of Justice (training, memberships, supplies)\$4,000
- Court Technology Fund (equipment maintenance and supplies)\$15,000
- Local Truancy Diversion Fund (Juvenile Case Manager position).....\$30,000
- Child Safety Fund (Youth Health Coordinator position).....\$35,000

The ending fund balance for the Restricted Court Fund is \$204,939. There is no fund balance requirement.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was created for the purpose of reducing the premium tax paid by the City to an insurance carrier for eligible lines of coverage. This fund is a pass-through fund for the collection and payment of employee insurance premiums.

Revenue received in this account is interest income only and is budgeted at \$200 for FY 2023. There are no expenses budgeted for this fund.

The ending fund balance for the Employee Benefits Fund is \$5,661. There is no fund balance requirement.

CORONAVIRUS FUND

The Coronavirus Fund was created in the 2022 fiscal year for grant money from the Texas Department of Emergency Management (Coronavirus Relief Funds) and from the U.S. Treasury (Coronavirus State and Local Recovery Fund (ARPA)). Grant revenue projected for FY 2022 totals \$3,480,100 and a transfer of \$1,552,900 was also made during the fiscal year. The 2023 fiscal year budget proposes grant revenue of \$4,532,800.

Projects and purchases utilizing funds from the Coronavirus Fund are ongoing and include infrastructure/capital project expenses (\$2,878,600 – ARPA), purchase of a ladder truck for the Fire Department (\$1,342,100 – ARPA), and purchase of a street sweeper (\$312,100 – ARPA).

The ending fund balance for the Coronavirus Fund is \$28,300 and there is no fund balance requirement.





USER INFORMATION

USER INFORMATION

BUDGET CONTENTS

The annual budget book for the City of Harker Heights consists of the following:

- The Table of Contents lists each topic and corresponding page number contained in the budget book.
- The Budget Message section includes the transmittal letter that accompanies the budget when it is submitted to the City Council. The Budget at a Glance that follows provides information about each fund and the significant changes, events, or other information affecting that fund.
- The User Information section describes what the budget book contains, the City as an organization, and the budget process to include a budget calendar. A summary of the City's financial and budget policies are also included here.
- The History and Demographics section provides a synopsis of the City of Harker Heights' history. It also contains City and area demographic information.
- The Personnel section includes the City's organizational chart; a listing of city-wide personnel; and a listing of City officials, staff, boards, and commissions.
- The Budget Summaries section provides a summary of the budget totals for all funds of the City. This includes information on Trends and Forecasts which provides what some of the major revenues and expenditures in the City are and how they are forecasted for future fiscal years.
- The General Fund contains detailed budget information and departmental narratives. Included in the narratives are mission statements as applicable, a description of the types of activities or work performed, achievements made during the prior year, and departmental objectives for the current fiscal year.
- The Debt Service Fund section provides payment schedules as well as principal and interest information for the City's general obligation debt (tax supported) and revenue debt (water, wastewater, and drainage revenue supported).
- The section on the Fixed Asset Fund includes a schedule of fixed assets (equipment, vehicles, etc.) contained in the budget listed by Department.
- The Capital Projects Fund section provides a schedule of capital improvements (infrastructure, buildings, etc.) to be made during the current fiscal year.
- The Proprietary Fund contains detailed budget information and departmental narratives. Included in the narratives are mission statements as applicable, a description of the types of activities or work performed, achievements made during the prior year, and departmental objectives for the current fiscal year.
- The Special Revenue Fund section provides budget information of the City's restricted funds which includes the Hotel/Motel Fund, Restricted Court Fund, Employee Benefits Fund, and Coronavirus Fund.
- The Fee Schedule is a detailed listing of fees and/or charges for services approved for the fiscal year.
- Copies of the ordinances generated by the budget process can be found in the Ordinance section. This includes:
 - Ordinance #2022-46: Adopting and Approving the Budget for Fiscal Year 2022-2023,
 - Ordinance #2022-47: Prescribing and Setting the Fiscal Year 2022-2023 Rates and Charges, and
 - Ordinance #2022-48: Levying a Tax Rate for the Tax Year 2022.
- The Glossary provides a listing of words and acronyms in the annual budget book and their meanings that are not widely used.
- The Appendix contains a copy of the 2022 Tax Rate Calculation Worksheet from the Bell County Appraisal District.

THE CITY ORGANIZATION

The City of Harker Heights is a home rule City which operates under a Council-Manager form of government. The City Council consists of a Mayor and five council members who elect one of their members to serve as Mayor-Protem. All powers of the City shall be vested in the elective Council which enacts local legislation, adopts budgets, determines policies, and employs the City Manager. The City Manager executes the laws and directs the government of the City.

CITY FUNDS

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities

and attain certain objectives. For instance, property taxes used for maintenance and operations and court fines are in the General Fund whereas water and sewer income are in the Utility Fund.

For financial purposes, a fund is a separate accounting entity with revenues and expenses segregated for the purpose of carrying out a specific purpose or activity. The following table provides additional information about each fund.

FUND/ FUND TYPE	DESCRIPTION	A	M	B	R
General/ Governmental	Accounts for all transactions not required to be accounted for in any other Fund.	Y	Y	Y	Y
Debt Service/ Governmental	Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.	Y	Y	Y	Y
Fixed Assets/ Governmental	Accounts for the acquisition of items that cost \$5,000 or more each.	Y	N	Y	N
Capital Projects/ Governmental	Accounts for the acquisition and construction of major capital facilities.	Y	Y	Y	Y
Hotel/Motel/ Special Revenue	Accounts for the levy and utilization of the hotel/motel occupancy tax.	Y	N	Y	Y
Restricted Court/ Special Revenue	Accounts for revenues generated from court fines that are restricted for a specific purpose.	Y	N	Y	Y
Employee Benefits/ Special Revenue	Accounts for the collection and payment of insurance premiums.	Y	N	Y	N
Coronavirus/ Special Revenue	Accounts for the receipt and use of American Rescue Plan Act funding (Coronavirus Relief Funds).	Y	Y	Y	Y
Utility/ Proprietary	Accounts for operations related to providing water and wastewater service to the citizens.	Y	Y	Y	Y
Drainage/ Proprietary	Accounts for operations related to providing drainage service to the citizens.	Y	Y	Y	Y
Sanitation/ Proprietary	Accounts for operations related to providing sanitation service to the residential community.	Y	Y	Y	Y
Fiduciary	Accounts for resources that are held by the government as a trustee or agent for parties outside the government and cannot be used to support the government's own programs.	N/A	N/A	N/A	N/A

A = Appropriated; M = Major Fund; B = Included in Budget; R = Included in Annual Comprehensive Financial Report

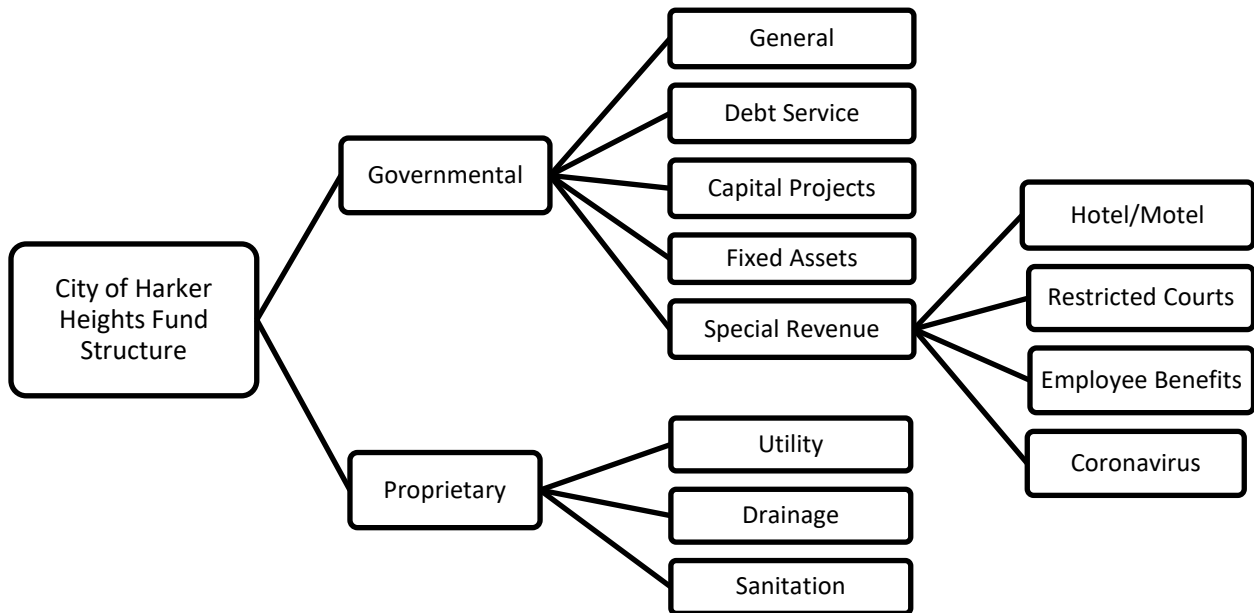
Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program. A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department. An example of a department and division would be Administration (department) and Human Resources (division) or Police Department (department) and Patrol (division).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Division within it but are subject to the supervision and control of the City Manager and/or Assistant City Manager. A Director may supervise more than one Department.

The following table provides a picture of how departments and some divisions are funded within the City of Harker Heights:

GOVERNMENTAL FUNDS		PROPRIETARY FUNDS		
GENERAL	RESTRICTED COURT	UTILITY	DRAINAGE	SANITATION
City Council				
Administration:				
City Manager's Office				
Human Resources (95%)	Human Resources (5%)			
Records Management				
Finance:		Finance:		
Accounts Payable		Utility Admin		
Audit / Budget				
Payroll				
Police:				
Administration (99%)	Administration (1%)			
Operations				
Municipal Court (89%)	Municipal Court (11%)			
Planning/Development				
Code Enforcement				
Fire:				
Administration				
Operations				
Information Tech				
Library				
Activity Center				
Parks & Recreation				
Public Works:		Public Works:	Public Works:	Public Works:
Streets (86%)		Streets (14%)		
		Water Operations		
		Wastewater		
			Drainage (83%)	
Drainage (17%)				Sanitation

The following provides another view of how the City's funds are structured:



BUDGET BASIS

The accounts of the City are organized based on funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses.

Governmental Funds (General, Special Revenue, Debt Service and Capital Projects) are prepared on a modified accrual basis. This means that revenues are recognized as they are received, and expenses are recognized in the period in which the liability is incurred. All the City’s obligations are budgeted as expenses.

Proprietary Funds (Utility, Drainage, and Sanitation) are budgeted on a full accrual basis. Not only are expenses recognized when a commitment is made, but revenues are also recognized when they are obligated to the City.

The Annual Comprehensive Financial Report shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases, this conforms to the way the City prepares its budget. An exception is the treatment of capital projects, or capital outlay, in the Proprietary Fund. The budget shows capital projects as an expense and does not show depreciation expense. The annual report, however, does not show the capital outlay as an expense in the year of purchase, but rather depreciates the project over several years.

The City’s Annual Comprehensive Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

THE BUDGET (AND TAX) PROCESS

The City’s fiscal year begins on October 1 and ends on September 30 of each calendar year. The fiscal year constitutes the budget and accounting year. During the budget process, Staff is also tasked with going through the process of levying a tax rate.

City Charter Provisions

Sections 5.02 and 5.03 of the City’s Charter requires that, in preparation of the budget, anticipated revenues and proposed expenditures be placed in parallel columns opposite the related line item for the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the upcoming fiscal year as presented in the budget book. The budget is to be finally adopted no later than the twenty-seventh day of September otherwise the budget as submitted will be finally adopted by the City Council (Section 5.08).

Following is the calendar followed for this year:

Date Due	Event/Requirement/Action
January 28	IT Deadline for Technology Related Fixed Asset Requests
February 1	Outside Agency Grant Funding Application Period Open
March 4	Budget Kickoff Meeting/Top 5 Fixed Asset Request Presentations by Directors
March 25	Planning Forms Due – Fixed Assets, Capital Improvements and Personnel Requests
April 27	Line Item Worksheets and Data Input Due
May 17	Council Discussion of Budget Priorities
May – June	Meet with Directors separately on their budgets
August 5	Present Proposed Budget to the Council
August 9	Vote on Preliminary Ad Valorem Tax and Schedule Public Hearing
August 23	Budget Public Hearing and Adoption/Ratification of Tax Increase
September 13	Tax Rate Public Hearing and Adoption
October 3	Deliver departmental narratives for their updates and return

Starting Things Off

The City's Information Technology Department kicks off the budget planning process with requesting information on items that have to do with technology to include computers, printers, etc. This allows their staff enough time to get quotes to each department to include on their request forms or in their operating line items. This is closely followed by opening the Outside Agency Grant Funding to non-profit organizations that serve Harker Heights residents. The deadline for these applications is April 30 or the last workday in April.

Following the Budget Kickoff Meeting, Directors receive their planning forms to officially request items that are either on their long-range plan or might be a necessity that has come up during the current fiscal year. Each form within each request category is prioritized by the Director.

Following completion of the planning forms, the Finance Department sends out Proposed Budget Worksheets that contain each department's historical expenditure amounts for the prior four fiscal years, current budget amount, and mid-year expenditure amount. This information is used to aid the Directors in planning their operating line items for the upcoming year. If a Director feels an increase is necessary in a particular line item, he/she must provide justification for that increase.

After receiving all budget requests from the Departments, the City Manager, Assistant City Manager, and Finance Director conduct a series of meeting with each Director to review and discuss them. These meetings, held in May and/or June, also assist the City Manager to formulate his priorities in the budget he'll present to the City Council.

The City Council is given time to provide their priorities for the upcoming fiscal year, typically at a Council Workshop. One by one, each Councilmember, to include the Mayor, provides staff information on what they would like to see accomplished.

Budget Retreat

The City Council is presented the Budget at a workshop and given a brief overview. During the Budget Retreat, the City Council is given a detailed walkthrough of the budget and can ask questions of all Staff involved. Councilmembers can discuss what they would like to add, remove, or change. Discussions also occur regarding the tax rate during this time as it is part of the City's budget process.

Public Participation and Public Hearings

Council Workshops, Council Meetings and the Budget Retreat are all open to the public per the Open Meetings Act. Each workshop and meeting have a dedicated section prior to the start for citizen comments even if the item(s) are not on the agenda.

Public hearings provide an opportunity for citizens to express their ideas and opinions about the budget and tax rate to their elected officials. A public hearing is required for the budget for which a copy of the budget is posted to the City's website for public viewing. A public hearing is also required for the tax rate.

Adoption

Both the budget and tax rate are adopted by ordinance. The public hearing for the budget and the adoption of the tax rate however cannot occur on the same night.

Budget Amendments

The Council may adopt a budget amendment by ordinance and by a favorable vote of a majority of the members of the whole council.

FINANCIAL AND BUDGET POLICIES

The purpose of developing a written financial management policy is to provide the City Manager and Staff with guidance in an area that is of prime importance to the citizens of Harker Heights. Following is a summary of each of the City's policies. Policies that are formally adopted by City Council are noted as such.

Audit – An independent audit of accounts and other evidences of financial transactions will be conducted annually, and a report will be given to the City Council. The audit will consist of the books and documents of the Finance Department and any separate or subordinate accounts kept by any other office, department or agency of the City.

The requirement of an independent annual audit is in the City’s Charter Section 3.16 adopted on May 4, 1991.

Balanced Budget – A balanced budget for the City is one where current revenues plus available unreserved fund balances are equal to or greater than current expenditures.

Budgeting¹ – The City Council shall provide the City Manager with guidance prior to budget preparation as to priority programs that it may want to add, change, or delete. The City Manager shall prepare a proposed budget based on these priorities. The annual budget document shall be comprised of all City funds; each fund shall contain a detailed listing of revenues and expenditures. The departmental budgets within each fund shall contain a list of all personnel positions, proposed expenditures, estimated current year expenditures and actual previous year expenditures by line item.

Revenues & Reserves¹ – The City shall budget revenues by analyzing historic revenue amounts for a five-year period taking into account the City’s current economic development status. The City’s fee schedule will be reviewed annually to ensure that fees are consistent with the surrounding areas and that they cover costs incurred by the City to provide specific services. The fund reserve shall be counted as revenue carried forward starting with the next fiscal year budget. A contingency reserve shall be maintained in the major funds at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls. They shall also provide a five-year projection for future fiscal years.

Expenditures¹ – The City’s expenditures shall be budgeted based on historic expenditure analysis and new expenses. The ten-year long-range plan will be used as a focus point for personnel, fixed assets/capital equipment, and capital improvements; revisions will be made as needed. Each department shall look at their operations in relation to historical expenses and planned new costs. The Finance Director shall project positions to include proposed new positions and proposed cost of living adjustments to show what effect it will have on the budget. Benefits shall be projected using the rate changes provided by Texas Municipal Retirement System, benefit plans, Internal Revenue Service, etc. Modifications and adjustments will be made as necessary to ensure a balanced budget is achieved.

¹The City’s Charter, last adopted in May 4, 1991, calls for the City Manager and Staff to provide the revenue and expenditure items in parallel columns for the actual amount of the last completed fiscal year, the estimated amount for the current fiscal year, and the proposed amount for the upcoming fiscal year. The other practices listed have become internal practices that the City Manager, Staff and most importantly the City Council have grown accustomed to.

Fund Balance – An unassigned fund balance is an important measure of economic stability and it is essential that the City maintain an adequate level to mitigate financial risk that can occur from unforeseen revenue fluctuation, unanticipated expenditures, and other similar circumstances. The minimum unassigned fund balance for the General and Utility Funds should be 90 days of operating. If the unassigned fund balance falls below the 90 days requirement or it is anticipated to, then a plan to restore the minimum required level as soon as economic conditions allow will be prepared and submitted by the City Manager.

The Fund Balance Policy was adopted by the City Council on September 11, 2012.

Cash Policy – All City departments are responsible for the safekeeping, proper accounting, and the prompt deposit of City funds. This policy requires that all departments turn in daily deposits and receipts by the end of the day (City Hall) or by 10:00 a.m. the next business day (outside City Hall). It also requires the use of donation forms and the proper way to use, balance, and replenish petty cash for those departments who have it.

The City’s Cash Handling Policy was approved on September 1, 2016 and is reviewed and updated as necessary.

Debt Management – Debt shall not be used for current operational expenses. The repayment of debt shall not exceed the useful life of the project or item purchased. Interest earned on revenue obtained from the issuance of debt obligations shall be credited to the benefit of the fund to complete the project or to the benefit of the fund responsible for repayment of the debt. To maintain the financial reputation of the City of Harker Heights, the City Council shall seek the assistance of a financial advisor concerning all debt that exceeds one year.

The City's Debt Policy was adopted by City Council on May 28, 2019, is reviewed and will be brought back when necessary.

Grant Policy – All City Departments are tasked with maximizing the benefits of receiving grants and minimizing the risks. This policy guidelines for the application, approval process, management, accounting, and reporting activity performed for all grants. Departments are to be aware of all of the regulations and restrictions of the grants, ensure City Manager and Finance inclusion in the process, ensure Finance reviews all documentation, and keep track of their allotted budget. The Finance Department provides management assistance, ensures all regulations and policies are followed, completes any financial forms and reports, and keeps all records for auditing purposes.

The City's Grant Policy was approved on September 23, 2020 and is reviewed and updated as necessary.

Investment Policy – Cash Management² – The Finance Director is responsible for the design and implementation of reliable and effective cash-flow forecasting. The City shall deposit its funds only in a deposit account that is insured by the Federal Deposit Insurance Corporation (FDIC) or fully collateralized by securities which are authorized by law to be used to collateralize the City's deposits. Depositories shall be selected in accordance with state statutes.

Investment Policy² – The Finance Director will be responsible for investing City funds in such a manner that the absolute return on invested capital may be maximized while the risk to invested capital is minimized. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act. The City's investments will be reviewed annually by the city's auditor as part of the annual audit process. It is the policy of the City that all funds shall be managed and invested using the following priorities:

- Suitability. Any investment eligible in the investment policy is suitable for all City funds.
- Safety of Principal. This is the foremost objective of the City. Investments shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.
- Liquidity. Portfolio maturities will be structured to meet the obligations of the City first, and then to achieve the highest return of interest consistent with the objectives of this policy.
- Marketability. Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement.
- Diversification. Diversification will include diversification by maturity and market sector as well as the use of several broker/dealers for diversification and market coverage. Competitive bidding will be used, and the suitability of each investment decision will be made based on the other objectives.
- Yield. The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the City's risk constraints and the cash flow of the portfolio.
- Public Trust. All participants in the City's investment process shall seek to act responsibly as custodians of the public trust.

²The City's Investment Policy is adopted by the City Council annually; the last adoption was July 19, 2022.

Purchasing – City departments have the responsibility to see that their budget accounts are not overspent. The City utilizes a centralized purchasing system. All purchase orders (\$500+) are to be submitted to and approved by the Finance Department. The Finance Director has the authority to approve expenditures of up to \$999.99 for goods, services or public improvements where funds have been appropriated in the current budget. Purchases \$1,000 or more require additional approval from the City Manager. Items over \$500 require at least three written quotes

obtained by the department; items over \$50,000 will be bid out by the Finance Department with assistance from the requesting department.

The Purchasing Policy was last updated on August 15, 2019 and is not formally adopted. The Policy is updated as legislation changes or as needed to reduce or strengthen restrictions. Directors and department representatives are trained on the policies upon being hired and attend refresher trainings as needed.

STRATEGIC GOALS

The City of Harker Heights has set strategic goals to improve service provision to citizens and businesses of the City.

- (1) Foster the image of Harker Heights as a clean, safe, well-maintained, and progressive City
- (2) Stimulate creation and growth of locally owned businesses
- (3) Enhance and extend infrastructure in anticipation of further planned growth
- (4) Expand street maintenance and sewer rehabilitation projects throughout the City
- (5) Maintain a long-range Capital Improvement Plan
- (6) Maintain a multi-year equipment replacement program
- (7) Determine and implement methods to better communicate with citizens

PLANNING PROCESSES

The City’s planning processes assist in ensuring that the strategic goals are met each year. Those processes are described below and matched with their strategic goal:

Planning Process	Description	Purpose	Budget Impact	Strategic Goal #
Long-Range Budget Plans	Current year’s revenue and expenditure or expense projections and future projections.	Facilitates planning for the General, Utility, Drainage and Sanitation Funds.	Guides budget planning to ensure required reserves can be held in the future.	(4) (7)
Capital Improvement Plan (CIP)	Five-year plan that includes expenditures for projects by type and funding source(s).	Identify and record expenditures and funding sources for capital projects.	Ensures planned and proposed projects can be completed.	(3) (4) (5)
Parks & Recreation Master Plan	Ten-year plan for various parks and recreation facilities.	Serves as a guide for the management of current and future purchases, development of park land, establishment of priorities, and future funding.	Establishes operating and capital expenses required to maintain new and existing facilities.	(1)
Comprehensive Plan	Presents historical data on population, information on natural resources, and goals and objectives of various departments.	Framework for obtaining the goals and objectives of the City focusing on Land Use, Urban Design, Stormwater Management, Public Safety, and Culture & Recreation.	Reminder of goals and objectives set for the future of the City.	(1) (2) (3) (4)
Water Master Plan	Identifies the needs of the water system.	Recommendations of ways to satisfy the needs specified for the water system.	List of water projects to be used in conjunction with the CIP.	(3)
Wastewater (Sewer) Master Plan	Identifies the needs of the wastewater system.	Recommendations of ways to satisfy the needs specified for the wastewater system.	List of wastewater projects to be used in conjunction with the CIP.	(3)

Planning Process	Description	Purpose	Budget Impact	Strategic Goal #
Drainage Master Plan	Identifies the needs of the City's drainage system.	Prioritizes projects and provides a process to improve drainage city-wide.	List of drainage projects to be used in conjunction with the CIP.	(3)
Sewer Rehabilitation Program	Ten-year plan that includes costs for manhole rehab, line replacement and other related costs.	Serves as a guide to rehabilitate the sewer lines within the City.	Used in conjunction with the CIP.	(3) (4)
Exploring New Heights	Citizen focus group.	Citizen developed goals and objectives in the areas of quality of life, business & economic development, and infrastructure.	Reminder of goals and objectives to accomplish throughout the City.	(2) (7)
Mobility 2030 (Thoroughfare Plan)	Multi-modal update that includes the street network, sidewalk network, on-street and off-street bicycle network, and mass transit.	Transportation planning document to identify current transportation needs and project future requirements for vehicular and pedestrian mobility.	Identifies and prioritizes transportation goals and objectives for the current and future needs of the City.	(3)

OBJECTIVES

The planning processes above are used in creating short and long-term objectives.

Short-Term Objectives

- Long-Range Budget Plan – Follow trend of past fiscal years to guide forecasts for future years.
- Capital Improvement Plan – Reimplement funding of the multi-year street maintenance program from current non-bond revenues.
- Parks and Recreation Master Plan – Continue funding of the multi-year park improvements program from current non-bond revenues.
- Comprehensive Plan – Update the Future Land Use Map.
- Water Master Plan – Complete planned water projects to improve storage and delivery capabilities.
- Wastewater Master Plan – Complete wastewater project to improve flows and treatment.
- Drainage Master Plan – The FEMA Phase 2 Study that was completed in September 2014 identified the need to reduce storm water flooding in the north part of the City. Phase 1 of this project has been completed and Phases 2, 3, and 4 are currently being engineered.
- Sewer Rehabilitation Program – In Spring 2017, a flow monitoring study in the eighteen wastewater basins was conducted and submitted as a final step in the ten-year Sanitary Sewer Overflow Initiative (“SSI”) Agreement with the Texas Commission on Environmental Quality (“TCEQ”). The City has an engineer developing capital projects to include in a renewed SSI agreement with TCEQ.
- Exploring New Heights – The City completed its most recent Exploring New Heights session in 2017 to revise the Exploring New Heights goals and actions.
- Thoroughfare Plan – Create and prioritize multi-modal transportation networks integrating streets, sidewalks, on-street and off-street bicycle trails, and mass transit.

Long-Term Objectives

- Long-Range Budget Plan – Track forecasted revenues and expenditures in the outyears to determine what steps need to be taken in the current year to ensure required reserves can be held.

- Capital Improvement Plan – Reimplement funding of the multi-year street maintenance program from current non-bond revenues.
- Parks and Recreation Master Plan – Continue funding of the multi-year park improvements program from current non-bond revenues.
- Comprehensive Plan – Ensure the most appropriate land use for all areas of the City.
- Water Master Plan – Complete planned water projects to improve storage and processing capabilities.
- Wastewater Master Plan - Complete wastewater project to improve flows and treatment.
- Drainage Master Plan – Continue to fund the capital improvement projects prioritized in the Drainage Master Plan.
- Sewer Rehabilitation Program – Subject to City Council approval, the City will enter into a similar Sanitary Sewer Overflow Initiative Agreement with the TCEQ to improve the City’s sanitary sewer collection system. The Public Works Director has expressed to the TCEQ the City’s interest in applying for another agreement.
- Exploring New Heights – Implement suggestions from past and current Exploring New Heights committees to maintain and / or improve services and the quality of life for our citizens.
- Thoroughfare Plan – Implement street, sidewalk, and bicycle network construction / renovation based on established and periodically updated priority list.



**HISTORY/
DEMOGRAPHICS**

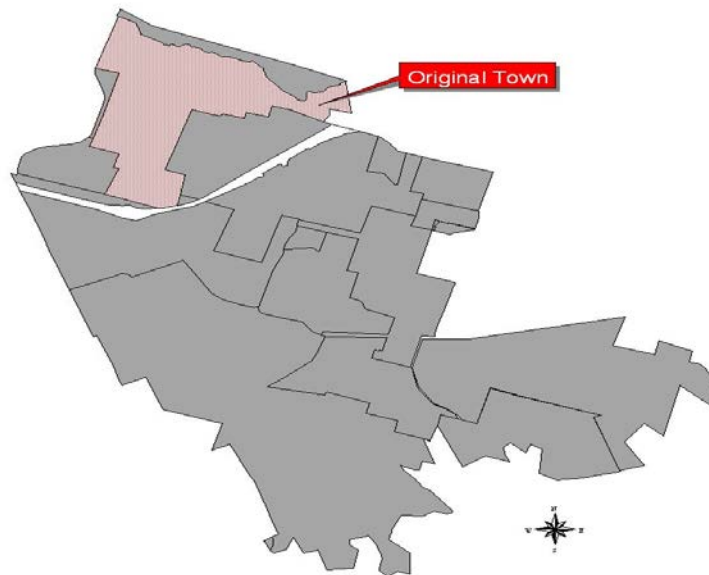
HISTORY OF HARKER HEIGHTS

The land on which the current City of Harker Heights is located drew inhabitants long before the City was incorporated. Native Americans were prevalent in the area long before the first settlers arrived here. No doubt the Native Americans were drawn to the area because of its' natural beauty, just as those who come today. The influence of the Native Americans is seen in street names today, such as Comanche Gap Road. Comanche Gap Road is named for the natural "gap" in the hills that the Native Americans utilized in their travels. This "gap" in the hills was utilized by Native Americans as late as 1870. Indian campsites in the area have been dated to as far back as 200 years. Later in history, cattle drives were said to have commonly come through the City along portions of what is our current FM 2410.

The land comprising the original City of Harker Heights was utilized in the 1940's for its agricultural benefits. However, the original owners of the property, Pinckney R. Cox and Harley Kern, envisioned a town evolving from where their agricultural interests then stood. In 1955, the creation of the Water Control and Improvement District #4 set the stage for water improvements to the 400 acres Cox and Kern owned. The roots of the new city grew further when in 1957 Cox began subdividing the lands and selling lots. Mr. Kern became ill in 1957 and was unable to participate in the subdividing and died later that year. Individuals who purchased lots wanted a water system. Pinckney R. Cox took leadership in getting a water system established for the residents. The water system was in place by 1960. Sometime before the completion of the water system, residents of the area filed a petition for an incorporation election. On September 24, 1960, voters approved the incorporation, and the Town of Harker Heights was born. The town took part of its name from one of its' two founders, **Harley Kern**. In October of 1963, Harker Heights officially designated its' name as a city.

The City has been influenced significantly by Fort Hood, a military base that began as Camp Hood back in 1942. In 1951 the Camp received Fort status.

The city at its inception was approximately 950 acres in size. Through various annexations, the city grew from 945 acres to its current size of 9,064 acres. Due to annexations and growth, population increased from a projected 600 in 1960 to today's estimate of over 30,000 residents.



City of Harker Heights
w/ Original Town Identified and Future Annexations in Grey

CITY AND AREA DEMOGRAPHICS

LOCATION

Harker Heights is located in Bell County just off of U.S. Highway 190 / Interstate 14 approximately 15 miles west of Interstate 35. The cities of Killeen and Nolanville border the city; however, Fort Hood is just a few miles away. The City of Harker Heights is located 60 miles north of Austin, 150 miles northeast of San Antonio, 190 miles northwest of Houston, 65 miles southwest of Waco, and 162 miles southwest of Dallas/Ft. Worth.



(Source: Mapquest and AltaMap)

CLIMATE

Annual Average High Temperature (degrees Celsius)	96.8
Annual Average Low Temperature (degrees Celsius)	35.5
Annual Rainfall (inches)	34
Annual Snowfall (inches)	0.4
Elevation (feet)	748

ECONOMIC STATISTICS

The population growth and dynamics of Harker Heights have been shaped by various factors from the natural beauty of the area to the military reservation, Fort Hood, just a few miles away.

	1980	1990	2000	2010	2022
Harker Heights	7,600	12,841	17,308	26,700	34,377
Belton	10,660	12,476	14,623	18,216	23,845
Bell County	157,889	191,144	237,924	310,235	379,617

Census 2022 Demographic Profile Data:

White	18,518
Black/African American	7,848
Hispanic/Latino (of any race).....	6,440
Two or more races.....	2,902
Asian	1,304
Native Hawaiian/Other Pacific Islander.....	180
American Indian/Alaska Native	77
Some other race	12
Male.....	16,312
Female	16,109
Under 9 years	4,489
10 to 19 years	4,986
20 to 29 years	4,278
30 to 39 years	4,439
40 to 49 years	5,012
50 to 59 years	4,130
60 to 69 years	2,679
70 to 79 years	1,111
80 years and over	533
Median Age	35
Occupied Housing Units	12,291
Population	27,163
Owner Occupied.....	6,169
Renter Occupied.....	4,898
Average Household Size	2.84
Vacant Housing Units	1,224
Population	12,291
Average Household Size	2.84

Texas Workforce Commission:

2022 Average Unemployment Rate	4.2%
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Bell County Appraisal District, Harker Heights:

2022 Market Value	\$3,472,514,476
2022 Net Taxable Value.....	\$2,482,650,823
2022 Net Taxable Value, New Property	\$29,949,937
2022 Tax Rate	\$0.5800

EDUCATION

Harker Heights is included in the Killeen Independent School District, which has thirty-two elementary schools, twelve middle schools, four high schools, an Early College High School, two alternative schools, the KISD Career Center and several specialized campuses. Located within the boundaries of Harker Heights are three elementary schools, three middle schools and one high school.

In 2012, the Texas Education Agency worked with advisory committees to develop a new rating system based on the State of Texas Assessments of Academic Readiness (STAAR) and a new distinction designations system.

*No ratings or distinctions were awarded for 2021-2022 school year due to being declared a State of Disaster.

School Name	2021-2022 Accountability Rating	Number of Distinction Designations Earned	Class of 2022 Graduation Rate
Harker Heights Elem.	90	A	-
Mountain View Elem.	81	B	-
Skipcha Elem.	90	A	-
Eastern Hills Middle	70	C	-
Union Grove Middle	79	C	-
Nolan Middle	79	C	-
Harker Heights High	81	B	96%

(Source: TEA Website)

Area Colleges and Universities include:

College/University Name	PROGRAMS AVAILABLE							SY 2022	SY 2022
	C	A	B	M	D	DC	TBI	Enrolled	Degrees Awarded
Central Texas College (Killeen)	X	X				X		17,243	1,914
Texas A&M Central Texas (Killeen)			X	X				2,972	732
University of Mary Hardin Baylor (Belton)			X	X	X			3,876	864
Temple College (Temple)	X	X				X	X	4,940	53
University of Texas (Austin)			X	X	X			52,384	15,363

C = Certificate; A = Associates; B = Bachelor’s; M = Master’s; D = Doctorate

DC = Dual Credit; TBI = Texas Bioscience Institute/Middle College (High School/College Credit Programs)

MAJOR TAXPAYERS (TAX YEAR 2022)

<u>Taxpayer</u>	<u>Taxable Value</u>
DRP Market Heights Property Owner LLC	\$67,639,600
HH/Killeen Health System LLC	\$56,109,804
Oncor Electric Delivery Co LLC	\$17,678,148
HH/Killeen Health System LLC	\$14,620,000
Wal-Mart Real Estate Business Trust	\$12,279,147
Lions Run Investments LLC	\$11,551,664
HH/Killeen Health System LLC	\$11,507,638
RAS Investments LLC	\$10,601,370
Wal-Mart Stores Texas LLC	\$9,928,294
Boose Property Management LC	\$9,596,060

MAJOR EMPLOYERS

<u>Employer</u>	<u>Number of Employees</u>
Killeen Independent School District (Harker Heights Campuses)	773
Seton Healthcare	1,027
Wal-Mart Supercenter	530
HEB Grocery Store	330
City of Harker Heights	230

UTILITIES

Electric: The Transmission and Distribution Utility for Harker Heights is Oncor Electric Delivery Company. Oncor is responsible for delivering electricity, reading the meters, and maintaining poles and wires. Residents of Harker Heights have the ability to choose their Retail Electric Providers. This is the company who sells and bills for the electricity as well as provides customer service. The website www.powertochoose.org allows residents to research these providers along with their rates for free.

<u>Natural Gas:</u>	Supplier	Atmos Energy
<u>Water Supply:</u>	Supplier	City of Harker Heights
	Water Source	WCID #1-Surface Water
	Maximum Daily Capacity	16.3 Million Gallons
	Daily Average Consumption	4.5 Million Gallons
<u>Sewer System:</u>	Operator	City of Harker Heights
	Treatment Plant	Activated Sludge
	Maximum Daily Capacity	3.0 Million Gallons
	Daily Average Treatment	1.9 Million Gallons

TRANSPORTATION

Highways – U.S. Highway 190, recently renamed Interstate 14, passes through Harker Heights. I-14 enables easy travel to the neighboring cities to the west. Traveling east on I-14 will take you to Interstate Highway 35. IH-35 links the City to some of Texas’ larger cities such as Austin, San Antonio, and the Dallas/Fort Worth area.

Air – Killeen/Fort Hood Regional Airport is located in the heart of Texas, adjacent to Fort Hood. It offers direct, non-stop commercial airline service daily to/from Dallas/Fort Worth International Airport and George Bush Intercontinental Airport in Houston.

**CITY OF HARKER HEIGHTS
MISCELLANEOUS STATISTICS**

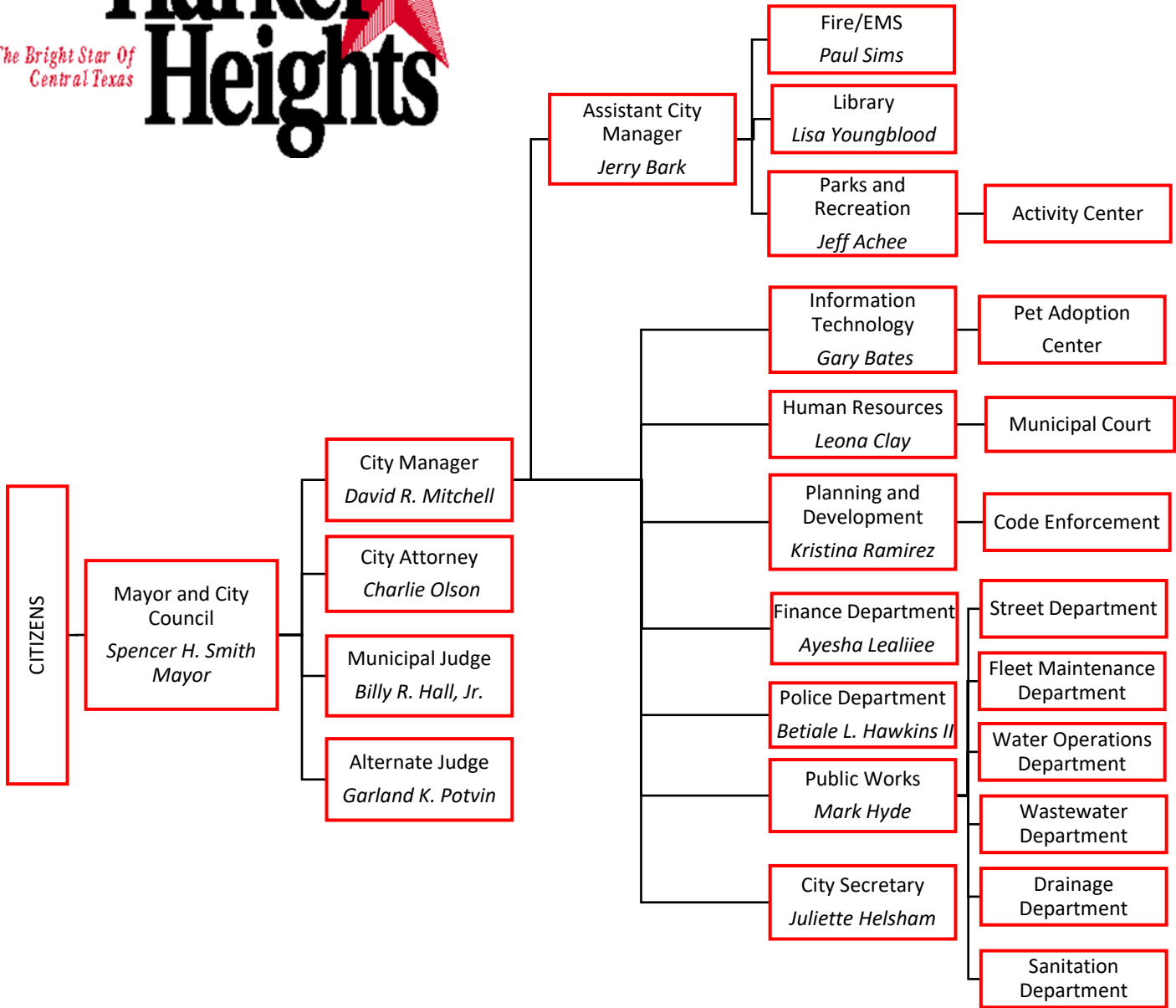
Date of Incorporation: 1960

Form of Government: Home Rule

	Sep 2022	Sep 2021	Sep 2020	Sep 2019	Sep 2018
Number of employees (excluding police and fire):					
Classified	120	117	122	134	113
Exempt	20	21	18	15	19
Area in square miles	15.6	15.7	16.0	15.7	15.7
Name of Government Facilities and Services:					
Miles of streets	150	153	151	153	151
Number of street lights	1,575	1,555	1,547	1,547	1,541
Culture and Recreation:					
Recreation Center	1	1	1	1	1
Parks	7	7	7	7	6
Park acreage	192	192	192	192	192
Swimming pools	1	1	1	1	1
Library:					
Annual Circulation	134,532	117,549	92,766	154,541	139,124
Fire Protection:					
Number of stations	2	2	2	2	2
Number of fire personnel and officers	46	46	46	46	46
Number of calls answered	5,914	5,504	4,527	4,305	4,336
Number of inspections conducted	915	600	396	749	516
Police Protection:					
Number of stations	1	1	1	1	1
Number of police personnel and officers	70	71	70	67	63
Number of patrol units	23	23	27	25	21
Number of trailers	4	4	4	4	3
Number of law violations:					
Physical arrests	618	932	526	730	916
Traffic violations	3,735	4,030	5,766	6,078	5,487
Parking violations	2	44	2	54	47
Sewage System:					
Miles of sanitary sewers	140	139	138	136	132
Miles of storm sewers	10	10	10	10	10
Number of treatment plants	1	1	1	1	1
Number of service connections	10,276	10,128	10,138	9,829	9,685
Daily average treatment in gallons	2,070,000	2,120,000	1,880,000	2,600,000	1,740,000
Maximum daily capacity of treatment plant in gallons	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Water System:					
Miles of water mains	192	191	189	187	184
Number of service connections	11,658	11,383	11,308	11,215	11,111
Number of fire hydrants	1,207	1,190	1,185	1,185	1,185
Daily average consumption in gallons	4,750,000	4,900,000	4,500,000	4,400,000	4,300,000
Maximum daily capacity of plant in gallons	16,250,000	16,250,000	16,250,000	16,250,000	16,250,000
Facilities and services not included in the primary government:					
Education:					
Number of elementary schools	3	3	3	3	3
Number of elementary school instructors	159	159	178	188	182
Number of secondary schools	4	4	4	3	3
Number of secondary school instructors	262	280	268	238	254



PERSONNEL



Commissions and Boards are appointed yearly by the City Council and include a Department Representative:

- Planning and Zoning Commission/Building and Standards Commission – Planning and Development Department
- Zoning Board of Adjustments – Planning and Development Department
- Public Safety Commission – Police Department
- Library Board – Library
- Parks and Recreation Advisory Board – Parks and Recreation Department
- Animal Advisory Committee – Pet Adoption Center
- Economic Development Corporation Board – City Manager
- Capital Improvements Advisory Committee – Planning and Development Department
- Arts Commission – Library

<https://harkerheights.gov/index.php/boards-commissions>

A list of committee/board members are on pages 45-47.

SUMMARY PERSONNEL LISTING
Three Year Comparison of Number of Position and Full-Time Equivalents

	FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23		Increase/ Decrease # of Positions	Increase/ Decrease # of FTEs
	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv	# of Positions	Full Time Equiv		
Municipal Services										
Administration	8.0	8.0	10.0	9.0	10.0	9.0	10.0	10.0	0.0	1.0
Finance	9.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	1.0	1.0
Pet Adoption Center	14.0	12.5	14.0	13.0	14.0	13.0	14.0	13.0	0.0	0.0
Municipal Courts	10.0	10.0	9.0	9.0	9.0	9.0	9.0	9.0	0.0	0.0
Information Technology	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
Subtotal Municipal Services	45.0	43.5	46.0	44.0	46.0	44.0	47.0	46.0	1.0	2.0
Planning and Building										
Planning and Development	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	0.0	0.0
Code Enforcement	5.0	5.0	5.0	5.0	5.0	5.0	6.0	6.0	1.0	1.0
Subtotal Planning and Building	9.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	1.0	1.0
Public Safety										
Police	67.0	65.5	70.0	68.5	71.0	70.0	71.0	71.0	0.0	1.0
Fire	46.0	46.0	46.0	46.0	46.0	46.0	46.0	46.0	0.0	0.0
Subtotal Public Safety	113.0	111.5	116.0	114.5	117.0	116.0	117.0	117.0	0.0	1.0
Culture and Recreation										
Library	14.0	11.0	10.0	9.0	10.0	9.0	12.0	10.0	2.0	1.0
Activity Center	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Parks and Recreation	47.0	36.0	46.0	35.0	46.0	35.0	46.0	35.0	0.0	0.0
Subtotal Culture and Recreation	64.0	50.0	59.0	47.0	59.0	47.0	61.0	48.0	2.0	1.0
Public Works / Maintenance										
Streets	8.0	8.0	7.0	7.0	8.0	7.5	8.0	7.5	0.0	0.0
Water and Sewer	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	0.0	0.0
Drainage	20.0	20.0	20.0	20.0	21.0	21.0	21.0	21.0	0.0	0.0
Sanitation	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
Sanitation	2.0	1.5	2.0	1.5	1.0	1.0	1.0	1.0	0.0	0.0
Total City of Harker Heights	271.0	253.5	269.0	253.0	271.0	255.5	275.0	260.5	4.0	5.0

Fiscal Year 2023 includes the following changes to personnel:

- ¹ Removing two part-time Student Clerical Assistant positions and adding a new Human Resources Specialist position. Replacing the Human Resource Clerk position with a Administrative Support Specialist position. Also adding a new Safety and Emergency Management Officer Position
- ² Title change from Accounting Technician to Utility Billing Coordinator. Adding a new Customer Service Clerk position.
- ³ Removing a Deputy Court Clerk position and adding a Court Administrator position.
- ⁴ Adding a new Code Enforcement Officer position.
- ⁵ Added a new Director of Police Services position in July of 2022. Removing two part-time Telecommunicator positions and adding one full-time Telecommunicator.
- ⁶ Adding two Summer Library Page positions.
- ⁷ Upgrading one Light Equipment Operator to a Crew Leader position. Changing the two part-time Athletic Aide positions to part-time Recreation Aides.

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 9/30/2022	FY 2022-23 BUDGET
ADMINISTRATION DEPARTMENT					
Full-Time:					
City Manager	1	1	1	1	1
Assistant City Manager	0	1	1	1	1
Assistant City Manager/Public Relations Director	1	0	0	0	0
Human Resource Director	1	1	1	1	1
Assistant Director of Human Resources	0	0	1	1	1
City Secretary	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1
Building Security Officer	0	0	0	0	1
Human Resource Coordinator	1	1	0	0	0
Records Management Coordinator	1	1	1	1	1
Human Resources Specialist	0	0	0	0	1
Human Resource Clerk	1	1	1	1	0
Administrative Support Specialist	0	0	0	0	1
Subtotal	8	8	8	8	10
Part-Time:					
Student Clerical Assistant	2	2	2	0	0
Subtotal	2	2	2	0	0
Total Administration Department	10	10	10	8	10
FINANCE DEPARTMENT					
Full-Time:					
Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Finance Coordinator	1	1	1	1	1
Utility Billing Coordinator	0	0	0	0	1
Account Technician	1	1	1	1	0
Account Clerk	1	1	1	1	1
Utility Billing Clerk	2	2	2	2	2
Customer Service Clerk	1	1	1	1	2
Total Finance Department	9	9	9	9	10
PET ADOPTION CENTER					
Full-Time:					
Pet Adoption Center Manager	1	1	1	1	1
Pet Adoption Center Supervisor	1	1	1	1	1
Pet Adoption Center Coordinator	1	1	1	1	1
Animal Services Officer	4	3	4	4	4
Veterinary Technician	2	2	2	2	2
Kennel Technician	2	2	2	2	2
Veterinarian	1	1	1	1	1
Subtotal	12	11	12	12	12
Part-Time:					
Veterinarian	1	1	1	0	1
Receptionist/Clerk	1	1	1	1	1
Subtotal	2	2	2	1	2
Total Pet Adoption Center Department	14	13	14	13	14

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 9/30/2022	FY 2022-23 BUDGET
POLICE DEPARTMENT					
Full-Time:					
Police Chief	1	1	1	1	1
Deputy Police Chief	0	0	1	1	1
Director of Police Services	0	0	0	1	1
Administrative Officer to the Chief	1	1	1	1	1
Commander	2	2	2	2	2
Lieutenant	6	6	6	5	6
Sergeant	12	11	12	12	12
Police Officers	34	27	34	30	34
Victims Witness Coordinator	1	1	1	1	1
Evidence Technician	1	1	1	1	1
Telecommunicator	5	4	5	4	6
Administrative Assistant	1	1	1	1	1
CID Clerk	1	1	1	1	1
Records Clerk	1	1	2	2	2
Healthy Homes Youth Specialist	1	1	1	1	1
Subtotal	67	58	69	64	71
Part-Time:					
Telecommunicator	2	2	2	1	0
Records Clerk	1	0	0	0	0
Subtotal	3	2	2	1	0
Total Police Department	70	60	71	65	71
MUNICIPAL COURTS DEPARTMENT					
Full-Time:					
Municipal Judge	1	1	1	1	1
Alternate Judge	1	1	1	1	1
Court Administrator	0	0	0	0	1
Clerk of the Court	1	1	1	1	1
Juvenile Case Manager	1	1	1	1	1
Deputy Court Clerk	5	5	5	4	4
Total Municipal Courts Department	9	9	9	8	9
PLANNING & DEVELOPMENT DEPARTMENT					
Full-Time:					
Planning & Development Director	1	1	1	1	1
Senior Planner/GIS System Coordinator	1	0	0	0	0
City Planner	0	1	1	1	1
GIS Analyst/Planner	1	1	1	1	1
Administrative Assistant/Secretary	1	1	1	1	1
Total Planning & Development Department	4	4	4	4	4
CODE ENFORCEMENT DEPARTMENT					
Full-Time:					
Building Official	1	1	1	1	1
Building Inspector	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	3
Building Official Secretary	1	1	1	1	1
Total Code Enforcement Department	5	5	5	5	6

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 9/30/2022	FY 2022-23 BUDGET
FIRE OPERATIONS DEPARTMENT					
Full-Time:					
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Deputy Fire Chief/Fire Marshal	1	1	1	1	1
Deputy Fire Marshal	1	1	1	1	1
Battalion Chief of Training	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Lieutenant - Firefighter/Paramedic	6	6	6	5	6
Firefighter/Paramedic/EMT Driver/Pump Operator	6	6	6	6	6
Firefighter/Paramedic/EMT	24	24	24	23	24
Executive Assistant	1	1	1	1	1
Fire Department Secretary	1	1	1	1	1
Total Fire Operations Department	46	46	46	44	46
INFORMATION TECHNOLOGY					
Full-Time:					
Information Technology Director	1	1	1	1	1
Information Technology Analyst	1	1	1	1	1
System Support Technician	1	1	1	1	1
System Support Coordinator	1	1	1	1	1
Total Information Technology	4	4	4	4	4
LIBRARY DEPARTMENT					
Full-Time:					
Library Director	1	1	1	1	1
Children's Librarian	1	1	1	1	1
Reference Librarian	2	2	2	2	2
Executive Assistant	1	1	1	1	1
Library Clerk	3	3	3	2	3
Subtotal	8	8	8	7	8
Part-Time:					
Library Clerk	2	2	2	2	2
Subtotal	2	2	2	2	2
Seasonal*:					
Summer Library Page	0	0	0	0	2
Total Library Department	10	10	10	9	12
ACTIVITY CENTER					
Full-Time:					
Recreation Services Specialist/Event Coordinator	1	1	0	0	0
Activities & Special Events Manager	0	0	1	1	1
Activities Center Coordinator	1	1	1	1	1
Activities Specialist	1	1	0	0	0
Outdoor Programs Coordinator	0	0	1	1	1
Total Activity Center	3	3	3	3	3

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 9/30/2022	FY 2022-23 BUDGET
PARKS & RECREATION DEPARTMENT					
Full-Time:					
Parks & Recreation Director	1	1	1	1	1
Recreation Superintendent	1	1	0	0	0
Recreation Manager	0	0	1	1	1
Parks & Public Grounds Supervisor	1	1	0	0	0
Park Operations Manager	0	0	1	1	1
Administrative Assistant	1	1	1	1	1
Athletic Coordinator	1	1	1	1	1
Recreation Coordinator	1	1	0	0	0
Athletics/Aquatics Coordinator	0	0	1	1	1
Recreation Center & Senior Programs Manager	0	0	1	1	1
Crew Leader - Athletics	1	1	1	1	1
Crew Leader - Parks/Public Grounds	1	1	1	1	2
Building Maintenance Crew Leader	1	1	1	1	1
Light Equipment Operator - Athletics	2	2	2	2	2
Light Equipment Operator - Parks/Public Grounds	10	9	9	9	8
Custodian	3	3	3	3	3
Subtotal	24	23	24	24	24
Part-Time:					
Recreation Aide	4	1	4	3	6
Athletic Aide	2	1	2	0	0
Subtotal	6	2	6	3	6
Seasonal*:					
Water Safety Instructor	2	0	2	0	2
Swimming Pool Lifeguards	10	0	10	0	10
Aquatic Supervisor	2	0	2	0	2
Aquatic Cashier	2	0	2	0	2
Subtotal	16	0	16	0	16
Total Parks & Recreation Department	46	25	46	27	46
PUBLIC WORKS DEPARTMENT					
Full-Time:					
Public Works Director	1	1	1	1	1
Assistant Public Works Director	1	0	0	0	0
Utilities Superintendent	0	0	1	0	1
Customer Relations Supervisor	1	0	0	0	0
Administrative Assistant	0	1	1	1	1
Total Public Works Department	3	2	3	2	3
STREET DEPARTMENT					
Full-Time:					
Sign Supervisor	1	1	1	1	1
Senior Equipment Operator	1	0	1	1	1
Heavy Equipment Operator	2	2	2	1	2
Light Equipment Operator	3	1	3	3	3
Total Street Department	7	4	7	6	7

DETAILED PERSONNEL LISTING
 Three Year Comparison of the Number of Positions
 (*Seasonal Positions marked filled if filled during the season)

	FY 2020-21 BUDGET	FILLED @ 9/30/2021	FY 2021-22 BUDGET	FILLED @ 9/30/2022	FY 2022-23 BUDGET
MAINTENANCE DEPARTMENT					
Full-Time:					
Maintenance Supervisor	1	1	1	1	1
Welder	1	1	1	1	1
Mechanic	2	2	2	2	2
Subtotal	4	4	4	4	4
Part-Time:					
Parts Clerk	0	0	1	0	1
Total Maintenance Department	4	4	5	4	5
WATER OPERATIONS DEPARTMENT					
Full-Time:					
Water Field Supervisor	1	1	1	1	1
Utility Specialist	1	1	1	1	1
BPAT/CSI Water Distribution System	1	1	1	1	1
Crew Leader	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Maintenance Technician II	1	1	1	1	1
Maintenance Technician I	1	1	1	0	1
Water Service Worker	4	3	4	3	4
Inventory/Line Locator	1	1	1	1	1
Total Water Operations Department	12	11	12	10	12
WASTEWATER DEPARTMENT					
Full-Time:					
Chief Plant Operator	1	1	1	1	1
Assistant Chief Plant Operator	0	0	0	0	1
FOG Collection/Field Supervisor	1	1	1	0	0
Collections Operator	1	1	1	0	1
Maintenance Technician I	5	3	6	5	6
Total Wastewater Department	8	6	9	6	9
DRAINAGE DEPARTMENT					
Full-Time:					
Street/Drainage/Sanitation Supervisor	1	1	1	1	1
Light Equipment Operator	2	1	2	1	2
Total Drainage Department	3	2	3	2	3
SANITATION DEPARTMENT					
Full-Time:					
Maintenance Technician I	1	1	1	1	1
Part-Time:					
Maintenance Technician I	1	0	0	0	0
Total Sanitation Department	2	1	1	1	1
TOTAL ALL DEPARTMENTS	269	228	271	230	275

**CITY OF HARKER HEIGHTS
LIST OF PRINCIPAL OFFICIALS**

CITY COUNCIL

Spencer H. Smith Mayor
Jennifer McCann.....Mayor Pro Tem
Michael Blomquist.....Council Member
Tony CanterinoCouncil Member
Lynda NashCouncil Member
Sam Halabi.....Council Member

APPOINTED OFFICIALS

David R. Mitchell City Manager
Jerry Bark.....Assistant City Manager
Juliette Helsham City Secretary
Billy R. Hall, Jr. City Judge
Leona Clay Human Resource Director
Ayesha Lealiiee Finance Director
Betiale L. Hawkins II..... Police Chief
Kristina Ramirez..... Development & Planning Director
Paul Sims Fire Chief
Gary Bates Information Technology Director
Lisa Youngblood Library Director
Jeffrey Achee Parks & Recreation Director
Mark Hyde Public Works Director

PLANNING & ZONING COMMISSION / BUILDING & STANDARDS COMMISSION

<u>Name</u>	<u>Term Expires</u>
Stephen Watford	2024
Joshua McCann.....	2024
Rodney Shine.....	2024
Natalie R. Austin	2025
Barry Heidtbrink	2025
Michael Stegmeyer.....	2025
Jerry Bess.....	2025
Elizabeth McDaniel.....	2026
Rob Robinson III	2026
Daniel Foxhill	Alternate 1
Frank Stewart	Alternate 2
Geri Schwartzman	Alternate 3
Trisha Ratliff	Alternate 4

ZONING BOARD OF ADJUSTMENT

<u>Name</u>	<u>Term Expires</u>
Jeffrey K. Harris	2024
Thomas G. Wilson.....	2024
David Hermosillo	2024
William R. Mack, II.....	2025
Dr. Desi Roberts.....	2025
Philemon Brown	Alternate thru 2024
Timothy Cozelos	Alternate thru 2024
James Hamilton	Alternate thru 2025
Carlo Davis.....	Alternate thru 2025

PUBLIC SAFETY COMMISSION

<u>Name</u>	<u>Term Expires</u>
Jack Palmer.....	2024
John Footman.....	2024
Dick Dwinell.....	2025
Wyatt L. Wetzel	2026
Jimmy Dugger	2026
Susan Ratliff-Thomas.....	Alternate 1
Nathan Sloan	Alternate 2

ECONOMIC DEVELOPMENT CORPORATION BOARD

<u>Name</u>	<u>Term Expires</u>
Hal Schiffman	2023
Spencer H. Smith	2023
Mike Aycok	2023
David Mitchell	2023
Michael Blomquist.....	2024
John Reider.....	2024
Jim Wright	2024

CAPITAL IMPROVEMENTS ADVISORY COMMITTEE

<u>Name</u>	<u>Term Expires</u>
Stephen Watford.....	2024
Joshua McCann.....	2024
Rodney Shine.....	2024
Bobby Hoxworth.....	2024
Natalie R. Austin	2025
Barry Heidtbrink	2025
Michael Stegmeyer.....	2025
Jerry Bess.....	2025
Rob Robinson III	2026
Elizabeth McDaniel.....	2026
Daniel Foxhill	Alternate 1
Frank Stewart	Alternate 2
Geri Schwartzman	Alternate 3
Trisha Ratliff	Alternate 4

LIBRARY BOARD

<u>Name</u>	<u>Term Expires</u>
Karry Woods.....	2024
Barbara Kelly	2025
Susan Robertson.....	2025
Heather Chandler	2025
Beverly Price.....	2026
Debra Brock.....	2026
Sandy Knight.....	2026
Vacant.....	Alternate 1
Vacant.....	Alternate 2

PARKS & RECREATION ADVISORY BOARD

<u>Name</u>	<u>Term Expires</u>
Heidi Heckel.....	2024
Natalie R. Austin	2024
Brittany Harris	2024
Alonzo Williams.....	2024
Angie Wilson.....	2025
Tina Capito.....	2025
Nathan Peters.....	Alternate 1
Charles Biggs, Jr.	Alternate 2

ANIMAL ADVISORY COMMITTEE

<u>Name</u>	<u>Term Expires</u>
Susan Mooney.....	2024
Gary Bates	2024
Finni Dirr	2026
Shiloh Wester	No Expiration
Dr. Molly Chauhan	No Expiration
Judy Killgo.....	Alternate 1
George Grammas	Alternate 2
Lynne Boehm.....	Alternate 3
Barbara Kane	Alternate 4

ARTS COMMISSION

<u>Name</u>	<u>Term Expires</u>
Barbara Fontaine-White.....	2024
Kerry Ann Zamore	2024
Lynda Nash	2025
Roshand Prior.....	2025
Roxanne Flores-Achmad.....	2026

For more information on the City of Harker Heights Boards, Commissions and Committees, please visit <https://harkerheights.gov/index.php/boards-commissions>.



A large, light gray number '11' is centered on the page. Overlaid on the center of the '11' is a large, pink, five-pointed star with a halftone dot pattern. The text 'BUDGET SUMMARIES AND FORECASTS' is centered over the star.

**BUDGET SUMMARIES
AND FORECASTS**

ALL FUNDS SUMMARY BY FISCAL YEAR

The table below provides a summary of the 2021 actual, 2022 projected, and 2023 adopted budgets for the City of Harker Heights by revenues sources and expenditure types.

FY 2023 adopted revenues total \$56,012,000, a 3.0% increase from the \$54,355,400 projected for FY 2022. Revenue details are provided in each individual fund's section.

	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED	% Change FY22 vs FY23
BEGINNING FUND BALANCE	21,144,887	26,448,805	27,591,805	
REVENUE SOURCES				
Ad Valorem (Property Taxes)	13,234,039	14,155,500	14,454,500	2.1%
Franchise Taxes	1,564,294	1,580,700	1,581,800	0.1%
Other Taxes and Special Assessments	11,459,570	10,779,900	10,982,000	1.8%
Licenses & Permits	336,057	395,000	276,500	-42.9%
Fines & Fees	1,399,728	1,089,400	1,258,100	13.4%
Charges for Services	14,286,784	14,877,000	15,011,400	0.9%
Grant Revenue	629,383	3,681,600	4,652,300	20.9%
Intergovernmental Payments	13,211	9,000	8,500	-5.9%
Investment Earnings	140,104	82,200	82,600	0.5%
Contributions and Donations	46,960	62,600	15,000	-317.3%
Miscellaneous	267,124	226,800	56,500	-301.4%
Lease Proceeds	405,000	0	0	0.0%
Transfers In	3,233,500	7,415,700	7,632,800	2.8%
TOTAL REVENUE SOURCES	47,015,754	54,355,400	56,012,000	3.0%

FY 2023 adopted expenditures increased by \$12,521,000 over the FY 2022 projection for a total of \$65,733,400. Capital Improvement Projects is increasing by 60.0% over the prior year budget's projection with a total of \$15,663,300 adopted for FY 2023.

EXPENDITURE TYPES				
Personnel Service	17,762,317	18,987,200	20,703,400	8.3%
Supplies	882,210	1,128,600	1,208,600	6.6%
Maintenance	1,294,636	1,353,200	1,407,300	3.8%
Contractual Services	7,475,798	7,784,400	9,223,100	15.6%
Services	265,230	285,000	329,700	13.6%
Bad Debt Expense	43,354	66,500	66,500	0.0%
Recreational Services	132,983	147,000	163,000	9.8%
Utilities	1,208,829	927,100	932,600	0.6%
Grant Expenses	516,859	170,500	105,000	-62.4%
Outside Agency Payments	131,500	134,500	145,500	7.6%
Lease and Rental Payments	19,121	19,500	20,500	4.9%
Reserves and Reimbursements	(5,250)	0	5,000	100.0%
Fixed Asset Purchases	1,200,919	3,089,100	2,903,600	-6.4%
Capital Improvement Projects	2,286,847	6,258,700	15,663,300	60.0%
Debt Service Payments	5,562,983	5,585,000	5,573,500	-0.2%
Transfers Out	2,933,500	7,276,100	7,282,800	0.1%
TOTAL EXPENDITURE TYPES	41,711,836	53,212,400	65,733,400	19.0%
Increase (Decrease) in Fund Balance	5,303,918	1,143,000	(9,721,400)	
Ending Fund Balance (Actual/Estimate)	26,448,805	27,591,805	17,870,405	
Less Restricted Funds	(657,411)	(775,311)	(884,611)	
Less Reserve Requirements	(6,854,537)	(7,074,400)	(7,932,750)	
Estimated Ending Fund Balance Remaining	18,936,857	19,742,094	9,053,044	

ALL FUNDS SUMMARY BY FUND TYPE

The following table provides a summary of the 2021 actual, 2022 projected, and 2023 adopted budgets for the City of Harker Heights by fund types.

The City of Harker Heights is organized into three fund types for accounting purposes:

Governmental Fund - General, Debt Service, Fixed Asset, and Capital Project Funds

Proprietary Fund - Utility, Sanitation, and Drainage Funds

Special Revenue Fund - Hotel/Motel, Restricted Court, Employee Benefit Trust, and Coronavirus Fund

	GOVERNMENTAL FUNDS ¹	PROPRIETARY FUNDS ²	SPECIAL REVENUE FUNDS ³	TOTAL ALL FUNDS
FY 2021 Beginning Fund Balance	18,002,359	2,604,992	537,536	21,144,887
FY 2021 Actual Revenues	32,907,136	13,882,683	225,935	47,015,754
FY 2021 Actual Expenditures	29,138,014	12,467,762	106,060	41,711,836
Increase (Decrease) in Fund Balance	3,769,122	1,414,921	119,875	5,303,918
FY 2021 Ending Fund Balance	21,771,481	4,019,913	657,411	26,448,805
FY 2022 Projected Revenues	34,705,400	14,406,900	5,243,100	54,355,400
FY 2022 Projected Expenditures	34,511,800	13,575,400	5,125,200	53,212,400
Increase (Decrease) in Fund Balance	193,600	831,500	117,900	1,143,000
FY 2022 Projected Ending Fund Balance	21,965,081	4,851,413	775,311	27,591,805
FY 2023 Adopted Revenues	36,739,000	14,508,400	4,764,600	56,012,000
FY 2023 Adopted Expenditures	45,115,600	15,962,500	4,655,300	65,733,400
Increase (Decrease) in Fund Balance	(8,376,600)	(1,454,100)	109,300	(9,721,400)
FY 2023 Projected Ending Fund Balance	13,588,481	3,397,313	884,611	17,870,405
Less Restricted Funds	0	0	(884,611)	(884,611)
Less Reserve Requirements	(5,956,325)	(1,976,425)	0	(7,932,750)
FY 2023 Projected Fund Balance Remaining	7,632,156	1,420,888	0	9,053,044

¹ The General Fund is transferring out \$3.5 million to Capital Projects from the City General Clearing account (fund balance/reserves) in an effort to continue to support infrastructure projects while the Utility Fund begins to support Senate Bill 3, an unfunded mandate.

¹ The Debt Service Fund is proposed to receive \$3,215,400 in revenue and has \$3,148,400 in expenditures budgeted for bond payments and appraisal district fees.

¹ Transfers into the Fixed Asset Fund exceed the amount of proposed expenditures for the 2023 fiscal year by \$33,400. The "Fixed Asset Fund" section provides more details.

¹ Capital project expenditures exceed the proposed revenues with many of the projects being funded by prior year bond proceeds and prior year transfers. These projects have been "carried over" so that they can be completed.

² Utility Fund expenditures have increased as the cost of goods and services rise and as the City begins implementation of the Lead and Copper Rule Revisions (Senate Bill 3).

² The Sanitation Fund is a pass-through to pay Centex Management for residential and commercial pickup and funds the City's Drop Site Center. These expenses exceed the proposed revenue by \$130,000. As work begins on moving the Drop Site, this fund is also contributing more in transfers to the Capital Projects Fund as funds are available.

² The Drainage Fund was set up to do stormwater maintenance throughout the City. Funds are used to pay for maintenance of the city-wide drainage system and transferred to pay for capital projects.

³ The opening of the new hotel near the end of FY 2022 and the reopening of an existing hotel brings the expectation of increased hotel occupancy taxes for the 2023 fiscal year.

³ The Coronavirus Fund's expected revenue for FY 2023 exceeds the expenditures for the fiscal year by \$5,000. These funds must be obligated by the 2024 fiscal year.

TRENDS AND FORECASTS

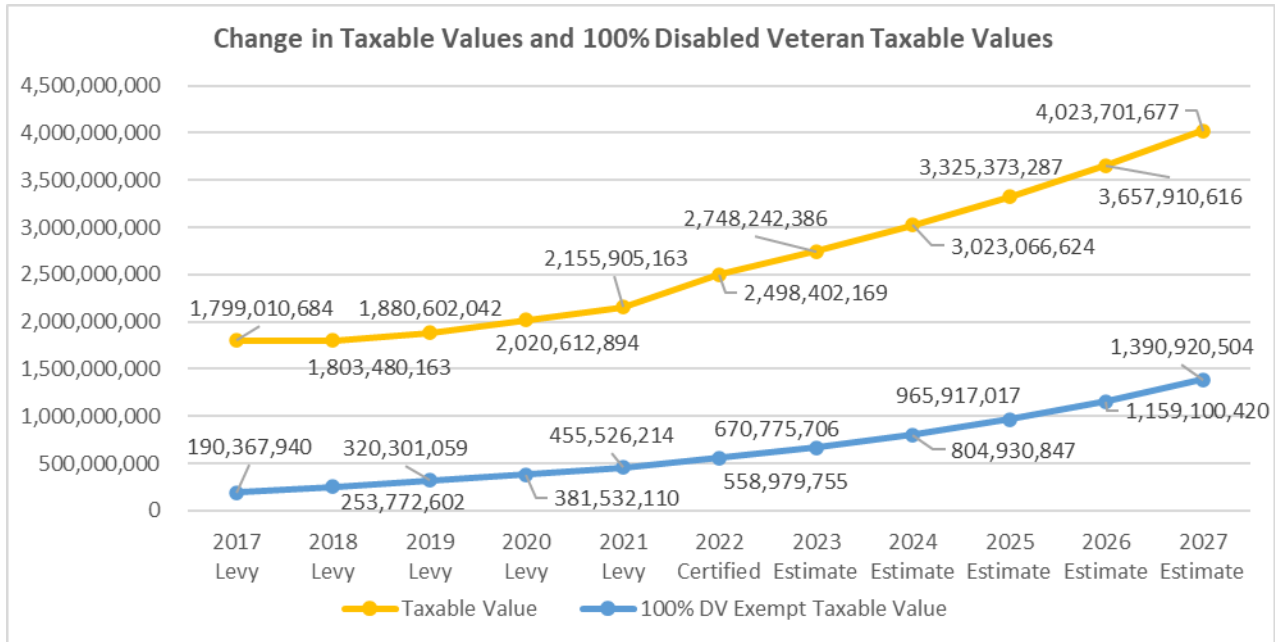
Those funds marked with an asterisk (*) have a forecast within their respective sections, following their detailed budgets. The Capital Projects and Coronavirus Funds have forecasts built in as part of their budgets.

GENERAL FUND*

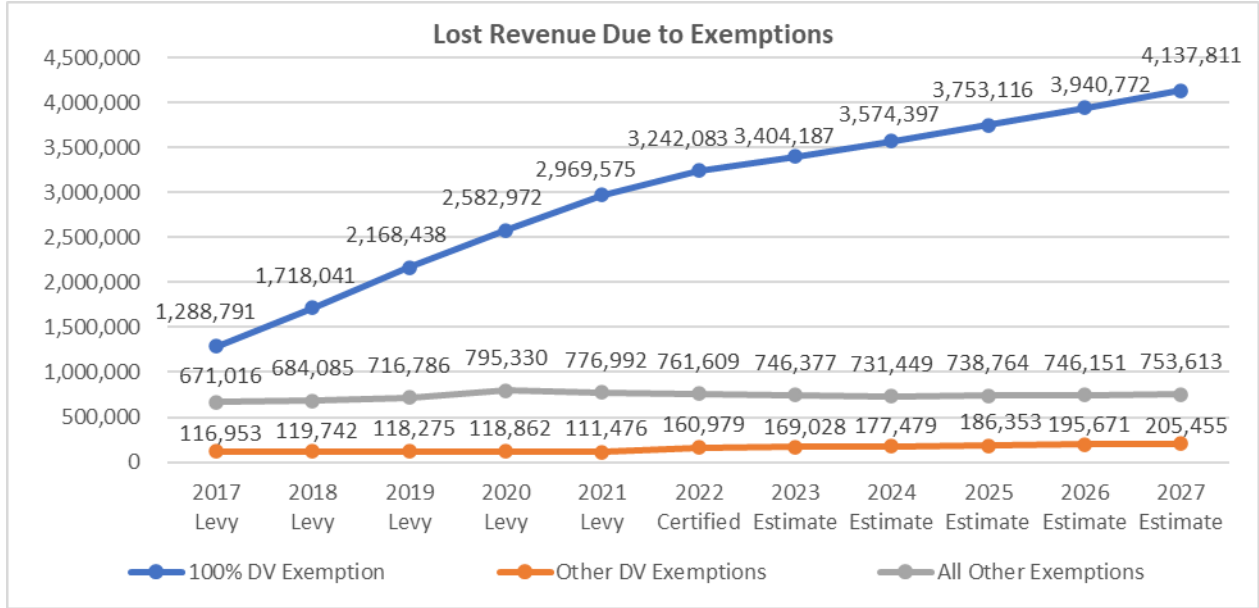
The General Fund is the main operating fund for the City.

Revenues

The major source of revenue for the General Fund is the Maintenance and Operation (M&O) portion of the property tax. The M&O tax rate is calculated as part of the Truth in Taxation process and the revenue received from this portion of the tax rate is 42.7% of the fund’s total revenue. The City works closely with the Bell County Appraisal District (BCAD) in setting a tax rate for the year. BCAD provides preliminary taxable values allowing Staff to do initial calculations of the tax rate to begin planning. BCAD will request Harker Heights’ debt payment amounts for the upcoming year, the sales tax revenue for the prior year, any exemption changes, and fund balance amounts for the General and Debt Service Funds in order to complete the Truth in Taxation calculation (Tax Rate Calculation Worksheet) and submit to the City by the August 1 deadline. Future forecasts are calculated at 0.50% increases each fiscal year due to House Bill 3613 impact on Harker Heights.

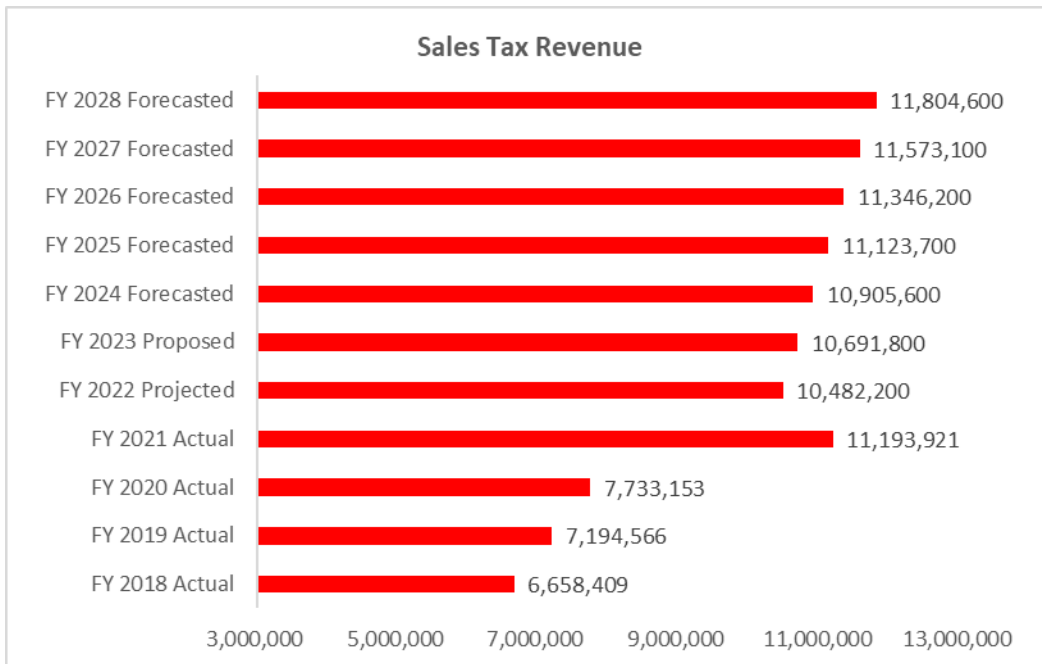


TRENDS AND FORECASTS



Sales tax is the second largest revenue source. The State of Texas imposes a state sales and use tax of 6.25%, Harker Heights imposes 1.5%, and Bell County 0.5% on taxable items. The City of Harker Heights and Bell County receive their portions from the Texas Comptroller’s Office monthly. In projecting this line item for the current year, actual revenue received at the time of the calculation and historical data is reviewed. Forecasts are projected at a two percent growth each fiscal year. This process is slightly easier two years after the start of the pandemic, with the 2021 fiscal year being an unprecedented year state-wide for sales tax revenue.

NOTE: During the 2021 fiscal year audit, posting of sales tax revenue changed from posting as of the date received to posting to the date earned. Therefore, there is a large increase when comparing FY 2020 to FY 2021 and then a decrease when comparing FY 2022 to FY 2021.



TRENDS AND FORECASTS

Franchise fees are an agreed upon reimbursement amount paid by utility and/or cable companies to the City for usage of the City's right of way. The electric franchise fee is paid based on the number of kilowatt hours whereas gas, telephone, and cable franchise fees are based on a percentage of gross receipts. Cable franchise fees also include an additional one percent PEG fee to fund capital expenditures associated with **P**ublic, **E**ducational, and **G**overnmental facilities. Projections are calculated based on actual revenue received and historical trends. (Gas franchise fees have been received for the fiscal year by July.) These fees are forecasted as a group at a two percent increase each fiscal year however during planning, they are updated in comparison to current year actuals and broken down into their separate line items.

Fund Specific Expenditures

The Recreational Services category consists of purchases made by the Municipal Library, Activity Center, and Parks and Recreation Center for the various activities that they conduct. These are operating line items and are discussed during each department's budget meeting for adequate projections for the current year and proposed budgets for the upcoming fiscal year. Forecasts are made at a one percent increase each fiscal year.

Outside Agency Payments are grant funding applied for by entities who have an impact on the citizens of Harker Heights. Applications are required and presentations are made to the City Council prior to their Budget Retreat. Forecasts are made based on the prior approvals made by the City Council and adjusted as needed.

Reimbursements have been forecasted for 380 Agreements that have been approved by the City Council. One is set to begin in the 2023 fiscal year and the other in FY 2024. The reimbursements are estimates at this point and will be closer to actual after more data is received and the first payment is made.

Transfers out are forecasted based on the amount available, the City's needs, and allowing for the General Fund to remain within its three-month fund balance requirement. These transfers are adjusted as needed based on any changes during future budget planning.

DEBT SERVICE FUND*

The Debt Service Fund accumulates the resources for and makes the payments of general long-term debt.

Revenues

The Debt Service Fund's major source of revenue is the Interest and Sinking (I&S) portion of the property tax. The I&S tax rate is calculated as part of the Truth in Taxation process and the revenue received from this portion of the rate totals closely to the amount of debt that the City owes for the upcoming fiscal year. Forecasts for property tax revenue in this fund for future years are estimated at the same percentage of increase or decrease as the percentage change in debt payments scheduled.

Transfers in are scheduled as needed to cover any deficit remaining due to the amount of Bell County Appraisal District Fees that are paid out of this fund. The City does not utilize the revenue received from property taxes to fund this expense.

Fund Specific Expenditures

Bond expenses are budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are obtained from the City's financial advisors and included in the projections and forecasts as applicable.

FIXED ASSET FUND*

The Fixed Asset Fund accounts for the purchase of items that cost \$5,000 or more each.

Revenues

Transfers into the Fixed Asset Fund are budgeted based on the amount necessary to cover proposed purchases (expenditures) for the year.

TRENDS AND FORECASTS

Fund Specific Expenditures

The fixed asset yearly plan is to budget approximately \$1,000,000 each year in purchases.

CAPITAL PROJECTS FUND*

The Capital Projects Fund accounts for the purchase and construction of capital facilities. Since many of these can be multi-year projects, this is the only fund presented in a multi-year format.

Revenues

Transfers into the Capital Projects Fund are budgeted based on the amount necessary to cover proposed projects for the year. Revenues may also include proposed or awarded grants as well as proposed or signed agreements for contributions for other entities.

Fund Specific Expenditures

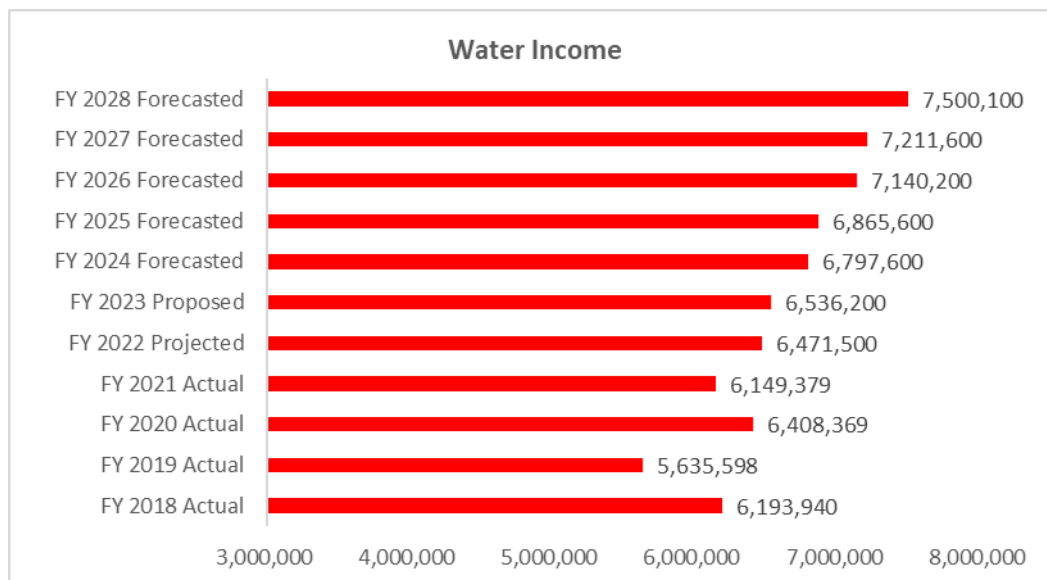
The current year projection includes projections for projects that were started in the current year, or even the prior year, based on where Staff feels it will be at fiscal year-end. Some of these projects may continue into the upcoming fiscal year, providing for a basis for the upcoming fiscal year's proposed budget. Others may be new projects for which request forms received during the budget planning process are utilized to construct the budget. As with all other budget items, the request forms, containing project name/description, operating budget impact, prioritization, and funding needs, are discussed and narrowed down to affordability and timing or project (i.e. does it have to be done at a certain time of the year or in conjunction with another project) and placed in the forecast.

UTILITY FUND*

The Utility Fund accounts for the provision of water and wastewater service in the City.

Revenues

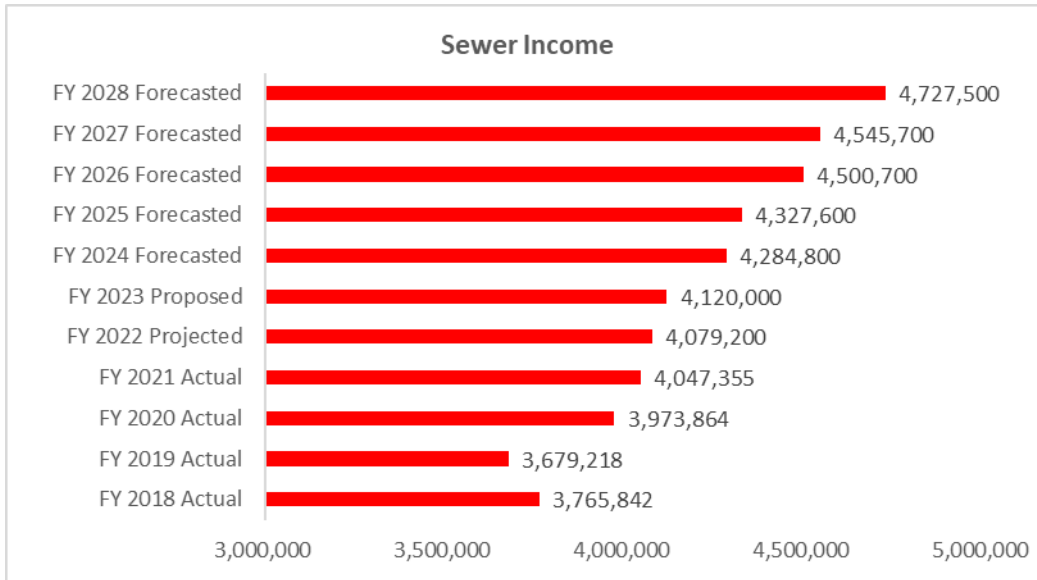
Water income is very elastic and depends a great deal on the weather. During budget planning, mid-year and nine-month revenue totals are used to determine projections as well as historical trends and patterns that may be similar. For the current 2022 fiscal year, it has been a very dry summer equating to a higher projection than budgeted. Forecasts include a yearly estimate of one percent growth and a rate increase of three percent every other year. If a rate increase is deemed unnecessary (i.e. revenues are sufficient to cover expenses), the alternating rate increase are adjusted for the following fiscal year.



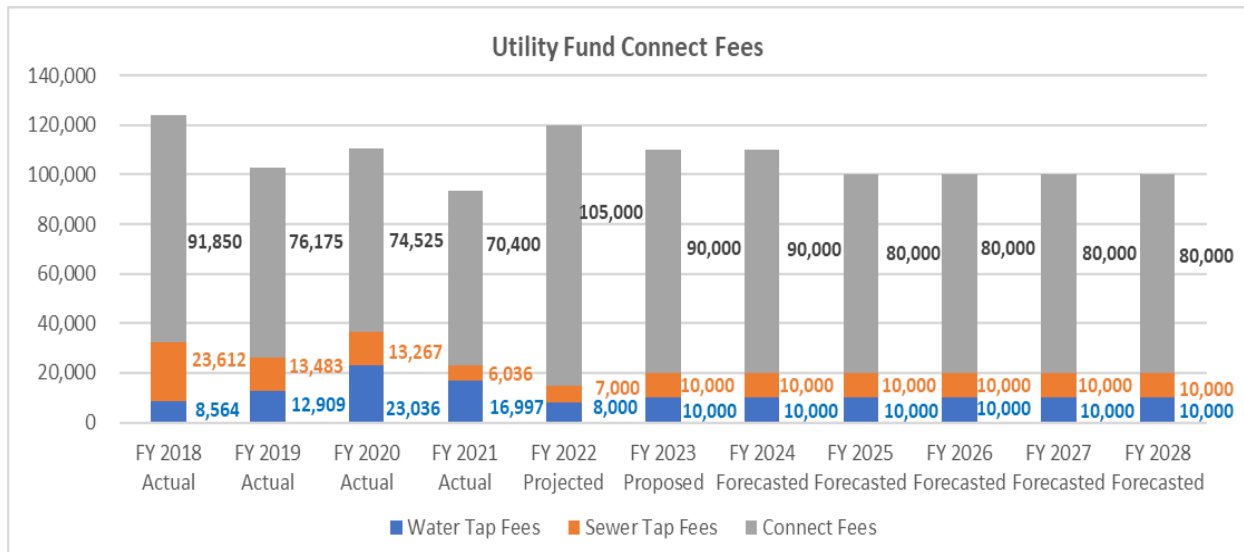
Sewer income is billed based on water consumption because there is not a way to determine the actual usage of sewer. Residential sewer charges are capped at 10,000-gallons; commercial usage is not capped. Projections for

TRENDS AND FORECASTS

sewer are also calculated based on mid-year and nine-month totals and utilizing historical trends and patterns to ensure they fall in line. Forecasts include a yearly one percent growth rate and an alternating three percent rate increase as well.



Water Tap Fees, Sewer Tap Fees, and Connect Fees are all driven by development within the City. Like water and sewer income, it is important to look at the actual revenues received as well as the historical trend of the activity. Since these line items are so dependent on the activity of builders in the area and is ever changing, these are line items that are budgeted conservatively from year to year.

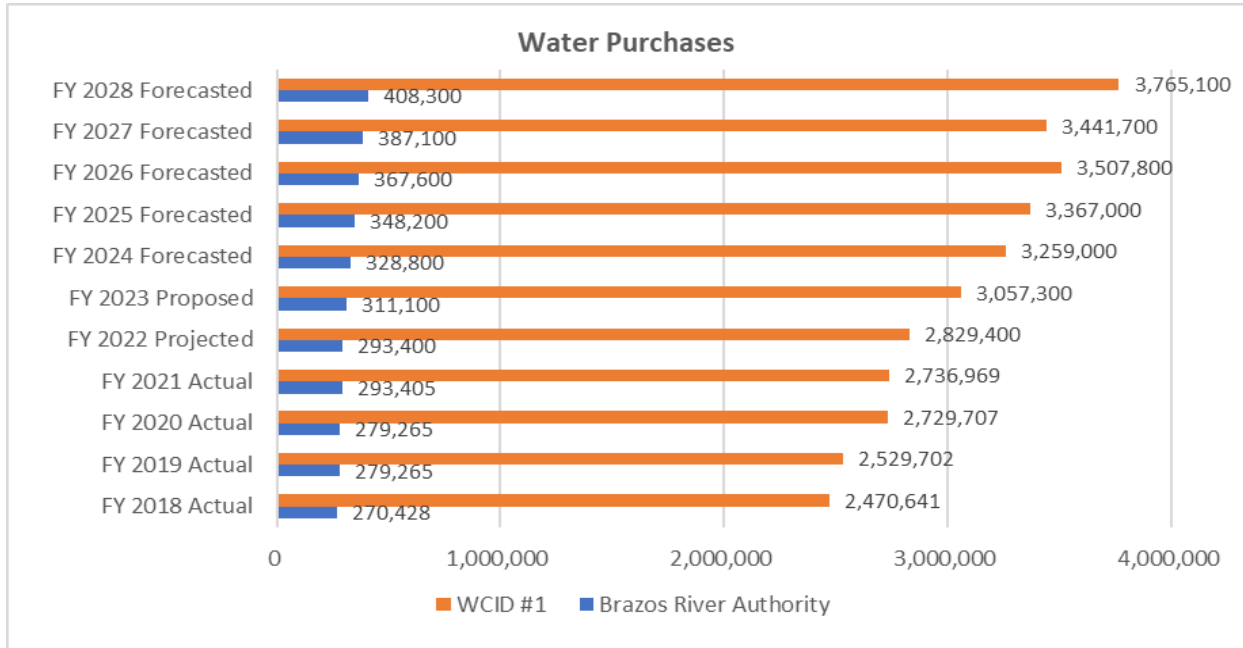


Fund Specific Expenses

Water Purchases are payments made to the Brazos River Authority (BRA) and Bell County Water Control and Improvement District #1 (WCID #1). Annual payments are made to BRA for 3,535-acre feet of water. Based on a presentation made by BRA representatives, forecasts for future payments to BRA have been estimated to increase over the next few years between 5.3% and 6.0%. Payments to WCID #1 include 5,265-acre feet of water, election water, master fees, debt payments for improvements, and actual billable usage. Forecasts based on the WCID #1 presentation include a 7.0% - 8.0% increase in rates over the next few years, an increase of three percent each year

TRENDS AND FORECASTS

in election water rates, and billable usage increasing by two percent each year. Debt payments are projected and forecasted per the debt payment schedule provided outlining the City of Harker Heights’ portion of WCID #1’s debt.



Bond expenses are budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are obtained from the City’s financial advisors and included in the projections and forecasts as applicable.

Transfers out are forecasted based on the amount available, the City’s needs, and allowing for the Utility Fund to remain within its three-month fund balance requirement. These transfers are adjusted as needed based on any changes during future budget planning.

SANITATION FUND*

The Sanitation Fund accounts for the operations related to providing sanitation services to citizens to include the outsourcing to Waste Management and the City’s Drop Site Center.

Revenues

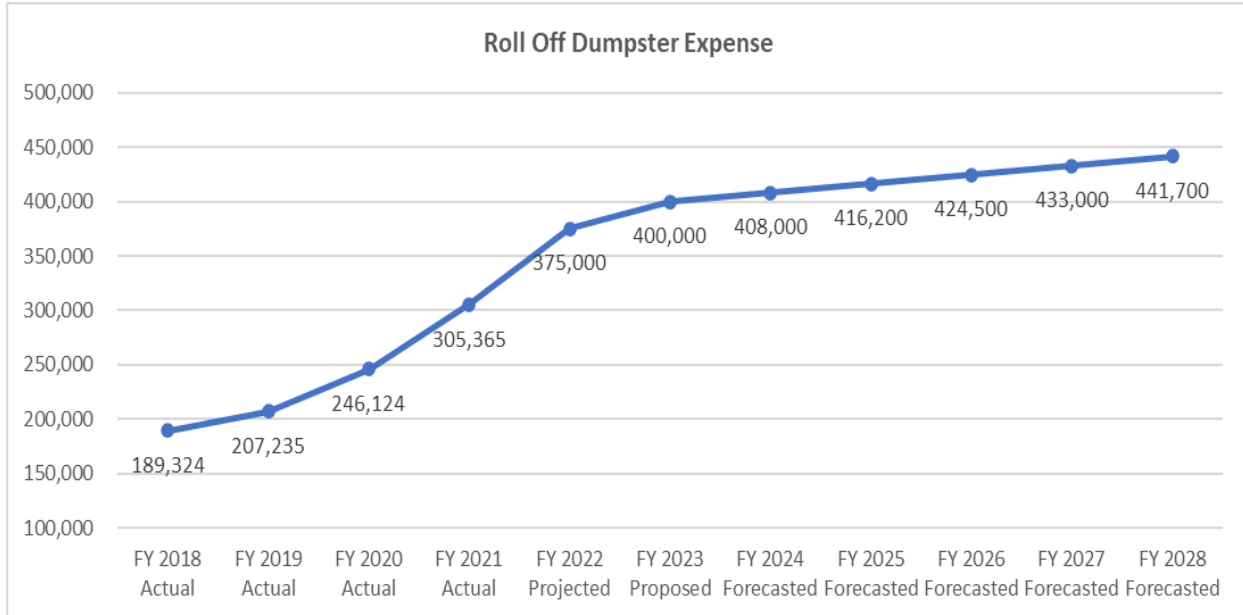
A flat fee is collected in revenue from residential and small commercial properties each month on utility bills for their trash pickup. Garbage income is forecasted at a two percent growth increase each fiscal year and a one percent increase every other year if needed. The revenue collected by the City is paid to Waste Management; if their rates increase, the City must raise its rate to compensate.

An additional flat fee of \$1 per month is charged for the use of the Drop Site Center ran by the City. This fee is forecasted at a two percent growth increase each fiscal year with no rate increases forecasted at this time.

Fund Specific Expenses

The roll off dumpsters supplied and emptied by Waste Management at the City’s Drop Site Center has had a dramatic increase since its implementation and even more so since the pandemic. Its popularity has grown so much that considerations for moving the site to a larger location is in the works. Staff takes a look at the monthly cost of the pickups and projects how much the current year expenses will total. From that amount, a proposed amount is worked on and a forecasted increase of two percent each fiscal year is planned.

TRENDS AND FORECASTS



Another expense paid out to Waste Management is for the garbage contract. This fee is based on the number of residential and small commercial accounts within the City whose payments are collected by the Water Administration Department. Current year projections are determined by billings made throughout the year and forecasts are based on a three percent increase each fiscal year.

Transfers out of the Sanitation Fund are budgeted based on availability of funds and assist in funding purchases and projects City-wide. These transfers are forecasted in future years at an amount that leaves a small fund balance and is flexible.

DRAINAGE FUND*

The Drainage Fund accounts for drainage services provided throughout the City.

Revenues

A flat fee is collected in revenue from residential and commercial properties each month on utility bills for the drainage fee. Drainage fee revenue is forecasted at a one percent growth increase each fiscal year and no rate increases have been factored in thus far. Projections are calculated based on mid-year and nine-month revenue amounts as well as historical trends and patterns, if any are similar.

Fund Specific Expenses

Bond expenses are budgeted based on the debt payments required each year. If debt is going to be issued in future years, estimates are obtained from the City’s financial advisors and included in the projections and forecasts as applicable.

Since the Drainage Fund was created to assist in paying for drainage services and projects throughout the City, transfers to the Fixed Asset Fund and Capital Projects Fund are set to help fund them after all other expenses have been reviewed. These transfers are forecasted at an amount that allows for a small fund balance and are flexible.

HOTEL/MOTEL FUND*

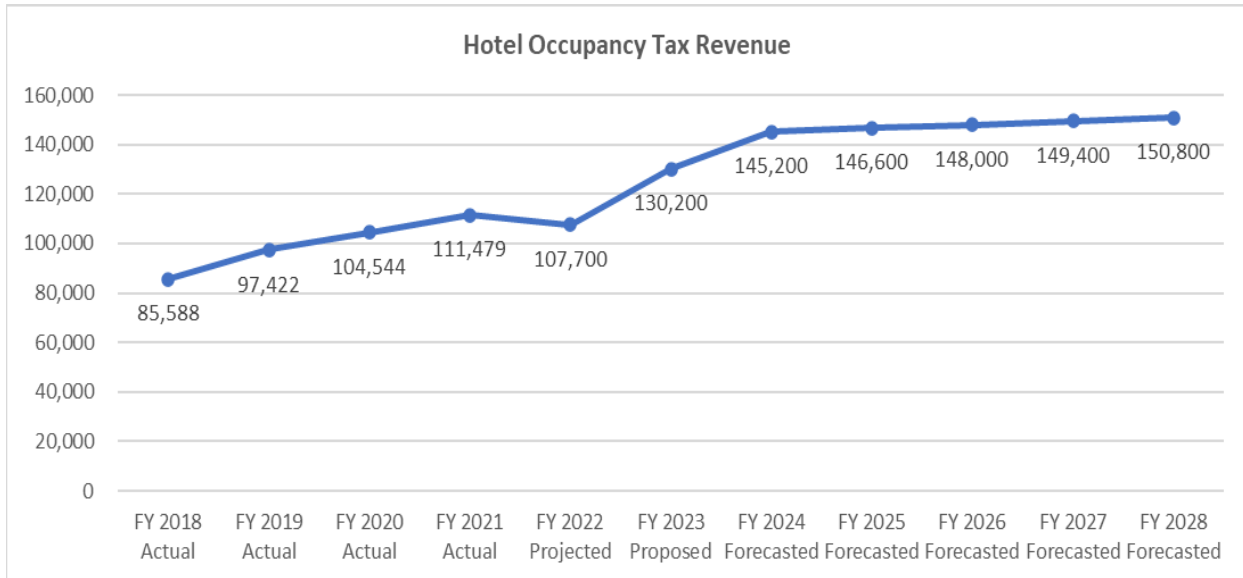
The Hotel/Motel Fund accounts for the levy and usage of the hotel occupancy tax.

Revenues

City hotel occupancy taxes, levied at seven percent of room rental rates, are recorded in the Hotel/Motel Fund. In Fiscal Year 2018, the City began receiving a portion of Bell County’s hotel occupancy taxes. With the delay of a new

TRENDS AND FORECASTS

hotel opening and the closing of a hotel for renovations due to damages, it has been difficult to project the revenue for this item. For the opening of the new hotel, our forecast method is to compare it to a similar hotel in the City for future receipts until we can see what they bring in.



Fund Specific Expenditures

This is a restricted fund and there are requirements to what the funds received can be spent on. The first test is that the “event” or funded project must put “heads in beds”, or be something that requires an overnight stay, as well as promote tourism, conventions, and the hotel industry. Then it must fit one of several additional categories of which the City of Harker Heights has funded (1) advertising and promotional programs, (2) encouragement and promotion of the arts, (3) historical restoration and preservation projects, and (4) sporting events for which the majority of participants come from out of town.

RESTRICTED COURT FUND*

The Restricted Court Fund accounts for the revenues collected from court fines that are restricted for a specific purpose and their use.

Revenues

Finance and Municipal Court Staff review historical and current year data to project where the City will be for the current and proposed budget year. Municipal Court Staff keeps everyone apprised of any changes in the laws that affect the fine amount collected.

Fund Specific Expenditures

The expenditures are planned based on the amount accumulated in the cash accounts, the amount expected to be received in revenue, and the allowed expenditure based on the revenue type.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund was created as a pass-through for the collection and payment of employee insurance premiums. Since this fund is only a pass-through, there is no forecast.

Revenues

Trending data reviewed is the interest earned, which is reviewed during budget planning for a projected amount and proposal for the upcoming fiscal year.

TRENDS AND FORECASTS

Fund Specific Expenditures

The only expenditure incurred by this fund is bank fees for checks which occur on an as needed basis, typically every two years, at under \$100.

CORONAVIRUS FUND*

The Coronavirus Fund accounts for the revenue and usage of grant funds received through the American Rescue Plan Act and as Coronavirus Relief Funding.

Revenues

The revenues proposed in this fund are interest and grant revenue. Interest is reviewed as with all other funds and grant revenue is posted as it is recognized, or when the funding received is used to make a purchase.

Fund Specific Expenditures

The expenditures that have been proposed have been projects and/or purchases that the City has wanted to do but funding was minimal. Staff plans projects that fit the guidelines of the grant funding to the projects needed within the City. Projects and purchases not fitting the guidelines have been able to be funded under capital projects or fixed assets funding without needing to go out for a bond at this time with the utilization of Coronavirus Funding.

OTHER TRENDS AND FORECASTS RELATED TO GENERAL, UTILITY, SANITATION, AND DRAINAGE FUNDS

Personnel

Personnel projections for the current year are based on mid-year and nine-month data as well as collaboration with Human Resources regarding any vacancies, retirements, etc. Future forecasts are made at a two percent increase. Personnel requests for the upcoming year are reviewed by the Human Resources Director, recommendations made to the City Manager and Assistant City Manager, and those are added to the proposed budget.

Overtime projections are discussed during budget meetings and calculated by Staff for comparison. Worker's compensation has been paid and any adjustments made by mid-year, therefore the projections for this line item is the actual expense. Projections for health insurance are calculated based on mid-year and nine-month data as well as the hiring data received from Human Resources regarding positions. Retirement expenditures are calculated based on the salary and overtime projection.

Forecasts on these personnel line items are as follows: a one percent increase to overtime and worker's compensation, a ten percent increase to health insurance, and an additional 0.02% added to the retirement rate charged to the City. Attention is also paid to whether the totals make sense historically as well as in general to current staffing.

Operating Expenses

Other operating expenses are discussed with Department Heads, along with the City Manager and Assistant City Manager, during their budget meetings regarding their remaining needs for the current year and requests for the upcoming fiscal year. Those line items are forecasted between 0 – 2% for future years.





GENERAL FUND

GENERAL FUND REVENUE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	9,859,615	10,425,361	17,373,044	14,843,280	14,843,280	14,543,680
PROPERTY TAXES						
700 Tax Receipts	10,143,100	10,003,861	10,994,600	10,332,195	10,994,600	11,242,100
703 Fines and Penalties	0	54,385	0	0	0	0
TOTAL PROPERTY TAXES	10,143,100	10,058,246	10,994,600	10,332,195	10,994,600	11,242,100
FRANCHISE TAXES						
080 Cable Franchise Fees	335,000	320,301	320,000	162,851	324,800	325,000
081 Electricity Franchise Fees	953,000	966,465	950,000	518,073	950,000	950,000
082 Gas Franchise Fees	70,000	92,132	70,000	39,597	103,000	100,000
083 Telephone Franchise Fees	10,000	9,852	9,000	4,442	10,000	10,000
TOTAL FRANCHISE TAXES	1,368,000	1,388,750	1,349,000	724,963	1,387,800	1,385,000
SALES AND OTHER TAXES						
707 Mixed Drink Tax	70,000	119,256	95,000	57,648	150,000	120,000
708 Bingo Tax	20,000	34,914	30,000	20,295	40,000	40,000
709 Sales Tax	6,927,400	11,193,921	8,250,000	5,233,330	10,482,200	10,691,800
TOTAL SALES AND OTHER TAXES	7,017,400	11,348,091	8,375,000	5,311,273	10,672,200	10,851,800
LICENSES AND PERMITS						
022 Platting and Rezoning	30,000	27,399	30,000	13,225	28,000	25,000
050 City Registration Fee	35,000	28,455	25,000	17,435	25,000	25,000
051 Building Permits	250,000	247,923	175,000	188,515	310,000	200,000
052 Contractor's Registration	15,000	22,770	15,000	11,925	20,000	17,500
053 Fire Permit Revenue	10,000	9,510	8,000	4,526	12,000	9,000
TOTAL LICENSES AND PERMITS	340,000	336,057	253,000	235,626	395,000	276,500
FINES AND FEES						
016 Court Fines	1,000,000	1,006,852	1,000,000	359,486	675,000	850,000
TOTAL FINES AND FEES	1,000,000	1,006,852	1,000,000	359,486	675,000	850,000
CHARGES FOR SERVICES						
036 Aquatic Revenue	40,000	18,751	40,000	0	25,000	40,000
037 Recreation Programs	15,000	6,861	30,000	4,874	12,000	20,000
038 Youth Sports Activities	100,000	77,478	100,000	67,758	105,000	115,000
039 Concession Stand	5,000	2,148	5,000	2,124	3,000	5,000
040 Adult Activities	10,000	6,232	10,000	192	5,000	7,500
041 Park Facility Rentals	30,000	29,142	30,000	23,999	50,000	30,000
042 Discounts - Youth Sports	0	0	0	(880)	(1,000)	(1,000)
058 False Alarm Fees	0	4,034	0	3,125	5,000	0
100 Ambulance Collection Fees	(58,000)	0	(54,900)	0	0	0
101 Ambulance Service	715,000	716,403	686,500	312,996	750,000	725,000
112 Animal Services	75,000	125,433	95,000	61,160	115,000	100,000
TOTAL CHARGES FOR SERVICES	932,000	986,482	941,600	475,348	1,069,000	1,041,500
INTERGOVERNMENTAL PAYMENTS						
070 Grant Revenue	4,509,800	600,100	142,000	31,051	201,500	119,500
102 Reimburse Bell County	5,000	9,693	5,000	5,533	5,500	5,000
103 Central Texas Trauma Council	2,000	3,518	2,500	0	3,500	3,500
TOTAL INTERGOVERNMENTAL PAYMENTS	4,516,800	613,311	149,500	36,584	210,500	128,000

GENERAL FUND REVENUE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
INVESTMENT EARNINGS						
020 Interest Income	250,000	78,152	75,000	14,210	36,000	40,000
201 Net Value of Investments	0	(33)	0	0	0	0
TOTAL INVESTMENT EARNINGS	250,000	78,119	75,000	14,210	36,000	40,000
CONTRIBUTIONS AND DONATIONS						
400 Donations	0	5,920	0	6,634	6,600	0
401 Donations - Police	0	2,051	0	4,013	4,000	0
402 Donations - Healthy Homes	0	1,625	0	2,710	3,000	0
403 Donations - Library	0	10,065	0	12,068	12,100	0
404 Donations - Parks & Recreation	0	5,000	0	3,180	8,000	0
405 Donations - National Night Out	0	25	0	0	0	0
406 Donations - Pet Adoption Center	15,000	14,506	15,000	15,712	20,000	15,000
407 Donations - Activity Center	0	0	0	0	0	0
TOTAL CONTRIBUTIONS AND DONATIONS	15,000	39,192	15,000	44,317	53,700	15,000
MISCELLANEOUS						
010 Credit Card Fees	(35,000)	0	(41,500)	0	0	0
011 Technology Fee - My Permit Now	10,000	10,761	10,000	5,492	11,000	10,000
015 Cash Over (Short)	0	0	0	(1)	0	0
021 Miscellaneous Income	20,000	16,443	20,000	10,085	16,500	16,500
023 Taxable Income	16,000	8,597	10,000	5,850	11,000	10,000
025 Miscellaneous A/R Income	0	0	0	0	0	0
030 Insurance Proceeds	0	56,597	0	21,284	70,900	0
031 Settlement of Claim	0	300	0	0	0	0
032 Gain on Sale of Asset	0	16,000	0	10	0	0
055 Street Paving Payments	0	0	0	0	0	0
056 Public Nuisance Assmt Pmt	0	18,617	0	12,000	15,100	0
111 Impound Fees	0	0	0	0	0	0
113 Auction Abandoned Property	0	304	0	48,662	48,700	0
115 Seized Money	0	2,953	0	0	0	0
116 State Seizure Funds	0	0	0	0	0	0
200 Gain on Investments	0	0	0	0	0	0
600 Lease Agreement Proceeds	0	405,000	0	0	0	0
TOTAL MISCELLANEOUS	11,000	535,572	(1,500)	103,382	173,200	36,500
TRANSFERS IN						
802 Transfer from Utility Fund	500,000	0	250,000	0	250,000	250,000
803 Transfer from Drainage Fund	0	200,000	0	0	0	0
804 Transfer from Sanitation Fund	200,000	200,000	150,000	0	150,000	100,000
812 Transfer from Restr Courts Fund	83,500	83,500	85,000	85,000	85,000	100,000
815 Transfer from Coronavirus Fund	0	0	240,200	209,800	209,800	0
TOTAL TRANSFERS IN	783,500	483,500	725,200	294,800	694,800	450,000
TOTAL REVENUES	26,376,800	26,874,172	23,876,400	17,932,184	26,361,800	26,316,400
INCR (DECR) IN FUND BALANCE	3,897,600	4,417,919	(6,923,600)	2,146,426	(299,600)	(1,616,700)
ENDING FUND BALANCE	13,757,215	14,843,280	10,449,444	16,989,706	14,543,680	12,926,980
FUND BALANCE REQUIREMENT	5,404,975	5,301,563	5,637,675		5,478,775	5,956,325
(Three Months Operating Expense)						

GENERAL FUND EXPENDITURE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	12,329,400	11,890,022	12,796,100	6,207,215	12,468,100	13,558,600
002 Overtime	526,900	523,454	520,500	294,430	504,700	518,900
003 Worker's Compensation	143,900	148,944	144,400	133,171	133,200	197,800
004 Health Insurance	1,068,900	963,218	1,342,100	607,614	1,224,200	1,429,800
005 Social Security	983,600	922,896	1,018,600	481,853	992,500	1,076,700
006 Retirement	1,896,000	1,824,529	1,965,900	954,340	1,904,500	2,099,500
TOTAL PERSONNEL SERVICE	16,948,700	16,273,063	17,787,600	8,678,623	17,227,200	18,881,300
SUPPLIES						
010 Office	98,400	68,138	101,400	43,357	94,700	105,200
011 Vehicle	236,500	240,712	249,300	140,473	322,000	318,500
012 General	124,600	124,652	141,600	71,637	149,500	146,800
013 Equipment	69,800	46,546	93,100	22,710	84,400	144,700
014 Uniforms	107,300	84,560	105,500	41,913	112,500	113,000
015 Recreational	6,000	4,086	6,500	780	4,500	11,000
016 Chemical	12,200	11,632	12,200	4,484	15,000	15,000
017 Clinical	20,000	49,407	60,000	29,900	60,000	60,000
028 Animal Care	60,000	33,578	30,000	17,490	35,000	35,000
029 Medical	60,000	59,473	60,000	34,204	60,200	65,300
TOTAL SUPPLIES	794,800	722,784	859,600	406,948	937,800	1,014,500
MAINTENANCE						
020 Vehicle	139,000	156,291	125,000	104,207	194,500	167,000
021 Building	101,300	121,988	112,800	46,790	122,900	124,100
022 Equipment	335,700	334,165	398,300	240,311	371,300	422,300
023 Ground	165,900	152,592	166,000	53,881	165,600	169,500
TOTAL MAINTENANCE	741,900	765,036	802,100	445,189	854,300	882,900
CONTRACTUAL SERVICES						
030 Property/Liability	194,000	192,494	197,500	189,570	196,800	216,400
046 Equipment Rental	30,000	10,187	23,800	11,528	22,800	23,200
047 Contract Labor	455,100	430,882	535,500	313,584	502,700	463,900
051 Credit Card Service Fees	6,800	46,103	6,800	20,890	49,000	52,100
081 Bank Fees	800	2,349	15,000	3,961	12,100	24,000
083 Audit Fees	30,000	29,200	27,000	24,500	26,000	26,000
084 Tax Appraisal Contract	108,000	102,558	110,500	53,555	110,100	118,200
086 Nuisance Abatement	245,000	126,676	50,000	2,241	22,000	45,000
087 State Tax Payments	335,000	400,414	397,500	132,739	250,000	300,000
090 Legal Fees	72,000	94,560	107,000	50,889	103,500	109,000
091 Advertising	28,200	13,136	32,500	3,532	16,000	27,200
092 Professional Fees	237,700	191,413	225,200	123,079	251,700	277,800
095 Required Public Notices	14,900	24,893	18,700	9,508	21,100	22,500
096 Prosecutor Fees	58,000	16,323	58,000	10,963	20,000	20,000
100 Ambulance Collection Fees	0	51,763	0	31,130	54,900	57,200
102 Medical Director Contract	20,000	20,000	20,000	20,000	20,000	20,000
407 Rent Expense	0	615	0	285	300	0
TOTAL CONTRACTUAL SERVICES	1,835,500	1,753,566	1,825,000	1,001,954	1,679,000	1,802,500

GENERAL FUND EXPENDITURE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
SERVICES						
035 Unemployment Payments	0	1,436	0	1,021	2,900	0
036 Election Expense	30,000	31,102	16,000	65	0	22,500
037 Lobby and Legislation	0	322	0	0	0	0
041 Dues and Subscriptions	57,400	46,752	49,500	29,269	45,400	51,600
042 Travel and Training	139,700	94,936	148,900	69,773	133,400	156,900
043 Impound Expense	500	105	500	290	500	500
097 Promotion of the Arts	0	0	0	0	0	2,000
104 Fire Prevention	6,000	2,488	6,000	4,565	6,000	6,000
105 Safety Training	900	1,313	900	0	900	900
400 Public Awareness	5,000	3,854	5,000	1,458	3,500	3,500
404 Youth Task Force	10,500	0	10,500	0	0	3,000
405 Economic Development	22,500	20,000	22,500	10,000	20,000	20,000
TOTAL SERVICES	272,500	202,308	259,800	116,441	212,600	266,900
RECREATIONAL SERVICES						
059 Adaptive Sports	10,000	1,848	10,000	0	6,000	6,000
060 Tree City USA	10,000	9,554	10,000	2,500	8,000	10,000
061 Living Legacy	4,500	2,898	4,500	1,215	6,500	4,500
065 Trophies and Awards	15,000	10,546	15,000	2,304	13,000	15,000
066 Uniforms and Equipment (Rec)	45,000	40,075	45,000	17,090	43,000	50,000
067 Events & Programs	63,800	66,212	68,900	39,006	69,000	75,000
069 Adult Sports	2,000	1,850	2,500	435	1,500	2,500
TOTAL RECREATIONAL SERVICES	150,300	132,983	155,900	62,550	147,000	163,000
UTILITIES						
040 Utilities	497,000	627,010	491,500	238,740	468,200	469,200
045 Telephone	91,600	89,773	97,000	42,884	87,000	91,500
TOTAL UTILITIES	588,600	716,783	588,500	281,624	555,200	560,700
GRANT EXPENSES						
070 Other Expense (Grants)	147,500	164,239	136,500	72,338	163,400	100,900
075 LEOSE Training	7,000	1,015	4,600	4,524	7,100	4,100
076 COVID 19 Expenses	5,000	350,444	0	0	0	0
077 Sheltering Expenses	0	1,161	0	0	0	0
TOTAL GRANT EXPENSES	159,500	516,859	141,100	76,862	170,500	105,000
OUTSIDE AGENCY PAYMENTS						
401 Transportation (HOP)	0	0	0	0	0	0
402 Heart of TX Defense Alliance	17,000	17,000	17,000	17,000	17,000	17,000
403 Chamber of Commerce-H Heights	50,000	50,000	50,000	25,000	50,000	50,000
408 Boys & Girls Club Contribution	30,000	30,000	30,000	0	30,000	20,000
409 Greater Killeen Comm Clinic	12,000	12,000	15,000	15,000	15,000	15,000
411 Variety/Peaceable Kingdom	0	0	0	0	0	15,000
412 HH Community Resource Center	0	0	0	0	0	6,000
TOTAL OUTSIDE AGENCY PAYMENTS	109,000	109,000	112,000	57,000	112,000	123,000

GENERAL FUND EXPENDITURE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
LEASE AND RENTAL PAYMENTS						
600 Pitney Bowes Lease	3,500	3,493	3,500	2,760	3,500	3,500
615 Xerox Rental	15,600	15,628	15,600	4,473	8,800	8,800
6xx Xerox Lease Payments (GASB 87)	0	0	0	3,600	7,200	8,200
TOTAL LEASE/RENTAL PAYMENTS	19,100	19,121	19,100	10,833	19,500	20,500
RESERVES AND REIMBURSEMENTS						
007 Reserve for Personnel	0	(5,250)	0	0	0	0
2xx Reimbursement: Gambit	0	0	0	0	0	5,000
TOTAL RESERVES/REIMBURSEMENTS	0	(5,250)	0	0	0	5,000
TRANSFERS OUT						
800 Transfer to Fixed Assets	0	750,000	500,000	500,000	500,000	475,000
805 Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	2,500,000	3,500,000
806 Transfer to Debt Service	0	0	0	0	0	0
Transfer Cable PEG Funds to Fixed Assets	0	0	98,600	0	98,600	132,800
Transfer CRF Funds to Fixed Assets	212,700	0	0	53,398	53,400	0
Transfer ARPA Funds to Fixed Assets	146,600	0	0	41,417	41,400	0
815 Transfer to Coronavirus Fund	0	0	5,150,700	1,552,919	1,552,900	0
TOTAL RESERVES/TRANSFERS	859,300	1,250,000	8,249,300	4,647,734	4,746,300	4,107,800
GRAND TOTAL	22,479,200	22,456,253	30,800,000	15,785,758	26,661,400	27,933,100

CITY COUNCIL

The City of Harker Heights is a Home Rule City which operates under a Council-Manager form of government. All powers of the City shall be vested in the elective Council which enacts local legislation, adopts budgets, determines policies, and employs the City Manager, City Attorney and Municipal Judges. The City Council consists of a Mayor and five Council Members who elect one of their members to serve as Mayor-Protempore. All council members are elected at-large.

City governments are responsible for serving the needs of their citizens. Citizens look to the City Council to exercise authority to preserve and promote their health, safety, and welfare.

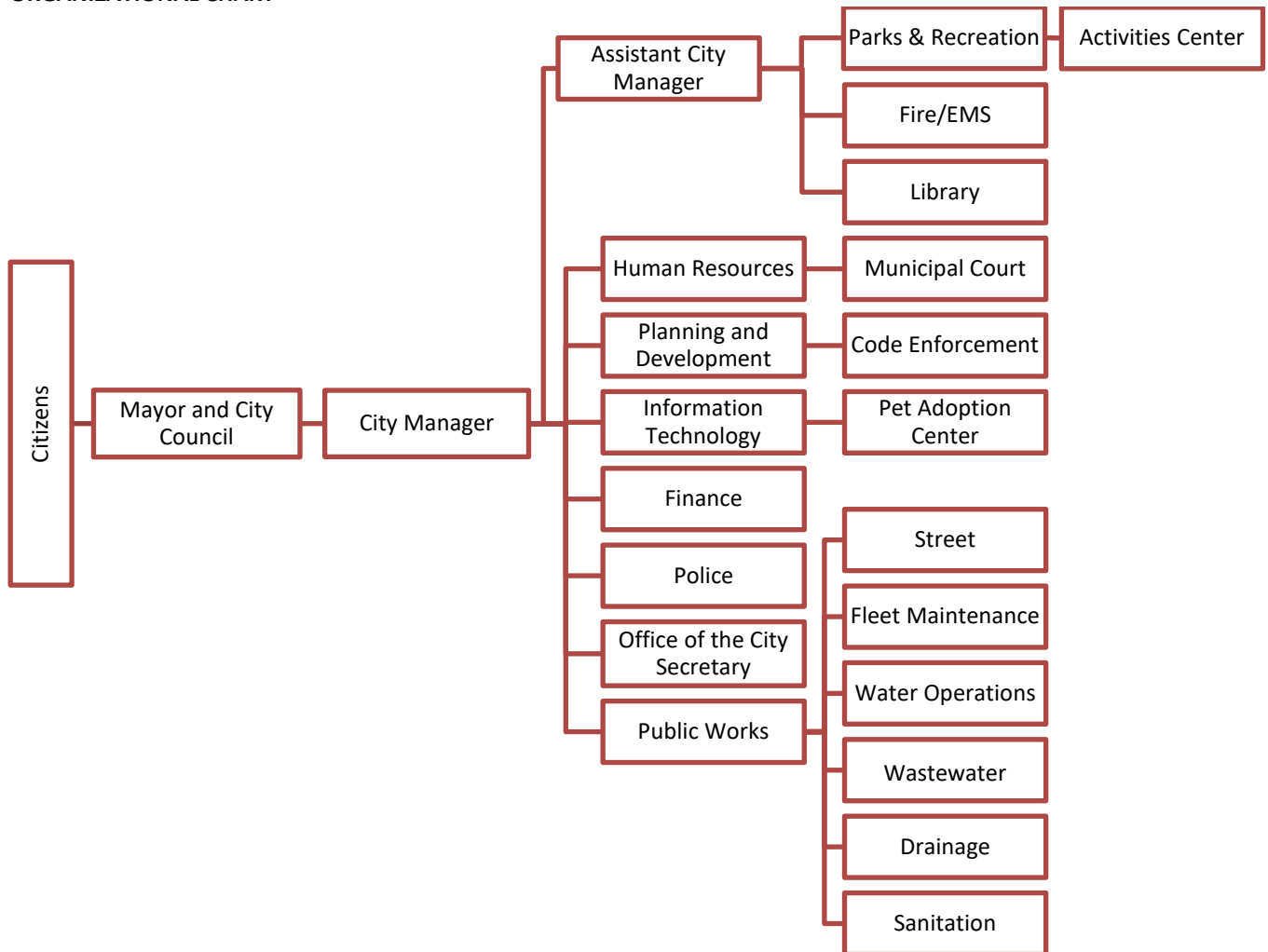
MISSION STATEMENT

Working together, in harmony, to create and implement policies that turn the City's Vision into a reality.

VISION STATEMENT

The City of choice for excellence in governance, safe neighborhoods, quality services, and equal opportunity for all.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Council actively participated in National Night Out (NNO).
- Hands-on approach by taking tours of the Bell County Museum, Commanche Gap Park, Chaparral Road, Bell County Water Control & Improvement District (WCID) Water Treatment Plant and Sewer Plant operations.
- Continued to foster the Heights Cares program.
- Superintendent Dr. Craft conducted a presentation to Council on any updates and changes with the Killeen Independent School District (KISD).
- Council had a budget retreat at the Harker Heights Activities Center.
- Successfully completed a citizen survey relating to city services.
- Adopted a new Land Use Map for the City.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Receive a presentation from Killeen Independent School District (KISD).
 - Completed.
- Hold a Council Retreat.
 - Completed.
- Continue to study a possible lease agreement with the Corps of Engineers for Dana Peak Park.
 - Ongoing. Continue to work with the Corps of Engineers to pursue Federal Assistance.
- Adopt a new Land Use Map for the City.
 - Completed.
- Conduct a citizen survey relating to city services.
 - Completed.

FY 2022-2023 OBJECTIVES

- Consider and evaluate holding a Charter Amendment Election.
- Coordinate a minimum of one update presentation from the Killeen Independent School District.
- Continue to foster the relationships with the Heights Cares program.
- Continue to study a possible lease agreement with the Corps of Engineers for Dana Peak Park.
- Conduct annual Council Budget Retreat.
- Maintain working relationships with internal and external boards, commissions, and committees.
- Incorporate citizen survey results into fiscal year annual budget.

CITY COUNCIL

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	6,000	6,000	6,000	3,000	6,000	6,000
005 Social Security	500	459	500	230	500	500
TOTAL PERSONNEL SERVICE	6,500	6,459	6,500	3,230	6,500	6,500
SUPPLIES						
010 Office	0	0	0	0	0	0
012 General	15,000	10,215	15,000	8,703	15,000	15,000
TOTAL SUPPLIES	15,000	10,215	15,000	8,703	15,000	15,000
CONTRACTUAL SERVICES						
090 Legal Fees	6,000	3,331	16,000	11,775	18,000	18,000
095 Required Public Notices	0	715	700	0	0	2,000
TOTAL CONTRACTUAL SERVICES	6,000	4,046	16,700	11,775	18,000	20,000
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
036 Election Expense	30,000	31,102	16,000	65	0	22,500
041 Dues and Subscriptions	1,000	104	900	155	200	200
042 Travel and Training	10,000	3,252	15,000	4,165	8,000	10,000
097 Promotion of the Arts	0	0	0	0	0	2,000
TOTAL SERVICES	41,000	34,458	31,900	4,385	8,200	34,700
OUTSIDE AGENCY PAYMENTS						
401 Transportation (HOP)	0	0	0	0	0	0
402 Heart of TX Defense Alliance	17,000	17,000	17,000	17,000	17,000	17,000
403 Chamber of Commerce - H Heights	50,000	50,000	50,000	25,000	50,000	50,000
408 Boys & Girls Club Contr	30,000	30,000	30,000	0	30,000	20,000
409 Greater Killeen Comm Clinic	12,000	12,000	15,000	15,000	15,000	15,000
411 Variety/Peaceable Kingdom	0	0	0	0	0	15,000
412 HH Community Resource Center	0	0	0	0	0	6,000
TOTAL OUTSIDE AGENCY PAYMENTS	109,000	109,000	112,000	57,000	112,000	123,000
GRAND TOTAL	177,500	164,178	182,100	85,093	159,700	199,200

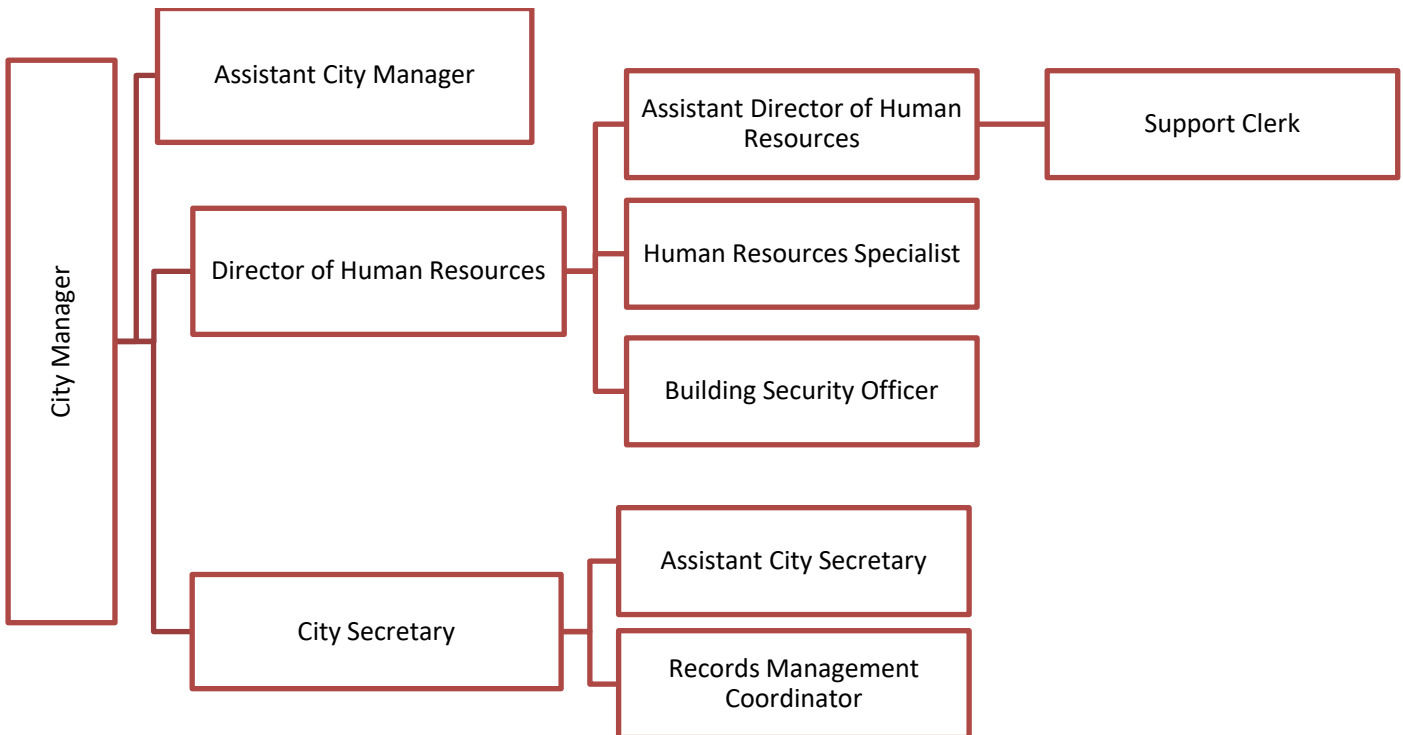
ADMINISTRATION

City Administration encompasses the City Manager's Office, Human Resources Department, and City Secretary's Office. Serves as a liaison between the City Council and Department Heads, keeps the City Council apprised on activities, assists departments with resolutions of issues requiring the attention of the Council. City Administration oversees the operation of all City departments.

DEPARTMENT GOALS

The Administration Department's primary goal is ensuring that the policy decisions of the City Council are met. It is always the goal of the Administration Department that all work of the City be performed in a legal, ethical, and moral manner. The Department's desire is to achieve the City's Vision: Providing public services that empower people to focus on what matters most: their goals, hopes and dreams.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Awarded the “We Hire Vets” Award from the Texas Workforce Commission for the fifth consecutive year.
- Awarded a 2022 HIRE Vets Medallion Award from the U.S. Department of Labor.
- Contracted with a benefits consultant to negotiate a lower rate for the new Health Insurance Plan 22/23.
- Successfully implemented monthly wellness initiatives.
- Streamlined the Council agenda process using a new agenda software.
- Implemented a new “eblast” subscription service to efficiently share news, action alerts, events and updates with citizens by email or text message.
- Economic development activities brought in ClearSky Rehabilitation Center, Chuy’s Restaurant, Crumbl Cookies, Kendra Scott, and Gambit Social House.
- Developed working relationships with new legislators.
- Conducted a city wide citizen survey.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Continue to work with The Retail Coach to recruit retail businesses to the City.
 - Ongoing. Will remain as an objective for City Administration.
- Look for ways to improve the area of Harker Heights north of I-14 to include economic development and programs/activities for families and youth.
 - Ongoing. Will remain as an objective for City Administration.
- Conduct and implement city wide citizen survey.
 - Completed.
- Hire a benefits consultant.
 - Completed.
- Understand the new redistricting due to the Census and build relationships with new legislators.
 - Completed.
- Continue to review ways to correct impacts of Veterans Exemptions with the State Legislature.
 - Ongoing. Will remain as an objective for City Administration.
- Conduct and oversee City Charter review.
 - Ongoing. City Attorney made a presentation to Council. Will be on the May 2023 ballot.
- Explore additional employee wellness initiatives.
 - Completed.

FY 2022-2023 OBJECTIVES

- Continue working with HUB International to negotiate the highest level of employee benefits.
- Implement new employee wellness initiatives.
- Hire a Consultant to develop an economic development plan for the commercial development and redevelopment of the North Area of the City.
- Implement improvements to address the needs identified in the Citizen Survey.

PERFORMANCE MEASURES - ADMINISTRATION

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
Number of full-time employees	8	8	8	8	10
OUTPUTS:					
Agenda minutes prepared	25	33	25	29	25
Ordinances published, codified	35	49	40	56	40
Resolutions processed	30	45	35	35	35
Requests for information processed	500	1,449	1,000	1,030	1,000
# of Council workshops/meetings held	19 / 20	22 / 29	19 / 20	20/22	19 / 20
# of Developer Agreements signed	0	1	0	2	0
EFFECTIVENESS/EFFICIENCY:					
% agenda packets delivered by Friday	100%	100%	100%	100%	100%
% of public information requests satisfied	100%	100%	100%	100%	100%

PERFORMANCE MEASURES – HUMAN RESOURCES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
OUTPUTS:					
# of job fairs participated in	2	2	2	5	5
# of criminal background checks	1,000	583	1,000	937	1,000
# of pre-employment drug screens	60	58	60	69	65
EFFECTIVENESS:					
# of exit interviews conducted	15	14	15	33	25
# of HR website hits	45,000	30,103	35,000	18,129	30,000
EFFICIENCY:					
Employee Turnover Rate	8%	10%	10%	12%	12%

ADMINISTRATION

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	711,300	741,858	751,600	383,647	775,100	867,900
002 Overtime	8,000	13,205	8,000	5,009	6,200	8,000
003 Worker's Compensation	5,200	5,355	5,700	5,303	5,300	8,500
004 Health Insurance	53,500	53,139	64,400	33,371	68,400	83,400
005 Social Security	55,000	53,303	58,100	25,996	59,800	67,000
006 Retirement	107,500	111,665	112,600	56,355	115,900	134,100
TOTAL PERSONNEL SERVICE	940,500	978,525	1,000,400	509,681	1,030,700	1,168,900
SUPPLIES						
010 Office	2,000	3,825	2,000	6,127	12,000	12,000
012 General	20,000	18,916	25,500	8,554	25,500	13,000
TOTAL SUPPLIES	22,000	22,741	27,500	14,681	37,500	25,000
MAINTENANCE						
021 Building	10,000	17,678	15,000	7,165	16,000	16,000
022 Equipment	6,500	6,530	6,700	5,329	6,800	17,700
TOTAL MAINTENANCE	16,500	24,208	21,700	12,494	22,800	33,700
CONTRACTUAL SERVICES						
030 Property/Liability	7,000	6,688	7,900	7,542	7,700	9,400
051 Credit Card Service Fees	0	29,116	0	13,406	30,000	30,000
081 Bank Fees	800	2,349	15,000	3,961	12,100	24,000
090 Legal Fees	64,000	91,229	90,000	39,114	85,000	90,000
091 Advertising	7,000	1,429	12,000	200	2,000	2,000
092 Professional Fees	99,000	81,806	108,500	40,888	132,000	125,000
095 Required Public Notices	8,000	15,102	8,000	4,942	10,000	10,000
096 Prosecutor Fees	58,000	16,323	58,000	10,963	20,000	20,000
TOTAL CONTRACTUAL SERVICES	243,800	244,042	299,400	121,016	298,800	310,400
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
037 Lobby and Legislation	0	322	0	0	0	0
041 Dues and Subscriptions	10,500	12,945	12,500	5,934	12,000	12,000
042 Travel and Training	12,500	6,566	13,700	7,149	13,700	17,400
400 Public Awareness	5,000	3,854	5,000	1,458	3,500	3,500
404 Youth Task Force	10,500	0	10,500	0	0	3,000
405 Economic Development	22,500	20,000	22,500	10,000	20,000	20,000
TOTAL SERVICES	61,000	43,687	64,200	24,541	49,200	55,900
UTILITIES						
040 Utilities	24,000	33,400	25,000	12,915	26,400	26,400
045 Telephone	900	2,633	2,600	1,563	3,100	3,100
TOTAL UTILITIES	24,900	36,033	27,600	14,478	29,500	29,500
GRANT EXPENSES						
070 Other Expense (Grants)	9,700	0	9,700	0	0	0
076 COVID 19 Expenses	5,000	350,444	0	0	0	0
077 Sheltering Expenses	0	1,161	0	0	0	0
TOTAL GRANT EXPENSES	14,700	351,605	9,700	0	0	0
LEASE AND RENTAL PAYMENTS						
600 Pitney Bowes Lease	3,500	3,493	3,500	2,760	3,500	3,500
615 Xerox Rental	2,000	2,028	2,000	1,010	2,000	2,000
TOTAL LEASE/RENTAL PAYMENTS	5,500	5,521	5,500	3,770	5,500	5,500
RESERVES AND REIMBURSEMENTS						
007 Reserve for Personnel	0	(5,250)	0	0	0	0
2xx Reimbursement: Gambit	0	0	0	0	0	5,000
TOTAL RESERVES/REIMBURSEMENTS	0	(5,250)	0	0	0	5,000
GRAND TOTAL	1,328,900	1,701,112	1,456,000	700,661	1,474,000	1,633,900

FINANCE DEPARTMENT

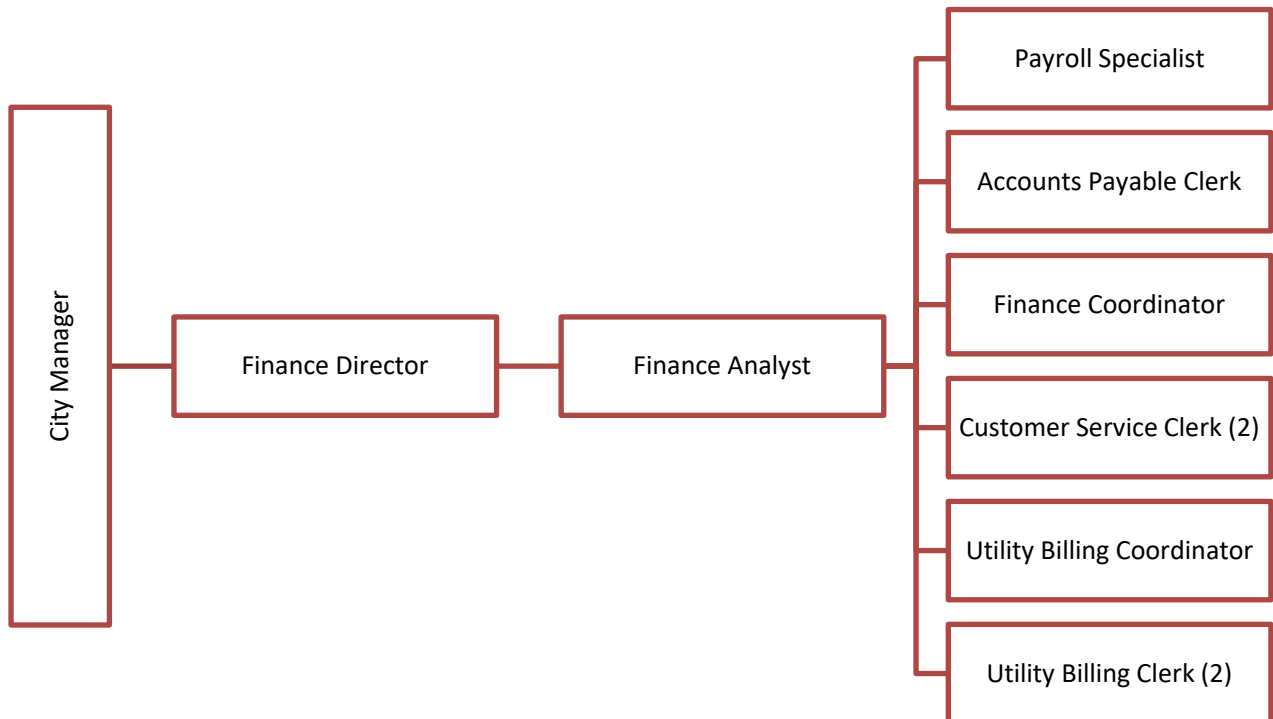
The responsibility of the Finance Department is to develop and implement financial accounting policies and procedures, to protect and optimize the financial resources of the City, and to provide a sound accounting system for safeguarding the City's assets through the recording and reporting of financial transactions in a manner consistent with Generally Accepted Accounting Principles (GAAP) and legally mandated standards.

Included in the Finance Department are the utility accounting and collection, purchasing, accounts payable, accounts receivable, payroll, investments, cash management, budgeting, and auditing functions.

DEPARTMENT GOALS

The primary goal of the Finance Department is to protect and optimize the financial resources of the City and to provide a sound accounting system for safeguarding the City's assets. The department strives to achieve this through a collaborative effort with the other departments and staff. It is also a goal of the Finance Department to provide accurate and compliant budgeting, accounting, and payroll services to City departments to manage the City's resources and meet federal, state, and GASB requirements.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the twenty-seventh consecutive year.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the twenty-sixth consecutive year.
- Completed an annual update of the City’s Investment Policy per the Texas Public Funds Investment Act of Texas Government Code Chapter 2256.
- Worked with Federal and State Agencies to receive assistance for the American Rescue Plan Act funding.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Clean-up the accounts payable vendor listing to ensure that there are no duplicate vendors on the list as well as deleting vendors that are inactive.
 - Ongoing. Will remain as an objective for the Finance Department.
- Continue to implement internal auditing procedures.
 - Ongoing. Will remain as an objective for the Finance Department.
- Continue to audit department’s fixed assets to ensure all assets are recorded.
 - Ongoing. Will remain as an objective for the Finance Department.

FY 2022-2023 OBJECTIVES

- Clean-up the accounts payable vendor listing to ensure that there are no duplicate vendors on the list as well as deleting vendors that are inactive.
- Continue to implement internal auditing procedures.
- Continue to audit department’s fixed assets to ensure all assets are recorded.

PERFORMANCE MEASURES - FINANCE

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time personnel	5	5	5	5	5
OUTPUTS:					
Annual Financial Report prepared	Yes	Yes	Yes	Yes	Yes
Official Budget Book prepared	Yes	Yes	Yes	Yes	Yes
# of purchase orders processed	800	744	800	782	800
# of accounts payable transactions	13,350	14,215	14,500	11,909	13,000
# of vendors paid electronically	165	179	180	413	450
# of bid openings held	10	5	10	12	10
EFFECTIVENESS:					
Received GFOA’s ACFR Award / Number of times	Yes	Yes / 26	Yes	Yes / 27	Yes
Received GFOA’s Budget Award / Number of times	Yes	Yes / 25	Yes	Yes / 26	Yes
Standard & Poor’s Rating	AA	AA	AA	AA	AA
Average # of days to process requisitions to purchase order status	1.0	1.0	1.0	1.0	1.0
EFFICIENCY:					
# of purchase orders per employee	160	149	160	156	160

FINANCE

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	335,700	308,117	318,900	165,702	327,400	333,200
002 Overtime	4,000	2,473	4,000	1,785	3,000	4,000
003 Worker's Compensation	3,200	3,347	3,200	2,946	2,900	4,300
004 Health Insurance	28,600	28,686	35,700	17,837	35,700	37,400
005 Social Security	26,000	22,409	24,700	12,658	25,300	25,800
006 Retirement	50,800	45,771	47,900	24,921	49,000	51,600
TOTAL PERSONNEL SERVICE	448,300	410,803	434,400	225,849	443,300	456,300
SUPPLIES						
010 Office	7,000	4,481	7,000	2,856	5,500	6,000
012 General	10,400	8,767	10,400	4,861	8,000	10,000
TOTAL SUPPLIES	17,400	13,248	17,400	7,717	13,500	16,000
MAINTENANCE						
022 Equipment	25,900	25,621	26,900	16,847	27,300	29,100
TOTAL MAINTENANCE	25,900	25,621	26,900	16,847	27,300	29,100
CONTRACTUAL SERVICES						
030 Property/Liability	4,500	4,335	4,600	4,294	4,500	4,900
046 Equipment Rental	600	47	0	0	0	0
047 Contract Labor	3,800	3,791	3,800	1,932	3,900	4,000
083 Audit Fees	28,000	27,200	25,000	24,500	26,000	26,000
084 Tax Appraisal Contract	108,000	102,558	110,500	53,555	110,100	118,200
TOTAL CONTRACTUAL SERVICES	144,900	137,931	143,900	84,281	144,500	153,100
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,700	1,270	1,300	1,126	1,500	1,500
042 Travel and Training	9,000	4,026	9,000	1,385	4,000	9,000
TOTAL SERVICES	10,700	5,296	10,300	2,511	5,500	10,500
UTILITIES						
045 Telephone	400	332	400	150	300	300
TOTAL UTILITIES	400	332	400	150	300	300
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	600
TOTAL LEASE/RENTAL PAYMENTS	1,700	1,700	1,700	900	1,800	1,800
GRAND TOTAL	649,300	594,931	635,000	338,255	636,200	667,100

PET ADOPTION CENTER AND ANIMAL SERVICES

The Pet Adoption Center and Animal Services has two primary functions:

- Center Operations - care, support and adoption of animals located at the shelter
- Animal Services - assists residents and businesses located in the City with animal related concerns. Additionally, Animal Services supports other City Departments with animal concerns.

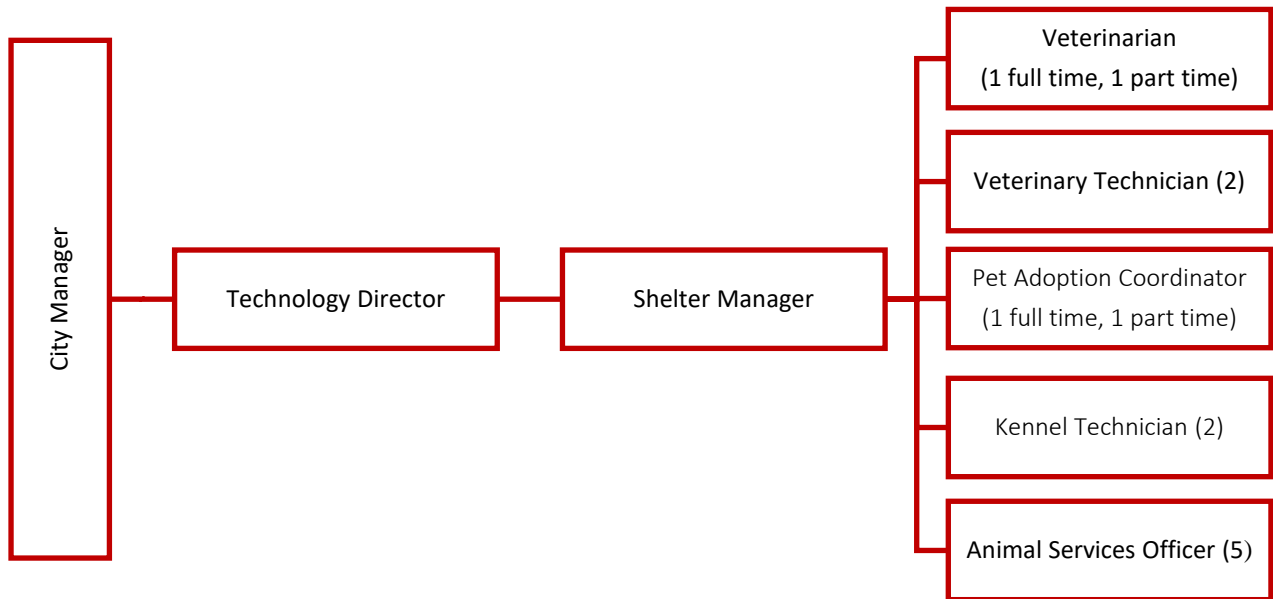
The responsibility of the Pet Adoption Center and Animal Services is to enforce city ordinances and state laws regarding animal welfare, investigate animal cruelty, provide humane housing and care for animals at the Pet Adoption Center, assist residents with animal issues and promote public safety.

DEPARTMENT GOALS

The primary goal of the Pet Adoption Center and Animal Services is to protect and advocate for animals in need, to build a humane community that promotes compassion, to assist in the effort to limit the overpopulation of dogs and cats, and to improve animal lives by promoting quality care and treatment.

It is also a goal of the department to provide assistance to residents who wish to keep their pets but need occasional help with pet food or supplies to maintain the health and welfare of their pets.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Created the PAC Pet Pantry, a program designed to help residents with supplies for their pets, such as pet food, cat litter, dog houses, bedding, and other pet items, all based off of donations.
- Sterilized 449 feral/community cats through the Trap-Neuter-Return program
- Participated in Subaru Loves Pets & National Make a Dogs Day and was awarded \$3,100.00 in donations from Subaru for this event.
- During this year, the Pet Adoption center raised \$21,856.77 in donations.
- During this year, the Pet Adoption center sterilized 413 dogs and 1120 cats.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Implement an Animal Shelter Training Program for all personnel.
 - Ongoing. Will remain as an objective for the Pet Adoption Center and Animal Services.
- Foster a program between local municipal shelters to assist with the sterilization of their shelter animals to better control the over-population of companion pets in the local area.
 - Ongoing. Will remain as an objective for the Pet Adoption Center and Animal Services.
- Organize and implement a community pet food pantry program to help residents with supplies such as pet food, cat litter, dog houses, bedding, etc.
 - Completed
- Provide education to the public regarding how to deter wildlife from taking up residence on their property, and why it's important to not encourage human interaction with wildlife.
 - Ongoing. Will remain as an objective for the Pet Adoption Center and Animal Services.
- Attend offsite adoption events in the community to gain more exposure and attention for the shelter animals.
 - Ongoing. Will remain as an objective for the Pet Adoption Center and Animal Services.

FY 2022-2023 OBJECTIVES

- Implement an Animal Shelter Training Program for all personnel.
- Foster a program between local municipal shelters to assist with the sterilization of their shelter animals to better control the over-population of companion pets in the local area.
- Provide education to the public regarding how to deter wildlife from taking up residence on their property, and why it's important to not encourage human interaction with wildlife.
- Attend offsite adoption events in the community to gain more exposure and attention for the shelter animals.

PERFORMANCE MEASURES-ANIMAL SERVICES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time personnel	12	12	12	12	12
OUTPUTS:					
Number Impounded					
Dogs	1,000	1,102	1,200	1,115	1,200
Cats	900	1,390	1,500	1,430	1,500
# of calls for service handled	3,000	2,791	3,000	2,267	2,500
Number of Sterilizations					
Dogs		387	400	413	500
Cats		1,030	1,000	1,120	1,300
EFFECTIVENESS:					
Percentage Adopted:					
Dogs	60%	53.3%	60%	58.6%	60%
Cats	75%	65.3%	70%	60.3%	70%
Percentage Returned to Owner:					
Dogs	35%	31.7%	35%	31.8%	35%
Cats	10%	3.9%	5%	1.4%	3%
Percentage Euthanized:					
Dogs	5%	2.2%	2.5%	3.4%	3%
Cats	15%	9.6%	10%	4.8%	5%
EFFICIENCY:					
# of dogs per full time employee	83.33	91.83	100	92.92	100
# of cats per full time employee	75.00	115.83	125	119.16	125
# of calls handled per full time Animal Services Officer	600.00	558.20	600.00	453.40	500.00

PET ADOPTION CENTER

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	614,000	574,445	632,100	292,883	589,000	653,500
002 Overtime	20,000	20,167	20,000	8,335	20,800	20,000
003 Worker's Compensation	8,400	8,702	8,300	7,660	7,700	11,200
004 Health Insurance	58,900	63,411	81,700	35,239	72,800	78,800
005 Social Security	48,500	44,205	49,900	22,666	46,600	51,500
006 Retirement	94,800	86,588	96,700	43,828	90,400	92,800
TOTAL PERSONNEL SERVICE	844,600	797,518	888,700	410,611	827,300	907,800
SUPPLIES						
010 Office	4,900	4,630	4,900	1,879	4,900	4,900
011 Vehicle	5,000	4,618	5,000	2,856	7,500	7,000
012 General	6,000	2,463	5,000	923	3,000	2,900
013 Equipment	3,500	3,279	3,500	1,433	3,500	12,500
014 Uniforms	5,300	2,535	4,000	3,041	4,000	4,000
017 Clinical	20,000	49,407	60,000	29,900	60,000	60,000
028 Animal Care	60,000	33,578	30,000	17,490	35,000	35,000
029 Medical	0	0	0	90	200	300
TOTAL SUPPLIES	104,700	100,510	112,400	57,612	118,100	126,600
MAINTENANCE						
020 Vehicle	2,000	1,529	2,000	2,623	3,500	3,000
021 Building	18,000	17,009	18,000	7,155	18,000	19,500
022 Equipment	8,600	7,288	9,400	1,020	9,000	9,000
TOTAL MAINTENANCE	28,600	25,826	29,400	10,798	30,500	31,500
CONTRACTUAL SERVICES						
030 Property/Liability	11,300	10,782	11,300	10,891	11,200	12,200
047 Contract Labor	5,000	1,310	1,200	500	1,000	1,200
051 Credit Card Service Fees	0	0	0	0	0	1,100
091 Advertising	2,000	1,494	2,000	497	1,500	2,000
092 Professional Fees	4,000	1,902	4,000	2,240	4,600	4,000
TOTAL INSURANCE	22,300	15,488	18,500	14,128	18,300	20,500
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,800	541	1,900	200	1,200	1,900
042 Travel and Training	5,000	5,263	5,000	2,270	5,000	5,000
TOTAL SERVICES	6,800	5,804	6,900	2,470	6,200	6,900
UTILITIES						
040 Utilities	22,000	29,424	22,000	8,754	18,000	18,000
045 Telephone	1,300	1,413	1,500	675	1,600	3,000
TOTAL UTILITIES	23,300	30,837	23,500	9,429	19,600	21,000
GRANT EXPENSES						
070 Other Expense (Grants)	0	1,920	0	0	0	0
TOTAL GRANT EXPENSES	0	1,920	0	0	0	0
GRAND TOTAL	1,030,300	977,903	1,079,400	505,048	1,020,000	1,114,300

POLICE DEPARTMENT

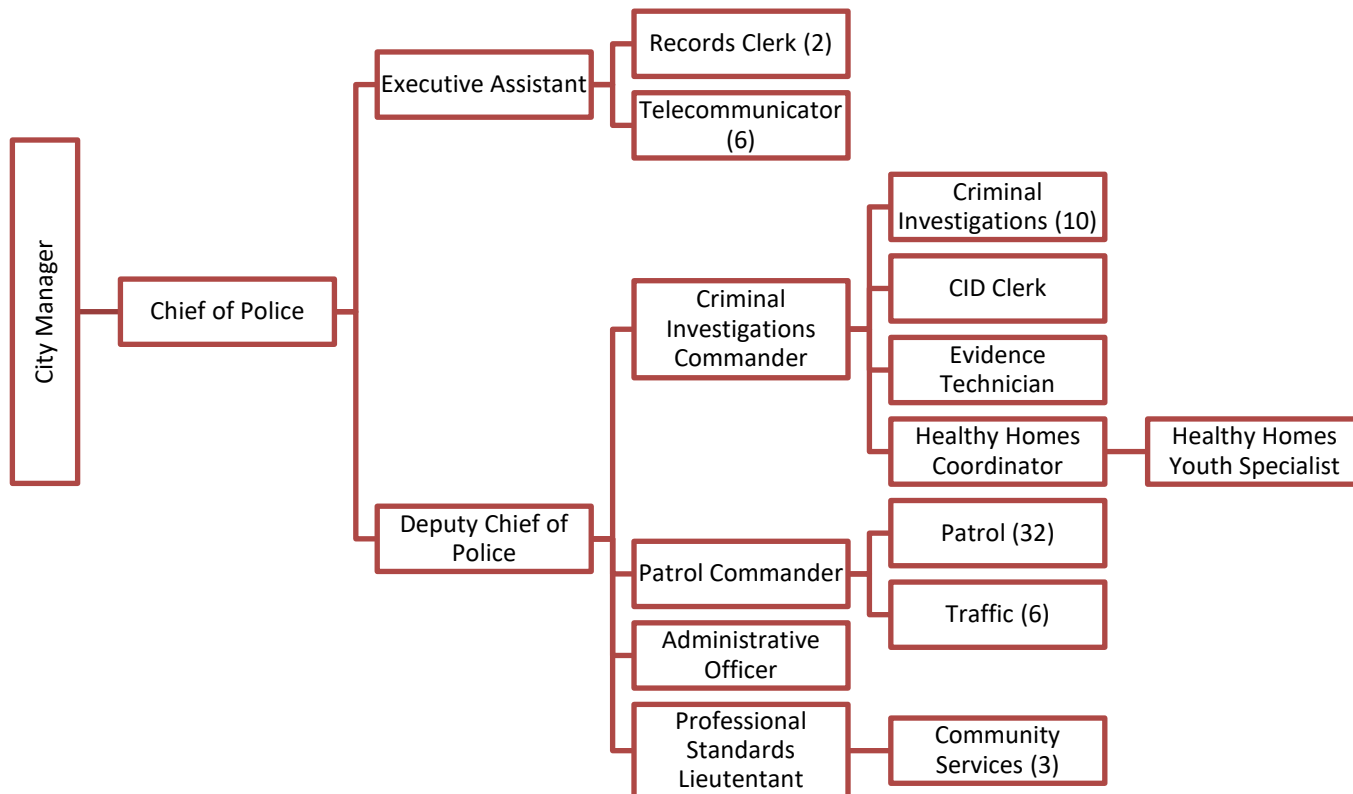
The Harker Heights Police Department is a service and community-oriented law enforcement agency that is a “Recognized Law Enforcement Agency” from the Texas Police Chiefs Association Law Enforcement Recognition Program. Our Department strives to assure each citizen the opportunity to live and work peacefully in Harker Heights, free from criminal acts. The Department is responsible for the protection of life and property, the enforcement of City ordinances, State laws, some federal regulations, the apprehension of suspects, and the recovery and return of stolen property. Additionally, the Department is responsible for assisting prosecutors in the investigation and presentation of criminal cases. These efforts are administered through a community-oriented and problem-solving approach that endeavors to integrate every available resource toward identifying and solving crime related problems and issues.

The Department has three Divisions that consist of Administrative, Criminal Investigations, and Patrol. Included in these divisions are the Telecommunicators, Records, Evidence, Traffic Management Unit, and Healthy Homes.

DEPARTMENT GOALS

The Department’s goals are to formulate programs that serve to improve the relationship and cooperation between the police and the citizenry. Citizen’s Police Academy, National Night Out, Citizens on Patrol, problem solving teams, neighborhood watch, crime prevention and education programs, school liaisons, and similar efforts build a strong relationship and positive interface with the people of the community. These efforts, along with aggressive enforcement efforts to solve specific and detrimental crime problems, allows us to forge a partnership in the community and develop a team of outstanding professionals who can deal with the most difficult policing problems. It is in concert through our partnership with our community, where we will perform our sworn duties ethically, while maintaining respect for individual rights, human dignity, cultural diversity, and community values.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Secured a grant and received funding for the purchase of LPR (License Plate Reader) equipment and the associated subscription.
- Received \$16,455.76 in funding from the Victim of Crimes Act Administration for our Healthy Homes Crime Victims Program.
- Received State funds to continue the successful Selective Traffic Enforcement Program (STEP).
- Acquired two recruitment vehicles to be utilized in the department's recruitment initiative.
- Established an Award Program to recognize officers' accomplishments, training, and tenure.
- Created and implemented the "Building A Better Youth" (B.A.B.Y.) program in Community Services.
- Completed facility improvements to include the CID interview room and interior beautification projects.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Continue to obtain law enforcement and Healthy Homes Program related grants.
 - Completed.
- Obtain additional security equipment and technology for protection of people, assets, and equipment.
 - Ongoing. Continuation of the grant and purchasing process.
- Establish a Department Chaplaincy Program.
 - Ongoing. In the process of establishing guidelines.
- Create a departmental initiative that will assist with Officer and Civilian personnel retention and recruitment.
 - Ongoing. Corroboration with city personnel to identify recruitment strategies.
- Re-establish community clinics through Healthy Homes Programs.
 - Completed.

FY 2022-2023 OBJECTIVES

- Plan and implement an employee appreciation program both for officers and civilians.
- Provide additional leadership training opportunities for current and future supervisors.
- Initiate and complete a 100% inventory of the evidence room within the Criminal Investigations Division.
- Establish a program in Healthy Homes to assist with the homeless population in this community.
- Re-establish the "Explorer" program in Community Services to actively engage with the youth in our community.
- Assist TPCA with a staffing study and conduct an assessment to be presented to city staff.

PERFORMANCE MEASURES – POLICE DEPARTMENT

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of sworn personnel authorized	55	55	56	56	56
# of non-sworn personnel authorized	15	15	15	15	14
OUTPUTS:					
# of CAD events handled	45,000	38,108	45,000	36700	40,000
# of criminal cases investigated (UCR Part 1 & 2)	5,000	1,811*	2,000	2,057	2,500
# of bookings (arrests not turned over to other agencies)	800	439	500	566	600
# of murder cases (raw numbers)	0	4	0	2	0
# of burglaries (raw numbers)	80	46	65	70	65
# of larcenies (raw numbers)	550	281	450	347	450
# of traffic stops	6,850	5,407	6,000	4,371	5,000
# of motor vehicle crashes	515	543	515	537	550
EFFECTIVENESS:					
Average Priority 1 call to dispatch time	1:30	1:36	1:30	1:32	1:30
Average Priority 1 dispatch to arrival time	4:30	4:36	4:30	5:33	4:30
# of community services events/ programs	125	152	140	257	275
# of neighborhood watch groups	15	13	15	15	15
EFFICIENCY:					
Part 1 Index Crimes per 100,000 population (UCR Crime Rate)	2,400	1,406	2,400	1,608	2,000
# of internal training classes	25	13	27	23	25
# of hiring processes	8	18	8	14	12
Sworn retention rate	95%	89%	95%	87%	95%
Civilian retention rate	75%	67%	75%	69%	75%
Sworn Staffing Level	95%	89%	95%	91%	95%
Civilian Staffing Level	95%	93%	95%	86%	95%

*Due to improved searching capabilities, we were able to provide a more accurate number of criminal cases investigated, therefore causing the significant decrease from previous annual reports.

POLICE DEPARTMENT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	4,218,900	3,896,523	4,407,100	2,004,786	3,999,300	4,641,400
002 Overtime	255,000	233,100	250,000	143,210	259,300	250,000
003 Worker's Compensation	44,500	45,854	44,700	41,248	41,200	61,200
004 Health Insurance	329,600	285,167	419,000	183,596	365,800	463,200
005 Social Security	342,300	311,768	356,300	161,344	325,800	374,200
006 Retirement	668,800	615,687	690,400	318,294	631,600	748,900
TOTAL PERSONNEL SERVICE	5,859,100	5,388,099	6,167,500	2,852,478	5,623,000	6,538,900
SUPPLIES						
010 Office	30,000	14,873	30,000	11,882	25,000	30,000
011 Vehicle	130,000	136,165	135,000	77,254	165,000	160,000
012 General	33,000	51,109	35,000	20,532	45,000	45,000
013 Equipment	25,000	15,421	41,700	5,451	35,000	35,000
014 Uniforms	24,000	18,024	24,000	18,988	34,000	30,000
TOTAL SUPPLIES	242,000	235,592	265,700	134,107	304,000	300,000
MAINTENANCE						
020 Vehicle	50,000	54,588	40,000	35,771	65,000	60,000
021 Building	10,000	15,946	12,000	4,202	12,000	17,000
022 Equipment	66,500	67,084	74,500	63,905	82,000	75,000
TOTAL MAINTENANCE	126,500	137,618	126,500	103,878	159,000	152,000
CONTRACTUAL SERVICES						
030 Property/Liability	60,200	57,868	61,400	58,701	61,300	66,900
047 Contract Labor	391,300	391,302	478,600	299,083	422,100	416,700
083 Audit Fees	2,000	2,000	2,000	0	0	0
091 Advertising	0	0	0	0	1,500	2,000
092 Professional Fees	10,000	3,452	10,000	3,150	10,000	17,500
TOTAL CONTRACTUAL SERVICES	463,500	454,622	552,000	360,934	494,900	503,100
SERVICES						
035 Unemployment Payments	0	2,191	0	0	(1,700)	0
041 Dues and Subscriptions	7,000	7,946	7,000	4,970	8,000	7,000
042 Travel and Training	25,000	30,433	25,000	17,120	30,000	30,000
043 Impound Expense	500	105	500	290	500	500
TOTAL SERVICES	32,500	40,675	32,500	22,380	36,800	37,500
UTILITIES						
040 Utilities	23,000	28,279	22,000	9,999	22,000	22,000
045 Telephone	37,200	34,173	38,200	14,960	30,600	32,600
TOTAL UTILITIES	60,200	62,452	60,200	24,959	52,600	54,600
GRANT EXPENSES						
070 Other Expense (Grants)	137,800	162,319	126,800	72,338	152,200	100,900
075 LEOSE Training	6,000	1,015	3,700	3,700	6,300	3,200
TOTAL GRANT EXPENSES	143,800	163,334	130,500	76,038	158,500	104,100
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,400	1,439	1,400	719	1,400	1,400
TOTAL LEASE/RENTAL PAYMENTS	1,400	1,439	1,400	719	1,400	1,400
GRAND TOTAL	6,929,000	6,483,831	7,336,300	3,575,493	6,830,200	7,691,600

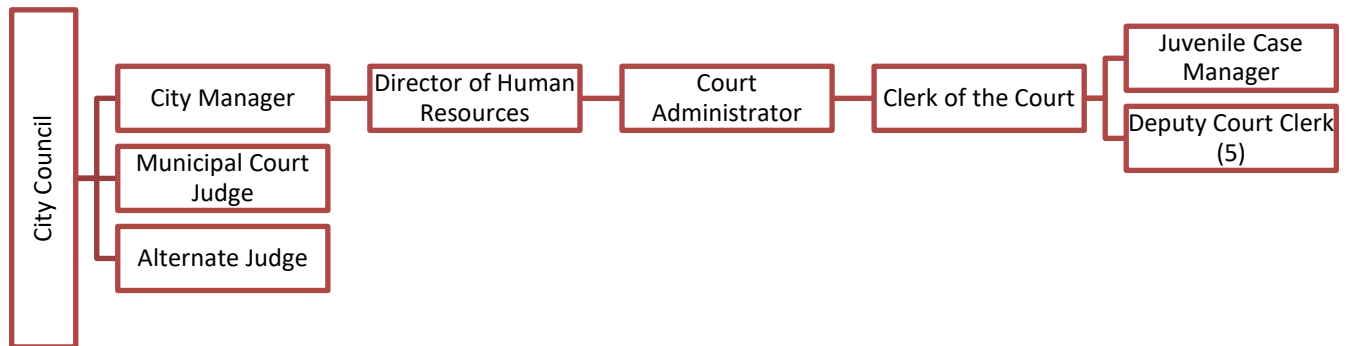
MUNICIPAL COURT

The Municipal Court includes Judges and Court Staff. The Court enforces, fairly and efficiently, all alleged violations of the law filed with the Court by the Police Department, Code Enforcement, citizens, and other law enforcement agencies. The Court also assesses all fines and collects court costs. Court services are handled both onsite and online, or by telephone, email, and mail.

DEPARTMENT GOALS

Develop and implement standard operating procedures for scheduling and the timely processing of cases.
Develop court procedures that faithfully adhere to relevant laws, procedural rules and established policies that promote compliance with court orders.
Recruit and retain a professional, well-trained, customer service-oriented workforce to better serve the needs of the public.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Received the 2022 Traffic Safety Award from the Texas Municipal Court Education Center for outstanding efforts toward traffic safety.
- Resumed successful in-person jury trials, bench trials, pre-trials, preliminary hearings and Teen Court proceedings.
- Partnered with the Police Department's B.A.B.Y (Building A Better Youth) program.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Transition Juvenile Teen Court proceedings into in-person settings.
 - Completed.
- Collaborate with the Police Department to establish innovate concepts for the Teen Court Program.
 - Completed
- Conduct a Community traffic safety event.
 - Completed
- Implement the use of electronic signatures to allow clerks to print a high volume of documents already signed when issuing warrants, summons, late notice, and other legal documents. This will also allow for Judges to electronically sign documents from an off-site location.
 - Ongoing. The software was purchased and implementation will begin after Judges and Court staff are trained.
- Cross train Court staff in all aspects of the Court.
 - Ongoing. New employees are currently being cross trained.

FY 2022-2023 OBJECTIVES

- Certify Clerks as car seat technicians and conduct a yearly car seat safety check event along with other traffic safety events throughout the year.
- Collaborate with the Activities Center to establish Community Service opportunities within the city.
- Continue collaborating with the Police Department to establish innovate concepts for the Teen Court Program.
- Obtain certifications for clerks through TCCA (Texas Court Clerk Association).
- Cross train court staff in all aspects of court.

PERFORMANCE MEASURES - MUNICIPAL COURT

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
Number of full-time employees	7	7	7	7	7
Number of judges	2	2	2	2	2
# of training hours per employee	15	15	15	25	20
OUTPUTS:					
# of citations	5,000	5,125	5,150	2,869	3,000
# of cases disposed	4,500	4,058	4,500	3,806	4,500
# of code violations filed	400	508	500	192	300
Dismissed After Completion:					
# of driver safety courses	500	593	600	347	400
# of compliance dismissals	100	138	130	113	130
# of proof of financial responsibility	50	42	50	31	40
# of deferred dispositions	200	238	250	208	220
# of juveniles dismissed by teen court	20	39	40	38	30
EFFECTIVENESS:					
Collection Rate:					
# of cases satisfied by community service	75	57	75	33	50
# of cases satisfied by jail credit	175	100	150	133	150
# of cases waived for indigency	10	18	20	19	20
Collection Agency (MVBA):					
# of cases placed	1,500	1,529	1,500	1,707	1,600
# of cases resolved	1,000	841	900	1,177	1,000
# of cases paid in full	800	645	700	1,022	1,000
# of cases still in collection	15,000	16,096	15,000	16,635	16,000
EFFICIENCY:					
Employee retention rate	100%	98%	100%	95%	100%
Average # of payments per day	25	24	25	3	10
Average # of online payments per month	130	125	130	85	100

MUNICIPAL COURT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	284,200	326,982	330,400	182,229	350,700	392,900
002 Overtime	7,000	3,301	7,000	3,195	7,200	7,000
003 Worker's Compensation	5,800	6,025	5,700	5,303	5,300	7,800
004 Health Insurance	31,400	21,062	33,300	9,523	19,900	25,300
005 Social Security	22,300	24,420	25,800	14,130	27,400	30,600
006 Retirement	43,500	38,082	50,000	22,261	42,500	46,000
TOTAL PERSONNEL SERVICE	394,200	419,872	452,200	236,641	453,000	509,600
SUPPLIES						
010 Office	13,000	6,109	12,000	1,921	7,000	10,000
012 General	12,000	5,626	10,000	928	8,000	10,000
TOTAL SUPPLIES	25,000	11,735	22,000	2,849	15,000	20,000
MAINTENANCE						
022 Equipment	32,300	32,280	34,800	9,826	27,100	28,200
TOTAL MAINTENANCE	32,300	32,280	34,800	9,826	27,100	28,200
CONTRACTUAL SERVICES						
030 Property/Liability	7,700	7,392	7,800	7,528	7,700	8,400
046 Equipment Rental	600	47	0	0	0	0
051 Credit Card Service Fees	0	5,176	0	1,908	4,000	5,000
087 State Tax Payments	335,000	400,414	397,500	132,739	250,000	300,000
090 Legal Fees	2,000	0	1,000	0	500	1,000
092 Professional Fees	1,000	0	1,000	0	500	1,000
TOTAL CONTRACTUAL SERVICES	346,300	413,029	407,300	142,175	262,700	315,400
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,100	750	800	75	300	1,000
042 Travel and Training	5,000	2,162	7,000	4,228	7,000	8,000
TOTAL SERVICES	6,100	2,912	7,800	4,303	7,300	9,000
UTILITIES						
045 Telephone	1,900	1,872	1,700	920	1,800	1,800
TOTAL UTILITIES	1,900	1,872	1,700	920	1,800	1,800
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	600
TOTAL LEASE/RENTAL PAYMENTS	1,700	1,700	1,700	900	1,800	1,800
GRAND TOTAL	807,500	883,400	927,500	397,614	768,700	885,800

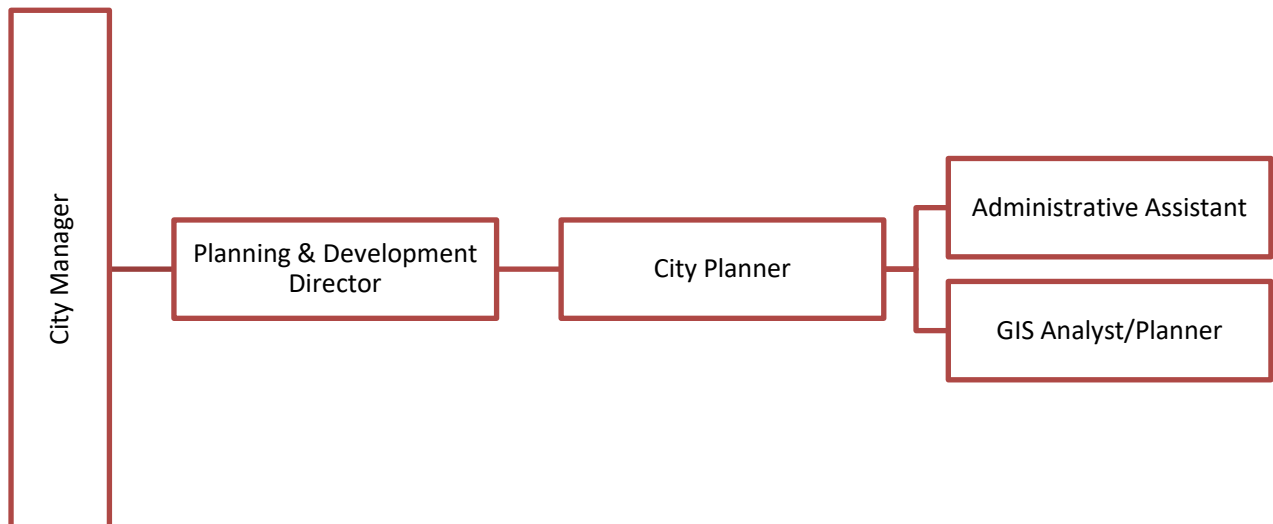
PLANNING AND DEVELOPMENT – PLANNING DIVISION

The Planning and Development Department is responsible for the administration and management of development related functions in the following primary areas: Planning, Building Inspections and Code Enforcement. The Planning Division focuses on Comprehensive Planning, Zoning, Platting, Variance Requests, Annexations, Addressing, and Geographic Information System (GIS) Data Management. The Planning Division also conducts special studies relating to the community's growth and provides technical support to the Planning and Zoning Commission, Building Standards Commission, Zoning Board of Adjustment, Capital Improvement Advisory Commission and City Council.

DEPARTMENT GOALS

The primary goal of the Planning and Development Department's Planning Division is to promote sustainable quality development and revitalization within our community through implementing the City's vision with proactive planning. The department strives to achieve this through providing efficient and effective services, developing and maintaining local, regional, state and federal partnerships, managing and updating the City's Comprehensive Plan and various master plans, and by improving and enforcing the City's adopted ordinances.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Finalized update, adopted, and implemented the 2021 Land Use Plan.
- Adopted amendments to §55, §125, §150, §154, §155 of the City's Code of Ordinances.
- Adopted and implemented changes to Street definitions.
- Contracted for the conversion of historic permitting files to digital format.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Finalize update of the Future Land Use Map
 - Completed. Finalized October 2021.
- Update various Ordinances as directed by City Council.
 - Ongoing. Changes to the Ordinances in FY 21-22 included Board of Adjustments definitions, clarification to the BYOB ordinance, clarification to fence placement and the sight triangle, adding wastewater Impact Fees, clarifying definitions in the subdivision ordinance for streets, and reinstating incentives for R1-I and R2-I zoning districts. This goal is continuous and will be continued in FY 2022- 2023.
- Manage and Update sections of the City's Comprehensive Plan and the Mobility 2030 document.
 - Ongoing. Multiple workshops and public hearings were held to discuss updates to the Thoroughfare Plan and applicable sections of the code of ordinances. This goal is continuous and will be continued in FY 2022- 2023.
- Contract for the conversion of historic plat and permitting files to digital format.
 - Ongoing. A third-party contractor digitized the majority of the historic permitting files. However, large format plat and construction plan documents will be digitized at a future date.

FY 2022-2023 OBJECTIVES

- Update various Ordinances as directed by City Council.
- Manage and update sections of the City's Comprehensive Plan and the Mobility 2030 document.
- Expand the My Government Online web-based software usage to include business registration and the Planning portal.
- Expand GIS service to other City Departments and investigate system upgrade to the City's GIS Enterprise system.

PERFORMANCE MEASURES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time personnel	4	4	4	4	4
OUTPUTS:					
# of platting cases	20	35	20	42	20
# of zoning cases	18	24	20	42	20
# of conditional use permits (CUP)	6	9	7	7	7
# of annexations	0	0	0	0	0
# of Board of Adjustments cases	1	7	1	7	1
# of business licenses issued	95	83	90	75	80
EFFECTIVENESS:					
# of employees per 1,000 residents	0.120	0.126	0.126	0.115	0.115
Average # of days to approve business licenses	30	40	30	34	30
# of Ordinance changes	24	24	27	58	45
# of Zoning, CUP, & Platting applications withdrawn by applicant	0	3	0	9	0
EFFICIENCY:					
# of purchase orders per administrative assistant	20	17	20	18	20
% Zoning, CUP, & Platting applications completed in one intake cycle	100%	95%	100%	92%	95%

PLANNING & DEVELOPMENT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	260,900	282,632	283,600	146,368	299,200	300,700
002 Overtime	1,100	779	600	286	600	600
003 Worker's Compensation	2,600	2,678	2,600	2,357	2,400	3,400
004 Health Insurance	21,700	16,017	20,900	10,628	21,600	15,400
005 Social Security	20,000	21,089	21,700	10,779	22,900	23,000
006 Retirement	39,200	42,084	42,100	21,821	44,500	46,100
TOTAL PERSONNEL SERVICE	345,500	365,279	371,500	192,239	391,200	389,200
SUPPLIES						
010 Office	3,500	3,289	3,700	2,148	4,500	4,500
012 General	1,500	2,346	5,000	3,808	5,500	3,500
TOTAL SUPPLIES	5,000	5,635	8,700	5,956	10,000	8,000
MAINTENANCE						
022 Equipment	4,100	4,115	4,700	4,169	4,200	6,000
TOTAL MAINTENANCE	4,100	4,115	4,700	4,169	4,200	6,000
CONTRACTUAL SERVICES						
030 Property/Liability	3,500	3,328	3,500	3,365	3,500	3,800
091 Advertising	0	0	0	0	0	0
092 Professional Fees	2,000	750	2,000	1,000	2,000	2,000
095 Required Public Notices	3,400	5,815	5,000	4,086	8,600	7,500
TOTAL CONTRACTUAL SERVICES	8,900	9,893	10,500	8,451	14,100	13,300
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,600	1,471	1,400	450	1,000	1,000
042 Travel and Training	7,000	4,424	9,000	5,192	9,300	8,000
TOTAL SERVICES	8,600	5,895	10,400	5,642	10,300	9,000
UTILITIES						
045 Telephone	400	332	400	150	300	300
TOTAL UTILITIES	400	332	400	150	300	300
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	600
TOTAL LEASE/RENTAL PAYMENTS	1,700	1,700	1,700	900	1,800	1,800
GRAND TOTAL	374,200	392,849	407,900	217,507	431,900	427,600

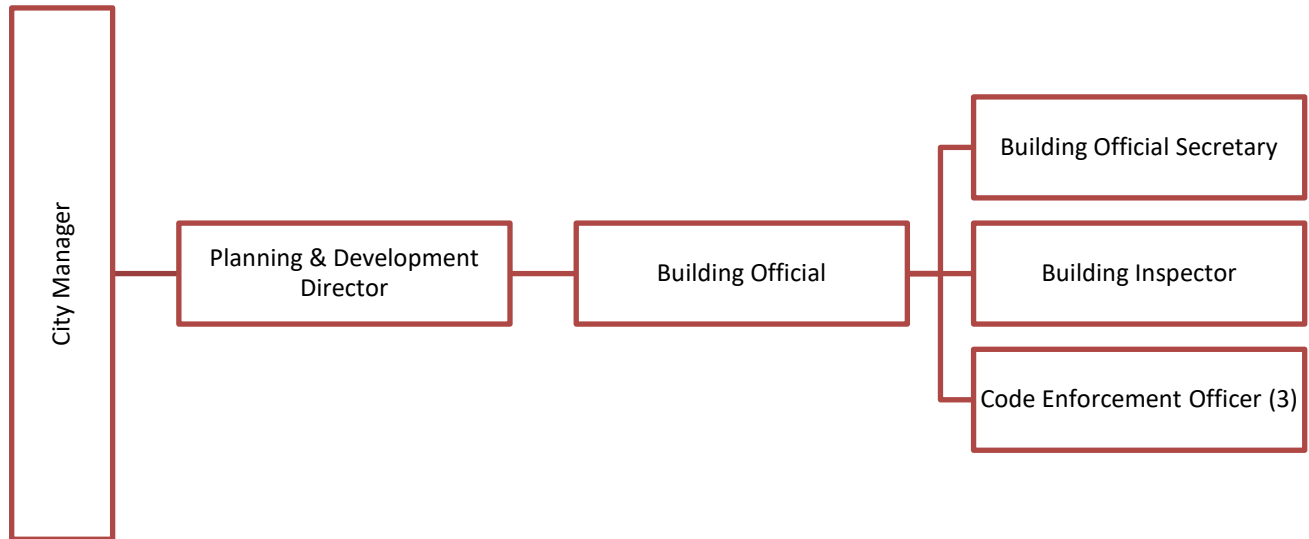
PLANNING AND DEVELOPMENT – BUILDING INSPECTIONS & CODE ENFORCEMENT DIVISION

The Planning and Development Department is responsible for the administration and management of development related functions in the following primary areas: Planning, Building Inspections and Code Enforcement. The Building Inspections & Code Enforcement Division focuses on Permitting, Construction, and Enforcement. The Building Inspections & Code Enforcement Division also provides technical support to the Building Standards Commission, Zoning Board of Adjustment, and City Council.

DEPARTMENT GOALS

The primary goal of the Planning and Development Department’s Building Inspections & Code Enforcement Division is to promote voluntary compliance with adopted codes and local ordinances through positive outreach and education. The department strives to achieve this through providing efficient and effective services, fostering local, regional, state, and federal partnerships, developing, and maintaining positive community engagements, and promoting voluntary compliance.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Identified and submitted one substandard/dangerous structure to the BSC. Demolition completed in September 2022.
- Adopted and implemented the 2021 International Codes. Began enforcement January 1, 2022.
- Held four contractor meetings on pending and adopted code changes.
- Converted historic building inspection and code enforcement files to digital format.
- Guidance on the new parking on the grass ordinance was created.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Continue to identify substandard/dangerous structures for submittal to the Building and Standards Commission (BSC).
 - Ongoing. This goal is continuous and will be continued in FY 2022- 2023.
- Adopt and implement the 2021 International Codes.
 - Completed.
- Continue to hold meetings with and receive input from contractors.
 - Ongoing. This goal is continuous and will be continued in FY 2022- 2023.
- Continue to improve processes and guidance documents for services provided.
 - Ongoing. This goal is continuous and will be continued in FY 2022- 2023.

FY 2022-2023 OBJECTIVES

- Continue to identify substandard/dangerous structures for submittal to the Building and Standards Commission (BSC).
- Continue to hold meetings with and receive input from contractors.
- Continue to improve processes and guidance documents for services provided.
- Investigate options to supplement inspection process.

PERFORMANCE MEASURES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time personnel	5	5	5	6	6
OUTPUTS:					
# of building permits issued	2,000	2,185	2,000	2,709	2,000
# of building permit inspections	3,000	3,059	3,000	5,423	3,000
# of food dealer permits issued	100	150	150	158	150
# of new residential permits issued	200	110	150	233	150
# of new commercial permits issued	10	8	5	11	5
# of commercial remodel permits issued	20	21	20	21	20
Value of New Residential and New Commercial Permits (in thousands)	\$53,000	\$55,201	\$50,000	\$74,589	\$50,000
# of code violation case inspections***	6,100	5,890	6,000	3,735	6,000
EFFECTIVENESS:					
# of employees per 1,000 residents	0.15	0.15	0.15	0.17	0.17
Average # of days to review each submission of building permits	N/A*	N/A*	2	6.5	6.5
Average # of days to review each new residential permit submission	N/A*	N/A*	14	3	3
Average # of days to review each new commercial permit submission	N/A*	N/A*	30	10	10
Average # of days to review each commercial remodel permit submission	N/A*	N/A*	10	10	10
% of code violations corrected with voluntary compliance	75%	52.29%**	75%	91.23%	75%
EFFICIENCY:					
# of purchase orders per building official secretary	30	35	30	26	30
Average # of building permit inspections per working day	13.21	13.48	13.22	22.04	13.22
Average # of code violation notices per Code Officer	1,220	1,200	1,220	747	1,220

*These items were not previously tracked in detail. Staff began tracking in FY21-22.

**Non-compliance with Brush, Trash/Trash Can, Bulk Items, and Tree Limb violations were higher this year than in the past.

***Code violation inspections were down due to unexpected staffing absences and required training.

CODE ENFORCEMENT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	284,400	277,651	286,800	151,835	303,000	338,600
002 Overtime	1,500	0	1,000	202	400	600
003 Worker's Compensation	3,200	3,347	3,200	2,946	2,900	5,200
004 Health Insurance	27,300	25,203	34,100	17,074	34,200	42,900
005 Social Security	21,900	20,698	22,000	11,363	23,200	25,900
006 Retirement	42,700	41,325	42,700	22,622	45,000	51,900
TOTAL PERSONNEL SERVICE	381,000	368,224	389,800	206,042	408,700	465,100
SUPPLIES						
010 Office	6,000	4,849	7,000	2,576	6,000	5,000
011 Vehicle	2,500	2,019	2,500	1,014	2,500	3,500
012 General	3,000	2,633	3,000	2,949	4,000	8,000
TOTAL SUPPLIES	11,500	9,501	12,500	6,539	12,500	16,500
MAINTENANCE						
020 Vehicle	1,000	1,853	2,000	484	1,000	2,000
022 Equipment	25,400	27,919	26,300	13,060	25,700	25,700
TOTAL MAINTENANCE	26,400	29,772	28,300	13,544	26,700	27,700
CONTRACTUAL SERVICES						
030 Property/Liability	4,400	9,169	4,400	4,216	4,300	5,700
047 Contract Labor	0	0	16,100	231	49,900	16,000
051 Credit Card Service Fees	0	6,268	0	3,844	10,000	10,000
086 Nuisance Abatement	245,000	126,676	50,000	2,241	22,000	45,000
092 Professional Fees	73,700	73,651	73,700	75,801	78,100	75,900
095 Required Public Notices	3,500	3,261	5,000	0	2,000	3,000
TOTAL CONTRACTUAL SERVICES	326,600	219,025	149,200	86,333	166,300	155,600
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	2,500	1,999	2,700	2,390	2,500	2,500
042 Travel and Training	11,000	6,991	11,000	8,338	11,000	11,000
TOTAL SERVICES	13,500	8,990	13,700	10,728	13,500	13,500
UTILITIES						
045 Telephone	2,100	2,070	2,100	1,019	2,100	3,200
TOTAL UTILITIES	2,100	2,070	2,100	1,019	2,100	3,200
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,700	1,700	1,700	0	0	0
616 Xerox Principal (GASB 87)	0	0	0	600	1,200	1,200
617 Xerox Interest (GASB 87)	0	0	0	0	0	0
618 Xerox Other Expense (GASB 87)	0	0	0	300	600	1,600
TOTAL LEASE/RENTAL PAYMENTS	1,700	1,700	1,700	900	1,800	2,800
GRAND TOTAL	762,800	639,282	597,300	325,105	631,600	684,400

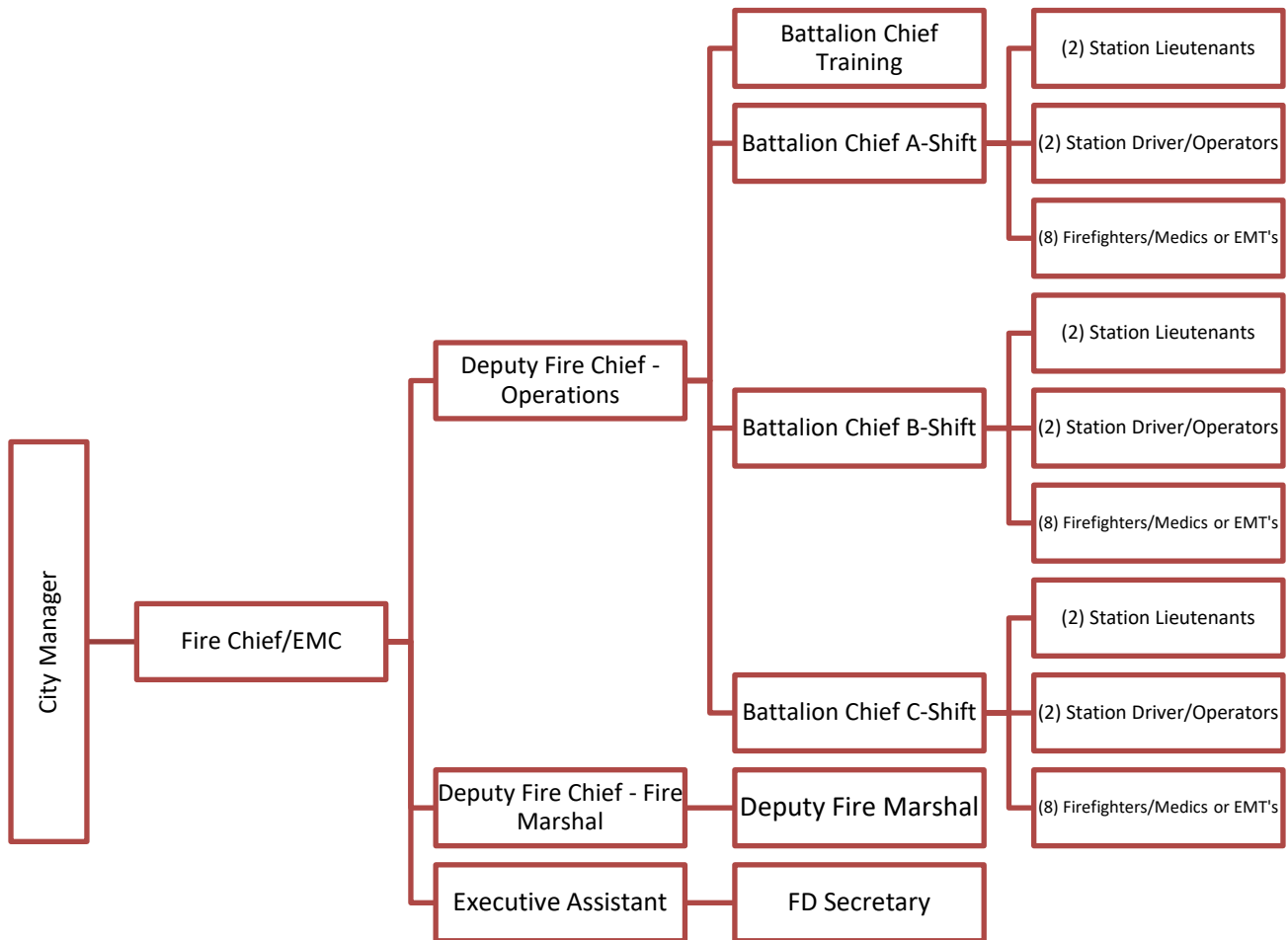
Fire Department

The Harker Heights Fire Department is responsible for preparing for, responding to, resolving fire, rescue, medical and environmental emergencies, and Emergency Management Coordination, through proactive education, prevention, and emergency response services. The administration division provides department policies for direction and access to fiscal and operational resources for personnel including emergency responders, clerical, record keeping, and scheduling positions. Furthermore, the fire department is responsible for the training, special operations, and city-wide public fire education and public relations programs.

DEPARTMENT GOALS

Our primary goal, as indicated in our mission statement, the Harker Heights Fire Department will provide, with care and concern, the highest quality Fire/Rescue/EMS care and service to all persons for whom the City of Harker Heights is responsible. This is accomplished through responses to emergency and non-emergency situations within the response region in an effort to mitigate these situations for those we are tasked with protecting. Additionally, our goal is to provide for the investigation of fires and inspection of businesses located in the City of Harker Heights.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Recognized by the Killeen Daily Herald as the Best Fire Department in Central Texas December 2021.
- Achieved Mission Life-line Gold Plus Designation
- Completed purchasing of new fixed asset items; new cardiac monitors, CPR device, boat motor, boat pump, mobile radios, and station 2 fencing.
- Developed and completed the Request for Proposal (RFP) for a new contract for services of EMS & Fire Billing.
 - New Billing agency began their services July 1, 2022.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Oversee the design and building of the new Rosenbauer ladder truck.
 - Ongoing. Expected to take delivery in November of 2022.
- New medic unit
 - Ongoing. Ordered in October of 2021 and expected to be received in November of 2022.
- Work towards the development of a company level business inspections program to address the low hazard criteria of businesses.
 - Ongoing.
- Perform live burn exercises for all shifts in coordination with Fort Hood at their burn facility. This is an ongoing event.
 - Ongoing. We were unable to complete our live burn evolutions during this fiscal year due to staffing levels and apparatus being out of service during available times to live burn.
- Continue to work on Texas Fire Chiefs Association Best Practices Certification.
 - Ongoing.

FY 2022-2023 OBJECTIVES

- Evaluate and develop a plan for adding a third medic unit and six new firefighter/EMT/Paramedics or Paramedics only to assist with the continued increase in medic call volume.
- Development of wildland urban interface (WUI) maps and preplan in coordination with the city GIS department.
- Begin phase 2 of the fuel's reduction program in coordination with the Texas A&M Forest Service and the Corps of Engineers.
- Oversee the ordering of a new battery powered extrication tool.
- Oversee the ordering of new portable radios for the fire department and the updating and/repairs of the old radios to be used elsewhere in the city or as reserve radios.

PERFORMANCE MEASURES

Type of Measure/Description	FY 2021 Estimated	FY 2021 Actual	FY 2022 Estimated	FY 2022 Actual	FY 2023 Estimated
INPUTS:					
# of full-time employees – field	39	39	39	37	39
# of full-time employees – administrative	7	7	7	7	7
# of firefighter/paramedics	40	43	40	39	39
# of firefighter/EMTs	4	3	4	3	5
# of master/advanced/intermediate firefighters	9/18/11	9/19/9	11/21/12	9/16/8	10/16/10
OUTPUTS:					
# of fire incident responses	950	1,273	1,300	1,258	1,300
# of EMS responses	3,650	4,231	4,400	4,656	4,800
# of fire inspections	900	600	800	915	900
#of prevention/community events	75	75	75	181	100
Total attendance at prevention/community events	6,200	6,200	6,200	11,668	12,000
# of Fire Investigations	20	22	20	16	20
# Plans Reviews / Plats	45/20	77/40	60/30	64 / 42	60 / 30
# of Training Hours	9,900	8,077	9,360	9,574	10,000
A-Shift	2,800	2,472	3,120	2,770	3,333
B-Shift	2,800	2,512	3,120	2,982	3,333
C-Shift	2,800	3,093	3,120	3,822	3,334
EFFECTIVENESS:					
Average response time – fire rescue (include non-emergency)	5:10	5:28	5:40	5:23	5:50
Average response time – EMS	5:10	6:44 *	5:10	6:25	6:45
Fire Mutual or Auto aid given **	N/A	N/A	N/A	42	50
Fire Mutual or Auto aid received **	N/A	N/A	N/A	18	20
EMS Aid events given **	N/A	N/A	N/A	353	360
EMS Aid events received **	N/A	N/A	N/A	314	325
EFFICIENCY:					
% of ambulance billing collections	35%	30%	38%	36%	40%
ISO Rating (1-10; 1 being best rating)	3	3	3	3	3

* indicates in city, county, and mutual-aid responses estimated due to Covid-19

** newly added

FIRE DEPARTMENT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	3,047,700	3,170,847	3,105,500	1,661,183	3,323,800	3,255,700
002 Overtime	210,000	234,176	210,000	124,560	191,400	210,000
003 Worker's Compensation	29,700	30,793	29,400	27,106	27,100	39,700
004 Health Insurance	253,500	241,642	319,700	152,017	303,200	327,800
005 Social Security	249,200	253,503	253,600	132,450	268,900	265,100
006 Retirement	487,000	510,416	491,500	267,119	521,300	530,600
TOTAL PERSONNEL SERVICE	4,277,100	4,441,377	4,409,700	2,364,435	4,635,700	4,628,900
SUPPLIES						
010 Office	7,800	4,395	6,000	3,168	6,000	6,000
011 Vehicle	40,000	41,302	46,800	28,202	68,000	60,000
012 General	12,000	13,282	12,000	11,908	17,000	13,000
013 Equipment	18,200	12,562	24,400	10,655	24,400	81,500
014 Uniforms	55,000	43,909	55,000	5,214	50,000	55,000
029 Medical	60,000	59,473	60,000	34,114	60,000	65,000
TOTAL SUPPLIES	193,000	174,923	204,200	93,261	225,400	280,500
MAINTENANCE						
020 Vehicle	40,000	50,180	40,000	32,233	60,000	45,000
021 Building	10,000	12,350	11,500	9,215	14,500	12,500
022 Equipment	18,000	21,450	20,000	15,477	20,000	22,500
TOTAL MAINTENANCE	68,000	83,980	71,500	56,925	94,500	80,000
CONTRACTUAL SERVICES						
030 Property/Liability	40,200	39,888	40,400	38,749	40,000	43,500
046 Equipment Rental	0	0	0	0	0	0
047 Contract Labor	9,000	8,137	8,800	4,299	8,800	9,000
092 Professional Fees	30,000	29,852	0	0	0	26,400
100 Ambulance Collection Fees	0	51,763	0	31,130	54,900	57,200
102 Medical Director Contract	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL CONTRACTUAL SERVICES	99,200	149,640	69,200	94,178	123,700	156,100
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	15,000	10,705	10,000	7,751	10,000	10,000
042 Travel and Training	30,000	20,332	30,000	7,692	25,000	30,000
104 Fire Prevention	6,000	2,488	6,000	4,565	6,000	6,000
105 Safety Training	900	1,313	900	0	900	900
TOTAL SERVICES	51,900	34,838	46,900	20,008	41,900	46,900
UTILITIES						
040 Utilities	28,000	39,561	32,000	16,283	32,500	33,000
045 Telephone	11,400	12,085	12,100	5,916	12,100	12,100
TOTAL UTILITIES	39,400	51,646	44,100	22,199	44,600	45,100
GRANT EXPENSES						
070 Other Expense (Grants)	0	0	0	0	0	0
075 LEOSE Training	1,000	0	900	824	800	900
TOTAL GRANT EXPENSES	1,000	0	900	824	800	900
LEASE AND RENTAL PAYMENTS						
613 Fire Truck Lease - Principal	0	0	0	0	0	0
614 Fire Truck Lease - Interest	0	0	0	0	0	0
615 Xerox Rental	1,400	1,445	1,400	722	1,400	1,400
TOTAL LEASE/RENTAL PAYMENTS	1,400	1,445	1,400	722	1,400	1,400
GRAND TOTAL	4,731,000	4,937,849	4,847,900	2,652,552	5,168,000	5,239,800

INFORMATION TECHNOLOGY

The Information Technology Department is a customer-oriented team that provides secure, reliable, efficient, and effective technology-related services, infrastructure, and communications in support of the City's vision, mission, and objectives.

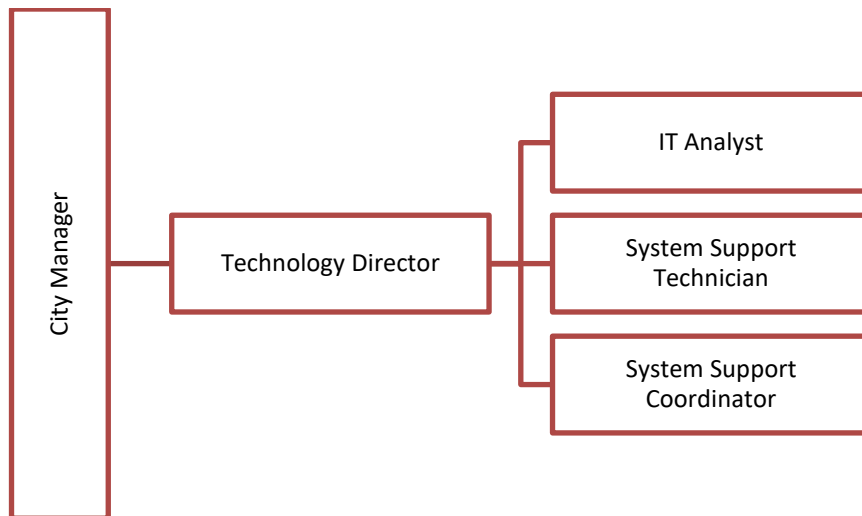
The team members of the Information Technology Department are tasked with maintaining and supporting the technology infrastructure and associated equipment that is used to enhance and facilitate all departmental missions and operations with the overarching vision of providing public services that empower people to focus on what matters most: their goals, hopes, and dreams.

DEPARTMENT GOALS

The primary mission of the Information Technology Department is to provide technology and communication infrastructures that are secure, reliable, and available to City departments. The Information Technology Department seeks to achieve this mission through the following goals:

- To provide strategic planning that is cost effective, innovative, and security centric.
- To securely, efficiently, and effectively manage the delivery of core technology services.
- To provide skilled and responsive support for all technology service customers.
- To guide the technology decision-making process to ensure the most secure, efficient, and innovative solution is selected and implemented to fulfill the City's strategic plans and initiatives.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Deployed new video monitoring system at City Police Department, which enhanced the PDs ability to monitor the holding facility.
- Deployed Citizen Notification system that texts and emails citizens on City events including emergency events.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Implement a citizen notification system that will send texts, phone calls, and\or email citizens of issues with city services, natural disasters, and pending weather events.
 - Completed.
- Implement a city-wide security camera infrastructure to monitor various public buildings, parks, and public works facilities
 - Ongoing. Will remain a priority for the IT Department for FY22-23.

FY 2022-2023 OBJECTIVES

- Enhance network and endpoint security through the implementation of new technology, monitoring techniques, city policies, and user training.
- Update City network infrastructure to ensure the availability and reliability of City data to the end user.
- Deploy interconnected conferencing system into City conferencing rooms in various buildings.

PERFORMANCE MEASURES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time personnel	4	4	4	4	4
OUTPUTS:					
# of servers supported	50	41	45	42	45
# of computers/laptops supported	200	190	200	195	210
# of users supported	240	225	240	225	240
# of printer/scanners supported	85	75	75	75	75
# of applications supported	40	41	45	48	48
EFFECTIVENESS:					
% of support hours	70%	69%	70	71%	70
% of project hours	30%	31%	30	29%	30
# of work orders closed	3,120	3255	3100	3301	3300
EFFICIENCY:					
Users supported per employee	62.50	56.25	62.50	56.25	62.50
Apps supported per employee	10.00	10.00	10.00	10.00	10.00
Work orders closed per employee	780.00	813.00	775.00	825.25	825

INFORMATION TECHNOLOGY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	283,400	284,515	288,500	148,497	295,200	297,800
002 Overtime	1,000	653	500	327	700	700
003 Worker's Compensation	2,600	2,678	2,600	2,357	2,400	3,400
004 Health Insurance	11,900	11,807	14,800	7,385	14,800	15,400
005 Social Security	21,800	21,388	22,100	11,194	22,600	22,800
006 Retirement	42,500	42,434	42,800	22,143	43,900	45,700
TOTAL PERSONNEL SERVICE	363,200	363,475	371,300	191,903	379,600	385,800
SUPPLIES						
010 Office	500	376	500	4	300	300
012 General	800	717	1,000	87	600	800
013 Equipment	5,000	1,020	8,500	291	8,500	2,700
TOTAL SUPPLIES	6,300	2,113	10,000	382	9,400	3,800
MAINTENANCE						
022 Equipment	106,700	114,348	158,500	90,598	129,700	171,600
TOTAL MAINTENANCE	106,700	114,348	158,500	90,598	129,700	171,600
CONTRACTUAL SERVICES						
030 Property/Liability	3,500	3,357	3,500	3,378	3,500	3,800
046 Equipment Rental	0	0	0	0	0	0
092 Professional Fees	18,000	0	26,000	0	24,500	26,000
407 Rent Expense	0	615	0	285	300	0
TOTAL CONTRACTUAL SERVICES	21,500	3,972	29,500	3,663	28,300	29,800
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	3,000	297	300	162	300	300
042 Travel and Training	5,000	453	5,000	825	3,000	5,000
TOTAL SERVICES	8,000	750	5,300	987	3,300	5,300
UTILITIES						
045 Telephone	26,500	26,663	29,000	13,114	26,200	26,200
TOTAL UTILITIES	26,500	26,663	29,000	13,114	26,200	26,200
GRAND TOTAL	532,200	511,321	603,600	300,647	576,500	622,500

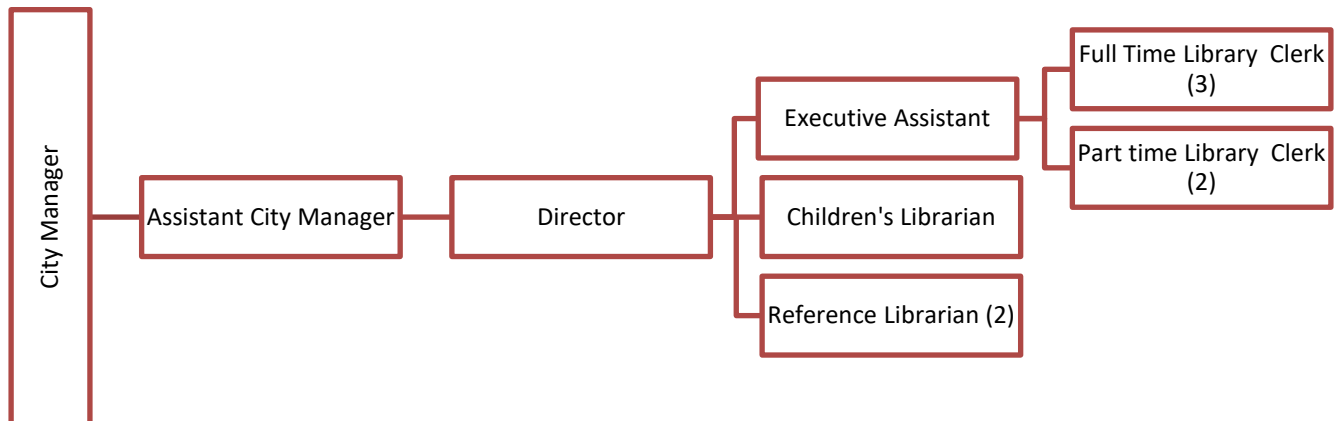
STEWART C. MEYER HARKER HEIGHTS PUBLIC LIBRARY

The Stewart C. Meyer Harker Heights Public Library is a dynamic resource for encouraging lifelong learning and reading enjoyment. Whether in the Library facility or through ever advancing technologies, the Library provides opportunities for patrons to enrich their lives and to pursue their aspirations. The Library provides programs, electronic resources, physical collections, computer and internet access, and other services for our community.

DEPARTMENT GOALS

The Library encourages literacy and lifelong learning by selecting, acquiring, cataloging, organizing, and distributing print and non-print material for the residents of Harker Heights. The Library encourages its use through provision of quality materials on a variety of subjects, through programming on topics of interest to its patrons, through excellent reference and readers' advisory assistance to patrons of all ages, through provision of comfortable and inviting surroundings, and through communications. The Library has significantly increased and improved its virtual programming and communication. The Library uses a variety of programs, workshops, reading clubs, and other activities to entice community engagement, to combat despondency due to social deprivation, and to encourage literacy and information gathering. The Library continues to hone its collections. Specific and careful collection development of physical and electronic resources gives patrons access to the best materials in a wide variety of topics.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Received the 2021 Achievement of Excellence in Libraries Award from the Texas Municipal Library Director's Association
- Continued cooperation with area libraries, organizations, and business associates by providing guidance for Read Across Central Texas initiative, consulting with Central Texas Association for the Education of Young Children on workshops, publicizing community events, etc.
- Assisted with the design and implementation of a youth portion of Arts in the Park
- Received Texas State Library and Archives Commission grants to address outreach programming and trauma-informed library services

PROGRESS ON FY 2021-2022 OBJECTIVES

- Move to an INCODE case drawer system for various payment collections.
 - Ongoing. This will remain an objective.
- Provide special events and programs specifically designed to encourage the arts.
 - Ongoing. This will remain an objective.
- Improve Library building grounds for an inviting atmosphere, outdoor program opportunities, and encouragement of health-related activities.
 - Completed.
- Provide virtual and in-person programs and services to improve job opportunities for the community.
 - Completed.
- Update five-year strategic plan.
 - Completed.

FY 2022-2023 OBJECTIVES

- Move to an INCODE cash drawer system for various payment collections.
- Provide special events and programs specifically designed to encourage the arts.
- Update policies and procedures manuals.
- Design online access for staff to updated policies, procedures, and current information.

PERFORMANCE MEASURES – PUBLIC LIBRARY

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time employees	9	9	8	8	8
# of part time employees	2	0	2	2	2
# of seasonal employees (summer)	0	0	0	0	0
OUTPUTS:					
# of patrons visiting the library	82,000	27,659	50,000	35,656	40,000
# of in-Library programs held	750	77	250	280	250
# of program attendance in-Library	27,000	2,858	6,000	8,110	9,000
Summer Reading Club Held	Yes	Yes	Yes	Yes	Yes
# of electronic resources viewed	7,000	1,563	2,000	19,618	19,000
# of print, audio, and video titles circulated	132,000	91,553	93,000	109,277	90,000
# of ebooks / eaudiobooks circulated	16,000	23,877	25,000	25,255	26,000
Total circulation (usage)	155,000	117,026	120,000	134,532	116,000
# of physical materials renewed	17,000	14,475	17,000	16,280	15,000
# TMLDA Award	Yes	Yes	Yes	Yes	Yes
Computer usage	51,000	17,692	51,000	14,384	12,000
# of reference questions	18,500	3,991	18,500	2,662	18,500
#facebook reach	n/a	246,378	250,000	776,486	500,000
# Facebook videos	n/a	493	400	388	350
#Facebook video views	n/a	132,723	70,000	99,021	70,000
EFFECTIVENESS:					
% increase in total circulation	2.0%	4.0%	2.0%	14.96%	4.0%
% increase in computer usage	2.0%	-5.0%	2.0%	-18.7%	2.0%
% increase in Facebook Reach	n/a	n/a	n/a	215.16%	5.0%
% increase in program attendance	-5.0%	-56.1%	-5.0%	183.76%	10.0%
EFFICIENCY:					
Average daily walk-in visits	273.00	94.00	273.00	118.85	200.00
# of in-house programs per FTE	70.00	8.55	50.00	31.11	50.00
# Facebook Videos per FTE	n/a	54.77	n/a	43.11	35.00

PUBLIC LIBRARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	431,900	399,850	430,800	222,317	432,400	446,200
002 Overtime	600	576	600	0	0	200
003 Worker's Compensation	5,800	6,025	5,700	5,303	5,300	8,500
004 Health Insurance	48,800	42,332	54,600	27,347	54,700	57,300
005 Social Security	33,100	29,825	33,000	16,548	33,100	34,100
006 Retirement	64,700	58,257	64,000	30,630	64,100	68,000
TOTAL PERSONNEL SERVICE	584,900	536,865	588,700	302,145	589,600	614,300
SUPPLIES						
010 Office	11,000	10,053	14,700	5,973	12,500	14,500
012 General	1,800	1,788	6,000	3,047	7,500	7,500
TOTAL SUPPLIES	12,800	11,841	20,700	9,020	20,000	22,000
MAINTENANCE						
021 Building	8,800	12,743	11,800	3,165	11,800	12,000
022 Equipment	3,500	4,259	3,600	2,083	3,700	4,000
023 Ground	400	399	400	0	400	4,000
TOTAL MAINTENANCE	12,700	17,401	15,800	5,248	15,900	20,000
CONTRACTUAL SERVICES						
030 Property/Liability	7,800	7,475	7,900	7,566	7,800	9,400
046 Equipment Rental	2,800	1,790	2,800	0	2,800	3,200
047 Contract Labor	9,500	7,088	0	0	0	0
091 Advertising	4,700	3,199	4,000	497	4,000	4,000
TOTAL CONTRACTUAL SERVICES	24,800	19,552	14,700	8,063	14,600	16,600
SERVICES						
035 Unemployment Payments	0	(1,235)	0	0	0	0
041 Dues and Subscriptions	3,000	2,985	3,300	1,401	3,000	3,000
042 Travel and Training	3,500	2,389	3,500	1,272	3,500	3,500
TOTAL SERVICES	6,500	4,139	6,800	2,673	6,500	6,500
RECREATIONAL SERVICES						
067 Library Programs & Events	22,800	21,815	23,200	13,868	26,000	26,000
TOTAL RECREATIONAL SERVICES	22,800	21,815	23,200	13,868	26,000	26,000
UTILITIES						
040 Utilities	18,000	21,663	17,500	7,068	16,000	16,000
045 Telephone	1,900	2,127	2,200	965	1,900	1,900
TOTAL UTILITIES	19,900	23,790	19,700	8,033	17,900	17,900
GRANT EXPENSES						
070 Other Expense (Grants)	0	0	0	0	10,000	0
TOTAL GRANT EXPENSES	0	0	0	0	10,000	0
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	2,500	2,507	2,500	1,254	2,500	2,500
TOTAL LEASE/RENTAL PAYMENTS	2,500	2,507	2,500	1,254	2,500	2,500
GRAND TOTAL	686,900	637,910	692,100	350,304	703,000	725,800

ACTIVITIES CENTER

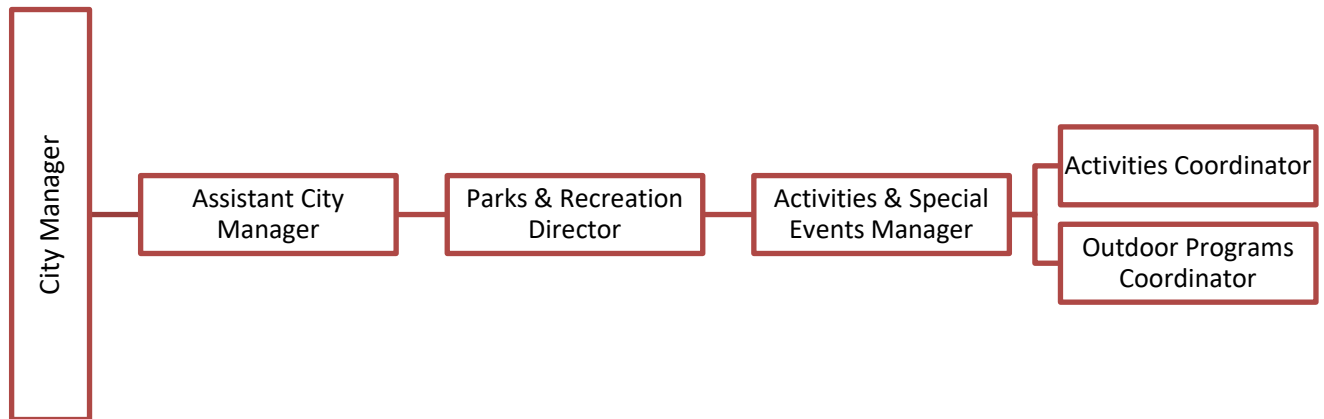
The Harker Heights Activities Center exists to provide quality educational and recreational experiences both in the Activities Center and throughout the City of Harker Heights and to encourage the community to use and to enjoy City of Harker Heights facilities and services. The Activities Center works in conjunction with the Parks and Recreation Department and provides meeting room spaces of various sizes for City of Harker Heights and other renters to hold programs, training sessions, events, and meetings. Through programming, event assistance, and promotion, Activities Center staff inspires both patrons and other City Departments to benefit from City of Harker Heights amenities.

GOALS AND OBJECTIVES

Through public meetings, survey responses, and input from the Parks Advisory Board and Parks & Recreation staff during the Master Planning process in 2019 and 2020, four broad goals have been identified for the Department:

- **Accessibility** - Provide parks and recreation services that are available for all abilities and socio-economic/cultural statuses and accommodates both vehicular and non-vehicular connectivity to those parks and recreation opportunities.
- **Sustainability** - Develop and enhance parks and recreation programs within the City that promote environmental awareness and place environmental education and stewardship as a leading tenet for patrons of the City's parks and recreation services.
- **Maintenance** - Take care of the excellent park infrastructure that the City has and ensure that future park improvements are developed with best practices of maintenance in mind.
- **Innovation** - Bring energy and vitality to recreational facilities in the City's park system by providing unique park experiences.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- The Activities Center created Maker Space, Game Room, eSports, and Math Programming; programming the Activities Center space for open and free use of the facility for the community.
- Held Frost Fest at Community Park to increase programming at event. Managed the second successful year of 'Spring Fun Day in the Park' art festival at Carl Levin Park.
- Expanded the GO Heights program with the first full year with an Outdoor Programs Coordinator, which allowed for a significant increase in the amount of programming.
- Integrated arts components into all programming and special events.
- To build on success of the Community Garage Sale, staff added a second sale.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Establish strategies to adhere to Financial Support and Sustainability Strategy, as approved by Parks and Recreation Advisory Board in 2021.
 - Ongoing.
- Increase marketing opportunities to grow the reach of the Farmers Market.
 - Ongoing. Created physical marketing materials that were displayed in prominent locations across the City.
- Re-establish and grow the Outdoor Recreation program.
 - Complete.
- Continue to encourage our community to value green spaces through programs.
 - Ongoing. This will remain an objective for FY 2022-2023.
- Evaluate and update large events to meet the growing needs of the community.
 - Complete.

FY 2022-2023 OBJECTIVES

- Expand upon the success of Art in the Park programming.
- Rebrand Frost Fest to Howdy Holidays and increase marketing opportunities to grow the reach of the event across the region.
- Continue to grow the Outdoor Recreation program.
- Continue to encourage our community to value green spaces through programs.
- Continue to evaluate and update large events to meet the growing needs of the community.

PERFORMANCE MEASURES – ACTIVITIES CENTER

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full time employees	3	2	3	3	3
OUTPUTS:					
# of recreation program attendance	1,700	750	1,000	1,162	1,200
# of youth recreation programs provided	27	13	20	18	20
# of special events provided	49	36	45	36	45
# of farmers market vendors	N/A	61	75	86	90
# of special events provided	26	26	26	26	30
Approx. # of event attendees	ND*	ND*	12,000	9,900	12,000
EFFECTIVENESS:					
# of activities center usage	1,400	455	800	485	450
# of City sponsored pool parties provided	2	0	2	0	2
City sponsored pool party attendance	300	0	300	0	300
EFFICIENCY:					
# special events provided per full time staff member	16	18	15	9	10
# activities center usage per full time staff member	467	227	266	227	266
# of event attendees per F/T Events & Activities staff	ND*	ND*	3,000	3,300	3,000

*No Data was collected prior to FY 2022.

ACTIVITY CENTER

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	150,800	151,482	153,100	61,000	136,300	153,700
002 Overtime	100	1,232	200	344	700	800
003 Worker's Compensation	1,900	2,008	1,900	1,768	1,800	2,700
004 Health Insurance	16,300	16,228	20,600	7,809	18,100	21,600
005 Social Security	11,500	11,197	11,700	4,478	10,500	11,800
006 Retirement	22,600	22,715	22,700	9,121	20,300	23,700
TOTAL PERSONNEL SERVICE	203,200	204,862	210,200	84,520	187,700	214,300
SUPPLIES						
010 Office	2,700	2,517	3,600	417	1,500	2,000
012 General	3,000	1,490	7,100	1,371	3,000	11,000
013 Equipment	100	66	0	0	0	0
015 Recreational	1,500	1,681	2,000	514	1,500	1,500
TOTAL SUPPLIES	7,300	5,754	12,700	2,302	6,000	14,500
MAINTENANCE						
021 Building	6,000	6,433	6,000	2,476	10,000	8,500
022 Equipment	0	0	700	0	0	200
023 Ground	200	78	500	0	200	500
TOTAL MAINTENANCE	6,200	6,511	7,200	2,476	10,200	9,200
CONTRACTUAL SERVICES						
030 Property/Liability	2,600	2,492	2,600	2,507	2,600	2,800
046 Equipment Rental	3,000	1,322	3,000	980	2,000	2,000
047 Contract Labor	9,500	7,088	0	0	0	0
091 Advertising	13,000	4,819	13,000	1,483	5,000	14,700
TOTAL CONTRACTUAL SERVICES	28,100	15,721	18,600	4,970	9,600	19,500
SERVICES						
035 Unemployment Payments	0	0	0	0	0	0
041 Dues and Subscriptions	1,800	1,032	2,000	758	1,200	2,100
042 Travel and Training	1,500	539	1,500	814	1,200	2,500
TOTAL SERVICES	3,300	1,571	3,500	1,572	2,400	4,600
RECREATIONAL SERVICES						
067 Event & Recreation Programs	38,000	36,879	40,000	23,099	40,000	43,000
TOTAL RECREATIONAL SERVICES	38,000	36,879	40,000	23,099	40,000	43,000
UTILITIES						
040 Utilities	8,500	10,536	8,500	3,438	7,500	8,000
045 Telephone	400	633	1,200	232	400	400
TOTAL UTILITIES	8,900	11,169	9,700	3,670	7,900	8,400
GRANT EXPENSES						
070 Other Expense (Grants)	0	0	0	0	1,200	0
TOTAL GRANT EXPENSES	0	0	0	0	1,200	0
GRAND TOTAL	295,000	282,467	301,900	122,609	265,000	313,500

PARKS AND RECREATION

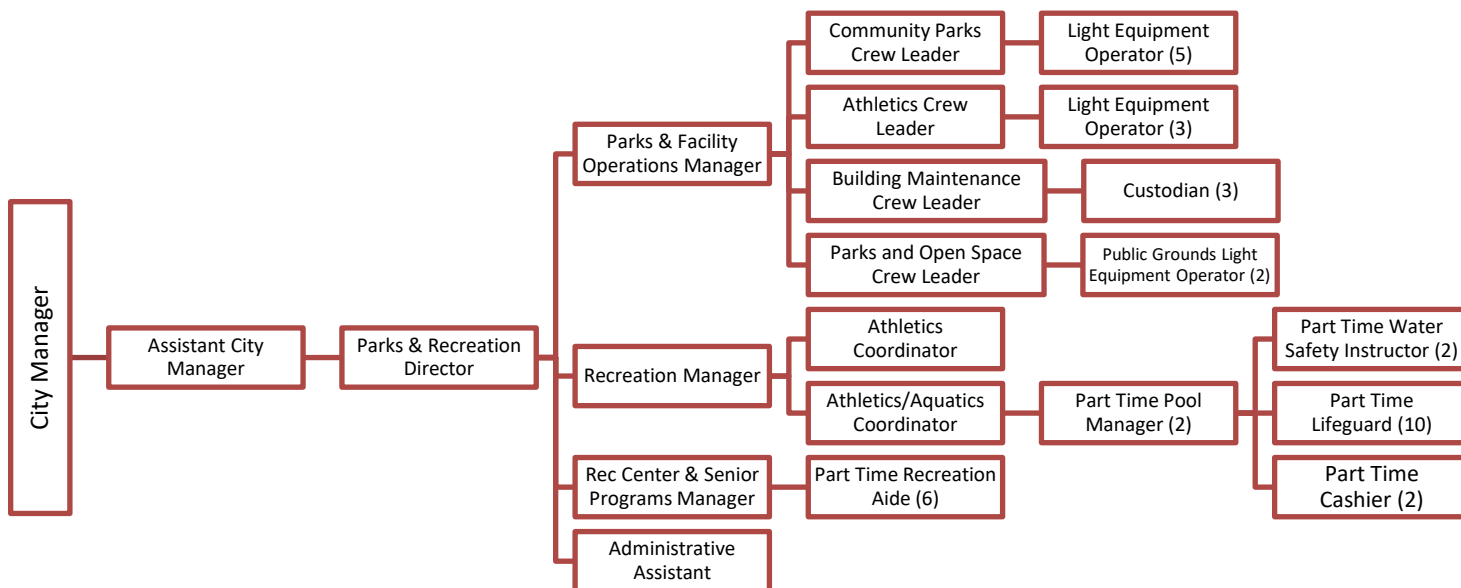
The responsibility of Parks and Recreation is to operate and maintain the Recreation and Athletic facilities and programs as well as mow and maintain right of ways, the Activities Center, City Hall, Library, Police Department, Fire Department, Kern Park, Goode-Connell Park, Carl Levin City Park, Skipcha Park, Community Park, Purser Family Park, and Summit Soccer Complex. The Department conducts and administers youth, senior, and adult programs/activities, youth and adult adaptive programs, maintains playgrounds and playing surfaces, and sponsors/co-sponsors numerous special events for the community.

DEPARTMENT GOALS

Through public meetings, survey responses, and input from the Parks Advisory Board and Parks & Recreation staff during the Master Planning process in 2019 and 2020, four broad goals have been identified for the Department:

- **Accessibility** - Provide parks and recreation services that are available for all abilities and socio-economic/cultural statuses and accommodates both vehicular and non-vehicular connectivity to those parks and recreation opportunities.
- **Sustainability** - Develop and enhance parks and recreation programs within the City that promote environmental awareness and place environmental education and stewardship as a leading tenet for patrons of the City's parks and recreation services.
- **Maintenance** - Take care of the excellent park infrastructure that the City has and ensure that future park improvements are developed with best practices of maintenance in mind.
- **Innovation** - Bring energy and vitality to recreational facilities in the City's park system by providing unique park experiences.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Park Improvement Projects: The Parks and Recreation Department renovated the Carl Levin Park basketball court and updated areas of the Carl Levin Park and Community Park trails to concrete where asphalt had become overly worn. Made enhancements to Summit Soccer facility to ensure long-term sustainability of playing surfaces. Made enhancements to Carl Levin Park swimming pool pump room.
- Worked with artists from Tap Tap Art School, the Harker Heights Chamber of Commerce Vision XXI class, and the City of Harker Heights Arts Commission to create the Texas Native Plant and Monarch mural at the Carl Levin Park Amphitheater.
- Staff updated the Memorial Tree and Bench program to better serve citizens and improve parks.
- Senior Recreation program was moved to their new home at the Recreation Center. New programs were added including adult P.E., senior volleyball, adaptive yoga, senior hikes and walks, and many others.
- Department staff completed implementation of CivicRec, the first change in online recreation and facility management software for HHPRD since 2012.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Continue to develop strategies to put findings from Parks, Recreation, and Open Space Master Plan and 2021-2024 Strategic Plan into action.
 - Ongoing. This will remain an objective for FY 2022-2023.
- Continue to develop strategies for public sponsorships/partnerships in facilities and programming.
 - Ongoing.
- Further pursue collaboration with local recreation providers.
 - Ongoing. Have implemented programs, facility use, and marketing for local rec providers.
- Begin implementation of HHPRD Financial Support and Sustainability Strategy, as approved by Parks & Recreation Advisory Board.
 - Ongoing.
- Develop internal sustainability programming: recycling, waste reduction, resource management, etc.
 - Ongoing.

FY 2022-2023 OBJECTIVES

- Continue to research and develop Capital Asset Management Program (CAMP) to ensure that future and current facilities are meeting the needs of the community.
- Continue to develop strategies to put findings from Parks, Recreation, and Open Space Master Plan and 2021-2024 Strategic Plan into action.
- Create a strategic plan for arts within the park system.
- Continue to pursue implementation of HHPRD Financial Support and Sustainability Strategy, as approved by Parks & Recreation Advisory Board.
- Develop additional opportunities for public input on programs, facility, enhancements.

PERFORMANCE MEASURES – PARKS AND RECREATION

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full time employees	23	23	27	27	27
# of part time employees	6	6	6	6	6
# of seasonal employees (summer)	16	11	16	16	16
# of approved volunteers	ND*	ND*	300	325	300
OUTPUTS:					
# of municipal acres maintained	240	240	240	240	240
# of municipal acres that are designated parks	178.82	178.82	178.82	178.82	178.82
# of miles of trails	4.46	4.46	4.46	4.46	4.46
# of ROW acres maintained	94	94	94	94	94
# of medians maintained	14	16	16	16	16
# of acres irrigated	113	113	113	113	113
# of playground units	16	16	16	16	16
# of senior recreation programs provided regularly	31	16	31	28	35
# of youth leagues/participants	8 / 2,500	7 / 1,475	9 / 2,500	8 / 2,122	8 / 2,500
# of adult leagues/participants	2 / 500	2 / 320	8 / 1,000	2 / 450	4 / 500
# of sports camps/participants	8 / 300	2 / 75	4 / 100	5 / 180	5 / 150
EFFECTIVENESS:					
Percentage of Residents within 10 minute walk to a park (Trust for Public Land data)	39%	39%	39%	39%	39%
Acres of parkland per 1000 residents	5.61	5.61	5.52	5.52	5.52
# of park rentals	200	191	300	249	300
# of pool rentals	20	0	20	0	20
Public swim attendance	12,000	3,555	12,000	6,012	12,000
Swim lesson attendance	225	201	225	225	225
# of City sponsored pool parties	3	0	3	0	3
City sponsored pool party attendance	325	0	300	0	300
EFFICIENCY:					
# of acres maintained per F/T park maintenance staff member	25.7	25.7	25.7	25.7	25.7
# of participants per F/T Athletics staff	ND*	935	1,800	935	1,800

*no recorded data for previous years; new metric

PARKS & RECREATION

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	1,118,000	970,937	1,164,700	521,608	1,100,100	1,221,300
002 Overtime	9,600	5,598	9,600	4,363	8,200	8,000
003 Worker's Compensation	22,600	23,429	22,400	20,624	20,600	30,000
004 Health Insurance	117,200	103,737	150,800	70,936	143,800	164,300
005 Social Security	86,300	71,524	89,800	38,634	84,800	94,000
006 Retirement	143,500	134,044	166,700	75,771	156,400	161,300
TOTAL PERSONNEL SERVICE	1,497,200	1,309,269	1,604,000	731,936	1,513,900	1,678,900
SUPPLIES						
010 Office	6,000	5,646	6,000	2,593	6,000	6,000
011 Vehicle	28,000	29,077	28,000	13,387	36,000	40,000
012 General	4,000	4,309	5,000	3,604	6,000	6,000
013 Equipment	8,000	5,214	8,000	2,191	5,000	5,000
014 Uniforms	9,000	10,472	10,000	8,380	12,500	12,000
015 Recreational	4,500	2,405	4,500	266	3,000	9,500
016 Chemical	12,200	11,632	12,200	4,484	15,000	15,000
TOTAL SUPPLIES	71,700	68,755	73,700	34,905	83,500	93,500
MAINTENANCE						
020 Vehicle	10,000	20,945	10,000	23,862	33,000	25,000
021 Building	35,000	36,072	35,000	11,091	35,000	35,000
022 Equipment	12,000	13,686	12,000	11,043	15,500	13,000
023 Ground	65,000	66,921	65,000	32,034	65,000	65,000
TOTAL MAINTENANCE	122,000	137,624	122,000	78,030	148,500	138,000
CONTRACTUAL SERVICES						
030 Property/Liability	29,900	29,008	30,000	29,142	30,700	32,400
046 Equipment Rental	3,000	3,655	3,000	1,533	3,000	3,000
047 Contract Labor	12,000	9,692	12,000	7,539	12,000	12,000
051 Credit Card Service Fees	6,800	5,543	6,800	1,732	5,000	6,000
091 Advertising	1,500	2,195	1,500	855	2,000	2,500
095 Required Public Notices	0	0	0	480	500	0
TOTAL CONTRACTUAL SERVICES	53,200	50,093	53,300	41,281	53,200	55,900
SERVICES						
035 Unemployment Payments	0	0	0	1,021	5,500	0
041 Dues and Subscriptions	5,800	3,351	4,000	2,690	2,700	7,600
042 Travel and Training	8,200	6,154	8,200	7,233	8,200	12,000
TOTAL SERVICES	14,000	9,505	12,200	10,944	16,400	19,600
RECREATIONAL SERVICES						
059 Adaptive Sports	10,000	1,848	10,000	0	6,000	6,000
060 Tree City USA	10,000	9,554	10,000	2,500	8,000	10,000
061 Living Legacy	4,500	2,898	4,500	1,215	6,500	4,500
065 Trophies and Awards	15,000	10,546	15,000	2,304	13,000	15,000
066 Uniforms and Equipment (Rec)	45,000	40,075	45,000	17,090	43,000	50,000
067 Parks and Recreation Programs	3,000	7,518	5,700	2,039	3,000	6,000
069 Adult Sports	2,000	1,850	2,500	435	1,500	2,500
TOTAL RECREATIONAL SERVICES	89,500	74,289	92,700	25,583	81,000	94,000
UTILITIES						
040 Utilities	95,000	100,312	85,000	37,036	66,300	66,300
045 Telephone	800	953	1,000	718	1,600	1,600
TOTAL UTILITIES	95,800	101,265	86,000	37,754	67,900	67,900
LEASE AND RENTAL PAYMENTS						
615 Xerox Rental	1,500	1,409	1,500	768	1,500	1,500
TOTAL LEASE/RENTAL PAYMENTS	1,500	1,409	1,500	768	1,500	1,500
GRAND TOTAL	1,944,900	1,752,209	2,045,400	961,201	1,965,900	2,149,300

STREET DEPARTMENT

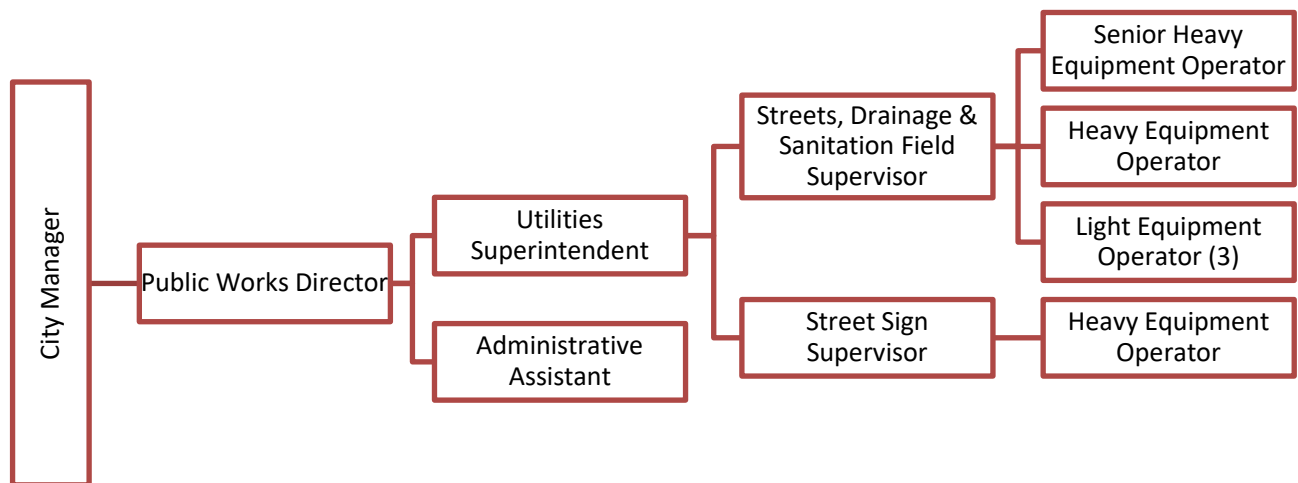
The Street Department makes minor repairs to City streets such as asphaltting potholes, replacing curb and gutter, repairing utility cuts, and blading non-hard surface streets. All major projects are contracted out.

The Sign Shop, a branch of the Street Department, is responsible for the continued installation and maintenance of traffic signs, pavement markings, street sweeping and herbicide applications to streets and sidewalks.

DEPARTMENT GOALS

The Street Department strives to provide sufficient maintenance and improvements of pavements, curb and gutter, and traffic signs and markings to ensure structurally sound riding surfaces on streets and to provide that all streets in the City have hard surface pavement.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Completed annual Crack Seal Program for 6 lane miles of streets.
- Inspected the 2021-2022 Street Improvement Projects: Comanche Gap Road, Wildewood Dr., Chaucer Ln, Crowfoot Dr., Lakefront Dr., Memory Ln., Nola Ruth Blvd., drainage, and various point repairs.
- Maintained recycled asphalts streets: Waco Trace, Pueblo Drive and Kathey Drive.
- Continued maintenance and programming of all solar / school zone flashing lights city wide.
- Restriped City Hall parking lot and ADA ramps.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Continue the annual Crack Seal Program.
 - Completed.
- Inspect the 2021-22 Street Improvement Program.
 - Ongoing.
- Repair all Water and Sewer utility cuts, potholes and asphalt level ups.
 - Ongoing.
- Herbicide Applications.
 - Ongoing. 2,440 gallons applied.
- Street Sweeping.
 - Ongoing. 2,324 miles swept and 311 Hours operating sweeper.

FY 2022-2023 OBJECTIVES

- Continue the annual Crack Seal Program.
- Inspect the 2022-2023 Street Improvement Program.
- Repair all Water and Sewer utility cuts, potholes and asphalt level ups within 30 days.
- Continue signage installation/maintenance and regular street sweeping city wide.
- Continue to update the public with education handouts for illicit discharges/solid waste violations.

PERFORMANCE MEASURES – STREET DEPARTMENT

Type of Measure/Description		FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:						
# of full-time employees:		10	10	10	7	10
Public Works Administration		3	3	3	2	3
Street Department		5	3	5	3	5
OUTPUTS:						
# of street utility cuts		100	46	60	42	50
# of pothole repairs		450	659	350	402	350
Miles of street reconstruction		2.00	0.50	2.00	0.50	1.00
Miles of crack sealing		12	13	8	5	8
Linear feet of sidewalk repair		150	125	100	45	50
EFFECTIVENESS:						
# of employees per square mile		4	4	4	4	4
# of street utility cuts per Street employee		20	15.33	12	14	10
# of pothole repairs per Street employee		90.00	219.66	70.00	134.00	70.00

PERFORMANCE MEASURES – SIGN SHOP

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
OUTPUTS:					
# of street signs installed or replaced	200	232	250	319	250
# of stop signs installed or replaced	50	70	60	57	60
# of yield signs installed or replaced	5	2	5	16	5
# of poles set	60	74	50	84	50
Feet of thermoplastic installed	100	650	100	5,663	200
Gallons of herbicide sprayed	1,000	1,549	1,200	2,440	1,200
Total miles of streets swept	1,966	1,645	1,500	2,324	1,500
Miles of residential streets swept	1,160	1,200	1,200	1,200	1,200
Miles of arterials/collectors swept	806	776	806	776	806
EFFECTIVENESS:					
# of Sign Shop Department employees per square mile	0.13	0.13	0.13	0.13	0.13
EFFICIENCY:					
# of residential street sweeping cycles per year (145 miles / cycle).	8.00	7.00	8.00	7.00	7.00
# of arterial/collector street sweeping cycles per year (13 miles / Cycle).	62.00	60.00	62.00	60.00	60.00

STREETS

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	400,700	314,055	436,000	163,393	336,900	439,000
002 Overtime	7,000	4,547	7,000	2,541	5,700	7,000
003 Worker's Compensation	5,800	6,025	6,100	5,598	5,600	8,100
004 Health Insurance	49,300	33,862	65,700	21,444	44,300	68,800
005 Social Security	31,200	22,989	33,900	11,916	26,200	34,100
006 Retirement	61,000	47,520	65,700	24,716	50,800	68,300
TOTAL PERSONNEL SERVICE	555,000	428,998	614,400	229,608	469,500	625,300
SUPPLIES						
010 Office	3,500	2,633	3,500	1,428	3,000	3,500
011 Vehicle	30,000	26,171	30,000	15,947	40,000	45,000
012 General	2,000	909	1,500	279	1,000	1,000
013 Equipment	6,000	4,247	3,000	801	3,000	3,000
014 Uniforms	9,000	5,747	8,000	3,949	8,000	8,000
TOTAL SUPPLIES	50,500	39,707	46,000	22,404	55,000	60,500
MAINTENANCE						
020 Vehicle	35,000	24,522	30,000	8,696	30,000	30,000
021 Building	3,000	3,124	3,000	2,025	5,000	3,000
022 Equipment	26,000	9,561	20,000	6,911	20,000	20,000
023 Ground	100,000	85,194	100,000	21,847	100,000	100,000
TOTAL MAINTENANCE	164,000	122,401	153,000	39,479	155,000	153,000
CONTRACTUAL SERVICES						
030 Property/Liability	7,900	7,380	8,300	7,918	8,100	9,000
046 Equipment Rental	20,000	3,326	15,000	9,015	15,000	15,000
047 Contract Labor	15,000	2,474	15,000	0	5,000	5,000
TOTAL CONTRACTUAL SERVICES	42,900	13,180	38,300	16,933	28,100	29,000
SERVICES						
035 Unemployment Payments	0	480	0	0	(900)	0
041 Dues and Subscriptions	1,400	1,151	1,200	997	1,300	1,300
042 Travel and Training	5,000	1,952	4,000	1,257	3,000	4,000
TOTAL SERVICES	6,400	3,583	5,200	2,254	3,400	5,300
UTILITIES						
040 Utilities	275,000	357,792	275,000	140,622	275,000	275,000
045 Telephone	4,000	3,239	3,300	1,746	3,500	3,500
TOTAL UTILITIES	279,000	361,031	278,300	142,368	278,500	278,500
GRAND TOTAL	1,097,800	968,900	1,135,200	453,046	989,500	1,151,600

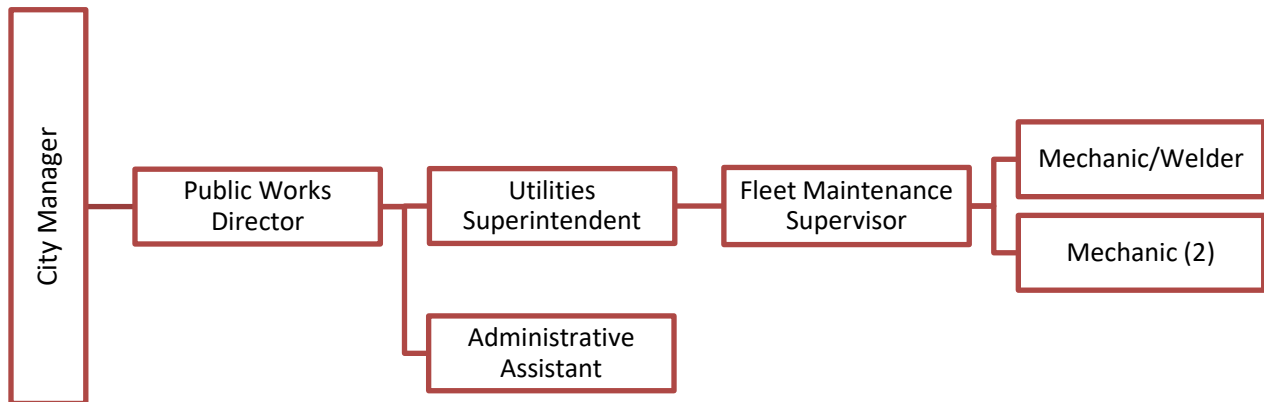
FLEET MAINTENANCE DEPARTMENT

The Fleet Maintenance Department manages and maintains fleet assets, procures vehicles and fleet equipment for all city departments, and assists with internal mechanical projects. The Department is led by the Maintenance Supervisor and consists of a Welder/Mechanic, and two Mechanics.

GOALS AND OBJECTIVES

The Fleet Maintenance Department strives to provide timely scheduled and unscheduled repairs on all city vehicles and equipment and handles purchase orders for parts and repairs & tracks the repairs of all city vehicles & equipment. The Department assists with various bids as well by preparing vehicle and equipment specifications as needed to ensure the best product is purchased. Department staff conducts annual state safety inspections on all city vehicles & installs state registration stickers to ensure all departments are prepared to provide consistent service.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Fabricated & installed dumpster guide tracks at wastewater plant belt press area.
- Fabricated & installed cover plates at 7 computers monitor stations in city hall council chambers.
- Procured vehicles & equipment in FY 21-22 as authorized.
- Continually perform state safety inspections on all city vehicles as they are due & install state registration stickers.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Continually perform state safety inspections on all city vehicles as they are due & install state registration stickers.
 - Complete.
- Continue to provide timely support for all city vehicles and equipment.
 - Complete.
- Continue automotive education.
 - Complete.
- Continue to compile & maintain logs of repair parts purchased & completed repairs to all city vehicles & Equipment.
 - Complete.

FY 2022-2023 OBJECTIVES

- Initiate procurement of authorized FY 2023 vehicles and equipment prior to January 2023.
- Consolidate annual safety and preventative service logs for all vehicles and equipment to improve efficiency.
- Initiate construction of authorized FY 2022 internal projects by April 2023.

PERFORMANCE MEASURES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time employees	4	4	4	4	4
OUTPUTS:					
# of fleet units serviced (vehicles & equipment)	1,520	1,416	1,520	1,376	1,520
# of departments serviced	14	12	12	12	12
# of work orders completed	1,545	1,416	1,545	1,386	1,548
EFFECTIVENESS:					
Fleet units in operation (vehicles & equipment)	98%	97%	98%	95%	98%
# of fleet units serviced per Fleet Department employee	380.00	354.00	380.00	344.00	380.00
EFFICIENCY:					
# of work orders completed per Fleet Department employee	386.25	354.00	386.25	346.50	387.00

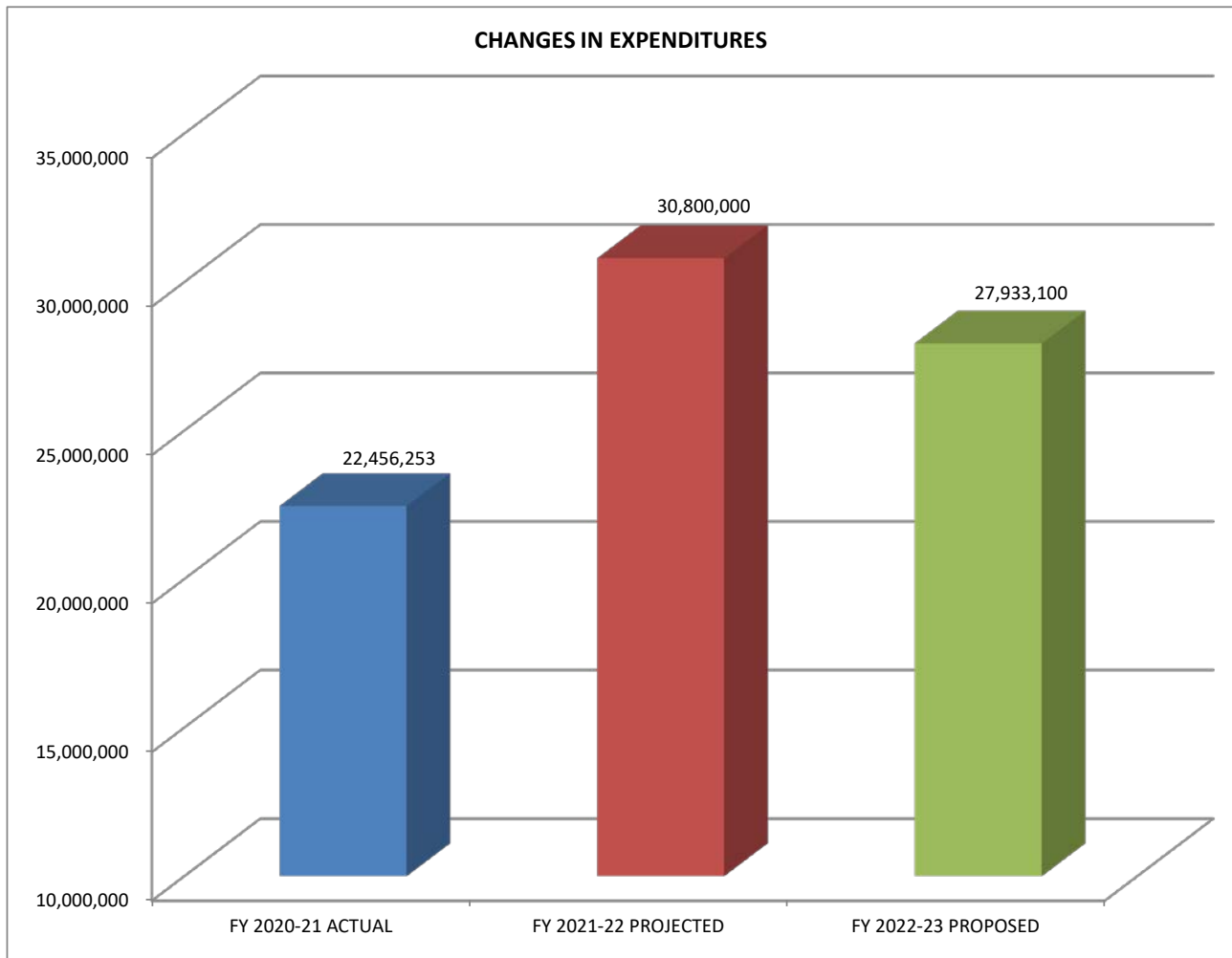
MAINTENANCE

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICE						
001 Salaries	181,500	184,128	201,000	98,767	193,700	210,700
002 Overtime	2,000	3,647	2,000	273	500	2,000
003 Worker's Compensation	2,600	2,678	2,900	2,652	2,700	3,800
004 Health Insurance	20,900	20,925	26,800	13,408	26,900	28,200
005 Social Security	14,000	14,119	15,500	7,467	14,900	16,300
006 Retirement	27,400	27,941	30,100	14,738	28,800	30,500
TOTAL PERSONNEL SERVICE	248,400	253,438	278,300	137,305	267,500	291,500
SUPPLIES						
010 Office	500	462	500	385	500	500
011 Vehicle	1,000	1,360	2,000	1,813	3,000	3,000
012 General	100	82	100	83	400	100
013 Equipment	4,000	4,737	4,000	1,888	5,000	5,000
014 Uniforms	5,000	3,873	4,500	2,341	4,000	4,000
TOTAL SUPPLIES	10,600	10,514	11,100	6,510	12,900	12,600
MAINTENANCE						
020 Vehicle	1,000	2,674	1,000	538	2,000	2,000
021 Building	500	633	500	296	600	600
022 Equipment	200	24	200	43	300	300
023 Ground	300	0	100	0	0	0
TOTAL MAINTENANCE	2,000	3,331	1,800	877	2,900	2,900
CONTRACTUAL SERVICES						
030 Property/Liability	3,500	3,332	3,900	3,773	3,900	4,200
TOTAL CONTRACTUAL SERVICES	3,500	3,332	3,900	3,773	3,900	4,200
SERVICES						
041 Dues and Subscriptions	200	205	200	210	200	200
042 Travel and Training	2,000	0	2,000	833	1,500	1,500
TOTAL SERVICES	2,200	205	2,200	1,043	1,700	1,700
UTILITIES						
040 Utilities	3,500	6,043	4,500	2,625	4,500	4,500
045 Telephone	2,400	1,248	1,300	756	1,500	1,500
TOTAL UTILITES	5,900	7,291	5,800	3,381	6,000	6,000
GRAND TOTAL	272,600	278,111	303,100	152,889	294,900	318,900

**GENERAL FUND
STATEMENT OF EXPENDITURES**

FY 2022-23

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
City Council	177,500	164,178	182,100	85,093	159,700	199,200
Administration	1,328,900	1,701,112	1,456,000	700,661	1,474,000	1,633,900
Finance	649,300	594,931	635,000	338,255	636,200	667,100
Pet Adoption Center	1,030,300	977,903	1,079,400	505,048	1,020,000	1,114,300
Police	6,929,000	6,483,831	7,336,300	3,575,493	6,830,200	7,691,600
Municipal Court	807,500	883,400	927,500	397,614	768,700	885,800
Planning & Development	374,200	392,849	407,900	217,507	431,900	427,600
Code Enforcement	762,800	639,282	597,300	325,105	631,600	684,400
Fire & EMS Operations	4,731,000	4,937,849	4,847,900	2,652,552	5,168,000	5,239,800
Information Technology	532,200	511,321	603,600	300,647	576,500	622,500
Library	686,900	637,910	692,100	350,304	703,000	725,800
Activity Center	295,000	282,467	301,900	122,609	265,000	313,500
Parks & Recreation	1,944,900	1,752,209	2,045,400	961,201	1,965,900	2,149,300
Streets	1,097,800	968,900	1,135,200	453,046	989,500	1,151,600
Maintenance	272,600	278,111	303,100	152,889	294,900	318,900
Transfer to Fixed Assets	0	750,000	500,000	500,000	500,000	475,000
Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	2,500,000	3,500,000
Transfer to Debt Service	0	0	0	0	0	0
Transfer to Fixed Assets (PEG)	0	0	98,600	0	98,600	132,800
Transfer to Fixed Assets (CRF)	212,700	0	0	53,398	53,400	0
Transfer to Fixed Assets (ARPA)	146,600	0	0	41,417	41,400	0
Transfer to Capital Projects (ARPA)	0	0	5,150,700	1,552,919	1,552,900	0
GRAND TOTAL	22,479,200	22,456,253	30,800,000	15,785,758	26,661,400	27,933,100



GENERAL FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING BALANCE	9,859,615	10,425,361	17,373,044	14,843,280	14,543,680	12,926,980	10,949,080	9,793,980	8,445,980	7,398,280
REVENUES:										
7xx Property Taxes	10,143,100	10,058,246	10,994,600	10,994,600	11,242,100	11,354,500	11,468,000	11,582,700	11,698,500	11,815,500
08x Franchise Taxes	1,368,000	1,388,750	1,349,000	1,387,800	1,385,000	1,412,700	1,441,000	1,469,800	1,499,200	1,529,200
709 Sales Tax	6,927,400	11,193,921	8,250,000	10,482,200	10,691,800	10,905,600	11,123,700	11,346,200	11,573,100	11,804,600
70x Mixed Drink/Bingo Tax	90,000	154,170	125,000	190,000	160,000	161,600	163,200	164,800	166,400	168,100
Licenses and Permits	340,000	336,057	253,000	395,000	276,500	279,300	282,100	284,900	287,700	290,600
016 Fines and Fees	1,000,000	1,006,852	1,000,000	675,000	850,000	858,500	867,100	875,800	884,600	893,400
Charges for Services	932,000	986,482	941,600	1,069,000	1,041,500	1,051,900	1,062,400	1,073,000	1,083,700	1,094,500
070 Grant Revenue	4,509,800	600,100	142,000	201,500	119,500	0	0	0	0	0
Intergov Payments	7,000	13,211	7,500	9,000	8,500	9,000	9,000	9,000	9,000	9,000
020 Investment Earnings	250,000	78,119	75,000	36,000	40,000	40,400	40,800	41,200	41,600	42,000
4xx Contributions/Donations	15,000	39,192	15,000	53,700	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	11,000	130,572	(1,500)	173,200	36,500	36,500	36,500	36,500	36,500	36,500
TOTAL OPERATING REVENUES	25,593,300	25,985,672	23,151,200	25,667,000	25,866,400	26,125,000	26,508,800	26,898,900	27,295,300	27,698,400
600 Lease Agreement	0	405,000	0	0	0	0	0	0	0	0
Tranfers In										
802 Transfer from Utility Fund	500,000	0	250,000	250,000	250,000	0	0	0	0	0
803 Transfer from Drainage Fund	0	200,000	0	0	0	0	0	0	0	0
804 Transfer from Sanitation Fund	200,000	200,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
812 Transfer from Restr Courts Fund	83,500	83,500	85,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000
815 Transfer from Coronavirus Fund	0	0	240,200	209,800	0	0	0	0	0	0
Total Tranfers In	783,500	483,500	725,200	694,800	450,000	200,000	200,000	200,000	200,000	200,000
TOTAL REVENUES	26,376,800	26,874,172	23,876,400	26,361,800	26,316,400	26,325,000	26,708,800	27,098,900	27,495,300	27,898,400
EXPENDITURE:										
Personnel Service										
001 Salaries	12,329,400	11,890,022	12,796,100	12,468,100	13,558,600	13,829,800	14,106,400	14,388,500	14,676,300	14,969,800
002 Overtime	526,900	523,454	520,500	504,700	518,900	524,100	529,300	534,600	539,900	545,300
003 Worker's Compensation	143,900	148,944	144,400	133,200	197,800	199,800	201,800	203,800	205,800	207,900
004 Health Insurance	1,068,900	963,218	1,342,100	1,224,200	1,429,800	1,572,800	1,730,100	1,903,100	2,093,400	2,302,700
005 Social Security	983,600	922,896	1,018,600	992,500	1,076,700	1,098,100	1,119,600	1,141,600	1,164,000	1,186,900
006 Retirement	1,896,000	1,824,529	1,965,900	1,904,500	2,099,500	2,200,500	2,246,600	2,293,700	2,341,800	2,390,900
Total Personnel Service	16,948,700	16,273,063	17,787,600	17,227,200	18,881,300	19,425,100	19,933,800	20,465,300	21,021,200	21,603,500
Supplies	794,800	722,784	859,600	937,800	1,014,500	1,024,600	1,034,800	1,045,100	1,055,600	1,066,200
Maintenance	741,900	765,036	797,600	854,300	882,900	891,700	900,600	909,600	918,700	927,900
Contractual Services	1,835,500	1,753,566	1,825,000	1,679,000	1,802,500	1,820,500	1,838,700	1,857,100	1,875,700	1,894,500
Services	272,500	202,308	259,800	212,600	266,900	269,600	272,300	275,000	277,800	280,600
Recreational Services	150,300	132,983	155,900	147,000	163,000	164,600	166,200	167,900	169,600	171,300
Utilities	588,600	716,783	588,500	555,200	560,700	566,300	572,000	577,700	583,500	589,300
Grant Expenses	159,500	516,859	141,100	170,500	105,000	0	0	0	0	0
Outside Agency Payments	109,000	109,000	112,000	112,000	123,000	184,000	184,000	184,000	184,000	184,000
Lease and Rental Payments	19,100	19,121	19,100	19,500	20,500	20,500	19,100	19,100	19,100	19,100
Reserves and Reimbursements	0	(5,250)	0	0	5,000	36,000	42,400	46,100	37,800	15,200
TOTAL OPERATING EXPENDITURES	21,619,900	21,206,253	22,546,200	21,915,100	23,825,300	24,402,900	24,963,900	25,546,900	26,143,000	26,751,600
Transfers Out										
800 Transfer to Fixed Assets	0	750,000	500,000	500,000	475,000	400,000	400,000	400,000	400,000	400,000
805 Transfer to Capital Projects	500,000	500,000	2,500,000	2,500,000	3,500,000	3,500,000	2,500,000	2,500,000	2,000,000	1,000,000
806 Transfer to Debt Service	0	0	0	0	0	0	0	0	0	0
Transfer Cable PEG Funds to Fixed Assets	0	0	98,600	98,600	132,800	0	0	0	0	0
Transfer CRF Funds to Fixed Assets	212,700	0	0	53,400	0	0	0	0	0	0
Transfer ARPA Funds to Fixed Assets	146,600	0	0	41,400	0	0	0	0	0	0
815 Transfer to Coronavirus Fund	0	0	5,150,700	1,552,900	0	0	0	0	0	0
Total Transfers Out	859,300	1,250,000	8,249,300	4,746,300	4,107,800	3,900,000	2,900,000	2,900,000	2,400,000	1,400,000
TOTAL EXPENDITURES	22,479,200	22,456,253	30,795,500	26,661,400	27,933,100	28,302,900	27,863,900	28,446,900	28,543,000	28,151,600
INCREASE (DECREASE) IN FUND BALANCE	3,897,600	4,417,919	(6,919,100)	(299,600)	(1,616,700)	(1,977,900)	(1,155,100)	(1,348,000)	(1,047,700)	(253,200)
ENDING FUND BALANCE	13,757,215	14,843,280	10,453,944	14,543,680	12,926,980	10,949,080	9,793,980	8,445,980	7,398,280	7,145,080
Three Month Fund Balance Requirement	5,404,975	5,301,563	5,636,550	5,478,775	5,956,325	6,100,725	6,240,975	6,386,725	6,535,750	6,687,900
Over (Under)	8,352,240	9,541,717	4,817,394	9,064,905	6,970,655	4,848,355	3,553,005	2,059,255	862,530	457,180





DEBT SERVICE FUND

DEBT SERVICE FUND

The cost of acquisition for large capital items and the construction of infrastructure sometimes exceed the amount of funding available from operating revenues and resources. When this occurs, the City may issue debt obligations called "bonds". The difference between a bond and a note payable is that bonds are issued for longer periods and require greater legal formality. Some bonds may also require voter approval.

The City of Harker Heights has two types of bonds outstanding: general obligation and revenue bonds.

General Obligation Bonds

General obligation bonds are backed by the full faith and credit of the City; in other words, the bonds are guaranteed by a pledge of taxes.

Revenue Bonds

Revenue bonds are payable from a specific source of revenue and do not affect the tax rate. Revenue bonds typically have a "coverage" requirement pursuant to the particular bond covenants. Coverage is the ratio of net pledged revenues to related debt service for a specific year.

Debt Limit

No direct funded debt limitation is imposed on the City under current State law or the City's Home Rule Charter. Article XI, Section 5 of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate of \$2.50 per \$100 assessed valuation for all City purposes. The City operates under a Home Rule Charter which adopts the constitutional provisions.

Debt Limitation Summary

Summary provided by Specialized Public Finance Inc.

• Constitutional Ad Valorem Tax Limitation (per \$100):	\$2.50 per \$100
• Attorney General Administrative Limitation on Ad Valorem Tax Debt/I&S Tax:	\$1.50 per \$100
• 2022 Certified Taxable Assessed Valuation	\$2,492,143,680
• 2022 Total Tax Rate (per \$100)	\$0.5800
• 2022 I&S Tax Rate (per \$100)	\$0.1289
• Maximum Annual Ad Valorem Tax Debt Service, 2022 ⁽¹⁾	\$3,123,688
• Equivalent I&S Tax Rate Required to Service Maximum Debt ⁽²⁾ :	\$0.1293 per \$100
• Percentage of Ad Valorem Tax Debt Service Self-Supporting:	36.82%

(1) Excludes self-supporting debt

(2) Assumes 97% tax collection rate

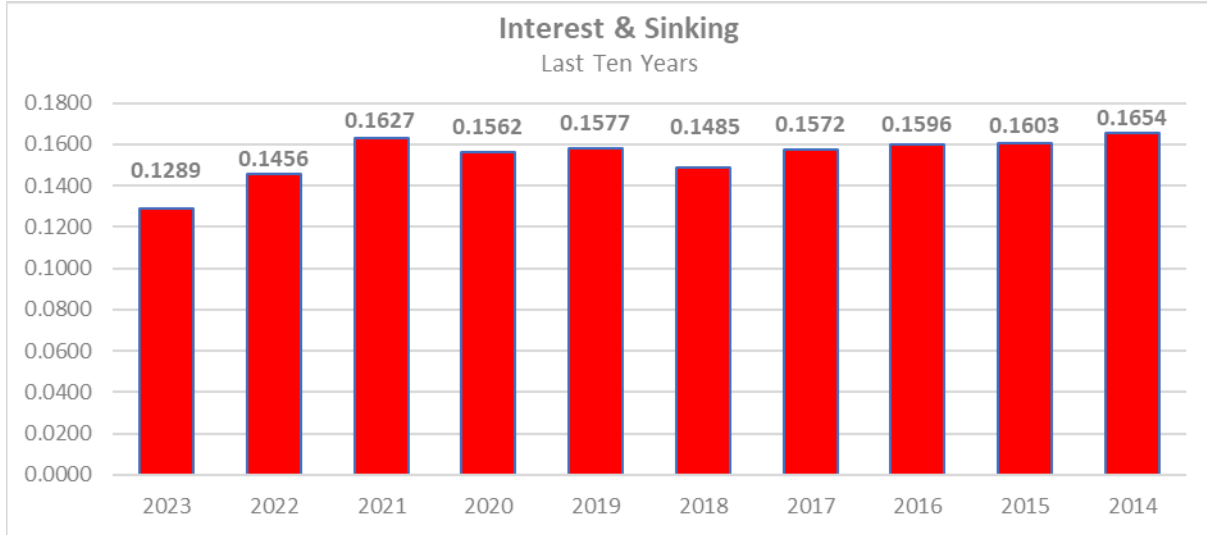
Property Tax Revenue

Tax revenue for the Debt Service Fund is calculated like the General Fund; by taking the certified taxable value per Bell County Appraisal District of \$2,492,143,680 and using the interest and sinking portion of the tax rate of \$0.1289 per \$100 of taxable value:

	2022 Total Certified Taxable Value	2,492,143,680
X	Interest and Sinking Tax Rate per \$100 Valuation	0.1289
=	Estimated Total Revenue	3,212,373

How is the Interest and Sinking Tax Rate Calculated?

As discussed in “Trends and Forecasts”, the Interest and Sinking (I&S) rate is also calculated as part of the Truth in Taxation calculation. One of the numbers the Bell County Appraisal District must consider as part of the calculation is the City’s debt payments that will be made during the fiscal year. This is because the I&S rate determines how much revenue goes towards those debt payments.



The I&S rate covers the City’s annual debt payments.

Bond (Credit) Rating

A bond rating is essentially a credit risk evaluation. It does not constitute a recommendation to invest in a bond and does not take into consideration the risk preference of the investor. Many factors go into investment decisions however the bond rating is usually the most important factor affecting the bond’s interest cost. Rating agencies assess a city’s (1) economy, (2) debt structure, (3) financial condition, (4) demographic factors, and (5) management practices in assigning a rating.

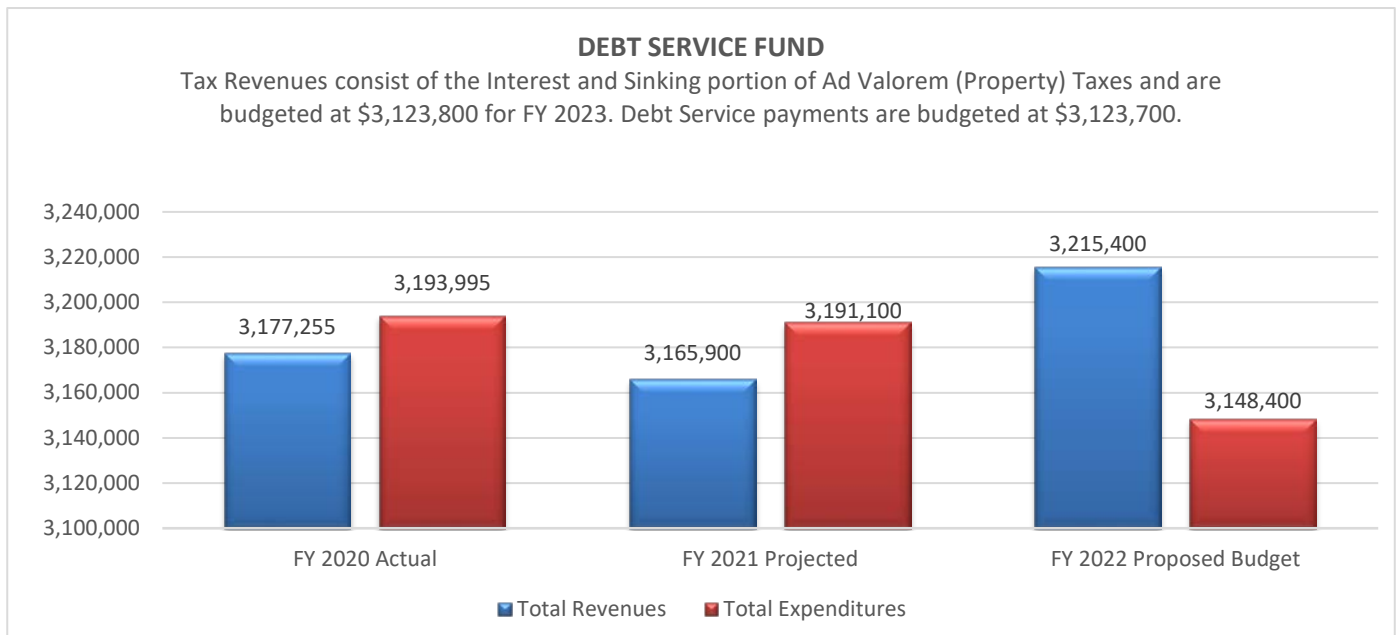
The City of Harker Heights last issued debt in February 2019. The Series 2019 Combination Tax and Revenue Certificates of Obligation were issued for the purpose of street reconstruction and improvements (debt service), city building improvements (debt service), water and wastewater improvements (utility), and waterline replacements (utility). Standard and Poor’s assigned a rating of “AA” to this issuance. S&P considers the City’s economy to be adequate with a strong city management that has good financial policies and practices. The rating reflects the City’s very strong budgetary flexibility and its overall strong budgetary performance. In Standard & Poor’s opinion, the City has very strong liquidity providing for very strong cash levels to cover debt service and expenditures. (Ratings are not issued for Refunding Bonds.)

Bond Schedules

Following this narrative are detailed bond schedules providing information on each issuance to include the type, date, original value, coupon rate, bond rating at the time of issuance, and the reason for the issuance. These schedules include obligations for the Debt Service, Utility, and Drainage Funds.

DEBT SERVICE FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	36,983	50,917	66,817	34,177	34,177	8,977
REVENUES:						
020 Interest Income	7,000	933	1,000	468	5,000	3,000
021 Miscellaneous Income	0	529	0	0	0	0
301 Refunding Bonds Issued	0	0	0	0	0	0
700 Tax Revenues	3,208,400	3,175,793	3,160,900	2,807,230	3,160,900	3,212,400
801 Transfer from General Fund	0	0	0	0	0	0
802 Transfer from Utility Fund	0	0	0	0	0	0
803 Transfer from Drainage Fund	0	0	0	0	0	0
TOTAL REVENUES	3,215,400	3,177,255	3,161,900	2,807,698	3,165,900	3,215,400
EXPENDITURES:						
084 BCAD Fees	32,500	32,440	33,000	15,397	31,300	24,700
301 Debt Service - Interest Exp	917,300	917,334	848,700	425,089	848,700	778,200
303 Debt Service - Principal Pmt	2,244,200	2,244,221	2,311,100	65,000	2,311,100	2,345,500
304 Refunded Bond Escrow Agent	0	0	0	0	0	0
305 Refunded Bond Escrow	0	0	0	0	0	0
320 Bond Issuance Cost	0	0	0	0	0	0
TOTAL EXPENDITURES	3,194,000	3,193,995	3,192,800	505,486	3,191,100	3,148,400
INCR (DECR) IN FUND BALANCE	21,400	(16,740)	(30,900)	2,302,212	(25,200)	67,000
ENDING FUND BALANCE	58,383	34,177	35,917	2,336,389	8,977	75,977

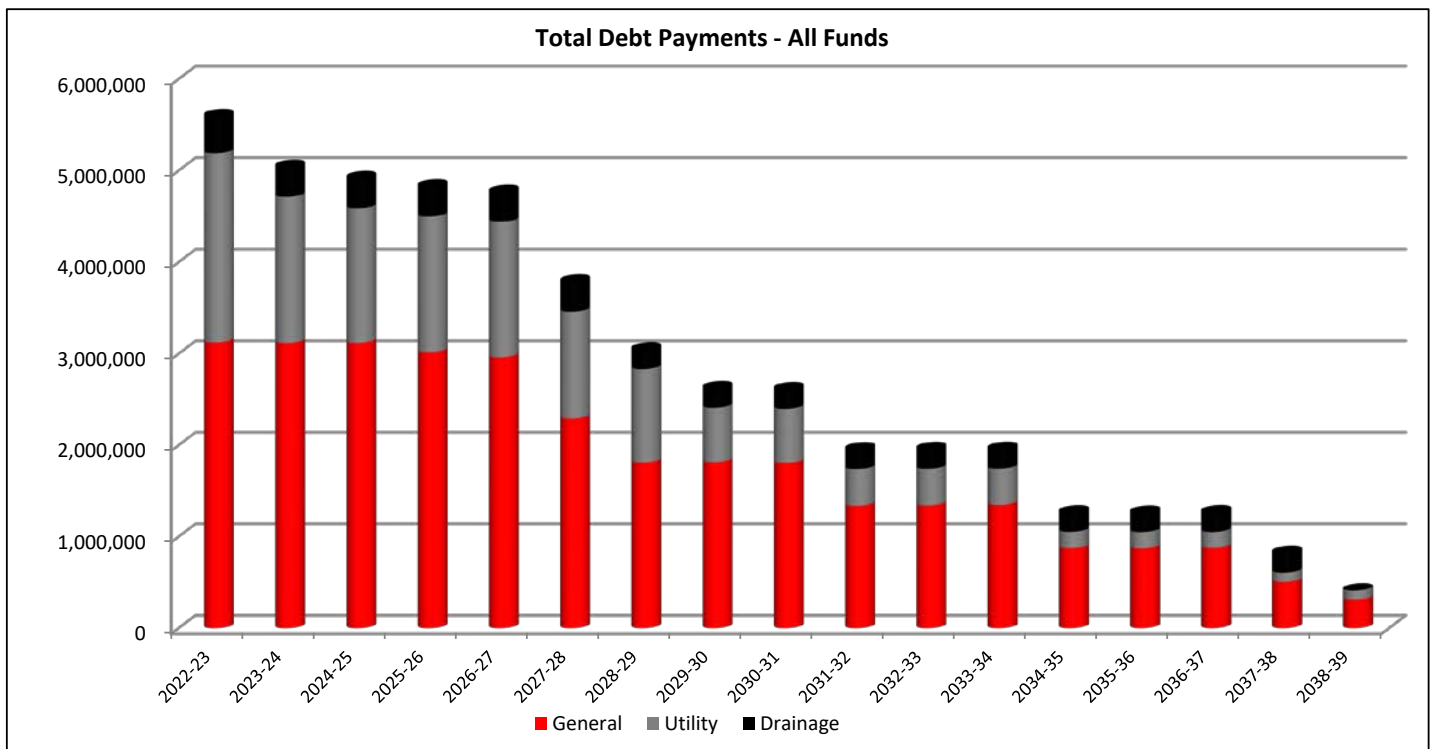


DEBT SERVICE FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	36,983	50,917	66,817	34,177	8,977	75,977	142,577	120,577	98,577	76,577
REVENUES:										
020 Interest Income	7,000	933	1,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000
021 Miscellaneous Income	0	529	0	0	0	0	0	0	0	0
201 Net Value of Investments	0	0	0	0	0	0	0	0	0	0
301 Refunding Bonds Issued	0	0	0	0	0	0	0	0	0	0
302 Debt Proceeds	0	0	0	0	0	0	0	0	0	0
700 Tax Receipts	3,208,400	3,175,793	3,160,900	3,160,900	3,212,400	3,206,900	3,119,200	3,017,200	2,962,600	2,292,200
703 Fines and Penalties - Taxes	0	0	0	0	0	0	0	0	0	0
801 Transfer from General Fund	0	0	0	0	0	0	0	0	0	0
802 Transfer from Utility Fund	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES:	3,215,400	3,177,255	3,161,900	3,165,900	3,215,400	3,209,900	3,122,200	3,020,200	2,965,600	2,295,200
EXPENSES:										
084 BCAD Fees	32,500	32,440	33,000	31,300	24,700	25,000	25,000	25,000	25,000	25,000
500 Principal Payment	65,000	65,000	65,000	65,000	70,000	75,000	75,000	0	0	0
301 Interest Expense	14,400	14,422	11,500	11,500	8,400	5,100	1,700	0	0	0
Series 2005 Bond Total	79,400	79,422	76,500	76,500	78,400	80,100	76,700	0	0	0
901 Principal Payment	355,000	355,000	370,000	370,000	390,000	405,000	420,000	440,000	460,000	475,000
301 Interest Expense	138,900	138,899	124,000	124,000	108,500	92,200	75,200	57,600	39,200	19,900
Series 2008 Bond Total	493,900	493,899	494,000	494,000	498,500	497,200	495,200	497,600	499,200	494,900
902 Principal Payment	0	0	0	0	0	0	0	0	0	0
301 Interest Expense	0	0	0	0	0	0	0	0	0	0
Series 2011 Bond Total	0	0	0	0	0	0	0	0	0	0
903 Principal Payment	329,200	329,221	341,100	341,100	350,500	0	0	0	0	0
301 Interest Expense	30,600	30,625	20,700	20,700	10,600	0	0	0	0	0
Series 2012 Refunding Total	359,800	359,846	361,800	361,800	361,100	0	0	0	0	0
904 Principal Payment	55,000	55,000	55,000	55,000	55,000	0	0	0	0	0
301 Interest Expense	3,300	3,300	2,200	2,200	1,100	0	0	0	0	0
Series 2013 Refunding Total	58,300	58,300	57,200	57,200	56,100	0	0	0	0	0
905 Principal Payment	265,000	265,000	275,000	275,000	285,000	300,000	310,000	325,000	340,000	355,000
301 Interest Expense	149,600	149,600	144,300	144,300	138,800	132,400	125,300	117,100	107,400	97,200
Series 2014 Bond Total	414,600	414,600	419,300	419,300	423,800	432,400	435,300	442,100	447,400	452,200
906 Principal Payment	685,000	685,000	705,000	705,000	725,000	755,000	785,000	815,000	845,000	0
301 Interest Expense	194,800	194,775	174,200	174,200	153,100	124,100	93,900	66,400	33,800	0
Series 2015 Refunding Total	879,800	879,775	879,200	879,200	878,100	879,100	878,900	881,400	878,800	0
907 Principal Payment	0	0	0	0	0	0	0	0	0	0
301 Interest Expense	0	0	0	0	0	0	0	0	0	0
Series 2016 Refunding Total	0	0	0	0	0	0	0	0	0	0
908 Principal Payment	215,000	215,000	220,000	220,000	230,000	240,000	250,000	325,000	270,000	275,000
301 Interest Expense	155,700	155,715	147,100	147,100	138,300	129,100	119,500	109,500	99,800	92,100
Series 2017 Bond Total	370,700	370,715	367,100	367,100	368,300	369,100	369,500	434,500	369,800	367,100
909 Principal Payment	115,000	115,000	105,000	105,000	65,000	225,000	230,000	135,000	140,000	145,000
301 Interest Expense	86,100	86,131	82,700	82,700	79,500	77,600	70,800	63,900	59,900	55,700
Series 2018 Bond Total	201,100	201,131	187,700	187,700	144,500	302,600	300,800	198,900	199,900	200,700
910 Principal Payment	0	0	0	0	0	0	0	0	0	210,000
301 Interest Expense	95,300	95,293	95,300	95,300	95,300	95,300	95,300	95,300	95,300	95,300
Series 2019 Bond Total	95,300	95,293	95,300	95,300	95,300	95,300	95,300	95,300	95,300	305,300
911 Principal Payment	160,000	160,000	175,000	175,000	175,000	420,000	430,000	435,000	445,000	450,000
301 Interest Expense	48,600	48,574	46,700	46,700	44,600	42,500	37,500	32,400	27,200	21,900
Series 2020 Bond Total	208,600	208,574	221,700	221,700	219,600	462,500	467,500	467,400	472,200	471,900
TOTAL BOND EXPENSE	3,161,500	3,161,555	3,159,800	3,159,800	3,123,700	3,118,300	3,119,200	3,017,200	2,962,600	2,292,100
304 Pmt of Ref Bond Escrow	0	0	0	0	0	0	0	0	0	0
305 Pmt of Ref Bond Escrow	0	0	0	0	0	0	0	0	0	0
320 Bond Issuance Costs	0	0	0	0	0	0	0	0	0	0
802 Transfer to Utility Fund	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES:	3,194,000	3,193,995	3,192,800	3,191,100	3,148,400	3,143,300	3,144,200	3,042,200	2,987,600	2,317,100
OPERATING INCOME (LOSS):	21,400	(16,740)	(30,900)	(25,200)	67,000	66,600	(22,000)	(22,000)	(22,000)	(21,900)
ENDING FUND BALANCE	58,383	34,177	35,917	8,977	75,977	142,577	120,577	98,577	76,577	54,677

**City of Harker Heights
Debt Summary**

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022-23	2,345,538	778,151	3,123,689	1,696,614	369,714	2,066,328	297,848	108,666	406,514
2023-24	2,420,000	698,246	3,118,246	1,280,000	315,796	1,595,796	230,000	98,719	328,719
2024-25	2,500,000	619,183	3,119,183	1,200,000	270,703	1,470,703	240,000	90,748	330,748
2025-26	2,475,000	542,240	3,017,240	1,250,000	231,278	1,481,278	250,000	82,417	332,417
2026-27	2,500,000	462,469	2,962,469	1,290,000	188,439	1,478,439	255,000	73,727	328,727
2027-28	1,910,000	381,996	2,291,996	1,025,000	143,981	1,168,981	265,000	64,828	329,828
2028-29	1,485,000	327,591	1,812,591	910,000	111,053	1,021,053	160,000	55,569	215,569
2029-30	1,525,000	291,628	1,816,628	510,000	83,318	593,318	165,000	50,769	215,769
2030-31	1,555,000	252,802	1,807,802	520,000	70,618	590,618	170,000	45,819	215,819
2031-32	1,125,000	213,100	1,338,100	345,000	57,684	402,684	175,000	40,719	215,719
2032-33	1,165,000	177,740	1,342,740	355,000	46,432	401,432	180,000	35,469	215,469
2033-34	1,205,000	141,095	1,346,095	365,000	34,830	399,830	185,000	30,069	215,069
2034-35	775,000	100,890	875,890	155,000	21,828	176,828	190,000	24,518	214,518
2035-36	795,000	78,150	873,150	160,000	17,283	177,283	195,000	18,818	213,818
2036-37	825,000	53,831	878,831	160,000	12,250	172,250	205,000	12,968	217,968
2037-38	480,000	26,569	506,569	95,000	6,825	101,825	210,000	6,562	216,562
2038-39	300,000	10,500	310,500	100,000	3,500	103,500	0	0	0
TOTAL	25,385,538	5,156,181	30,541,719	11,416,614	1,985,532	13,402,146	3,372,848	840,385	4,213,233



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2004**

Dated: October 1, 2004

Original Value: \$2,000,000

Coupon Rate: 3.980% - 4.837%

Ratings at Issuance: "BBB+" Standard and Poor's

Fiscal Year	UTILITY		
	Principal	Interest	Total
2022-23	180,000	14,754	194,754
2023-24	125,000	6,047	131,047
	305,000	20,801	325,801

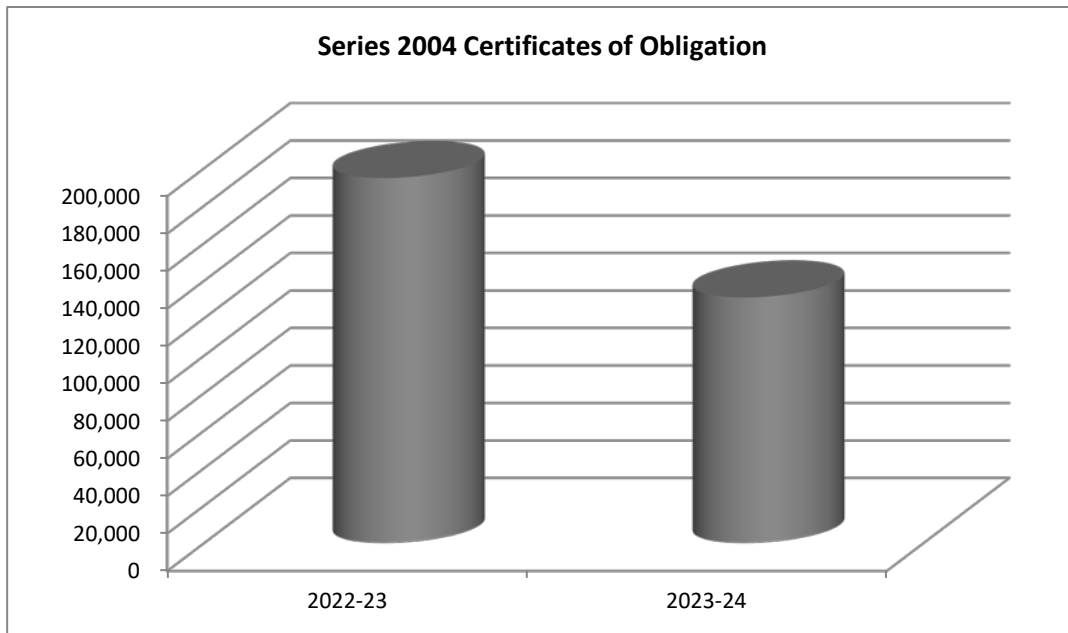
Water and Sewer Improvements to include:

New Water Mains

Water Line Extensions

Water Line Rehab and Repair

Sewer Line Improvements



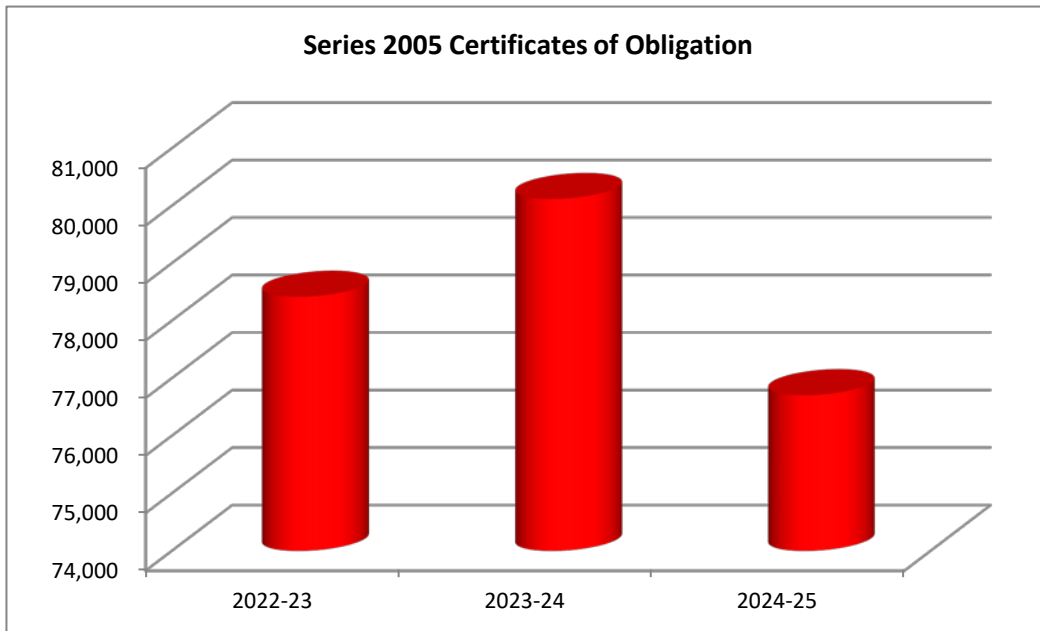
**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2005**

Dated: May 1, 2005
Original Value: \$1,000,000
Coupon Rate: 4.550%
Ratings at Issuance: "A-" Standard and Poor's

GENERAL

Fiscal Year	Principal	Interest	Total
2022-23	70,000	8,418	78,418
2023-24	75,000	5,119	80,119
2024-25	75,000	1,706	76,706
	220,000	15,243	235,243

Construction of:
New Police Building
Library/Community Center Building
Senior Citizens' Building
Recreation Center
and land purchases relating thereto



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2008**

Dated: October 1, 2008

Original Value: \$9,500,000

Coupon Rate: 4.190%

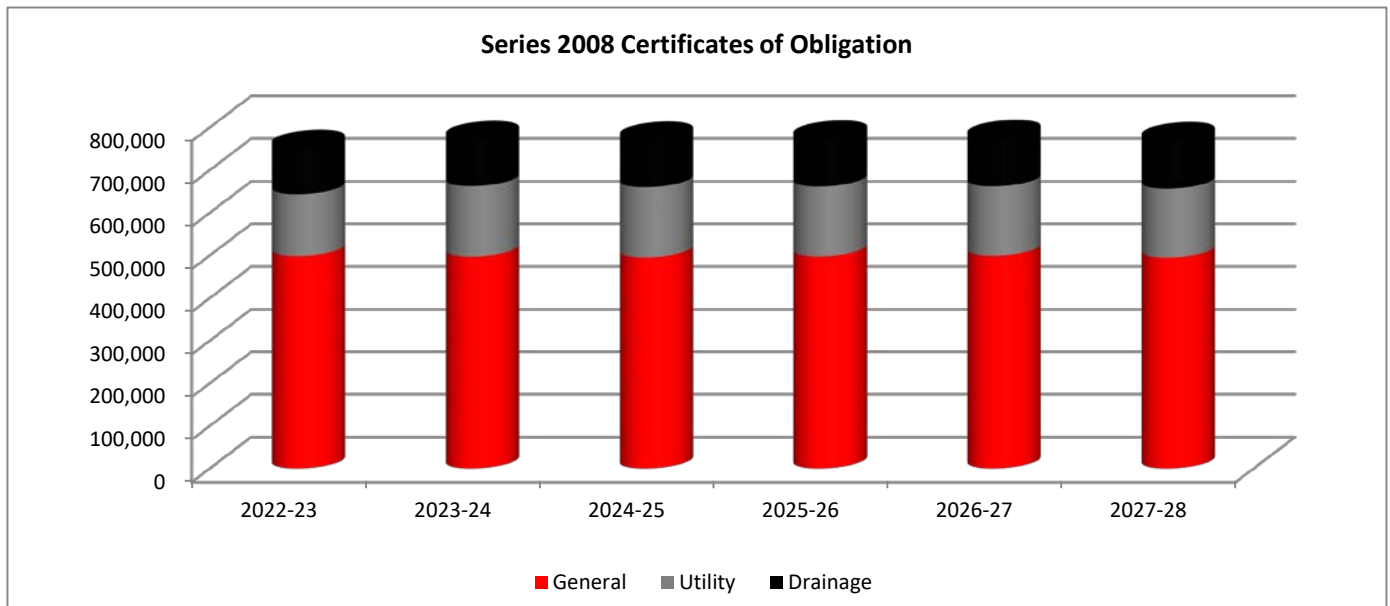
Ratings at Issuance: "A+" Standard and Poor's

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022-23	390,000	108,521	498,521	110,000	34,986	144,986	85,000	24,512	109,512
2023-24	405,000	92,180	497,180	135,000	30,378	165,378	90,000	20,950	110,950
2024-25	420,000	75,211	495,211	140,000	24,721	164,721	95,000	17,179	112,179
2025-26	440,000	57,612	497,612	145,000	18,855	163,855	100,000	13,198	113,198
2026-27	460,000	39,176	499,176	150,000	12,780	162,780	105,000	9,008	114,008
2027-28	475,000	19,903	494,903	155,000	6,495	161,495	110,000	4,609	114,609
	2,590,000	392,603	2,982,603	835,000	128,215	963,215	585,000	89,456	674,456

City Hall Annex
Athletic Complex Phase 2
Park Projects
Street Projects

Water Main Improvements
Waterline Extensions
Sewer Rehabilitation

Residential Drainage Projects

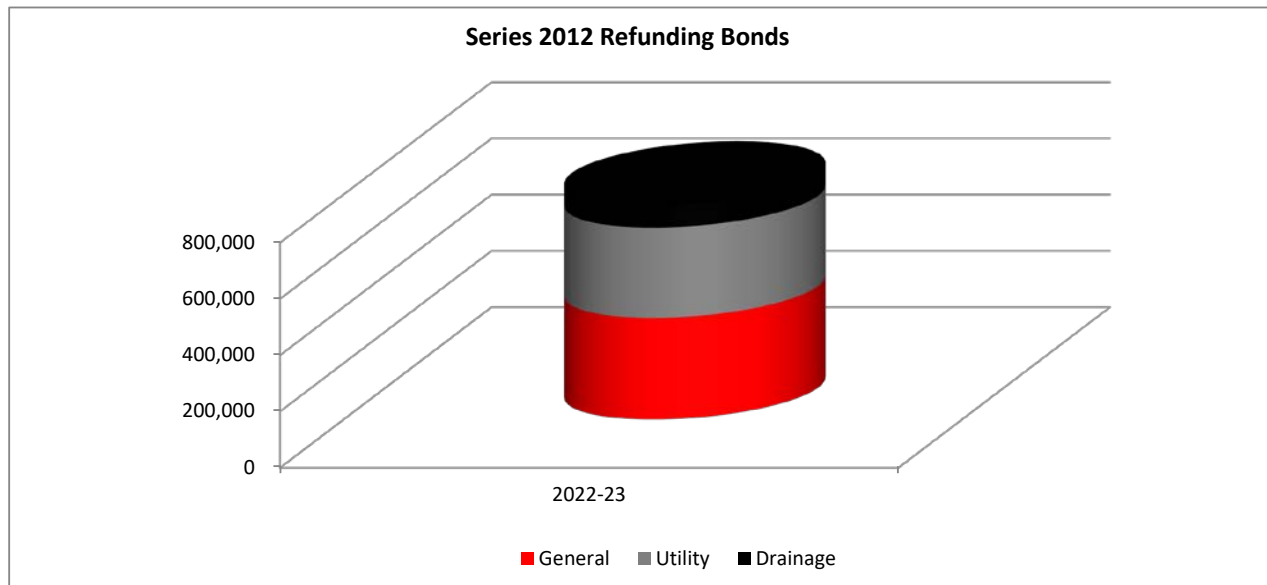


**General Obligation
Refunding Bonds
Series 2012**

Dated: February 1, 2012
Original Value: \$6,250,000
Coupon Rate: 0.350% - 3.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022-23	350,538	10,516	361,054	311,614	9,348	320,962	77,848	2,335	80,183
	350,538	10,516	361,054	311,614	9,348	320,962	77,848	2,335	80,183

Advance Refunding on Outstanding Series 1999 Refunding Bonds
Partial Refunding of Series 2003 Certificates of Obligations and
Series 2003A General Obligation Refunding Bonds

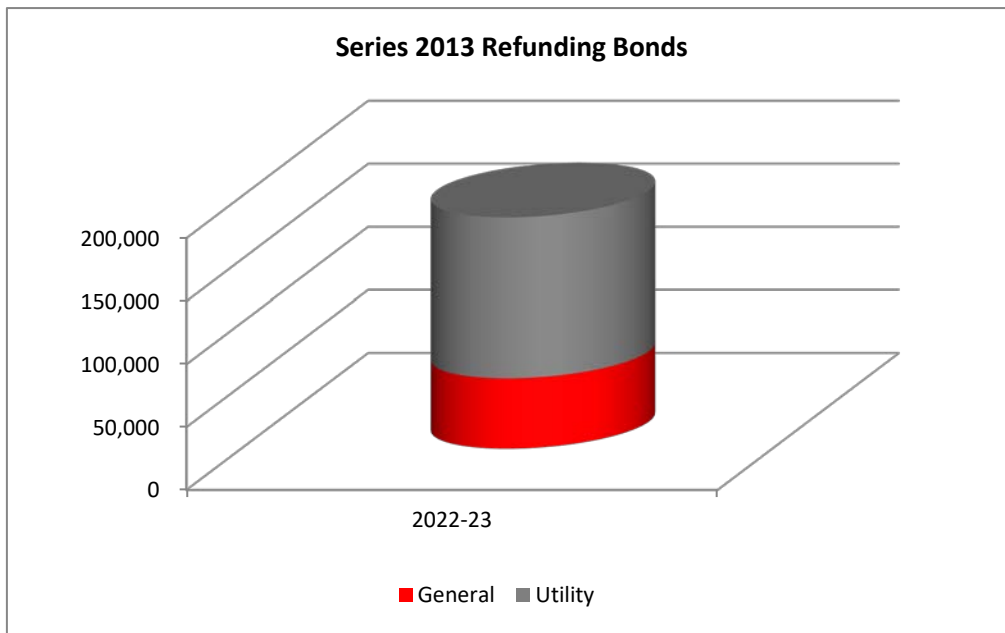


**General Obligation
Refunding Bonds
Series 2013**

Dated: May 15, 2013
Original Value: \$1,460,000
Coupon Rate: 1.500% - 2.000%
Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	55,000	1,100	56,100	125,000	2,500	127,500
	55,000	1,100	56,100	125,000	2,500	127,500

Refinance of the Series 2003 Certificates of Obligations and
Series 2003A General Obligation Refunding Bonds



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2014**

Dated: January 15, 2014

Original Value: \$9,000,000

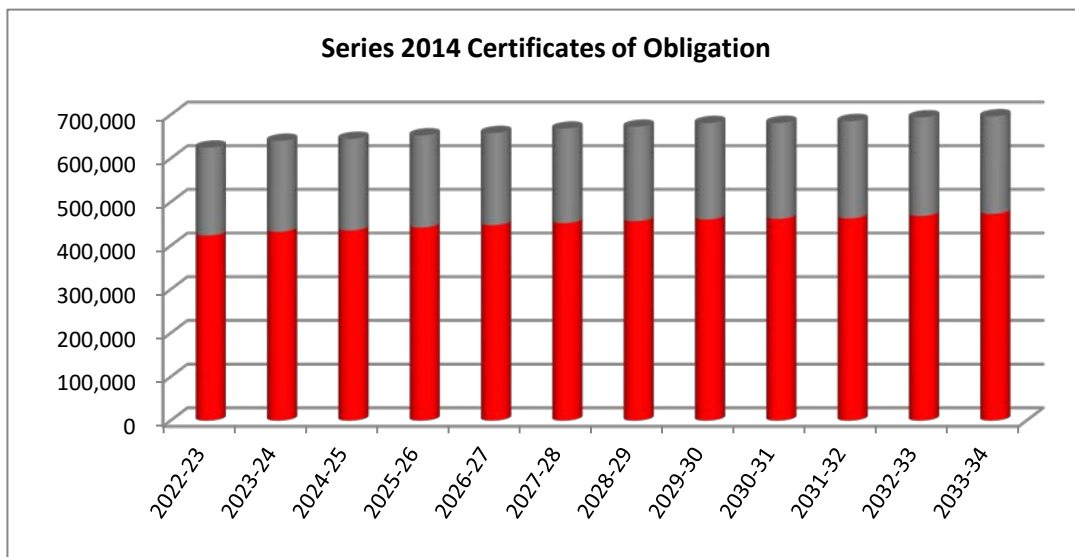
Coupon Rate: 1.500% - 4.000%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	285,000	138,800	423,800	135,000	66,294	201,294
2023-24	300,000	132,387	432,387	145,000	63,256	208,256
2024-25	310,000	125,263	435,263	150,000	59,813	209,813
2025-26	325,000	117,125	442,125	155,000	55,875	210,875
2026-27	340,000	107,375	447,375	160,000	51,225	211,225
2027-28	355,000	97,175	452,175	170,000	46,425	216,425
2028-29	370,000	86,525	456,525	175,000	41,325	216,325
2029-30	385,000	75,425	460,425	185,000	36,075	221,075
2030-31	400,000	61,950	461,950	190,000	29,600	219,600
2031-32	415,000	47,950	462,950	200,000	22,950	222,950
2032-33	435,000	33,425	468,425	210,000	15,950	225,950
2033-34	455,000	18,200	473,200	215,000	8,600	223,600
	4,375,000	1,041,600	5,416,600	2,090,000	497,388	2,587,388

Street & Road Improvements
City Hall Expansion/Renovation
Park Projects

Water & Sewer System Improvements



**General Obligation
Refunding Bonds
Series 2015**

Dated: February 15, 2015

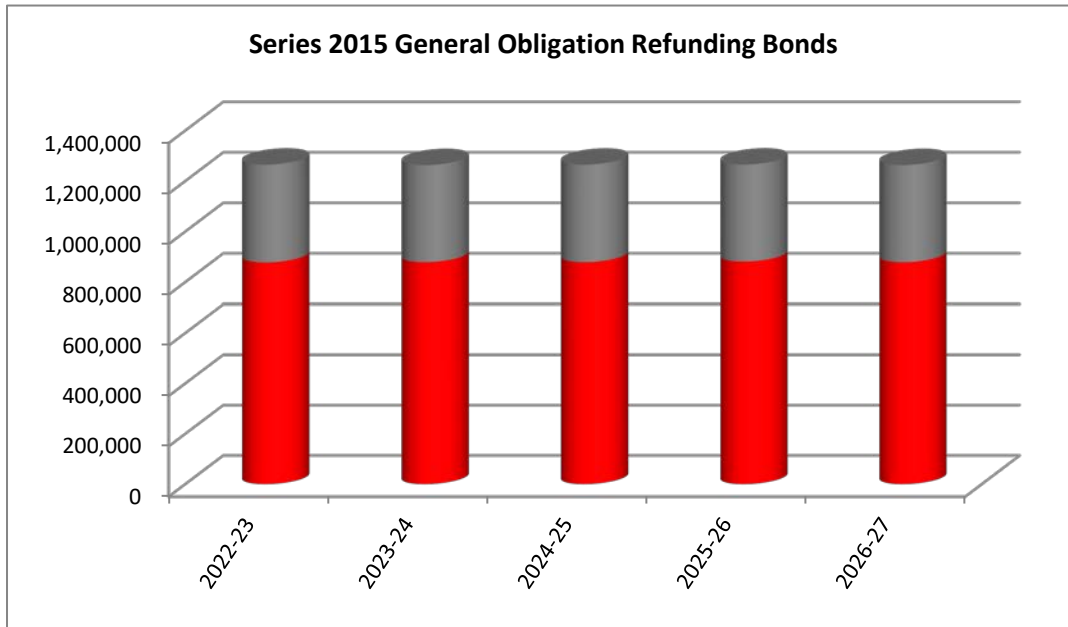
Original Value: \$8,400,000

Coupon Rate: 3.000% - 4.000%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	725,000	153,075	878,075	320,000	67,075	387,075
2023-24	755,000	124,075	879,075	330,000	54,275	384,275
2024-25	785,000	93,875	878,875	345,000	41,075	386,075
2025-26	815,000	66,400	881,400	355,000	29,000	384,000
2026-27	845,000	33,800	878,800	370,000	14,800	384,800
	3,925,000	471,225	4,396,225	1,720,000	206,225	1,926,225

Partial refinance of the Series 2006 Combination Tax and Utility
System Revenue Certificates of Obligation.



**General Obligation
Refunding Bonds
Series 2016**

Dated: March 1, 2016

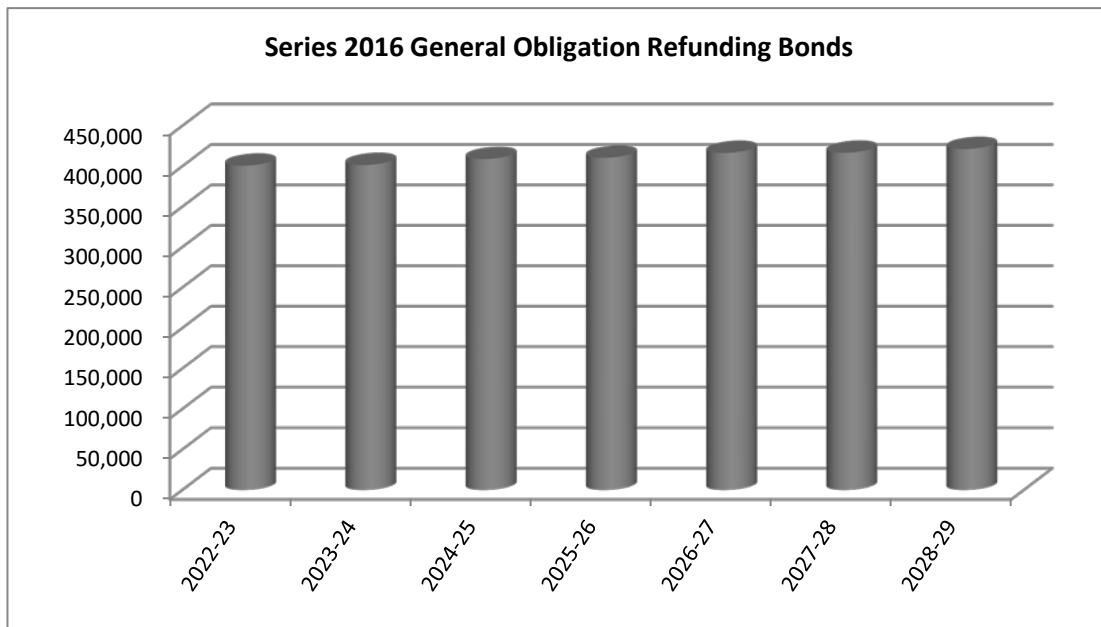
Original Value: \$6,470,000

Coupon Rate: 2.000% - 4.000%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23				305,000	95,550	400,550
2023-24				315,000	86,400	401,400
2024-25				335,000	73,800	408,800
2025-26				350,000	60,400	410,400
2026-27				370,000	46,400	416,400
2027-28				385,000	31,600	416,600
2028-29				405,000	16,200	421,200
	0	0	0	2,465,000	410,350	2,875,350

Refinance the Series 2006 and Series 2009 Combination Tax and Utility System Revenue Certificates of Obligation.



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2017**

Dated: January 19, 2017

Original Value: \$5,915,000

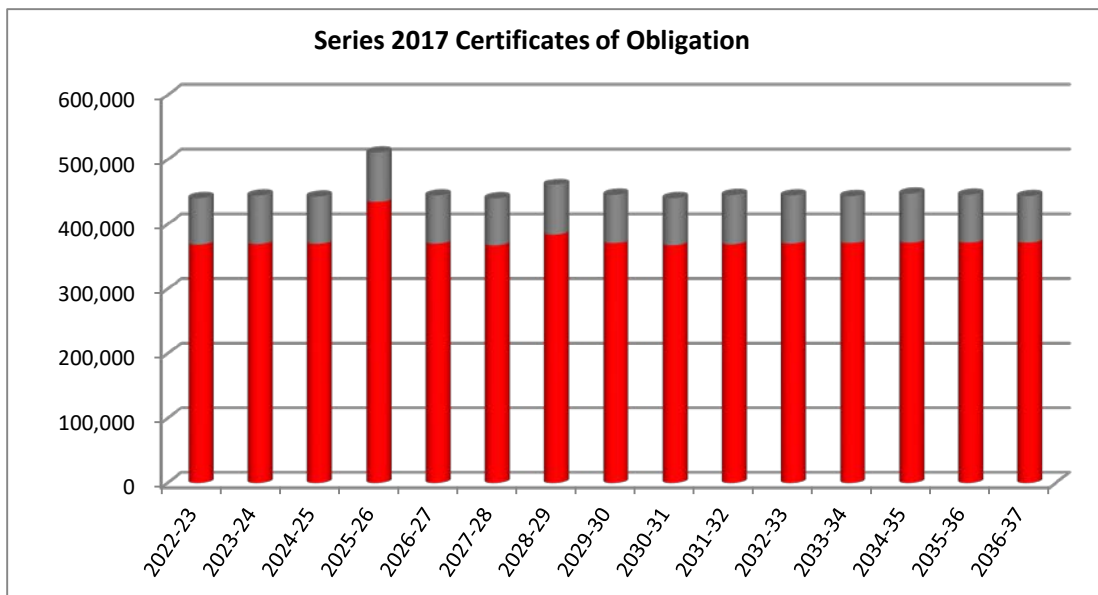
Coupon Rate: 3.250% - 4.000%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	230,000	138,315	368,315	45,000	27,538	72,538
2023-24	240,000	129,115	369,115	50,000	25,737	75,737
2024-25	250,000	119,515	369,515	50,000	23,737	73,737
2025-26	325,000	109,515	434,515	55,000	21,737	76,737
2026-27	270,000	99,765	369,765	55,000	20,087	75,087
2027-28	275,000	92,070	367,070	55,000	18,520	73,520
2028-29	300,000	84,232	384,232	60,000	16,952	76,952
2029-30	295,000	75,683	370,683	60,000	15,242	75,242
2030-31	300,000	67,275	367,275	60,000	13,532	73,532
2031-32	310,000	58,725	368,725	65,000	11,822	76,822
2032-33	320,000	49,890	369,890	65,000	9,970	74,970
2033-34	330,000	40,770	370,770	65,000	8,117	73,117
2034-35	340,000	31,365	371,365	70,000	6,265	76,265
2035-36	350,000	21,675	371,675	70,000	4,270	74,270
2036-37	360,000	11,700	371,700	70,000	2,275	72,275
	4,495,000	1,129,610	5,624,610	895,000	225,801	1,120,801

Water & Sewer System Improvements
Fire Station Renovation

Park Project Improvements
Pet Adoption Center Renovation



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2018**

Dated: January 23, 2018

Original Value: \$6,000,000

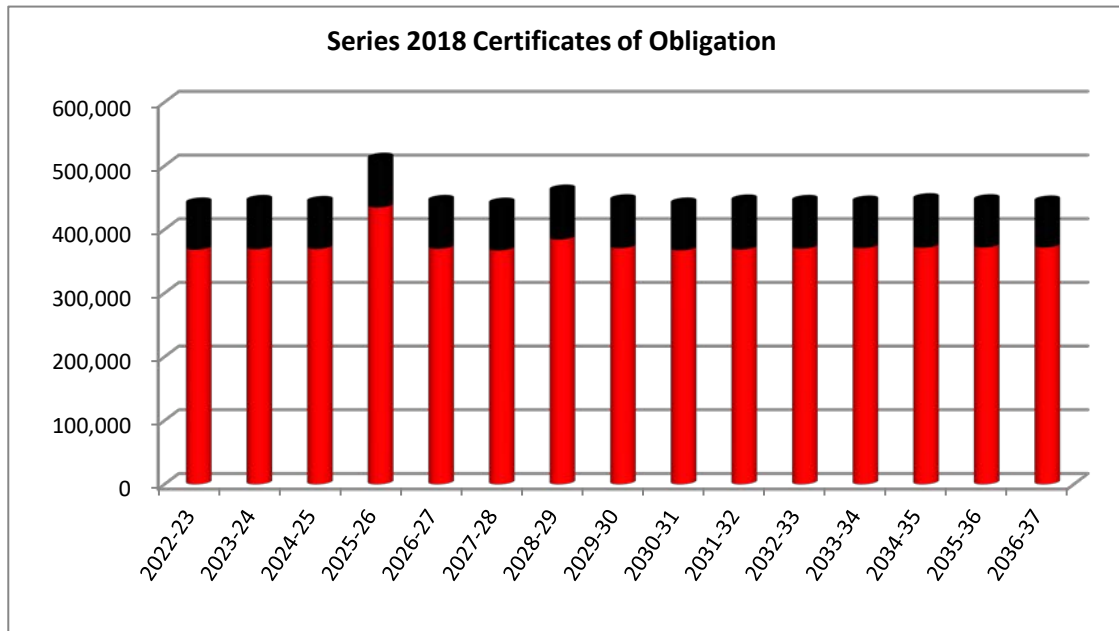
Coupon Rate: 3.000% - 3.125%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			DRAINAGE		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	65,000	79,531	144,531	135,000	81,819	216,819
2023-24	225,000	77,581	302,581	140,000	77,769	217,769
2024-25	230,000	70,831	300,831	145,000	73,569	218,569
2025-26	135,000	63,931	198,931	150,000	69,219	219,219
2026-27	140,000	59,881	199,881	150,000	64,719	214,719
2027-28	145,000	55,681	200,681	155,000	60,219	215,219
2028-29	150,000	51,331	201,331	160,000	55,569	215,569
2029-30	155,000	46,831	201,831	165,000	50,769	215,769
2030-31	155,000	42,181	197,181	170,000	45,819	215,819
2031-32	160,000	37,531	197,531	175,000	40,719	215,719
2032-33	165,000	32,731	197,731	180,000	35,469	215,469
2033-34	170,000	27,781	197,781	185,000	30,069	215,069
2034-35	175,000	22,681	197,681	190,000	24,518	214,518
2035-36	180,000	17,431	197,431	195,000	18,818	213,818
2036-37	190,000	12,031	202,031	205,000	12,968	217,968
2037-38	195,000	6,094	201,094	210,000	6,562	216,562
	2,635,000	704,059	3,339,059	2,710,000	748,594	3,458,594

Street Reconstruction/Improvements

Drainage Improvements



**Combination Tax & Utility System Revenue
Certificates of Obligation
Series 2019**

Dated: February 21, 2019

Original Value: \$4,000,000

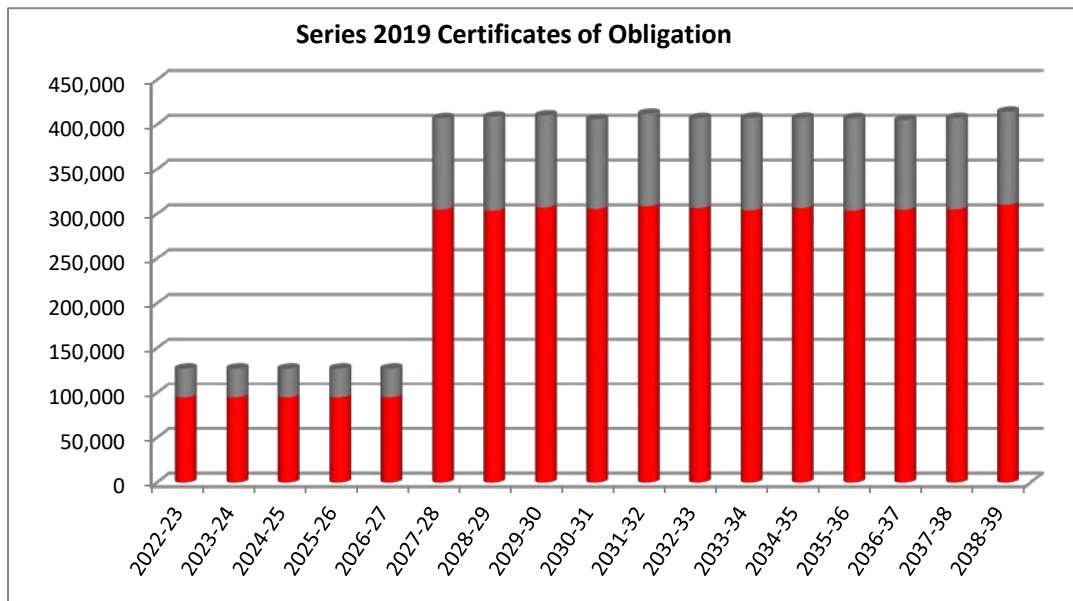
Coupon Rate: 3.000% - 3.500%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23		95,294	95,294		31,763	31,763
2023-24		95,294	95,294		31,763	31,763
2024-25		95,294	95,294		31,763	31,763
2025-26		95,294	95,294		31,763	31,763
2026-27		95,294	95,294		31,763	31,763
2027-28	210,000	95,294	305,294	70,000	31,763	101,763
2028-29	215,000	88,994	303,994	75,000	29,662	104,662
2029-30	225,000	82,544	307,544	75,000	27,412	102,412
2030-31	230,000	75,794	305,794	75,000	25,162	100,162
2031-32	240,000	68,894	308,894	80,000	22,912	102,912
2032-33	245,000	61,694	306,694	80,000	20,512	100,512
2033-34	250,000	54,344	304,344	85,000	18,113	103,113
2034-35	260,000	46,844	306,844	85,000	15,563	100,563
2035-36	265,000	39,044	304,044	90,000	13,013	103,013
2036-37	275,000	30,100	305,100	90,000	9,975	99,975
2037-38	285,000	20,475	305,475	95,000	6,825	101,825
2038-39	300,000	10,500	310,500	100,000	3,500	103,500
3,000,000	1,150,991	4,150,991	1,000,000	383,227	1,383,227	

Street Reconstruction/Improvements
City Building Improvements

Water/Wastewater Improvements
Waterline Replacement



**General Obligation
Refunding Bonds
Series 2020**

Dated: May 21, 2020

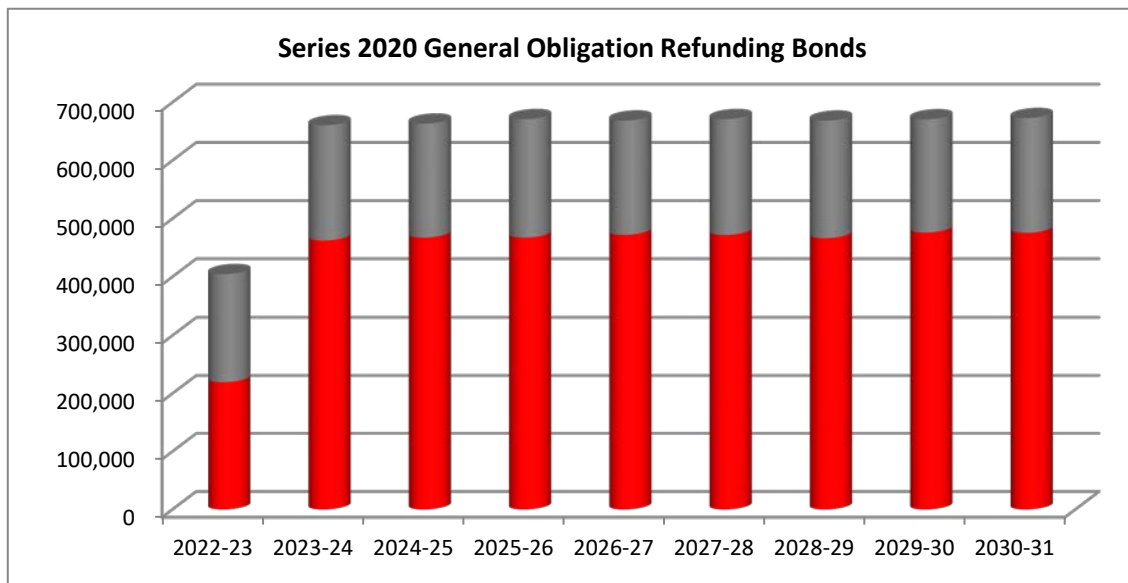
Original Value: \$6,065,000

Coupon Rate: 1.92%

Ratings at Issuance: "AA" Standard and Poor's

Fiscal Year	GENERAL			UTILITY		
	Principal	Interest	Total	Principal	Interest	Total
2022-23	175,000	44,581	219,581	165,000	19,906	184,906
2023-24	420,000	42,495	462,495	180,000	17,940	197,940
2024-25	430,000	37,488	467,488	180,000	15,794	195,794
2025-26	435,000	32,363	467,363	190,000	13,648	203,648
2026-27	445,000	27,178	472,178	185,000	11,384	196,384
2027-28	450,000	21,873	471,873	190,000	9,178	199,178
2028-29	450,000	16,509	466,509	195,000	6,914	201,914
2029-30	465,000	11,145	476,145	190,000	4,589	194,589
2030-31	470,000	5,602	475,602	195,000	2,324	197,324
	3,740,000	239,234	3,979,234	1,670,000	101,677	1,771,677

Refinance Series 2011 Combination Tax & Revenue Certificates of Obligation





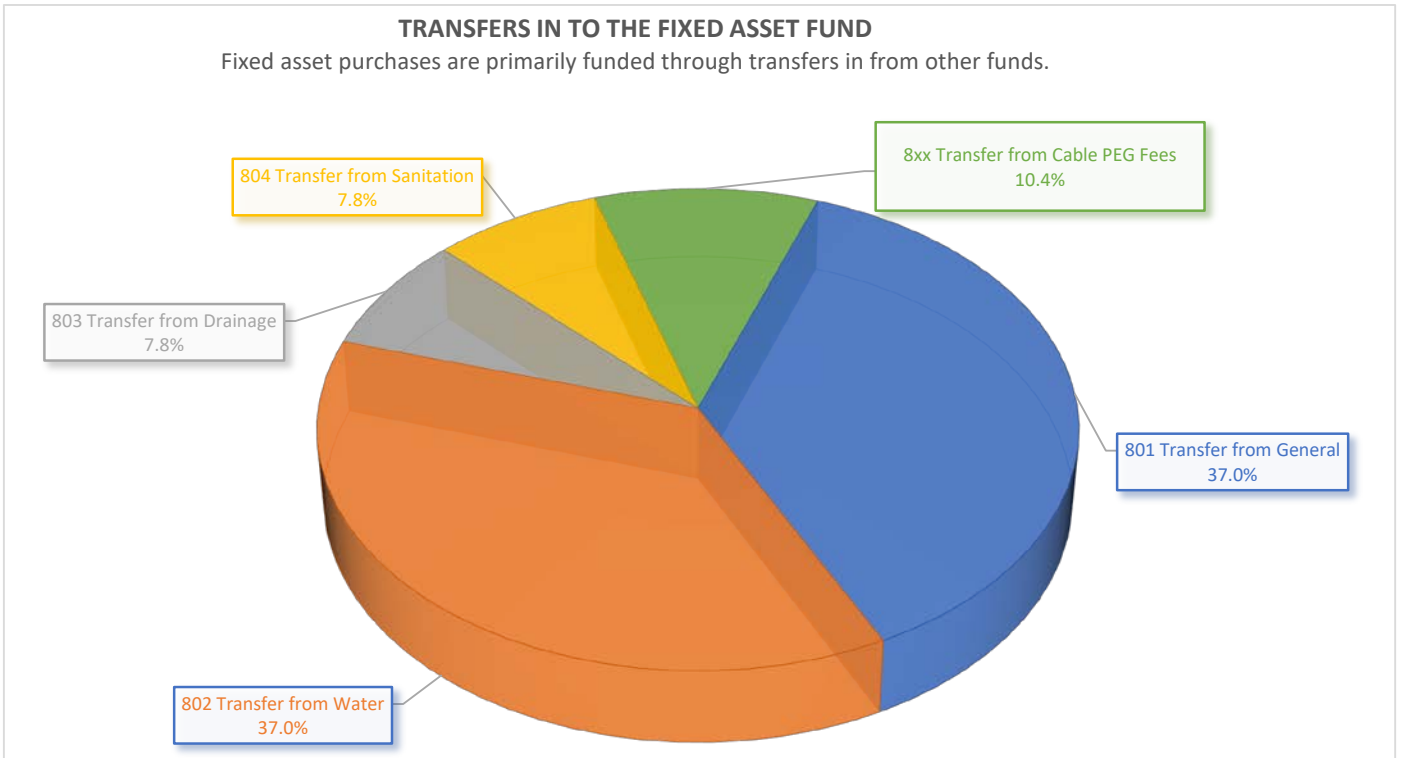
A large, stylized logo consisting of the letters 'I' and 'A' in a grey, blocky font. A red, five-pointed star with a halftone dot pattern is superimposed over the center of the 'IA'.

FIXED ASSET FUND

FIXED ASSET FUND REVENUE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	481,589	726,525	326,001	583,374	583,374	36,574
REVENUES						
801 Transfer from General	0	750,000	500,000	500,000	500,000	475,000
802 Transfer from Water	500,000	0	0	0	0	475,000
803 Transfer from Drainage	200,000	200,000	100,000	100,000	100,000	100,000
804 Transfer from Sanitation	100,000	100,000	150,000	150,000	150,000	100,000
8xx Transfer from Cable PEG Fees	0	0	98,600	0	98,600	132,800
815 Transfer from Coronavirus Relief Funds	212,700	0	0	53,398	53,400	0
815 Transfer from CSLRF - ARPA*	146,600	0	0	41,417	41,400	0
TOTAL REVENUES	1,159,300	1,050,000	848,600	844,815	943,400	1,282,800
INCREASE (DECREASE) IN FUND BALANCE	(216,800)	(143,151)	(179,700)	127,560	(546,800)	33,400
ENDING FUND BALANCE	264,789	583,374	146,301	710,934	36,574	69,974

*Coronavirus State and Local Recovery Funds - American Rescue Plan Act



**FIXED ASSET EXPENDITURE SUMMARY
BY FUND AND DEPARTMENT**

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
GENERAL FUND						
City Council	0	10,750	0	0	0	0
Administration	9,000	0	8,500	18,000	30,500	0
Finance	0	0	10,000	9,750	9,800	0
Pet Adoption Center	1,900	1,936	12,100	6,030	7,900	87,800
Police	218,300	227,417	434,500	91,565	477,400	256,500
Municipal Court	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0
Code Enforcement	0	0	0	0	0	39,300
Fire/EMS Operations	260,600	38,110	442,500	363,000	654,200	1,481,500
Information Technology	302,700	552,050	183,400	268,954	354,900	217,600
Public Library	88,000	92,480	98,300	49,746	105,900	112,800
Activity Center	0	0	0	0	0	24,000
Parks & Recreation	105,000	34,197	93,400	23,814	124,300	69,200
Streets	164,800	143,205	324,300	8,858	392,400	312,100
Maintenance	0	0	12,200	0	13,600	41,600
TOTAL GENERAL FUND	1,150,300	1,100,145	1,619,200	839,717	2,170,900	2,642,400
UTILITY FUND						
Water Administration	0	0	13,000	12,851	12,900	0
Water Operations	203,600	0	111,900	69,605	171,700	39,300
Wastewater Operations	22,200	100,774	1,192,500	73,456	733,600	215,300
TOTAL UTILITY FUND	225,800	100,774	1,317,400	155,912	918,200	254,600
DRAINAGE FUND						
Drainage	0	0	0	0	0	6,600
TOTAL DRAINAGE FUND	0	0	0	0	0	6,600
SANITATION FUND						
Sanitation	0	0	0	0	0	0
TOTAL SANITATION FUND	0	0	0	0	0	0
TOTAL FIXED ASSET PURCHASES	1,376,100	1,200,919	2,936,600	995,629	3,089,100	2,903,600
LESS PURCHASES FUNDED BY OTHER FUNDS						
Donations	0	7,768	0	0	8,900	0
Coronavirus Relief Funds	0	0	1,297,200	246,335	1,442,800	1,654,200
Coronavirus State and Local Recovery Funds	0	0	611,100	32,039	147,200	0
TOTAL FUNDED BY OTHER FUNDS	0	7,768	1,908,300	278,374	1,598,900	1,654,200
TOTAL PURCHASED FROM FIXED ASSET FUND	1,376,100	1,193,151	1,028,300	717,255	1,490,200	1,249,400

**FIXED ASSET EXPENDITURE DETAIL
BY FUND AND DEPARTMENT**

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
GENERAL FUND						
City Council						
702 Building and Improvement	0	10,750	0	0	0	0
Total City Council	0	10,750	0	0	0	0
Administration						
702 Building and Improvements	9,000	0	0	0	12,500	0
705 Equipment	0	0	8,500	11,700	11,700	0
710 Improv Other Than Buildings	0	0	0	6,300	6,300	0
Total Administration	9,000	0	8,500	18,000	30,500	0
Finance Department						
705 Equipment	0	0	10,000	9,750	9,800	0
Total Finance Department	0	0	10,000	9,750	9,800	0
Pet Adoption Center						
609 COBAN Lease - Principal	1,800	1,832	1,800	0	1,800	0
610 COBAN Lease - Interest	100	104	100	0	100	0
707 Vehicles	0	0	10,200	6,030	6,000	87,800
Total Pet Adoption Center	1,900	1,936	12,100	6,030	7,900	87,800
Police Department						
609 COBAN Lease - Principal	97,200	97,169	97,200	0	97,200	0
610 COBAN Lease - Interest	5,500	5,538	2,800	0	2,800	0
702 Building and Improvements	0	9,850	0	0	0	0
705 Equipment	0	14,050	42,200	0	42,300	31,500
707 Vehicles	115,600	100,810	292,300	91,565	335,100	225,000
Subtotal Police Department	218,300	227,417	434,500	91,565	477,400	256,500
Less Use of Coronavirus Relief	0	0	(294,600)	(88,057)	(294,500)	0
Total Police Department	218,300	227,417	139,900	3,508	182,900	256,500
Municipal Court						
705 Equipment	0	0	0	0	0	0
Total Municipal Court	0	0	0	0	0	0
Planning & Development						
705 Equipment	0	0	0	0	0	0
Total Planning & Development	0	0	0	0	0	0
Code Enforcement						
707 Vehicle	0	0	0	0	0	39,300
Total Planning & Development	0	0	0	0	0	39,300
Fire/EMS Operations						
705 Equipment	40,400	38,110	159,700	118,545	148,800	139,400
707 Vehicles	220,200	0	269,500	227,205	488,100	1,342,100
710 Improv Other than Buildings	0	0	13,300	17,250	17,300	0
Subtotal Fire Department	260,600	38,110	442,500	363,000	654,200	1,481,500
Less Use of Coronavirus Relief	0	0	(429,200)	(129,617)	(409,700)	(1,342,100)
Total Fire/EMS Operations	260,600	38,110	13,300	233,383	244,500	139,400
Information Technology						
603 Computer Lease - Principal	90,000	81,159	81,000	81,000	81,000	81,000
604 Computer Lease - Interest	0	513	3,800	3,789	3,800	3,800
705 Equipment	212,700	470,378	98,600	184,165	270,100	132,800
Subtotal Information Technology	302,700	552,050	183,400	268,954	354,900	217,600
Less Use of Coronavirus Relief	0	0	0	(28,661)	(154,200)	0
Total Information Technology	302,700	552,050	183,400	240,293	200,700	217,600
Public Library						
702 Building and Improvements	0	0	6,300	0	15,900	0
705 Equipment	0	0	0	0	0	22,800
709 Books	88,000	84,712	92,000	49,746	90,000	90,000
710 Improv Other Than Buildings	0	7,768	0	0	0	0
Subtotal Public Library	88,000	92,480	98,300	49,746	105,900	112,800
Less Use of Donated Funds	0	(7,768)	0	0	(8,900)	0
Total Public Library	88,000	84,712	98,300	49,746	97,000	112,800

**FIXED ASSET EXPENDITURE DETAIL
BY FUND AND DEPARTMENT**

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
Activity Center						
705 Equipment	0	0	0	0	0	24,000
Total Activity Center	0	0	0	0	0	24,000
Parks & Recreation						
702 Building and Improvements	0	0	0	0	12,500	0
705 Equipment	105,000	34,197	23,800	23,814	40,400	25,400
707 Vehicles	0	0	69,600	0	71,400	43,800
Total Parks & Recreation	105,000	34,197	93,400	23,814	124,300	69,200
Street Department						
705 Equipment	0	143,205	264,600	8,858	332,600	0
707 Vehicle	164,800	0	59,700	0	59,800	312,100
Subtotal Street Department	164,800	143,205	324,300	8,858	392,400	312,100
Less Use of Coronavirus Relief	0	0	(316,100)	0	(326,100)	(312,100)
Total Street Department	164,800	143,205	8,200	8,858	66,300	0
Maintenance						
707 Vehicles	0	0	12,200	0	13,600	41,600
Total Maintenance	0	0	12,200	0	13,600	41,600
TOTAL GENERAL FUND	1,150,300	1,092,377	579,300	593,382	977,500	988,200
UTILITY FUND						
Water Administration						
705 Equipment	0	0	13,000	12,851	12,900	0
Total Water Administration	0	0	13,000	12,851	12,900	0
Water Operations						
705 Equipment	146,600	0	11,900	11,907	11,900	0
707 Vehicle	57,000	0	100,000	57,698	159,800	39,300
Subtotal Water Operations	203,600	0	111,900	69,605	171,700	39,300
Less Use of Coronavirus Relief	0	0	(100,000)	0	(102,100)	0
Total Water Operations	203,600	0	11,900	69,605	69,600	39,300
Wastewater Operations						
705 Equipment	22,200	100,774	1,192,500	73,456	733,600	215,300
Less Use of Coronavirus Relief	0	0	(157,300)	0	(156,200)	0
Less Use of ARPA CSLRF Funds	0	0	(611,100)	(32,039)	(147,200)	0
Total Wastewater Operations	22,200	100,774	424,100	41,417	430,200	215,300
TOTAL UTILITY FUND	225,800	100,774	449,000	123,873	512,700	254,600
DRAINAGE FUND						
Drainage Department						
705 Equipment	0	0	0	0	0	6,600
TOTAL DRAINAGE FUND	0	0	0	0	0	6,600
SANITATION FUND						
Sanitation Department						
705 Equipment	0	0	0	0	0	0
TOTAL SANITATION FUND	0	0	0	0	0	0
TOTAL FIXED ASSET PURCHASES	1,376,100	1,193,151	1,028,300	717,255	1,490,200	1,249,400

FY 2022 - 2023 FIXED ASSET PURCHASES BY DEPARTMENT

Department/Description	TRANSFERS	ARPA	CABLE PEG	TOTAL
Pet Adoption Center				
Vehicle - Ford F250 with Deerskin Mount	87,800	0	0	87,800
SUBTOTAL	87,800	0	0	87,800
Police				
Digital Evidence Management System	31,500	0	0	31,500
Vehicle - Marked Patrol SUVs	225,000	0	0	225,000
SUBTOTAL	256,500	0	0	256,500
Code Enforcement				
Vehicle - Ford F150 Regular Cab	39,300	0	0	39,300
SUBTOTAL	39,300	0	0	39,300
Fire Department				
Ladder Truck	0	1,342,100	0	1,342,100
Portable Radios	104,100	0	0	104,100
Electric Extrication Device	35,300	0	0	35,300
SUBTOTAL	139,400	1,342,100	0	1,481,500
Information Technology				
Computer Lease	84,800	0	0	84,800
Conference Room AV Upgrades	0	0	132,800	132,800
SUBTOTAL	84,800	0	132,800	217,600
Library				
Books & Resources	90,000	0	0	90,000
Remote Access Printing Center	9,300	0	0	9,300
Security Cameras	13,500	0	0	13,500
SUBTOTAL	112,800	0	0	112,800
Activity Center				
Security Camera System	14,700	0	0	14,700
Enclosed Trailer	9,300	0	0	9,300
SUBTOTAL	24,000	0	0	24,000
Parks & Recreation				
Vehicle - Ford F250 Crew Cab	43,800	0	0	43,800
Scag Mower	25,400	0	0	25,400
SUBTOTAL	69,200	0	0	69,200
Streets				
Street Sweeper	0	312,100	0	312,100
SUBTOTAL	0	312,100	0	312,100
Maintenance				
Vehicle - Ford F250 Super Cab	41,600	0	0	41,600
SUBTOTAL	41,600	0	0	41,600
GENERAL FUND TOTAL	855,400	1,654,200	132,800	2,642,400
Water Operations				
Vehicle - Ford F150 Regular Cab	39,300	0	0	39,300
SUBTOTAL	39,300	0	0	39,300
Wastewater				
Crane Truck	159,100	0	0	159,100
Vehicle - Ford F250 Super Cab	56,200	0	0	56,200
SUBTOTAL	215,300	0	0	215,300
WATER FUND TOTAL	254,600	0	0	254,600
Drainage				
Bobcat Skidsteer Cutting Head Attachment	6,600	0	0	6,600
DRAINAGE FUND TOTAL	6,600	0	0	6,600
GRAND TOTAL	1,116,600	1,654,200	132,800	2,903,600

FIXED ASSET FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	481,589	726,525	326,001	583,374	36,574	69,974	69,974	69,974	69,974	69,974
REVENUES:										
801 Transfer from General	0	750,000	500,000	500,000	475,000	400,000	400,000	400,000	400,000	400,000
802 Transfer from Water	500,000	0	0	0	475,000	400,000	400,000	400,000	400,000	400,000
803 Transfer from Drainage	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
804 Transfer from Sanitation	100,000	100,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
812 Transfer from Restr Courts	0	0	0	0	0	0	0	0	0	0
8xx Transfer from Cable PEG Fees	0	0	98,600	98,600	132,800	0	0	0	0	0
815 Transfer from CRF	212,700	0	0	53,400	0	0	0	0	0	0
815 Transfer from ARPA	146,600	0	0	41,400	0	0	0	0	0	0
TOTAL REVENUES:	1,159,300	1,050,000	848,600	943,400	1,282,800	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
EXPENDITURES										
Fixed Asset Purchases	1,376,100	1,200,919	2,936,600	3,089,100	2,903,600	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	1,376,100	1,200,919	2,936,600	3,089,100	2,903,600	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
PLUS FUNDS FROM OTHER SOURCES										
Donated Funds	0	7,768	0	8,900	0	0	0	0	0	0
Coronavirus Relief Funds	0	0	1,297,200	1,442,800	0	0	0	0	0	0
Coronavirus State/Local Recovery Funds	0	0	611,100	147,200	1,654,200	0	0	0	0	0
TOTAL FUNDS FROM OTHER SOURCES	0	7,768	1,908,300	1,598,900	1,654,200	0	0	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	(216,800)	(143,151)	(179,700)	(546,800)	33,400	0	0	0	0	0
ENDING FUND BALANCE	264,789	583,374	146,301	36,574	69,974	69,974	69,974	69,974	69,974	69,974



CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

Capital project funds provide for major construction or reconstruction of streets, libraries, parks, or the purchase of major equipment throughout the City. Hence, a capital project is major construction, acquisition, or renovation activities. These assets are considered major purchases or improvements that have a life span of ten or more years or are not normally funded through the operating budget. Projects included in the capital improvement plan have consisted of water distribution projects, wastewater collection projects, drainage projects, building improvements, parks project, and street projects.

Planning

As part of the budget process, Directors are asked to complete planning forms for any new projects that they would like to be funded beginning in the upcoming fiscal year. These planning forms request information such as the project name, description, cost, funding source(s), and operating budget impact.

While reviewing the submitted planning forms, the Finance Director updates the current year’s budget to provide for projections and determines what projects will be carried over to the upcoming fiscal year, or further as applicable. Then the submitted requests are added based on city needs (importance), funding availability, and City Manager/City Council direction. This multi-year plan is prepared in conjunction with the operating budget to assess the impact of a project(s) on current and future operating costs – debt payments, transfers, and other expenditures/expenses.

Why is the Capital Projects Fund Multi-Year?

A capital improvement plan (CIP) is typically multi-year due to the type of projects included. Although some projects may only take a few months, other projects can require years of planning, engineering, and construction. Multi-year budgets allow for the City to ensure there is adequate funding for all projects included in the plan. Even though the Capital Projects Fund is budgeted in a multi-year format, only the current year is formally adopted.

Impact – Operating Budget

Personnel and operational costs typically increase with the addition of a building as the need for additional staff, supplies, electricity, and items to maintain the building are necessary to operate a new facility. These same categories can also decrease as improvements are made to the City’s infrastructure with the need for overtime and maintenance decreases.

Transfers made from the General, Utility, Drainage, and Sanitation Funds, as funds are available, to further supplement the Capital Projects Fund also affect the operating budget by decreasing the available funds for operational needs. Putting these funds towards capital projects enables the City to pay for projects without issuing additional debt (bonds).

Debt service for general projects are paid from the interest and sinking portion of property taxes received. Debt service for water and drainage projects are paid from revenue received from charges for services (i.e., water and sewer income pay for water and sewer debt service and drainage fee revenue pays for drainage debt service).

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)	(7,000)
Supplies	3,000	4,000	1,000	1,000	1,000	10,000
Maintenance	(37,500)	(39,000)	(42,000)	(42,000)	(42,000)	(202,500)
Services	0	0	0	0	0	0
Transfer to Capital Projects	9,916,700	7,923,000	1,243,300	375,000	375,000	19,833,000
Debt Service Payments	248,582	249,532	250,332	250,982	246,482	1,245,910
Other	(2,878,600)	(2,864,800)	0	0	0	(5,743,400)
TOTAL OPERATING BUDGET IMPACT	7,251,182	5,271,232	1,451,132	583,482	578,982	15,136,010

The following detailed capital project pages for projects funded in FY 2023 explain the above impact for each individual project.

CAPITAL BUDGET OVERVIEW

Project Categories

Project categories vary and align closely with the type of infrastructure or improvement being acquired or constructed.

PROJECT CATEGORIES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Water Projects	1,388,300	3,092,400	25,000	25,000	25,000	4,555,700
Wastewater Projects	4,701,700	250,000	250,000	250,000	250,000	5,701,700
Drainage Projects	3,774,000	0	0	0	0	3,774,000
Building Projects	131,500	568,300	868,300	0	2,500,000	4,068,100
Park Projects	343,900	600,000	325,000	250,000	350,000	1,868,900
Sidewalk Projects	302,900	0	0	0	0	302,900
Street Projects	5,021,000	3,912,300	1,945,000	3,512,300	3,373,600	17,764,200
TOTAL BY PROJECT CATEGORIES	15,663,300	8,423,000	3,413,300	4,037,300	6,498,600	38,035,500

Water Projects. Construction, rehabilitation, improvements, and replacement of water infrastructure.

Wastewater Projects. Construction, rehabilitation, improvements, and replacement of wastewater (sewer) infrastructure to include those made at the Wastewater Treatment Plant.

Drainage Projects. Improvements made to address localized flooding (drainage) problems and address drainage infrastructure and safety needs.

Building Projects. Construction and rehabilitation of buildings throughout the City.

Park Projects. Purchase, maintenance, and rehabilitation of parks, park facilities, and the amenities therein.

Sidewalk Projects. Construction of new sidewalks by the City.

Street Projects. Construction, rehabilitation, and improvements to city-maintained streets. An annual amount is budgeted for improvements; streets are evaluated and scheduled according to severity.

Funding Sources

The funding sources shown in the table below is provided for the projects funded in the 2023 fiscal year.

FUNDING SOURCE(S)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	9,916,700	5,058,200	1,243,300	375,000	375,000	16,968,200
Coronavirus Funds	2,878,600	0	0	0	0	2,878,600
2018 Series CO	2,502,300	0	0	0	0	2,502,300
2019 Series CO	365,700	0	0	0	0	365,700
Grants	0	2,864,800	0	0	0	2,864,800
TOTAL FUNDING SOURCE(S)	15,663,300	7,923,000	1,243,300	375,000	375,000	25,579,600

Capital Project Funds. This is the primary funding of the projects and consists of transfers from the General, Utility, Drainage, and Sanitation Funds as mentioned above.

Coronavirus Funds. Distributed under Title IX of the American Rescue Plan Act of 2021, the Coronavirus State and Local Recovery Funds were distributed based on population. One of the eligible costs under this funding is expenditures in water and sewer infrastructure.

Certificates of Obligation. Certificates of Obligation (CO) are one type of funding source the City utilizes to pay for major capital projects such as street and building projects, water projects, wastewater projects, and drainage projects. When a CO is issued, it is restricted to the use for which it was issued.

Grant Funds. Grant funding may be available for some projects as well. Many of the capital grants the City receives are (1) cost sharing, meaning that the City has to pay a percentage of the costs and the grantor covers the majority, and (2) reimbursable so the City has to make the payment to vendors upfront and be reimbursed by the grantor.

CAPITAL IMPROVEMENT PROGRAM SUMMARY OF REVENUES AND EXPENDITURES

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	13,153,920	6,799,556	6,663,787	6,310,650	7,375,850	515,550	322,350	979,050	1,111,750	833,150
REVENUES										
020 Interest Income	150,000	40,418	50,200	25,000	24,400	15,000	20,000	20,000	20,000	20,000
021 Miscellaneous Revenue	0	57,523	0	400	0	0	0	0	0	0
070 Grant Revenue	0	0	0	0	0	2,864,800	0	0	150,000	400,000
400 Contributions	0	0	0	0	0	0	0	0	1,000,000	0
8xx Transfers In	1,750,000	1,700,000	4,200,000	4,200,000	5,900,000	5,350,000	4,050,000	4,150,000	5,050,000	5,100,000
TOTAL REVENUES	1,900,000	1,797,941	4,250,200	4,225,400	5,924,400	8,229,800	4,070,000	4,170,000	6,220,000	5,520,000
EXPENDITURES										
Water Projects										
036 Beeline Drive Waterline Replacement (NB,2019,CF)	490,200	0	440,000	25,600	429,600	0	0	0	0	0
300 Misc Water Main Improvements (NB)	25,000	0	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
301 Cedar Knob Waterline Upgrade (NB,CF)	0	0	406,500	0	391,500	421,500	0	0	0	0
302 Water Pump Station Emergency Generators (NB)	0	0	0	0	542,200	2,645,900	0	0	0	0
542 FM 2410 Utility Conflicts (NB)	0	38,000	51,500	58,800	0	0	0	0	0	0
Total Water Projects	515,200	38,000	923,000	84,400	1,388,300	3,092,400	25,000	25,000	25,000	25,000
Wastewater Projects										
037 Beeline Drive Sewer Replacement (NB,2019)	0	3,370	630,300	70,000	629,700	0	0	0	0	0
401 VFW Lift Station Upgrade (NB,CF)	50,000	0	50,000	0	50,000	0	0	0	0	0
402 West Mechanical Bar Screen Access-WWTP (NB)	0	0	40,000	22,500	0	0	0	0	0	0
403 East and West Bar Screen Improvements (NB)	0	0	0	37,300	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement (CF)	0	0	0	27,000	1,553,000	0	0	0	0	0
407 200 GPM Waste Activated Sludge Pump/Motor (NB)	0	0	0	0	113,500	0	0	0	0	0
408 1,000 Gallon Hydro-Pneumatic Tank Replacement (NB)	0	0	0	0	82,000	0	0	0	0	0
409 Basin 15 Sanitary Sewer Trunk Line Upsizing (NB)	0	0	0	0	670,000	0	0	0	0	0
410 Ultraviolet Disinfection System Replacement (NB)	0	0	0	0	750,000	0	0	0	0	0
516 Sewer Rehabilitation & Improvements (NB)	250,000	144,983	275,000	45,000	250,000	250,000	250,000	250,000	250,000	250,000
516 Manhole and Pipeline CCTV Inspection (NB)	0	0	10,700	0	0	0	0	0	0	0
519 Rummel Road Lift Station Upgrade (CF)	0	87,891	991,000	2,078,900	603,500	0	0	0	0	0
521 2nd Belt Filter Press - Sludge Dewatering Bldg (NB,CF)	505,000	30,500	923,500	937,000	0	0	0	0	0	0
528 Low Water Crossing - Connell Property (NB)	17,000	31,780	0	0	0	0	0	0	0	0
Total Wastewater Projects	822,000	298,524	2,920,500	3,217,700	4,701,700	250,000	250,000	250,000	250,000	250,000
Drainage Projects										
501 Pinewood Erosion Project - Retaining Wall (2018)	200,000	166,281	179,900	22,100	0	0	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization (2018)	122,100	3,500	136,100	0	134,100	0	0	0	0	0
512 Master Plan - Connell Detention Pond (NB,2018)	1,101,200	0	1,027,200	0	1,024,200	0	0	0	0	0
512 Master Plan - Phase 2, 3, 4 (NB,2018)	2,221,000	54,169	2,312,500	18,700	2,203,200	0	0	0	0	0
600 Jorgette Drive Bank Stabilization (2018)	120,000	0	155,000	0	120,000	0	0	0	0	0
602 Fuller/Tye Valley Cross Drainage Replacement (CF)	0	0	65,000	15,000	148,900	0	0	0	0	0
603 Preswick/Cedar Oaks Channel Improvements (CF)	0	0	0	15,000	143,600	0	0	0	0	0
6xx Cayuga French Drain (2018)	0	0	43,400	0	0	0	0	0	0	0
6xx Recon Concrete Channel - Preswick/Lantana (CF)	0	0	253,600	0	0	0	0	0	0	0
6xx Thoroughbred Estates French Drain (CF)	0	0	625,400	0	0	0	0	0	0	0
Total Drainage Projects	3,764,300	223,950	4,798,100	70,800	3,774,000	0	0	0	0	0
Building Projects										
504 Fire Station #2 Renovation (NB,2019)	0	606,109	0	0	0	0	0	0	0	0
508 Public Works Water/Street Yard Building (NB)	457,000	6,500	0	0	7,400	268,300	268,300	0	0	0
508 Drainage & Paving @ New PW Building (NB)	0	0	0	0	0	0	600,000	0	0	0
509 Police Department Building Repairs (NB)	35,000	50,914	0	13,900	0	0	0	0	0	0
520 Stairwell and Grating Safety Improvements (NB)	35,000	69,691	0	5,500	0	0	0	0	0	0
537 Flooring Updates in City Hall (NB)	31,000	0	31,000	44,500	0	0	0	0	0	0
537 New Cubicles / Desks in Finance and Courts (NB)	0	0	60,000	52,400	0	0	0	0	0	0
537 Stucco Project at City Hall (NB)	0	0	0	4,700	0	0	0	0	0	0
537 Patch and Paint Council Chambers (NB)	0	0	0	4,100	0	0	0	0	0	0
539 Demo / Replace Pavement at Central Station (NB)	110,400	145,729	0	0	0	0	0	0	0	0
704 Bulk Solid Waste Collection Center (NB)	0	0	0	0	79,500	300,000	0	0	0	0
705 Dog Kennel Run Gates (NB)	0	0	0	0	44,600	0	0	0	0	0
7xx Fire Station #3 (NB)	0	0	0	0	0	0	0	2,500,000	2,500,000	0
Total Building Projects	668,400	878,943	91,000	125,100	131,500	568,300	868,300	0	2,500,000	2,500,000
Park Projects										
505 Miscellaneous Park Projects and Improvements (NB)	50,000	53,008	100,000	93,100	100,000	100,000	100,000	100,000	100,000	100,000
545 Dana Peak Park Development (NB)	25,000	0	0	0	0	0	0	0	0	0
555 Playground Renovations (NB)	0	0	0	0	243,900	0	0	0	0	0
5xx Splash Pad at Kern Park (NB)	0	0	0	0	0	500,000	0	0	0	0
5xx Soccer Field Renovations (NB)	0	0	0	0	0	0	225,000	0	0	0
5xx Hike and Bike Trail Plan (NB)	0	0	0	0	0	0	0	150,000	0	0
5xx Trail at Summit Soccer Complex (NB)	0	0	0	0	0	0	0	0	250,000	0
Total Park Projects	75,000	53,008	100,000	93,100	343,900	600,000	325,000	250,000	350,000	100,000
Sidewalk Projects										
513 FM 3481 from Prospector to Vineyard (NB)	562,800	18,500	541,400	546,100	0	0	0	0	0	0
514 FM 3481 East Side Phase 1 - St Pauls (NB)	0	0	224,200	15,900	150,700	0	0	0	0	0
514 FM 3481 East Side Phase 3 - Magill / Williams (NB)	0	0	491,900	17,500	152,200	0	0	0	0	0
Total Sidewalk Projects	562,800	18,500	1,257,500	579,500	302,900	0	0	0	0	0
Street Projects										
007 Mountain Lion / Pontiac Flume Reconstruction (NB)	97,600	0	97,600	0	108,000	0	0	0	0	0
115 Warrior's Path Ph 2 - Pontotoc to FM 2410 Eng (NB)	0	0	460,000	150,000	645,300	3,362,300	0	0	0	0
116 2022 Street Improvements (NB)	0	0	820,000	80,000	857,400	0	0	0	0	0
117 2023 Street Improvements (NB)	0	0	0	0	1,033,300	0	0	0	0	0
118 Miller's Crossing Improv & Roundabout (NB)	0	0	0	0	600,000	550,000	0	0	0	0
1xx Comanche Gap Road Realignment (NB)	0	0	0	0	0	0	800,000	2,500,000	1,500,000	0
1xx Warrior's Path Ph 3 (towards Old Nolanville) (NB)	0	0	0	0	0	0	0	0	700,000	1,500,000
1xx Chapparral Road Upgrades (NB)	0	0	0	0	0	0	0	0	0	500,000
502 2021 Street Improvements - Winter Storm (NB)	0	152,100	2,756,600	1,854,600	1,777,000	0	0	0	0	0
503 2020 Street Improvements (NB)	496,700	623,822	0	3,500	0	0	0	0	0	0
Annual Street Improvement Budget (NB)	0	0	0	0	0	0	1,145,000	1,012,300	1,173,600	1,255,000
Total Street Projects	594,300	775,922	4,134,200	2,088,100	5,021,000	3,912,300	1,945,000	3,512,300	3,373,600	3,255,000
TOTAL EXPENDITURES	7,002,000	2,286,847	14,224,300	6,258,700	15,663,300	8,423,000	3,413,300	4,037,300	6,498,600	6,130,000
INCREASE (DECREASE) IN FUND BALANCE	(5,102,000)	(488,906)	(9,974,100)	(2,033,300)	(9,738,900)	(193,200)	656,700	132,700	(278,600)	(610,000)
PLUS: Coronavirus Funds (CF) funding indicated expenditures	0	0	3,755,000	3,098,500	2,878,600	0	0	0	0	0
ENDING FUND BALANCE	8,051,920	6,310,650	444,687	7,375,850	515,550	322,350	979,050	1,111,750	833,150	223,150

CAPITAL IMPROVEMENT PROJECTS FUNDED BY NON BOND REVENUES

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	3,979,229	3,704,334	3,334,829	3,427,993	4,510,093	515,393	322,193	978,893	1,111,593	832,993
REVENUES										
020 Interest Income	50,000	31,802	45,200	19,800	22,000	15,000	20,000	20,000	20,000	20,000
021 Miscellaneous Revenue	0	57,523	0	400	0	0	0	0	0	0
070 Grant Revenue	0	0	0	0	0	2,864,800	0	0	150,000	400,000
400 Contributions	0	0	0	0	0	0	0	0	1,000,000	0
801 General Fund Transfer	500,000	500,000	2,500,000	2,500,000	3,500,000	3,500,000	2,500,000	2,500,000	2,500,000	1,000,000
802 Utility Fund Transfer	1,000,000	1,000,000	1,500,000	1,500,000	1,750,000	1,250,000	1,000,000	1,000,000	2,000,000	3,500,000
802 Utility Connect Fee Transfer	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
803 Drainage Fund Transfer	150,000	150,000	150,000	150,000	300,000	300,000	300,000	400,000	300,000	350,000
804 Sanitation Fund Transfer	0	0	0	0	300,000	250,000	200,000	200,000	200,000	200,000
TOTAL REVENUES	1,800,000	1,789,325	4,245,200	4,220,200	5,922,000	8,229,800	4,070,000	4,170,000	6,220,000	5,520,000
EXPENDITURES										
Budgeted Water Projects										
036 Beeline Drive Waterline Replacement	307,900	0	0	0	0	0	0	0	0	0
300 Misc Water Main Improvements	25,000	0	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
301 Cedar Knob Waterline Upgrade	0	0	0	0	391,500	421,500	0	0	0	0
302 Water Pump Station Emergency Generators	0	0	0	0	542,200	2,645,900	0	0	0	0
542 FM 2410 Utility Conflicts	0	38,000	51,500	58,800	0	0	0	0	0	0
Total Budgeted Water Projects	332,900	38,000	76,500	58,800	958,700	3,092,400	25,000	25,000	25,000	25,000
Budgeted Wastewater Projects										
037 Beeline Drive Sewer Replacement	0	3,370	266,300	70,000	264,000	0	0	0	0	0
401 VFW Lift Station Upgrade	50,000	0	0	0	50,000	0	0	0	0	0
402 West Mechanical Bar Screen Access	0	0	40,000	22,500	0	0	0	0	0	0
403 East and West Bar Screen Improvements	0	0	0	37,300	0	0	0	0	0	0
407 200 GPM WAS Pump/Motor	0	0	0	0	113,500	0	0	0	0	0
408 1,000 Gallon Hydro-Pneumatic Tank Repl	0	0	0	0	82,000	0	0	0	0	0
409 Basin 15 Sanitary Sewer Trunk Line Upsize	0	0	0	0	670,000	0	0	0	0	0
410 Ultraviolet Disinfection System Repl	0	0	0	0	750,000	0	0	0	0	0
516 Sewer Rehabilitation & Improvements	250,000	144,983	275,000	45,000	250,000	250,000	250,000	250,000	250,000	250,000
516 Manhole and Pipeline CCTV Inspection	0	0	10,700	0	0	0	0	0	0	0
519 Rummel Road Lift Station Upgrade	0	87,891	0	0	0	0	0	0	0	0
521 2nd Belt Filter Press	505,000	30,500	0	0	0	0	0	0	0	0
528 Low Water Crossing (Connell Property)	17,000	31,780	0	0	0	0	0	0	0	0
Total Budgeted Wastewater Projects	822,000	298,524	592,000	174,800	2,179,500	250,000	250,000	250,000	250,000	250,000
Budgeted Drainage Projects										
512 Master Plan - Connell Detention Pond	192,500	0	1,027,200	0	0	0	0	0	0	0
512 Master Plan - Phase 2, 3, 4	903,700	54,169	150,300	18,700	979,200	0	0	0	0	0
Total Budgeted Drainage Projects	1,096,200	54,169	1,177,500	18,700	979,200	0	0	0	0	0
Budgeted Building Projects										
504 Fire Station #2 Renovation	0	554,709	0	0	0	0	0	0	0	0
508 Public Works Water/Street Yard Building	457,000	6,500	0	0	7,400	268,300	268,300	0	0	0
508 Drainage & Paving @ New PW Building	0	0	0	0	0	0	600,000	0	0	0
509 Police Department Building Repairs	35,000	50,914	0	13,900	0	0	0	0	0	0
520 Stairwell and Grating Safety Impr-WWTP	35,000	69,691	0	5,500	0	0	0	0	0	0
537 Flooring Updates in City Hall	31,000	0	31,000	44,500	0	0	0	0	0	0
537 New Cubicles/Desks-Finance and Courts	0	0	60,000	52,400	0	0	0	0	0	0
537 Stucco Project at City Hall	0	0	0	4,700	0	0	0	0	0	0
537 Patch and Paint Council Chambers	0	0	0	4,100	0	0	0	0	0	0
539 Demo/Replace Pavement-Central Station	110,400	145,729	0	0	0	0	0	0	0	0
704 Bulk Solid Waste Collection Center	0	0	0	0	79,500	300,000	0	0	0	0
705 Dog Kennel Run Gates	0	0	0	0	44,600	0	0	0	0	0
7xx Fire Station #3	0	0	0	0	0	0	0	0	2,500,000	2,500,000
Total Budgeted Drainage Projects	668,400	827,543	91,000	125,100	131,500	568,300	868,300	0	2,500,000	2,500,000
Budgeted Park Projects										
505 Misc Park Projects and Improvements	50,000	53,008	100,000	93,100	100,000	100,000	100,000	100,000	100,000	100,000
545 Dana Peak Park Development	25,000	0	0	0	0	0	0	0	0	0
555 Playground Renovations	0	0	0	0	243,900	0	0	0	0	0
5xx Splash Pad at Kern Park	0	0	0	0	0	500,000	0	0	0	0
5xx Soccer Field Renovations	0	0	0	0	0	0	225,000	0	0	0
5xx Trail Plan and Master Plan	0	0	0	0	0	0	0	150,000	0	0
5xx Trail at Summit Soccer Complex	0	0	0	0	0	0	0	0	250,000	0
Total Budgeted Park Projects	75,000	53,008	100,000	93,100	343,900	600,000	325,000	250,000	350,000	100,000

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
Budgeted Sidewalk Projects										
513 FM 3481 from Prospector to Vineyard	562,800	18,500	541,400	546,100	0	0	0	0	0	0
514 East FM 3481 Phase 1 (St Pauls)	0	0	224,200	15,900	150,700	0	0	0	0	0
514 East FM 3481 Phase 3 (Magill/Williams)	0	0	491,900	17,500	152,200	0	0	0	0	0
Total Budgeted Wastewater Projects	562,800	18,500	1,257,500	579,500	302,900	0	0	0	0	0
Budgeted Street Projects										
007 Mountain Lion / Pontiac Flume Recon	97,600	0	97,600	0	108,000	0	0	0	0	0
115 Warrior's Path Ph 2-Pontotoc to FM 2410	0	0	460,000	150,000	645,300	3,362,300	0	0	0	0
116 2022 Street Improvements	0	0	820,000	80,000	857,400	0	0	0	0	0
117 2023 Street Improvements	0	0	0	0	1,033,300	0	0	0	0	0
118 Miller's Crossing Improv & Roundabout	0	0	0	0	600,000	550,000	0	0	0	0
1xx Comanche Gap Road Realignment	0	0	0	0	0	0	800,000	2,500,000	1,500,000	0
1xx Warrior's Path Ph 3 (towards Old Nolanville)	0	0	0	0	0	0	0	0	700,000	1,500,000
1xx Chapparal Road Upgrades	0	0	0	0	0	0	0	0	0	500,000
502 2021 Street Improvements (Winter Storm)	0	152,100	2,756,600	1,854,600	1,777,000	0	0	0	0	0
503 2020 Street Improvements	496,700	623,822	0	3,500	0	0	0	0	0	0
Annual Street Improvement Budget	0	0	0	0	0	0	1,145,000	1,012,300	1,173,600	1,255,000
Total Budgeted Wastewater Projects	594,300	775,922	4,134,200	2,088,100	5,021,000	3,912,300	1,945,000	3,512,300	3,373,600	3,255,000
TOTAL EXPENDITURES	4,151,600	2,065,666	7,428,700	3,138,100	9,916,700	8,423,000	3,413,300	4,037,300	6,498,600	6,130,000
INCREASE (DECREASE) IN FUND BALANCE	(2,351,600)	(276,341)	(3,183,500)	1,082,100	(3,994,700)	(193,200)	656,700	132,700	(278,600)	(610,000)
ENDING FUND BALANCE	1,627,629	3,427,993	151,329	4,510,093	515,393	322,193	978,893	1,111,593	832,993	222,993

CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2018 CERTIFICATES OF OBLIGATION

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BOND PROCEEDS								
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	2,461,125	2,494,675	2,480,675	2,324,894	2,302,794	(199,506)	(199,506)	(199,506)
Less Issuance at Closing	(8,800)	(67,117)	(67,100)	(67,100)	(67,100)	(67,100)	(67,100)	(67,100)
Adjustment to Actual	0	53,591	50,100	53,588	53,588	53,588	53,588	53,588
Interest from Prior Years	219,800	219,539	227,000	226,100	230,100	232,100	232,100	232,100
BEGINNING FUND BALANCE	2,653,115	2,681,678	2,671,665	2,518,472	2,500,372	72	72	72
REVENUES								
020 Interest Income	15,000	6,575	5,000	4,000	2,000	0	0	0
TOTAL REVENUES	15,000	6,575	5,000	4,000	2,000	0	0	0
EXPENDITURES								
Budgeted Drainage Projects								
501 Pinewood Erosion Project - Retaining Wall	200,000	166,281	179,900	22,100	0	0	0	0
501 Roy Reynolds Bridge Abutment Stabilization	122,100	3,500	136,100	0	134,100	0	0	0
512 Master Plan - Connell Detention Pond	908,700	0	0	0	1,024,200	0	0	0
512 Master Plan - Phase 2, 3, 4	1,317,300	0	2,162,200	0	1,224,000	0	0	0
600 Jorgette Drive Bank Stabilization	120,000	0	155,000	0	120,000	0	0	0
6xx Cayuga French Drain	0	0	43,400	0	0	0	0	0
Total Budgeted Drainage Projects	2,668,100	169,781	2,676,600	22,100	2,502,300	0	0	0
TOTAL EXPENDITURES	2,668,100	169,781	2,676,600	22,100	2,502,300	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	(2,653,100)	(163,206)	(2,671,600)	(18,100)	(2,500,300)	0	0	0
BOND PROCEEDS REMAINING (excluding interest)								
General Fund Proceeds (\$3 million)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)	(19,010)
Drainage Fund Proceeds (\$3 million)	(206,975)	2,324,894	(195,925)	2,302,794	(199,506)	(199,506)	(199,506)	(199,506)
ENDING FUND BALANCE	15	2,518,472	65	2,500,372	72	72	72	72

CAPITAL IMPROVEMENT PROJECTS FUNDED BY SERIES 2019 CERTIFICATES OF OBLIGATION

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BOND PROCEEDS								
General Fund Proceeds (\$3 million)	(146,146)	51,398	(2)	(2)	(2)	(2)	(2)	(2)
Utility Fund Proceeds (\$1 million)	282,242	293,665	293,665	293,665	293,665	(72,035)	(72,035)	(72,035)
Less Issuance at Closing	(54,400)	(54,422)	(54,400)	(54,400)	(54,400)	(54,400)	(54,400)	(54,400)
Adjustment to Actual	0	25,483	24,900	25,422	25,422	25,422	25,422	25,422
Interest from Prior Years	95,700	97,420	99,900	99,500	100,700	101,100	101,100	101,100
BEGINNING FUND BALANCE	177,396	413,544	364,063	364,185	365,385	85	85	85
REVENUES								
020 Interest Income	5,000	2,041	0	1,200	400	0	0	0
TOTAL REVENUES	5,000	2,041	0	1,200	400	0	0	0
EXPENDITURES								
Budgeted Water Projects								
036 Beeline Drive Waterline Replacement	182,300	0	0	0	0	0	0	0
Total Budgeted Water Projects	182,300	0	0	0	0	0	0	0
Budgeted Wastewater Projects								
037 Beeline Drive Sewer Replacement	0	0	364,000	0	365,700	0	0	0
Total Budgeted Wastewater Projects	0	0	364,000	0	365,700	0	0	0
Budgeted Building Projects								
504 Fire Station #2 Renovation	0	51,400	0	0	0	0	0	0
Total Budgeted Building Projects	0	51,400	0	0	0	0	0	0
TOTAL EXPENDITURES	182,300	51,400	364,000	0	365,700	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	(177,300)	(49,359)	(364,000)	1,200	(365,300)	0	0	0
BOND PROCEEDS REMAINING (excluding interest)								
General Fund Proceeds (\$3 million)	(146,146)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Utility Fund Proceeds (\$1 million)	99,942	293,665	(70,335)	293,665	(72,035)	(72,035)	(72,035)	(72,035)
ENDING FUND BALANCE	96	364,185	63	365,385	85	85	85	85

CAPITAL IMPROVEMENT PROJECTS FUNDED BY CORONAVIRUS FUND

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	0	0	0
REVENUES								
Coronavirus State and Local Relief Funds (ARPA)	0	0	3,755,000	3,098,500	2,878,600	0	0	0
TOTAL REVENUES	0	0	3,755,000	3,098,500	2,878,600	0	0	0
EXPENDITURES								
Budgeted Water Projects								
036 Beeline Drive Waterline Replacement	0	0	440,000	25,600	429,600	0	0	0
3xx Cedar Knob Waterline Upgrade	0	0	406,500	0	0	0	0	0
Total Budgeted Water Projects	0	0	846,500	25,600	429,600	0	0	0
Budgeted Wastewater Projects								
401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	0	0	0	27,000	1,553,000	0	0	0
519 Rummel Road Lift Station Upgrade	0	0	991,000	2,078,900	603,500	0	0	0
521 2nd Belt Filter Press - Sludge Dewatering Bldg	0	0	923,500	937,000	0	0	0	0
Total Budgeted Wastewater Projects	0	0	1,964,500	3,042,900	2,156,500	0	0	0
Budgeted Drainage Projects								
602 Fuller/Tye Valley Cross Drainage Replacement	0	0	65,000	15,000	148,900	0	0	0
603 Preswick/Cedar Oaks Channel Improvements	0	0	0	15,000	143,600	0	0	0
6xx Recon Concrete Channel - Preswick/Lantana	0	0	253,600	0	0	0	0	0
6xx Thoroughbred Estates Phase 1 (French Drain)	0	0	625,400	0	0	0	0	0
Total Budgeted Drainage Projects	0	0	944,000	30,000	292,500	0	0	0
TOTAL EXPENDITURES	0	0	3,755,000	3,098,500	2,878,600	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0	0

Project Title: Beeline Drive Waterline Replacement
 Project Description: Replace sections of water line that are less than six inches in diameter along Beeline Drive to have a continuous looped six inch water line. Relocate the new waterline behind the curb.
 Strategic Goal: Enhance and extend infrastructure in anticipation of further planned growth.
 Department: Public Works
 Project Category: Water Projects
 Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	25,550	59,600					85,150
Construction		370,000					370,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	25,550	429,600	0	0	0	0	455,150

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds	25,550	429,600					455,150
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	25,550	429,600	0	0	0	0	455,150

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(35,000)
Services						0
Transfer to Capital Projects						0
Debt Service Payment						0
Other	(429,600)					(429,600)
TOTAL OPERATING BUDGET IMPACT	(436,600)	(7,000)	(7,000)	(7,000)	(7,000)	(464,600)

Operating Budget Impact Detail: The use of Coronavirus Funds (CSLRF - ARPA) versus Capital Projects Funds results in a savings to operating budget by utilizing a separating revenue source for funding. This has also enabled the City to maximize those transfers for other projects within the City.



A look down Beeline Drive.

Project Title: Water Main Improvements

Project Description: Water main oversized projects and water distribution system increases in capacity for future development. Funding is budgeted annually in order to leverage money to participate in oversized a water main to improve the current water distribution system.

Strategic Goal: Enhance and extend infrastructure in anticipation of further planned growth.

Department: Public Works

Project Category: Water Projects

Project Status: Recurring; funds are budgeted annually for oversized water mains as needed

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering							0
Construction	0	25,000	25,000	25,000	25,000	25,000	125,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	25,000	25,000	25,000	25,000	25,000	125,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	0	25,000	25,000	25,000	25,000	25,000	125,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	25,000	25,000	25,000	25,000	25,000	125,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	25,000	25,000	25,000	25,000	25,000	125,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	25,000	25,000	25,000	25,000	25,000	125,000

Operating Budget Impact Detail: Funds are budgeted and transferred annually in order cover the expense of oversized a water main to allow for future growth in the City. Transfers are reviewed during budgeting and throughout the year to determine their necessity. Prior Year(s) shown is amount for FY 2022 only.



Project Title: Cedar Knob Waterline Upgrade
 Project Description: Replace the six inch diameter water main along Cedar Knob Road with a twelve inch diameter water main.
 Strategic Goal: Enhance and extend infrastructure in anticipation of further planned growth.
 Department: Public Works
 Project Category: Water Projects
 Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		100,000	15,000				115,000
Construction		291,500	406,500				698,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	391,500	421,500	0	0	0	813,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		391,500	421,500				813,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	391,500	421,500	0	0	0	813,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	391,500	421,500				813,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	391,500	421,500	0	0	0	813,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).



An example of a waterline installation.

Project Title: Water Pump Station Emergency Standby Generators for Emergency Preparedness Plan

Project Description: The new state law, Senate Bill 3, requires water utilities to develop and implement emergency preparedness plans where each water pump station and pressure facility in the system can maintain at least 20 psi during a power outage lasting beyond 24 hours. The City has chosen to implement emergency backup power generators at the City's five water pump stations. These backup generators will provide backup power during extended outages keeping the pump in operation.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Water Project

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		80,000	26,700				106,700
Construction		165,900	940,300				1,106,200
Furniture/Fixtures		296,300	1,678,900				1,975,200
TOTAL PROJECT COSTS	0	542,200	2,645,900	0	0	0	3,188,100

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		542,200	2,645,900				3,188,100
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	542,200	2,645,900	0	0	0	3,188,100

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies	2,000	3,000				5,000
Maintenance	2,000	3,000				5,000
Services						0
Transfer to Capital Projects	542,200	2,645,900				3,188,100
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	546,200	2,651,900	0	0	0	3,198,100

Operating Budget Impact Detail: Fuel needed to run the generators and additional costs to maintain them will affect the Water Operations operating budget as the new generators come online. Once in service, that impact will flatten and be a part of their normal budget. Transfers in to the Capital Projects Fund are used to fund this project and will have an impact on the operating budget(s).

Project Title: Beeline Drive Sewer Replacement
 Project Description: Replace the sanitary sewer main and service line laterals from Rebecca Lane to Watson Lane.
 Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.
 Department: Public Works
 Project Category: Wastewater Projects
 Project Status: Continuing from FY 2021

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	73,370	71,600					144,970
Construction		558,100					558,100
Furniture/Fixtures							0
TOTAL PROJECT COSTS	73,370	629,700	0	0	0	0	703,070

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	73,370	264,000					337,370
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO		365,700					365,700
Grants							0
TOTAL FUNDING SOURCE(S)	73,370	629,700	0	0	0	0	703,070

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
Services						0
Transfer to Capital Projects	264,000					264,000
Debt Service Payment	31,763	31,763	31,763	31,763	31,763	158,815
Other						0
TOTAL OPERATING BUDGET IMPACT	290,763	26,763	26,763	26,763	26,763	397,815

Operating Budget Impact Detail: \$1.0 million was borrowed in the drainage portion of the Series 2019 Combination Tax & Utility System Revenue Certificates of Obligation for water/wastewater improvements and waterline replacements. This is one of the projects that bond is funding. Maintenance issues will decrease after replacing the main and line laterals resulting in decreased maintenance costs for the Wastewater Department.



This project will begin once the Beeline Drive Waterline Replacement Project is complete.

Project Title: VFW Lift Station Upgrade
 Project Description: This project involves epoxy coating the concrete wetwell surface in order to extend its life.
 Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.
 Department: Public Works
 Project Category: Wastewater Projects
 Project Status: Continuing from FY 2020; must be scheduled out of the rainy season and weather has not been permissible

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering							0
Construction		50,000					50,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS		0	50,000	0	0	0	50,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		50,000					50,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)		0	50,000	0	0	0	50,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	50,000					50,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	50,000	0	0	0	0	50,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).



VFW Lift Station Wetwell

Project Title: Wastewater Treatment Plant Replacement of Blowers and Generators
 Project Description: Replacement of the existing emergency generator equipment with new equipment estimated at 750 kW and replacement of the existing blower equipment with two new 150 HP turbo blowers.
 Strategic Goal: Enhance and extend infrastructure in anticipation of further planned growth.
 Department: Public Works
 Project Category: Wastewater Projects
 Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	27,000	153,000					180,000
Construction		1,400,000					1,400,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	27,000	1,553,000	0	0	0	0	1,580,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds	27,000	1,553,000					1,580,000
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	27,000	1,553,000	0	0	0	0	1,580,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects						0
Debt Service Payment						0
Other	(1,553,000)					(1,553,000)
TOTAL OPERATING BUDGET IMPACT	(1,553,000)	0	0	0	0	(1,553,000)

Operating Budget Impact Detail: The use of Coronavirus Funds (CSLRF - ARPA) versus Capital Projects Funds results in a savings to operating budget by utilizing a separating revenue source for funding. This has also enabled the City to maximize those transfers for other projects within the City.

Project Title: 200 GPM Waste Activated Sludge (WAS) Pump/Motor

Project Description: The WAS pump station pumps the sludge to the aerobic digester from A Plant and B Plant gavity flow to the WAS pump station. The City's Wastewater Treatment Plant is currently at 75% of its design capacity. The pump station was originally designed with a space for a third pump and motor. The addition will help the current two pumps to keep up with the current sludge "activity" especially during heavy rain events.

Strategic Goal: Enhance and extend infrastructure in anticipation of further planned growth.

Department: Public Works

Project Category: Wastewater Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		30,500					30,500
Construction		83,000					83,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	113,500	0	0	0	0	113,500

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		113,500					113,500
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	113,500	0	0	0	0	113,500

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel		(1,000)	(1,000)	(1,000)	(1,000)	(4,000)
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	113,500					113,500
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	113,500	(1,000)	(1,000)	(1,000)	(1,000)	109,500

Operating Budget Impact Detail: An estimated savings of \$1,000 annually in overtime expenses is expected as responses to waste activated sludge high wet well alarms decrease.

Project Title: 1,000 Gallon Hydro-Pneumatic Tank Replacement

Project Description: The existing pressure tank is 31 years old and operates the plant reuse water system. Most of the reuse water used in the plant goes to the sludge building for operating the belt filter press. Replacement of the tank will ensure proper operating pressure of the plant reuse water system.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Wastewater Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		28,000					28,000
Construction		54,000					54,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	82,000	0	0	0	0	82,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		82,000					82,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	82,000	0	0	0	0	82,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	82,000					82,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	82,000	0	0	0	0	82,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s). No additional impact is expected to the operating budget as the replacement tank will operate the same and with same budget as the one it is replacing.

Project Title: Basin 15 Sanitary Sewer Trunk Line Upsizing

Project Description: The new ClearSky Medical Facility and other new developments adjacent to the hospital will exceed the sanitary sewer capacity for the existing trunk sewer main. Portions of the trunk line will need to be upsized in diameter. Most of the existing trunk sewer main follows the creek line behind the homes to Mountain Lion Road.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Wastewater Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		145,400					145,400
Construction		524,600					524,600
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	670,000	0	0	0	0	670,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		670,000					670,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	670,000	0	0	0	0	670,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	670,000					670,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	670,000	0	0	0	0	670,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).
 The sanitary sewer system is currently operating normally and there is no additional impact on the operating budget expected.

Project Title: Ultraviolet (UV) Disinfection System Replacement Project

Project Description: This project involves replacing the existing, seventeen year old system with a new one. The Harker Heights Wastewater Treatment Plant utilizes UV lights to disinfect the plant effluent before discharging into Nolan Creek.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Wastewater Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		90,000					90,000
Construction		660,000					660,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	750,000	0	0	0	0	750,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		750,000					750,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	750,000	0	0	0	0	750,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	750,000					750,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	750,000	0	0	0	0	750,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).

FUN FACT: The Harker Heights Wastewater Treatment Plant was the first plant in the State of Texas to be permitted for UV disinfection and the second in the State of Texas to be constructed.

Project Title: Sewer Rehabilitation and Improvements

Project Description: Repair and replacement of defective sanitary sewer lines and manholes as part of an annual program to maintain the sanitary sewer systems within the City. The City has entered into another ten-year Sanitary Sewer Overflow Initiative with the Texas Commission on Environmental Quality.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Wastewater Projects

Project Status: Recurring; funds are budgeted annually to cover any sewer issues as they occur

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	57,485	50,000	50,000	50,000	50,000	50,000	307,485
Construction	132,498	200,000	200,000	200,000	200,000	200,000	1,132,498
Furniture/Fixtures							0
TOTAL PROJECT COSTS	189,983	250,000	250,000	250,000	250,000	250,000	1,439,983

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	189,983	250,000	250,000	250,000	250,000	250,000	1,439,983
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	189,983	250,000	250,000	250,000	250,000	250,000	1,439,983

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(5,000)
Supplies						0
Maintenance	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(10,000)
Services						0
Transfer to Capital Projects	250,000	250,000	250,000	250,000	250,000	1,250,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	247,000	247,000	247,000	247,000	247,000	1,235,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).
 The decrease shown for maintenance costs results from decreasing issues as a result of poor sanitary sewer lines and manholes being improved/rehabilitated. Overtime related costs are also expected to decrease as the need to respond to failed manholes decreases.
 Prior Year(s) shown is amount for FY 2021 and 2022.

Project Title: Rummel Road Lift Station Upgrade and Impact Study
 Project Description: Install a twelve inch diameter force main from ranite Trail to Wildewood Drive, upgrade pumps to 1,300 gpm each, and replace the electric controls.
 Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.
 Department: Public Works
 Project Category: Wastewater Projects
 Project Status: Continuing from FY 2021

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	259,969	41,000					300,969
Construction	1,906,838	562,500					2,469,338
Furniture/Fixtures							0
TOTAL PROJECT COSTS	2,166,807	603,500	0	0	0	0	2,770,307

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	87,891						87,891
Coronavirus Funds	2,078,916	603,500					2,682,416
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	2,166,807	603,500	0	0	0	0	2,770,307

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects						0
Debt Service Payment						0
Other	(603,500)					(603,500)
TOTAL OPERATING BUDGET IMPACT	(603,500)	0	0	0	0	(603,500)

Operating Budget Impact Detail: The use of Coronavirus Funds (CSLRF - ARPA) versus Capital Projects Funds results in a savings to operating budget by utilizing a separating revenue source for funding. This has also enabled the City to maximize those transfers for other projects within the City.



Rummel Road Lift Station

Project Title: Roy Reynolds Bridge Abutment Stabilization

Project Description: Nolan Creek has undermined the abutment on the down stream section of the Roy Reynolds Bridge. A few years ago, the City repaired the abutment on the upstream section of the bridge with a grant from the Texas Department of Agriculture.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Drainage Project

Project Status: Continuing from FY 2020

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	18,000	12,000					30,000
Construction		122,100					122,100
Furniture/Fixtures							0
TOTAL PROJECT COSTS	18,000	134,100	0	0	0	0	152,100

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds							0
2018 Series CO	18,000	134,100					152,100
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	18,000	134,100	0	0	0	0	152,100

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects						0
Debt Service Payment	216,819	217,769	218,569	219,219	214,719	1,087,095
Other						0
TOTAL OPERATING BUDGET IMPACT	216,819	217,769	218,569	219,219	214,719	1,087,095

Operating Budget Impact Detail: \$3.0 million was borrowed in the drainage portion of the Series 2018 Combination Tax & Utility System Revenue Certificates of Obligation for drainage improvements. This is one of the projects that bond is funding.



The downstream bridge abutment for the Roy Reynolds Bridge. Nolan Creek is eroding/undermining the concrete abutment.

Project Title: Drainage Master Plan CIP #1
 Project Description: CIP #1 was identified in the FEMA Phase 2 Study to reduce storm water flooding in the north part of the City. This project includes constructing a larger regional storm water detention facility at the Goode-Connell Park.
 Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.
 Department: Public Works
 Project Category: Drainage Project
 Project Status: Continuing from FY 2019

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	27,000	32,000					59,000
Construction		992,200					992,200
Furniture/Fixtures							0
TOTAL PROJECT COSTS	27,000	1,024,200	0	0	0	0	1,051,200

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds							0
2018 Series CO	27,000	1,024,200					1,051,200
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	27,000	1,024,200	0	0	0	0	1,051,200

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects						0
Debt Service Payment	216,819	217,769	218,569	219,219	214,719	1,087,095
Other						0
TOTAL OPERATING BUDGET IMPACT	216,819	217,769	218,569	219,219	214,719	1,087,095

Operating Budget Impact Detail: \$3.0 million was borrowed in the drainage portion of the Series 2018 Combination Tax & Utility System Revenue Certificates of Obligation for drainage improvements. This is one of the projects that bond is funding.



The current Goode-Connell Park water detention facility.

Project Title: Drainage Master Plan CIP #2 - Phase 2, 3, and 4

Project Description: CIP #2 was identified in the FEMA Phase 2 Study to reduce storm water flooding in the north part of the City. This project will widen the drainage channel from Indian Oaks Drive to Clore Road. Culvert and concrete channel improvements at Clore Road, Beeline Road, and Roving Lane will also be constructed along with storm drainage improvement at Cherokee Drive, Elbert Lane, and Cardinal Lane.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Drainage Project

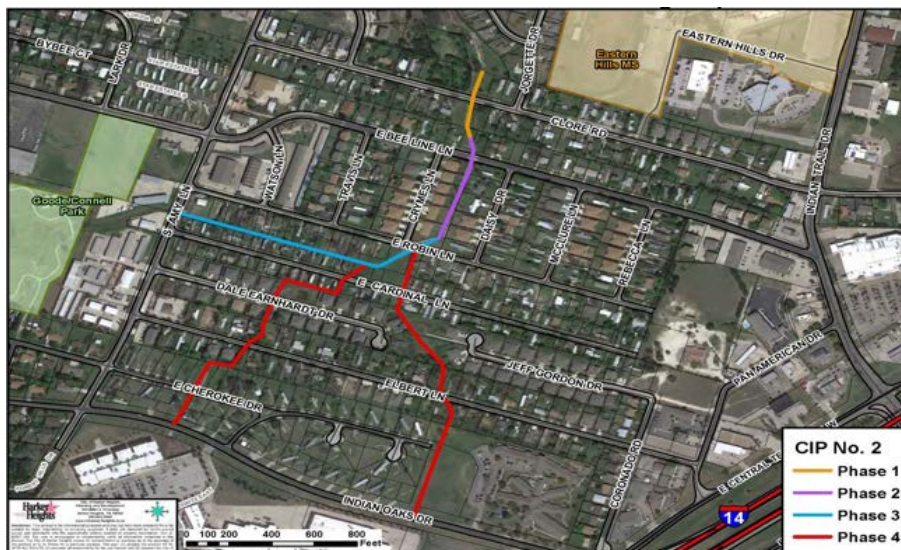
Project Status: Continuing from FY 2018

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	148,774	87,300					236,074
Construction		2,102,500					2,102,500
Professional Services	50,600	13,400					64,000
TOTAL PROJECT COSTS	199,374	2,203,200	0	0	0	0	2,402,574

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	128,645	979,200					1,107,845
Coronavirus Funds							0
2018 Series CO	70,729	1,224,000					1,294,729
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	199,374	2,203,200	0	0	0	0	2,402,574

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	979,200					979,200
Debt Service Payment	216,819	217,769	218,569	219,219	214,719	1,087,095
Other						0
TOTAL OPERATING BUDGET IMPACT	1,196,019	217,769	218,569	219,219	214,719	2,066,295

Operating Budget Impact Detail: \$3.0 million was borrowed in the drainage portion of the Series 2018 Combination Tax & Utility System Revenue Certificates of Obligation for drainage improvements. This is one of the projects that bond is funding.



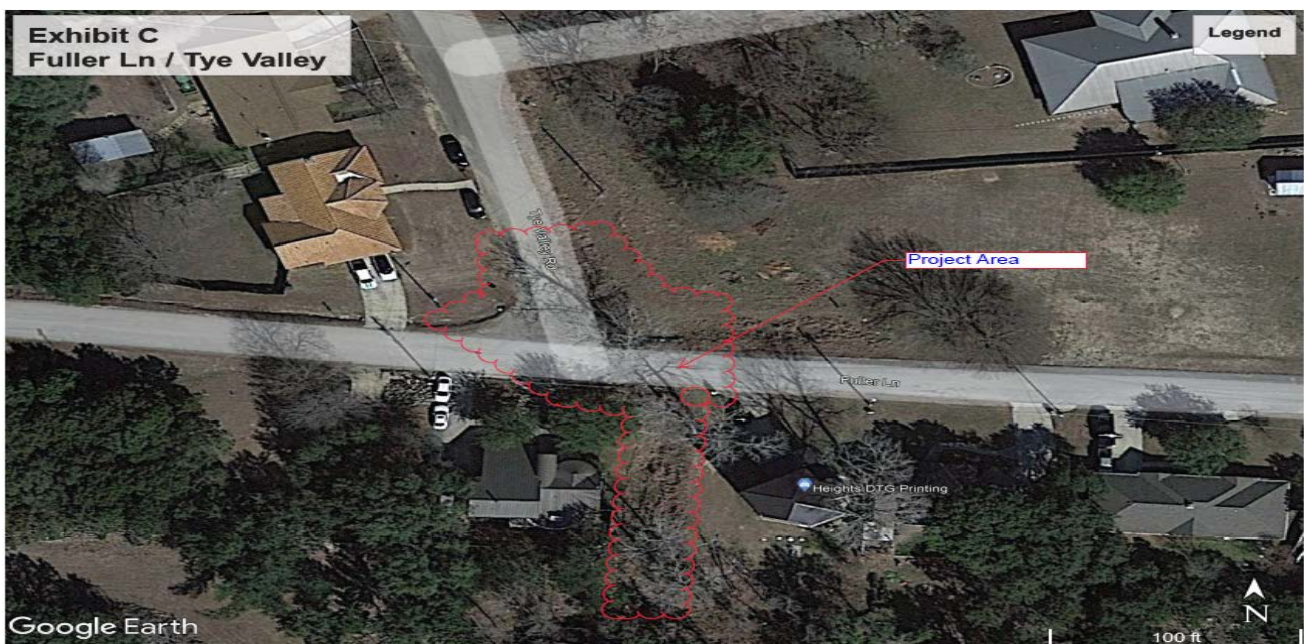
Project Title: Fuller Lane / Tye Valley Cross Drainage Replacement
 Project Description: Remove the existing corrugated metal drainage pipes and replace them with box culverts and reinforced concrete pipes.
 Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.
 Department: Public Works
 Project Category: Drainage Project
 Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	15,000	18,700					33,700
Construction		130,200					130,200
Furniture/Fixtures							0
TOTAL PROJECT COSTS	15,000	148,900	0	0	0	0	163,900

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds	15,000	148,900					163,900
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	15,000	148,900	0	0	0	0	163,900

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(6,000)					(6,000)
Services						0
Transfer to Capital Projects						0
Debt Service Payment						0
Other	(148,900)					(148,900)
TOTAL OPERATING BUDGET IMPACT	(154,900)	0	0	0	0	(154,900)

Operating Budget Impact Detail: The use of Coronavirus Funds (CSLRF - ARPA) versus Capital Projects Funds results in a savings to operating budget by utilizing a separating revenue source for funding. This has also enabled the City to maximize those transfers for other projects within the City.



Project Title: Preswick / Cedar Oaks Channel Improvements

Project Description: Relacement of an existing segment of concrete lined channel between Preswick Drive and Cedar Oaks Lane. This project also includes regrading and shaping the channel and lining it with concrete and concrete paving the entrance to the channel on Cedar Oaks.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Drainage Project

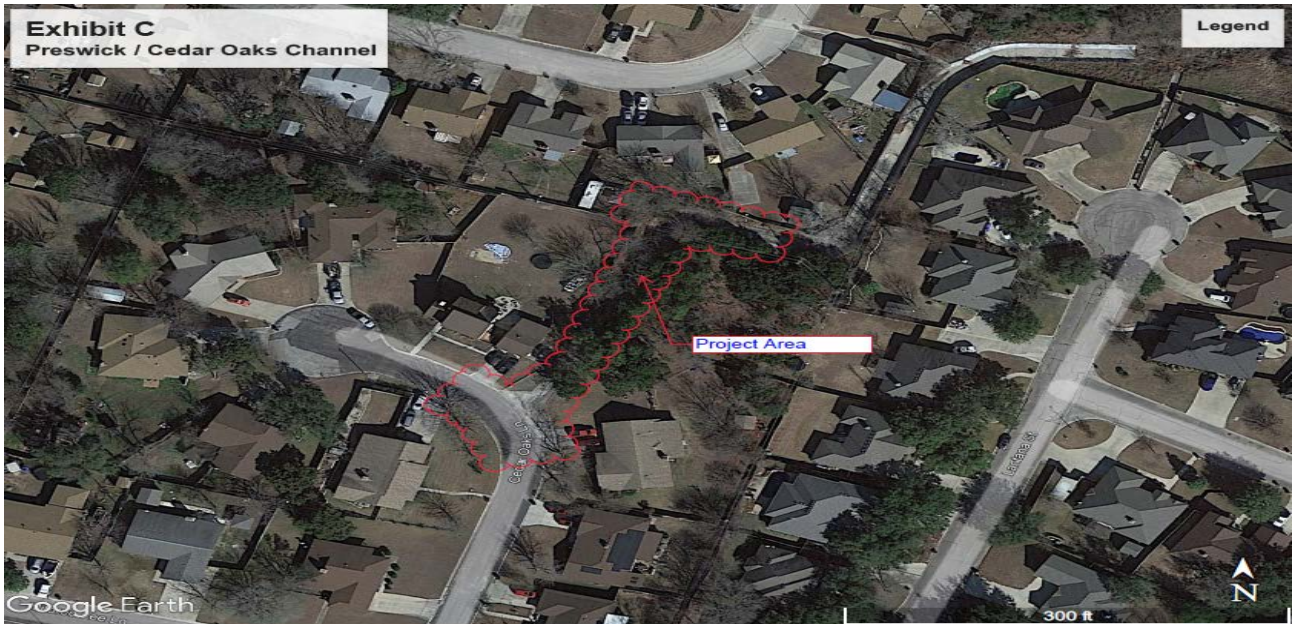
Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	15,000	18,200					33,200
Construction		125,400					125,400
Furniture/Fixtures							0
TOTAL PROJECT COSTS	15,000	143,600	0	0	0	0	158,600

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds	15,000	143,600					158,600
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	15,000	143,600	0	0	0	0	158,600

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(6,000)					(6,000)
Services						0
Transfer to Capital Projects						0
Debt Service Payment						0
Other	(143,600)					(143,600)
TOTAL OPERATING BUDGET IMPACT	(149,600)	0	0	0	0	(149,600)

Operating Budget Impact Detail: The use of Coronavirus Funds (CSLRF - ARPA) versus Capital Projects Funds results in a savings to operating budget by utilizing a seperate revenue source for funding. This has also enabled the City to maximize those transfers for other projects within the City.



Project Title: Jorgette Drive Bank Stabilization

Project Description: Reinforce the earthen drainage channel embankment with rock gabions or concrete rock rip-rap to prevent storm water erosion into the residential lots. The current erosion is occurring out of the City drainage easement on private property.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Drainage Project

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		20,000					20,000
Construction		100,000					100,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	120,000	0	0	0	0	120,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects							0
Coronavirus Funds							0
2018 Series CO		120,000					120,000
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	120,000	0	0	0	0	120,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
Services						0
Transfer to Capital Projects						0
Debt Service Payment	216,819	217,769	218,569	219,219	214,719	1,087,095
Other						0
TOTAL OPERATING BUDGET IMPACT	206,819	207,769	208,569	209,219	204,719	1,037,095

Operating Budget Impact Detail: \$3.0 million was borrowed in the drainage portion of the Series 2018 Combination Tax & Utility System Revenue Certificates of Obligation for drainage improvements. This is one of the projects that bond is funding.



A look at the erosion at the City's drainage easement.

Project Title: Public Works Water/Street Yard Building

Project Description: Reconstruct the driveways and vehicle/equipment parking lots. This project will also include drainage and paving work after the building is completed.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Building Projects

Project Status: Continuing from FY 2021; project had been halted while finding another option to purchasing the adjacent mobile home park

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design	8,172	7,400					15,572
Engineering			50,000	210,700			260,700
Construction			218,300	657,600			875,900
Furniture/Fixtures							0
TOTAL PROJECT COSTS	8,172	7,400	268,300	868,300	0	0	1,152,172

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	8,172	7,400	268,300	868,300			1,152,172
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	8,172	7,400	268,300	868,300	0	0	1,152,172

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	7,400	268,300	868,300			1,144,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	7,400	268,300	868,300	0	0	1,144,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).

Project Title: Bulk Solid Waste Collection Center

Project Description: Relocation of the Drop Site Center to Amy Lane to include drainage improvements, paved surfaces for the main traffic areas, two access points on Amy Lane and architectural drawings for the Sanitation Attendant Building to be constructed on the site.

Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.

Department: Public Works

Project Category: Building Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design		18,000					18,000
Engineering		61,500					61,500
Construction			300,000				300,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	79,500	300,000	0	0	0	379,500

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		79,500	300,000				379,500
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	79,500	300,000	0	0	0	379,500

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	79,500	300,000				379,500
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	79,500	300,000	0	0	0	379,500

Operating Budget Impact Detail: There is no anticipated impact to the Sanitation Fund's operating budget as the relocated Drop Site Center will operate with the same budget and in the same manner as it did in the previous location.

Project Title: Dog Kennel Run Gates
 Project Description: Replace the current dog kennel gates with improved equipment that will include feeding doors and privacy panels.
 Strategic Goal: Foster the image of Harker Heights as a clean, safe, well-maintained, and progressive City.
 Department: Pet Adoption Center
 Project Category: Building Projects
 Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering							0
Construction							0
Furniture/Fixtures		44,600					44,600
TOTAL PROJECT COSTS	0	44,600	0	0	0	0	44,600

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		44,600					44,600
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	44,600	0	0	0	0	44,600

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	44,600					44,600
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	44,600	0	0	0	0	44,600

Operating Budget Impact Detail: Routine washing and lubrication is the only required maintenance necessary with these new doors and is the same maintenance provided to the old doors. No change in the operating budget is going to be seen with this replacement.

Project Title: Miscellaneous Park Projects and Improvements

Project Description: Planning, development, improvements, and renovation to the park systems, greenways, athletic facilities, and buildings within the City. Park improvements are to ensure that existing facilities are rehabilitated and replaced as needed to maintain the park amenities.

Strategic Goal: Maintain a long-range capital improvement plan.

Department: Parks and Recreation

Project Category: Park Projects

Project Status: Recurring

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design	1,000						1,000
Engineering							0
Construction	6,449	65,000	65,000	65,000	65,000	65,000	331,449
Furniture/Fixtures	138,632	35,000	35,000	35,000	35,000	35,000	313,632
TOTAL PROJECT COSTS	146,081	100,000	100,000	100,000	100,000	100,000	646,081

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	146,081	100,000	100,000	100,000	100,000	100,000	646,081
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	146,081	100,000	100,000	100,000	100,000	100,000	646,081

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies	1,000	1,000	1,000	1,000	1,000	5,000
Maintenance	2,500	2,500	2,500	2,500	2,500	12,500
Services						0
Transfer to Capital Projects	100,000	100,000	100,000	100,000	100,000	500,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	103,500	103,500	103,500	103,500	103,500	517,500

Operating Budget Impact Detail: A total increase of \$3,500 yearly is anticipated to the Parks and Recreation operating budget related to the preventative maintenance costs for the updated facilities. Prior Year(s) shown is amount for FY 2021 and FY 2022 only.

Project Title: Carl Levin Park Playground Renovation

Project Description: Replacement of the playground facility at Carl Levin Park that was originally constructed in 1999. The new playground will be all-inclusive with amenities for children with various physical and cognitive abilities.

Strategic Goal: Foster the image of Harker Heights as a clean, safe, well-maintained, and progressive City.

Department: Parks and Recreation

Project Category: Park Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering							0
Construction		115,800					115,800
Furniture/Fixtures		128,100					128,100
TOTAL PROJECT COSTS	0	243,900	0	0	0	0	243,900

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		243,900					243,900
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	243,900	0	0	0	0	243,900

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel		500	500	500	500	2,000
Supplies						0
Maintenance		500	500	500	500	2,000
Services						0
Transfer to Capital Projects	243,900					243,900
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	243,900	1,000	1,000	1,000	1,000	247,900

Operating Budget Impact Detail: Basic maintenance of the new playground facility by Parks and Recreation staff will result in an increase in personnel and maintenance expenditures for the department.

Project Title: East FM 3481 Sidewalk Phase 1 - St. Paul's
 Project Description: Extension of a six-foot wide sidewalk along Stillhouse Lake Road from the CNL Addition to FM 2410.
 Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.
 Department: Public Works
 Project Category: Sidewalk Projects
 Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	15,900	13,200					29,100
Construction		137,500					137,500
Furniture/Fixtures							0
TOTAL PROJECT COSTS	15,900	150,700	0	0	0	0	166,600

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	15,900	150,700					166,600
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	15,900	150,700	0	0	0	0	166,600

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	150,700					150,700
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	150,700	0	0	0	0	150,700

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).



Construction area for the FM 3481 Sidewalk - Phase 1.

Project Title: East FM 3481 Sidewalk Phase 3 - Magill/Williams Property
 Project Description: Extension of a six-foot wide sidewalk along Stillhouse Lake Road from Cedarbrook Ridge to the CNL Addition at Prospector Trail.
 Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.
 Department: Public Works
 Project Category: Sidewalk Projects
 Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	17,500	14,700					32,200
Construction		137,500					137,500
Furniture/Fixtures							0
TOTAL PROJECT COSTS	17,500	152,200	0	0	0	0	169,700

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	17,500	152,200					169,700
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	17,500	152,200	0	0	0	0	169,700

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	152,200					152,200
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	152,200	0	0	0	0	152,200

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).



Construction area for Phase 3 of the FM 3481 Sidewalk Project.

Project Title: Mountain Lion to Pontiac Trail Drainage Flume Reconstruction

Project Description: The railroad cross-tie retaining walls on each side of the drainage flume are flume are failing. This project will remove the concrete drainage flume and railroad cross-tie retaining walls in order to replace it with an underground storm sewer pipe. The gap between the two houses will be filled in to grade and the fences replaced.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Street Projects

Project Status: Continuing from FY 2018; pending rebid with another larger project

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	4,000	6,400					10,400
Construction		101,600					101,600
Furniture/Fixtures							0
TOTAL PROJECT COSTS	4,000	108,000	0	0	0	0	112,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	4,000	108,000					112,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	4,000	108,000	0	0	0	0	112,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	108,000					108,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	108,000	0	0	0	0	108,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).



Site of the drainage flume project.

Project Title: Warrior's Path Phase 2 - Pontotoc Trace to FM 2410
 Project Description: Widening of the street to two twelve foot wide lanes with a twelve foot wide center turn lane and eight foot wide sidewalk.
 Strategic Goal: Enhance and extend infrastructure in anticipation of future growth.
 Department: Public Works
 Project Category: Street Projects
 Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	150,000	279,700	71,700				501,400
Construction		365,600	3,290,600				3,656,200
Furniture/Fixtures							0
TOTAL PROJECT COSTS	150,000	645,300	3,362,300	0	0	0	4,157,600

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	150,000	645,300	497,500				1,292,800
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants			2,864,800				2,864,800
TOTAL FUNDING SOURCE(S)	150,000	645,300	3,362,300	0	0	0	4,157,600

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	645,300	3,362,300				4,007,600
Debt Service Payment						0
Other		(2,864,800)				(2,864,800)
TOTAL OPERATING BUDGET IMPACT	645,300	497,500	0	0	0	1,142,800

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s). An 80/20 grant from the Killeen-Temple Metropolitan Planning Organization will assist in funding the project. It is a reimbursable grant, so the City will pay applicable vendors prior to receiving the grant payments.



Completed portion of Warrior's Path Phase 1. Phase 2 will go from Pontotoc Trace to FM 2410/Knight's Ridge.

Project Title: 2022 Street Improvements

Project Description: The Annual Steet Improvement Program includes engineering, surveying, and construction. The 2022 Street Improvement Program includes Maya Trail, Seminole Trail, Yuron Trail, and Sun Meadows Pavement.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Street Projects

Project Status: Continuing from FY 2022

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	80,000	43,300					123,300
Construction		814,100					814,100
Furniture/Fixtures							0
TOTAL PROJECT COSTS	80,000	857,400	0	0	0	0	937,400

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	80,000	857,400					937,400
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	80,000	857,400	0	0	0	0	937,400

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(3,000)	(8,000)	(8,000)	(8,000)	(8,000)	(35,000)
Services						0
Transfer to Capital Projects	857,400					857,400
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	854,400	(8,000)	(8,000)	(8,000)	(8,000)	822,400

Operating Budget Impact Detail: Staff estimates savings of approximately \$35,000 in pothole repairs over the next five years.



A completed street from the 2019 Street Improvement Program.

Project Title: 2023 Street Improvements

Project Description: The Annual Steet Improvement Program includes engineering, surveying, and construction. The 2023 Street Improvement Program includes Mary Jo Drive, portions of Jamie Road and West Valley Drive, and Antelope Trail with connecting side streets.

Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.

Department: Public Works

Project Category: Street Projects

Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		119,600					119,600
Construction		913,700					913,700
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	1,033,300	0	0	0	0	1,033,300

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		1,033,300					1,033,300
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	1,033,300	0	0	0	0	1,033,300

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance		(5,000)	(5,000)	(5,000)	(5,000)	(20,000)
Services						0
Transfer to Capital Projects	1,033,300					1,033,300
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	1,033,300	(5,000)	(5,000)	(5,000)	(5,000)	1,013,300

Operating Budget Impact Detail: Staff estimates an annual savings of approximately \$5,000 in pothole repairs.

Project Title: Miller's Crossing Improvements and Roundabout
 Project Description: Reconstruction of Miller's Crossing and possible construction of roundabout at the intersection of Carl Levin Park, new hotel, Discount Tire, and Brake Check.
 Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.
 Department: Public Works
 Project Category: Street Projects
 Project Status: New

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering		150,000					150,000
Construction		450,000	550,000				1,000,000
Furniture/Fixtures							0
TOTAL PROJECT COSTS	0	600,000	550,000	0	0	0	1,150,000

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects		600,000	550,000				1,150,000
Coronavirus Funds							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	0	600,000	550,000	0	0	0	1,150,000

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance						0
Services						0
Transfer to Capital Projects	600,000	550,000				1,150,000
Debt Service Payment						0
Other						0
TOTAL OPERATING BUDGET IMPACT	600,000	550,000	0	0	0	1,150,000

Operating Budget Impact Detail: Transfers in to the Capital Projects Fund are used to fund this project and is the only expected impact on the operating budget(s).

Project Title: 2021 Street Improvements
 Project Description: Point repairs and reconstruction of damaged collector streets from Winter Storm Uri are included in this Street Improvement Program.
 Strategic Goal: Expand street maintenance and sewer rehabilitation projects City-wide.
 Department: Public Works
 Project Category: Street Projects
 Project Status: Continuing from FY 2021

PROJECT COSTS	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design							0
Engineering	246,400	302,000					548,400
Construction	1,760,300	1,475,000					3,235,300
Furniture/Fixtures							0
TOTAL PROJECT COSTS	2,006,700	1,777,000	0	0	0	0	3,783,700

FUNDING SOURCE(S)	Prior Year(s)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Capital Projects	2,006,700	1,777,000					3,783,700
Coronavirus Projects							0
2018 Series CO							0
2019 Series CO							0
Grants							0
TOTAL FUNDING SOURCE(S)	2,006,700	1,777,000	0	0	0	0	3,783,700

OPERATING BUDGET IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Personnel						0
Supplies						0
Maintenance	(3,000)	(8,000)	(8,000)	(8,000)	(8,000)	(35,000)
Services						0
Transfer to Capital Projects	1,777,000					
Debt Service Payment						
Other						0
TOTAL OPERATING BUDGET IMPACT	1,774,000	(8,000)	(8,000)	(8,000)	(8,000)	(35,000)

Operating Budget Impact Detail: Staff estimates savings of approximately \$35,000 in pothole repairs over the next five years.



An example of damage from Winter Storm Uri.

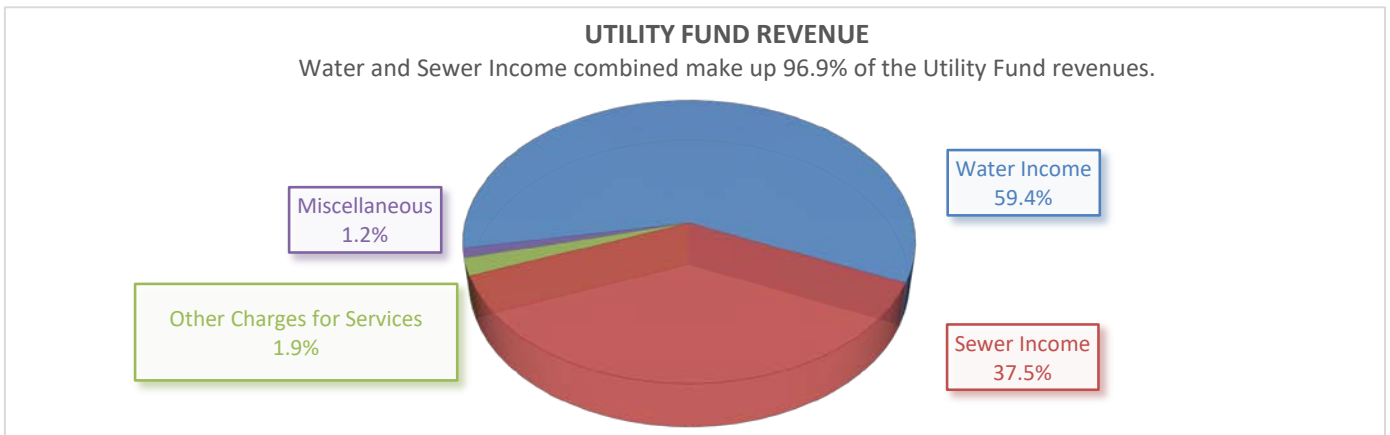


A large, light gray, stylized 'II' is centered on the page. Overlaid on the center of the 'II' is a red five-pointed star with a halftone dot pattern. The text 'PROPRIETARY FUNDS' is written in bold black capital letters across the middle of the star.

PROPRIETARY FUNDS

UTILITY FUND REVENUE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	3,257,117	2,492,621	2,879,652	3,787,193	3,787,193	4,515,093
REVENUES:						
CHARGES FOR SERVICES						
001 Water Income	6,254,600	6,149,379	6,100,000	2,818,082	6,471,500	6,536,200
002 Sewer Income	3,871,900	4,047,355	4,136,100	1,995,991	4,079,200	4,120,000
005 Transfers, Turn On/Off	15,000	12,397	15,000	8,634	17,500	15,000
006 Penalties	90,000	88,215	90,000	45,690	86,500	88,000
007 Water Tap Fees	10,000	16,997	10,000	2,117	8,000	10,000
008 Sewer Tap Fees	10,000	6,036	10,000	4,750	7,000	10,000
009 Connect Fees	80,000	70,400	80,000	55,825	105,000	90,000
TOTAL CHARGES FOR SERVICES	10,331,500	10,390,779	10,441,100	4,931,089	10,774,700	10,869,200
MISCELLANEOUS						
010 Credit Card Fees	(80,000)	0	(110,000)	0	0	0
011 Online Payment Fees	75,000	98,246	110,000	58,442	115,000	115,000
015 Cash Over (Short)	0	19	0	36	0	0
020 Interest Income	30,000	17,804	17,500	2,616	6,000	8,000
021 Miscellaneous Income	4,000	14,174	4,000	2,430	4,000	4,000
022 Other Income	0	0	0	9,112	9,100	0
030 Insurance Proceeds	0	42,377	0	20,351	20,700	0
032 Gain on Sale of Assets	0	0	0	0	0	0
057 Assessment Income	0	0	0	0	0	0
070 Grant Revenue	0	27,860	0	0	0	0
400 Donations and Contributions	0	7,553	0	0	0	0
TOTAL MISCELLANEOUS	29,000	208,033	21,500	92,987	154,800	127,000
TRANSFERS IN						
815 Transfer from Coronavirus Fund	0	0	0	21,600	21,600	0
TOTAL TRANSFERS IN	0	0	0	21,600	21,600	0
TOTAL REVENUES	10,360,500	10,598,812	10,462,600	5,045,676	10,951,100	10,996,200
INCR (DECR) IN FUND BALANCE	240,800	1,294,572	299,800	303,640	727,900	(1,231,000)
ENDING FUND BALANCE	3,497,917	3,787,193	3,179,452	4,090,833	4,515,093	3,284,093
FUND BALANCE REQUIREMENT (Three Months Operating Expense)	1,494,375	1,552,974	1,580,525		1,595,625	1,976,425

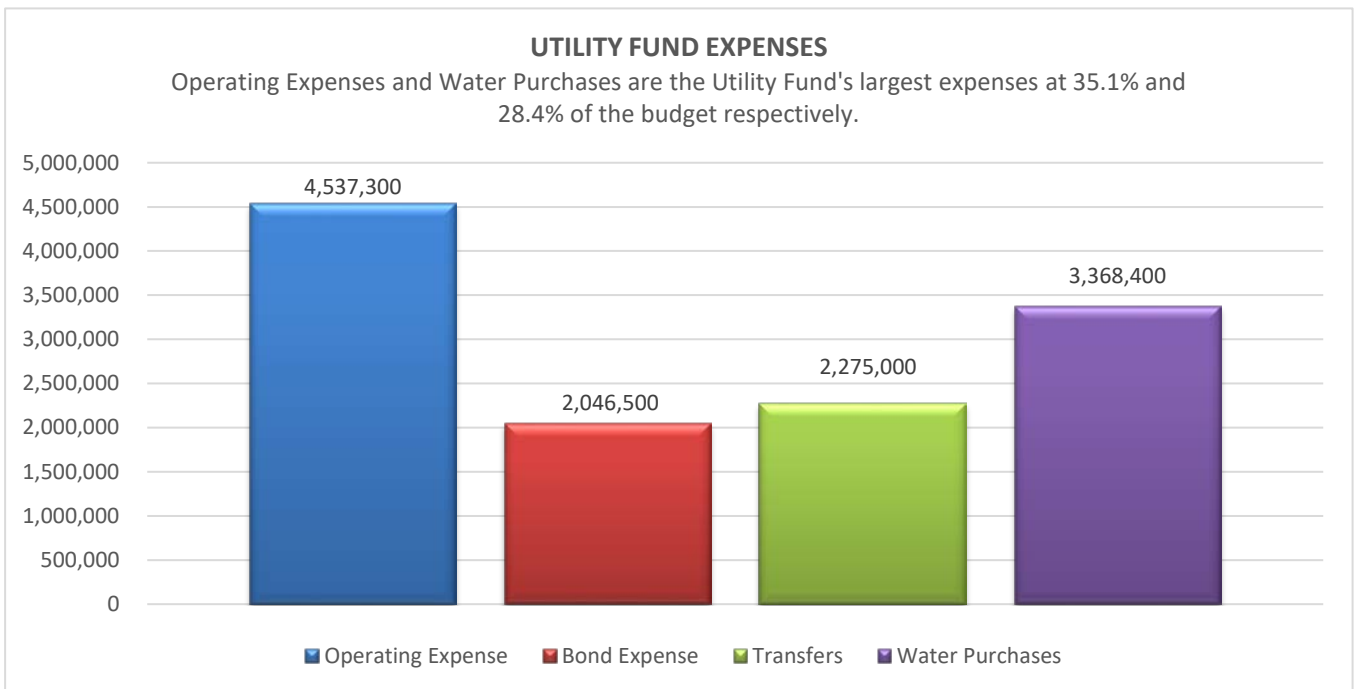


UTILITY FUND EXPENSE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
001 Salaries	1,120,700	929,039	1,077,900	448,277	923,600	1,062,400
002 Overtime	86,000	88,828	86,000	42,790	93,000	88,000
003 Workers Compensation	16,500	17,070	16,600	15,320	15,400	23,300
004 Health Insurance	117,500	100,736	161,500	57,863	109,700	189,500
005 Social Security	92,300	77,845	89,100	36,519	77,700	88,000
006 Retirement	180,400	112,768	172,500	73,117	150,800	176,100
008 OPEB Expense	3,000	4,829	3,000	0	5,000	5,000
TOTAL PERSONNEL SERVICE	1,616,400	1,331,115	1,606,600	673,886	1,375,200	1,632,300
SUPPLIES						
010 Office	33,500	28,584	33,500	15,578	31,500	33,500
011 Vehicle	46,000	41,848	48,000	26,407	58,000	58,000
012 General	15,100	5,739	13,000	5,655	10,000	11,000
013 Equipment	4,000	4,353	4,000	1,417	5,500	4,000
017 Belt Press	20,000	35,761	35,000	9,129	35,000	35,000
018 Lab	11,000	6,588	10,000	5,622	10,000	10,000
027 Odor Control Chemical	40,000	29,200	35,000	16,945	30,000	30,000
TOTAL SUPPLIES	169,600	152,073	178,500	80,753	180,000	181,500
MAINTENANCE						
020 Vehicle	45,000	93,102	45,000	21,537	40,000	40,000
021 Building	2,000	1,308	2,000	387	6,800	1,300
022 Equipment	134,600	151,799	159,700	88,751	169,600	175,600
023 Ground	2,000	2,157	1,500	0	1,500	1,500
024 Repair & Maintenance	160,000	188,807	185,000	48,163	160,000	175,000
025 New Service Meters	100,000	41,618	75,000	14,781	40,000	70,000
026 UV Lights	35,000	33,832	30,000	25,482	50,000	40,000
TOTAL MAINTENANCE	478,600	512,623	498,200	199,101	467,900	503,400
WATER PURCHASES (Intergov Payment)						
200 Water Purchases	2,805,900	3,030,374	3,052,800	1,397,225	3,122,800	3,368,400
TOTAL WATER PURCHASES	2,805,900	3,030,374	3,052,800	1,397,225	3,122,800	3,368,400
CONTRACTUAL SERVICES						
030 Property/Liability	27,700	27,022	28,400	28,352	28,700	30,900
046 Equipment Rental	51,800	50,261	61,000	45,661	80,500	61,000
047 Contract Labor	278,800	310,392	295,800	126,006	331,300	327,000
051 Credit Card Service Fees	0	100,149	0	52,605	110,000	110,000
083 Audit Fees	27,400	27,200	25,000	24,500	26,000	26,000
085 State Fees	46,200	47,541	47,400	47,486	47,500	47,500
092 Professional Fees	35,000	69,495	51,400	81,445	148,300	1,158,900
095 Required Public Notices	4,000	1,795	1,000	2,038	3,000	2,000
TOTAL CONTRACTUAL SERVICES	470,900	633,855	510,000	408,093	775,300	1,763,300
SERVICES						
014 Uniforms	19,000	15,111	19,000	8,525	15,500	16,000
035 Unemployment	0	(800)	0	9,124	8,800	0
041 Dues/Subscriptions	3,400	2,701	2,700	2,211	2,200	2,400
042 Travel & Training	18,000	10,581	15,000	6,659	11,500	15,000
TOTAL SERVICES	40,400	27,593	36,700	26,519	38,000	33,400

UTILITY FUND EXPENSE SUMMARY

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
UTILITIES						
040 Utilities	320,000	483,394	365,000	179,372	365,000	365,000
045 Telephone	10,700	7,639	9,300	2,885	5,800	5,900
TOTAL UTILITIES	330,700	491,033	374,300	182,257	370,800	370,900
MISCELLANEOUS						
080 Bad Debt	65,000	33,231	65,000	25,377	52,500	52,500
TOTAL MISCELLANEOUS	65,000	33,231	65,000	25,377	52,500	52,500
TOTAL BOND EXPENSE	2,042,200	2,042,343	2,040,700	198,825	2,040,700	2,046,500
TRANSFERS OUT						
800 Transfer to Fixed Assets	500,000	0	0	0	0	475,000
801 Transfer to General Fund	500,000	0	250,000	0	250,000	0
805 Transfer to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,800,000
TOTAL TRANSFERS OUT	2,100,000	1,050,000	1,800,000	1,550,000	1,800,000	2,275,000
GRAND TOTAL	10,119,700	9,304,240	10,162,800	4,742,036	10,223,200	12,227,200
					0.59%	20.31%



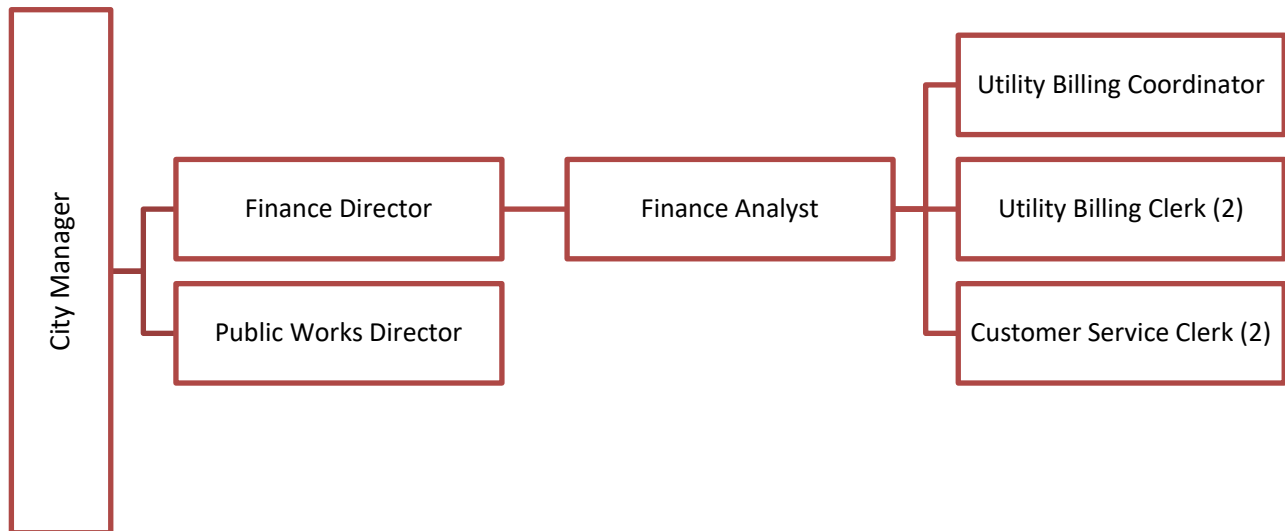
WATER ADMINISTRATION

Water Administration functions under the joint supervision of the Finance Director and the Public Works Director and is responsible for the control, support, and coordination of all activities handled within the Utility Fund. The department is responsible for utility billing to include the review of water meter readings, bill calculation and printing, payment collection and customer service.

DEPARTMENT GOALS

The primary goals of Water Administration are to prioritize customer service and provide citizens with accurate billing and financial information regarding their water, sewer, and sanitation services. The department strives to provide sound accounting and payment collection practices to optimize the financial resources of the Utility Fund and safeguard its assets.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Signed residents and businesses up for Covid-19 payment plans to assist with past due water account balances caused by the pandemic shutdowns/closures.
- Worked closely with other departments and residents to recover from Winter Storm Uri and assist with water leaks and billing disruptions.
- Created a Coronavirus Relief Funds Water Payment Assistance Grant Program to assist customers with paying outstanding water bills due to the coronavirus shutdown.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Increase compliance with HB872 and continue working with residents to update accounts with information disclosure forms.
 - Ongoing. This will stay an objective for FY 2022-2023.
- Re-evaluate record retention procedures and monitor updated filing system.
 - Ongoing. Filing systems are still being updated.
- Begin creating standard operating procedure manuals for the Utility Billing and Customer Service job duties.
 - Ongoing. This will stay an objective for FY 2022-2023.
- Continue cross training employees to ensure maximum department efficiency during staff shortages.
 - Ongoing. Staff turnover has restarted the training process.

FY 2022-2023 OBJECTIVES

- Increase compliance with HB872 and continue working with residents to update accounts with information disclosure forms.
- Re-evaluate record retention procedures and monitor updated filing system.
- Begin creating standard operating procedure manuals for the Utility Billing and Customer Service job duties.
- Continue cross training employees to ensure maximum department efficiency during staff shortages.

PERFORMANCE MEASURES – WATER ADMINISTRATION

Type of Measure/Description	FY 20 Estimated	FY 20 Actual	FY 21 Estimated	FY 21 Actual	FY 22 Estimated
INPUTS:					
# of full-time personnel	4	4	4	4	4
OUTPUTS:					
# of active utility billing accounts	11,000	11,958	12,000	11,995	12,000
Total amount billed (in thousands)	\$14,000	\$14,624	\$15,000	\$13,102	\$14,000
# of utility bills outsourced	151,200	144,296	151,200	147,290	151,000
# of second notices mailed	26,750	49,062	40,000	28,068	30,000
# of e-bills sent	31,500	34,146	35,000	39,912	40,000
# of service orders processed	17,500	12,479	14,000	12,585	13,000
# of payments processed in-house	108,500	89,663	95,000	97,412	100,000
# of payments water related	106,500	89,522	95,000	97,343	98,000
# of payments processed via REMIT	21,000	17,117	20,000	14,775	15,000
# of payments made through website	36,000	39,639	40,000	43,336	45,000
# of payments processed as a draft	28,750	26,827	28,000	31,495	35,000
# of payments made via IVR	12,000	14,269	15,000	15,929	16,500
# of payments made via kiosk	3,000	2,268	3,000	1,882	2,500
# of past due phone notifications sent	15,000	30,998	32,000	32,050	33,000
# of successful phone notifications	9,000	19,282	20,000	19,691	20,000
EFFECTIVENESS:					
% of bills processed as scheduled	100%	99%	100%	99%	100%
% of payments processed via REMIT	20%	19%	20%	15%	20%
% of payments made through website	34%	44%	45%	44%	45%
% of payments processed a draft	27%	30%	35%	32%	35%
% of payments made via IVR	11%	16%	15%	16%	17%
% of payments made via kiosk	3%	3%	3%	2%	3%
% of payments that are water related	98%	99%	100%	99%	100%
% of bills/second notices outsourced	85%	81%	85%	79%	80%
% of successful notification delivery	60%	62%	63%	61%	60%
EFFICIENCY:					
# of active utility billing accounts per employee	2,750.0	2,989.5	3,000.0	2,998.8	3,000.0
# of service orders per employee	4,375.0	3,119.8	4,000.0	3,146.3	3,500.0
# of in-house payments per employee	27,125.0	22,415.8	24,625.0	24,353.0	25,000.0

WATER ADMINISTRATION

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
001 Salaries	346,100	229,226	269,600	118,274	235,100	315,700
002 Overtime	3,000	3,291	3,000	1,384	3,000	3,000
003 Workers Compensation	3,600	3,682	3,200	2,946	3,000	5,200
004 Health Insurance	23,100	16,931	26,800	13,619	25,200	42,100
005 Social Security	26,700	17,889	20,900	8,518	18,200	24,400
006 Retirement	52,200	26,071	40,400	17,834	35,300	48,800
008 OPEB Expense	3,000	4,829	3,000	0	5,000	5,000
TOTAL PERSONNEL SERVICES	457,700	301,919	366,900	162,575	324,800	444,200
SUPPLIES						
010 Office	30,000	26,125	30,000	14,176	28,000	30,000
012 General	5,000	3,698	5,000	2,798	4,000	5,000
TOTAL SUPPLIES	35,000	29,823	35,000	16,974	32,000	35,000
MAINTENANCE						
022 Equipment	127,600	143,602	152,700	85,589	160,600	168,600
TOTAL MAINTENANCE	127,600	143,602	152,700	85,589	160,600	168,600
CONTRACTUAL SERVICES						
030 Property/Liability	4,500	4,333	4,100	4,086	4,100	5,400
047 Contract Labor	58,000	53,680	60,000	30,125	60,000	62,000
051 Credit Card Service Fees	0	100,149	0	52,605	110,000	110,000
083 Audit Fees	27,400	27,200	25,000	24,500	26,000	26,000
092 Professional Fees	35,000	34,900	36,000	15,400	34,200	33,900
095 Required Public Notices	4,000	1,795	1,000	2,038	3,000	2,000
TOTAL CONTRACTUAL SERVICES	128,900	222,057	126,100	128,754	237,300	239,300
SERVICES						
035 Unemployment	0	0	0	9,124	9,100	0
041 Dues & Subscriptions	1,600	436	700	210	200	400
042 Travel & Training	7,000	271	4,000	313	2,000	4,000
TOTAL SERVICES	8,600	707	4,700	9,647	11,300	4,400
UTILITIES						
045 Telephone	300	289	300	129	300	300
TOTAL UTILITIES	300	289	300	129	300	300
MISCELLANEOUS						
080 Bad Debt	65,000	33,231	65,000	25,377	52,500	52,500
TOTAL MISCELLANEOUS	65,000	33,231	65,000	25,377	52,500	52,500
BOND EXPENSE						
Principal Payments	1,597,700	1,597,665	1,643,200	0	1,643,200	1,696,600
301 Interest Expense	396,600	396,731	355,600	177,861	355,600	314,500
306 Amortization Advance Ref	47,900	47,947	41,900	20,964	41,900	35,400
330 Issuance Cost	0	0	0	0	0	0
TOTAL BOND EXPENSE	2,042,200	2,042,343	2,040,700	198,825	2,040,700	2,046,500
TOTAL	2,865,300	2,773,971	2,791,400	627,870	2,859,500	2,990,800

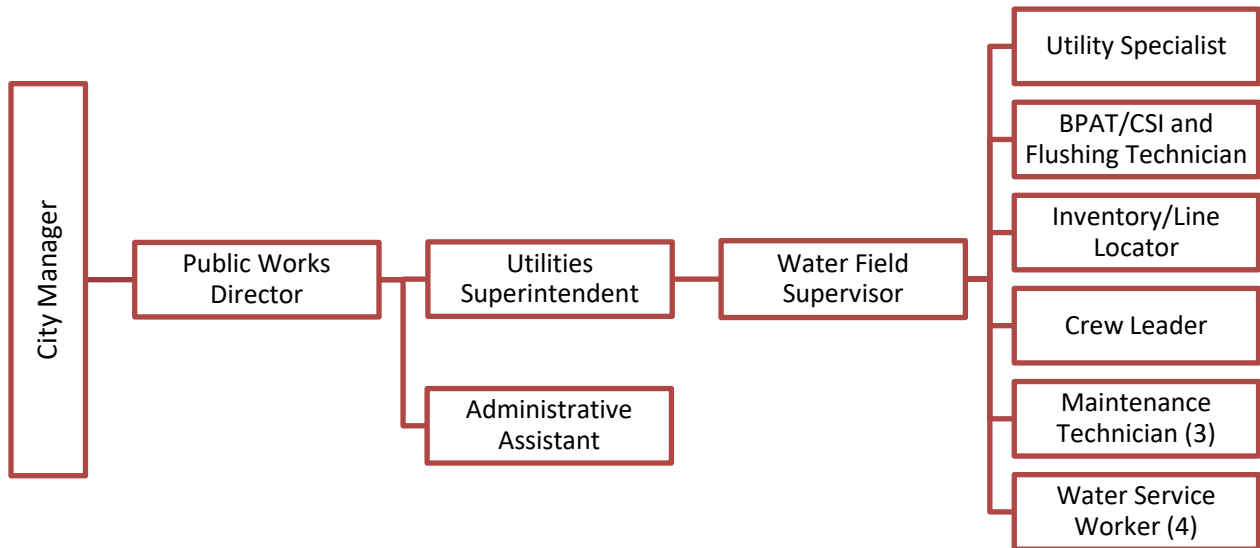
WATER OPERATIONS

Water Operations works to ensure that the City provides safe and reliable drinking water to our residents and is charged with the evaluation and maintenance of the water infrastructure and water quality testing. The department assists with the utility billing process through the collection of meter readings and completing service requests.

DEPARTMENT GOALS

The department operates through the implementation of best management practices, construction, recordkeeping, economical and ethically sound reporting, and in the public's best interest.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Streamlined the warehouse inventory to maximize the inventory control process.
- Refined the backflow prevention assembly testing program according to City ordinance.
- Video inspected and cleaned the City's drinking water storage facilities.

PROGRESS ON FY 2021-2022 OBJECTIVES

- The Inventory/Locator employee is working to update the City distribution maps by locating valves, fire hydrants, and flush assemblies; improve inventory control and monthly reporting.
 - Ongoing. Continuing to add new subdivisions.
- Continue the water meter change out program and continue testing meters for accuracy to help lower water loss in the water distribution system.
 - Ongoing. Sending meters monthly for testing.
- Continue training new water distribution maintenance personnel on backhoe, water distribution system and leak repair.
 - Ongoing. Sending all employees to classes to upgrade licenses.
- Continue to maintain the City's water pump stations to provide uninterrupted quality water to our citizens.
 - Ongoing. Servicing pumps and motors.

FY 2022-2023 OBJECTIVES

- Improve work on the meter change out program.
- Continue the flushing program to maintain good residuals throughout the city.
- Continue to maintain the pump stations.

PERFORMANCE MEASURES

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time employees	11	9	11	9	11
OUTPUTS:					
# of water taps installed	25	29	25	17	25
# of sewer taps installed	10	8	10	6	10
# of water leaks repaired	75	101	75	90	75
# of Bac-T samples collected	528	447	528	467	528
# of utility lines located	2,100	1977	2,100	2,331	2,500
# of meters read	150,000	132,924	150,000	139,968	145,000
EFFECTIVENESS:					
# of old meters changed out	1200	428	1,200	239	1,200
# of new meter sets	150	179	150	271	150
Response to water line breaks within one hour of notification	100%	100%	100%	100%	100%
EFFICIENCY:					
Average # of meters read weekly per Water Service Worker (4)	720	639	720	639	720
Average # of old meters changed out per month	100	53	100	20	100
Average # of new meter sets per month	13	15	13	22	13
Average # of water taps installed per employee (4)	6.25	7.25	6.25	4.25	6.25
Average # of sewer taps installed per employee (4)	2.50	2.00	2.50	2.00	2.50
Average # of water leaks repaired per employee (4)	18.75	25.25	18.75	22.5	18.75
Average # of Bac-T samples collected per employee (2)	264.00	223.5	264.00	233.5	264.00
Average # of meters read per Water Service Worker (4)	37,500.00	33,231.00	37,500.00	34,992.00	36,250.00

WATER OPERATIONS

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
001 Salaries	458,100	436,343	461,600	209,033	422,600	448,000
002 Overtime	48,000	55,727	48,000	30,026	60,000	50,000
003 Workers Compensation	7,700	8,033	7,700	7,071	7,100	10,300
004 Health Insurance	57,500	56,428	80,300	30,101	56,800	84,200
005 Social Security	38,700	37,361	39,000	18,047	36,900	38,100
006 Retirement	75,700	53,890	75,500	35,587	71,600	76,200
TOTAL PERSONNEL SERVICES	685,700	647,782	712,100	329,865	655,000	706,800
SUPPLIES						
010 Office	1,000	1,100	1,000	441	1,000	1,000
011 Vehicle	28,000	27,571	30,000	16,892	40,000	40,000
012 General	1,000	620	1,000	83	1,000	1,000
013 Equipment	2,000	375	2,000	911	3,500	2,000
TOTAL SUPPLIES	32,000	29,666	34,000	18,327	45,500	44,000
MAINTENANCE						
020 Vehicle	25,000	48,839	25,000	7,839	20,000	20,000
021 Building	1,000	842	1,000	365	800	800
022 Equipment	4,000	3,514	4,000	2,340	4,000	4,000
023 Ground	1,000	495	500	0	500	500
024 Repair & Maintenance	70,000	88,841	75,000	20,546	60,000	75,000
025 New Service Meters	100,000	41,618	75,000	14,781	40,000	70,000
TOTAL MAINTENANCE	201,000	184,149	180,500	45,871	125,300	170,300
WATER PURCHASES						
200 Water Purchases	2,805,900	3,030,374	3,052,800	1,397,225	3,122,800	3,368,400
TOTAL WATER PURCHASES	2,805,900	3,030,374	3,052,800	1,397,225	3,122,800	3,368,400
CONTRACTUAL SERVICES						
030 Property/Liability	10,400	9,947	10,600	11,046	11,300	11,300
046 Equipment Rental	1,800	472	1,000	224	500	1,000
047 Contract Labor	60,800	68,122	60,800	22,042	71,300	80,000
085 State Fees	26,200	27,408	27,400	27,433	27,400	27,400
092 Professional Fess	0	34,595	15,400	66,045	114,100	1,125,000
TOTAL CONTRACTUAL SERVICES	99,200	140,544	115,200	126,790	224,600	1,244,700
SERVICES						
014 Uniforms	12,000	9,688	12,000	5,174	10,000	10,000
035 Unemployment	0	(800)	0	0	(300)	0
041 Dues/Subscriptions	1,000	1,610	1,200	1,416	1,400	1,200
042 Travel & Training	8,000	7,336	8,000	5,155	7,000	8,000
TOTAL SERVICES	21,000	17,834	21,200	11,745	18,100	19,200
UTILITIES						
040 Utilities	120,000	192,109	150,000	70,963	150,000	150,000
045 Telephone	1,000	1,087	1,000	592	1,100	1,100
TOTAL UTILITIES	121,000	193,196	151,000	71,555	151,100	151,100
TOTAL	3,965,800	4,243,545	4,266,800	2,001,378	4,342,400	5,704,500

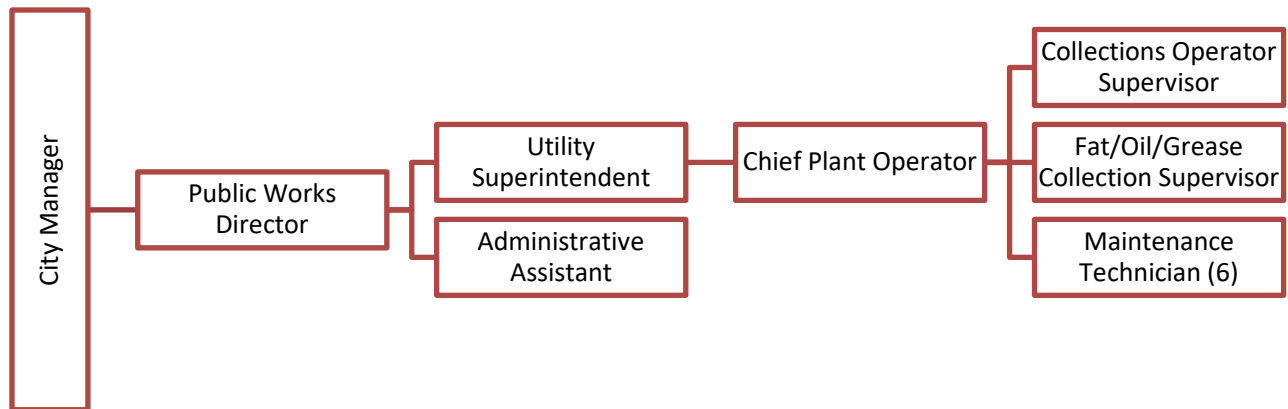
WASTEWATER TREATMENT PLANT AND COLLECTION SYSTEM

The Wastewater Department is responsible for operating and maintaining the wastewater treatment plant and the wastewater collection system. This Department is supported by a Utility Specialist, led by the Chief Plant Operator, and consists of six Maintenance Technicians, a Collections Operator, and a F.O.G. Collection/Field Supervisor.

DEPARTMENT GOALS

The Wastewater Department works to ensure safe and reliable wastewater collection, treatment, and disposal in accordance with State and Federal regulations. The Department is charged with conducting wastewater system evaluations, identifying excessive infiltration and inflow, and implementing a timely wastewater capital improvement plan.

ORGANIZATIONAL CHART



WASTEWATER TREATMENT PLANT

FY 2021-2022 ACHIEVEMENTS

- Installed New Gate Controller on Channel #1 UV Disinfection of Effluent.
- Installed New Cameras in the Plant.
- Issued Lap Top Computer with Remote Monitoring of Plant and Lift Stations Capability.
- Installed New Reduction Gear and Motor on Barscreen Belt Conveyor.
- Installed New Penn Valley Pumps at Belt Press.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Installation of New Belt Press.
 - Ongoing. 98% complete – Some electrical remaining and training.
- Installation of (2) Turbo Air Blowers for “B” Plant.
 - Ongoing. In Engineering.
- Replacement of Plant Back-up Generator.
 - Ongoing. In Engineering – Looking at One Back-up Generator to operate all the Plant.
- Replace outside Lighting Fixtures in Plant.
 - Complete.

FY 2022-2023 OBJECTIVES

- Startup of New Belt Press.
- Installation of (2) Turbo Air Blowers for “B” Plant.
- Replacement of Plant Back-up Generator.
- Repair of East and West Bar Screens.

WASTEWATER COLLECTION SYSTEM

FY 2021-2022 ACHIEVEMENTS

- Complete rehab of Manhole at 306 E. Cardinal Ln.
- Complete rehab of Manhole at 301 E. Cardinal Ln.
- Complete rehab of Manhole at Crymes Ln.
- Completed required footage under SSOI agreement with TCEQ.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Purchase New Vector Truck.
 - Ongoing. Awaiting delivery and training.
- Continue running Maintenance Lines in Cities SSOI agreement with TCEQ.
 - Ongoing. In Compliance with TCEQ Agreement.
- Continue with manhole repairs and manhole ring repairs.
 - Ongoing. Continuing to identify and repair.

FY 2022-2023 OBJECTIVES

- Complete Utility Line Rehab on Beeline.
- Complete Utility Line Rehab on 2410 down to Wildewood Drive.
- Continue running Maintenance Lines in Cities SSOI agreement with TCEQ.
- Continue with manhole repairs and manhole ring repairs.

LIFT STATIONS

FY 2021-2022 ACHIEVEMENTS

- Replaced Pump Thoroughbred Lift Station.
- Replaced Isolation Valve Thoroughbred Lift Station.
- Repaired Electrical Wiring at Rummel Road Lift Station.
- Installed electrical power connections at 10-inch Lift Station.
- Installed electrical power connections at Rock Ridge Lift Station.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Purchase back up pump for Fawn Valley lift station.
 - Complete.
- Purchase back up pump for Trimmier Lift Station.
 - Complete.
- Evaluate, identify, and construct improvement(s) in the Fawn Valley sewer collection basin.
 - Ongoing. In Construction.
- Purchase Portable Generator for Lift Stations.
 - Complete.
- Install electrical power connections for attaching to Portable Generator.
 - Complete.

FY 2022-2023 OBJECTIVES

- Rehab Rummel Lift Station.
- Complete improvement(s) in Fawn Valley sewer collection basin.
- Recoat VFW Wetwell.

PERFORMANCE MEASURES

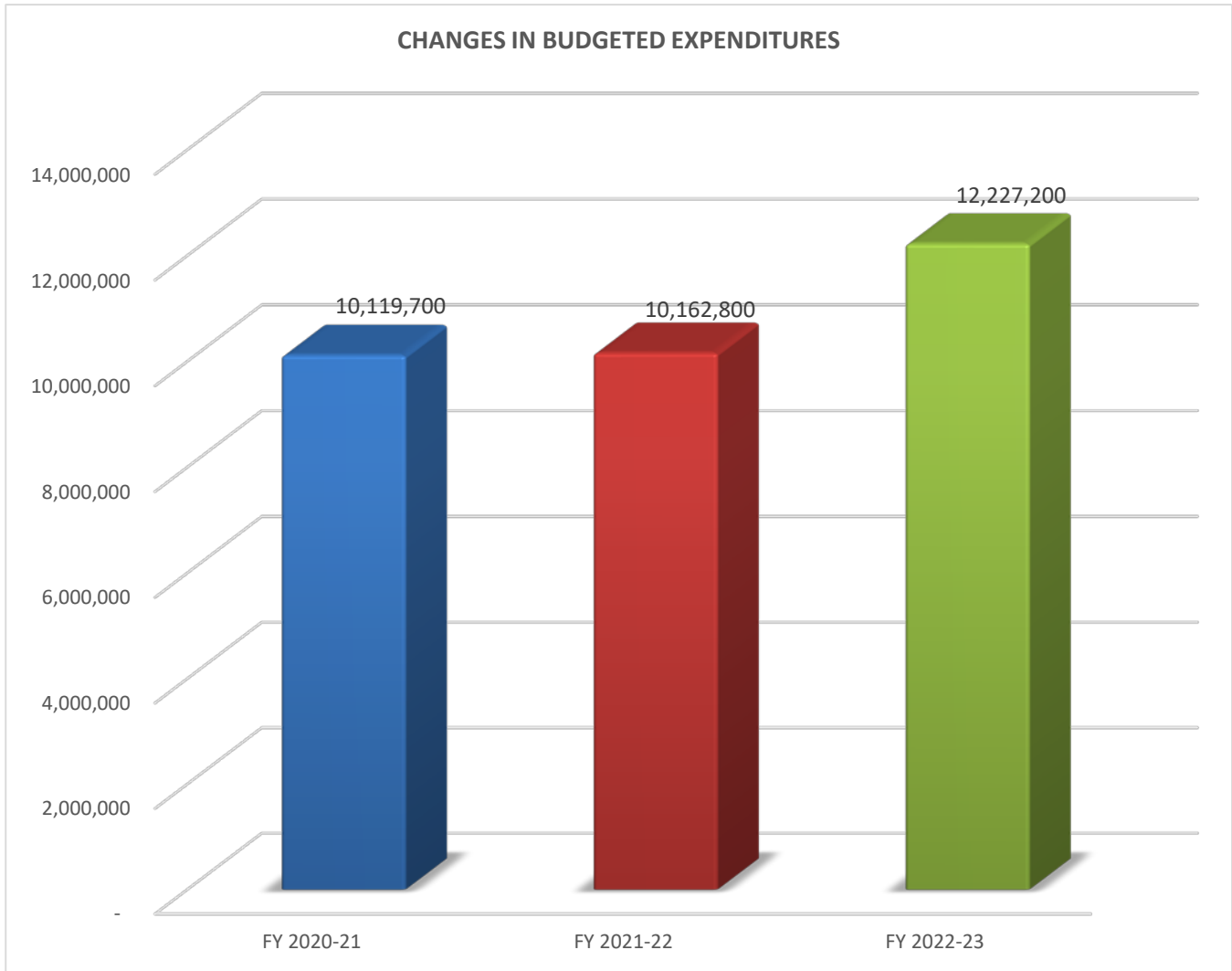
Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time employees	8	5	8	3	9
OUTPUTS:					
# of manholes repaired (in-house)	10	9	10	4	10
# of manholes repaired (contracted)	25	2	23	3	23
# of lift station repairs	5	8	5	8	5
# of lift stations cleaned	14	13	14	12	12
Cleaned sewer lines (feet)	104,544	111,496	104,544	105,060	104,544
Camera of sewer lines (feet)	3,000	1,200	3,000	1,000	3,000
Repaired sewer lines (feet)	2,500	132	2,500	20	2,500
EFFECTIVENESS:					
% compliance with all requirements	100%	100%	100%	100%	100%
% compliance with all water quality monitoring	100%	100%	100%	100%	100%
Cleaned sewer lines (feet per day)	385	428	385	386	400
# of wastewater overflows	18	10	10	11	10
Response to stoppages within one hour of notification	100%	100%	100%	100%	100%
EFFICIENCY:					
% of manholes repaired in-house	40%	78%	40%	38%	44%
Total lab costs per million gallons treated wastewater	\$50.00	\$43.17	\$50.00	\$40.75	\$50.00
Feet of sewer lines cleaned per employee (5)	16,698.00	17,424.00	12,523.5	21,012.00	12,523.50
Feet of sewer lines repaired per employee (5)	416.67	33.33	416.67	3.00	416.67

WASTEWATER

	FY 2020-21	FY 2020-21	FY 2021-22	FY 2021-22	FY 2021-22	FY 2022-23
	BUDGET	ACTUAL	BUDGET	MID-YEAR	PROJECTED	ADOPTED
						BUDGET
PERSONNEL SERVICES						
001 Salaries	316,500	263,470	346,700	120,970	265,900	298,700
002 Overtime	35,000	29,810	35,000	11,380	30,000	35,000
003 Workers Compensation	5,200	5,355	5,700	5,303	5,300	7,800
004 Health Insurance	36,900	27,377	54,400	14,143	27,700	63,200
005 Social Security	26,900	22,595	29,200	9,954	22,600	25,500
006 Retirement	52,500	32,807	56,600	19,696	43,900	51,100
TOTAL PERSONNEL SERVICES	473,000	381,414	527,600	181,446	395,400	481,300
SUPPLIES						
010 Office	2,500	1,359	2,500	961	2,500	2,500
011 Vehicle	18,000	14,277	18,000	9,515	18,000	18,000
012 General	9,100	1,421	7,000	2,774	5,000	5,000
013 Equipment	2,000	3,978	2,000	506	2,000	2,000
017 Belt Press	20,000	35,761	35,000	9,129	35,000	35,000
018 Lab	11,000	6,588	10,000	5,622	10,000	10,000
027 Odor Control Chemical	40,000	29,200	35,000	16,945	30,000	30,000
TOTAL SUPPLIES	102,600	92,584	109,500	45,452	102,500	102,500
MAINTENANCE						
020 Vehicle	20,000	44,263	20,000	13,698	20,000	20,000
021 Building	1,000	466	1,000	22	6,000	500
022 Equipment	3,000	4,683	3,000	822	5,000	3,000
023 Ground	1,000	1,662	1,000	0	1,000	1,000
024 Repair & Maintenance	90,000	99,966	110,000	27,617	100,000	100,000
026 UV Lights	35,000	33,832	30,000	25,482	50,000	40,000
TOTAL MAINTENANCE	150,000	184,872	165,000	67,641	182,000	164,500
CONTRACTUAL SERVICES						
030 Property/Liability	12,800	12,742	13,700	13,220	13,300	14,200
046 Equipment Rental	50,000	49,789	60,000	45,437	80,000	60,000
047 Contract Labor	160,000	188,590	175,000	73,839	200,000	185,000
085 State Fees	20,000	20,133	20,000	20,053	20,100	20,100
TOTAL CONTRACTUAL SERVICES	242,800	271,254	268,700	152,549	313,400	279,300
SERVICES						
014 Uniforms	7,000	5,423	7,000	3,351	5,500	6,000
035 Unemployment	0	0	0	0	0	0
041 Dues/Subscriptions	800	655	800	585	600	800
042 Travel & Training	3,000	2,974	3,000	1,191	2,500	3,000
TOTAL SERVICES	10,800	9,052	10,800	5,127	8,600	9,800
UTILITIES						
040 Utilities	200,000	291,285	215,000	108,409	215,000	215,000
045 Telephone	9,400	6,263	8,000	2,164	4,400	4,500
TOTAL UTILITIES	209,400	297,548	223,000	110,573	219,400	219,500
TOTAL	1,188,600	1,236,724	1,304,600	562,788	1,221,300	1,256,900

**UTILITY FUND
STATEMENT OF EXPENSES**

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
Water Administration	2,865,300	2,773,971	2,791,400	627,870	2,859,500	2,990,800
Water Operations	3,965,800	4,243,545	4,266,800	2,001,378	4,342,400	5,704,500
Wastewater	1,188,600	1,236,724	1,304,600	562,788	1,221,300	1,256,900
Transfer to Fixed Assets	500,000	0	0	0	0	475,000
Transfer to General Fund	500,000	0	250,000	0	250,000	0
Transfer to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,550,000	1,800,000
GRAND TOTAL	10,119,700	9,304,240	10,162,800	4,742,036	10,223,200	12,227,200



UTILITY FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	3,257,117	2,492,621	2,879,652	3,787,193	4,515,093	3,284,093	2,826,993	2,564,393	2,540,193	2,760,993
REVENUES:										
001 Water Income	6,254,600	6,149,379	6,100,000	6,471,500	6,536,200	6,797,600	6,865,600	7,140,200	7,211,600	7,500,100
002 Sewer Income	3,871,900	4,047,355	4,136,100	4,079,200	4,120,000	4,284,800	4,327,600	4,500,700	4,545,700	4,727,500
006 Penalties	90,000	88,215	90,000	86,500	88,000	88,000	88,000	88,000	88,000	88,000
007 Water Tap Fees	10,000	16,997	10,000	8,000	10,000	10,000	10,000	10,000	10,000	10,000
008 Sewer Tap Fees	10,000	6,036	10,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000
009 Connect Fees	80,000	70,400	80,000	105,000	90,000	90,000	80,000	80,000	80,000	80,000
011 Online Payment Fees	75,000	98,246	110,000	115,000	115,000	115,000	115,000	115,000	115,000	115,000
020 Interest Income	30,000	17,804	17,500	6,000	8,000	8,200	8,400	8,600	8,800	9,000
070 Grant Revenue	0	27,860	0	0	0	0	0	0	0	0
xxx Other Revenues	(61,000)	76,520	(91,000)	51,300	19,000	19,000	19,000	19,000	19,000	19,000
815 Transfer from Coronavirus Fund	0	0	0	21,600	0	0	0	0	0	0
TOTAL REVENUES	10,360,500	10,598,812	10,462,600	10,951,100	10,996,200	11,422,600	11,523,600	11,971,500	12,088,100	12,558,600
EXPENSES:										
Personnel Service										
001 Salaries	1,120,700	929,039	1,077,900	923,600	1,062,400	1,083,600	1,105,300	1,127,400	1,149,900	1,172,900
002 Overtime	86,000	88,828	86,000	93,000	88,000	88,000	88,000	88,000	88,000	88,000
003 Worker's Compensation	16,500	17,070	16,600	15,400	23,300	23,200	23,200	23,200	23,200	23,200
004 Health Insurance	117,500	100,736	161,500	109,700	189,500	208,500	229,400	252,300	277,500	305,300
005 Social Security	92,300	77,845	89,100	77,700	88,000	89,600	91,300	93,000	94,700	96,500
006 Retirement	180,400	112,768	172,500	150,800	176,100	179,600	183,200	186,800	190,500	194,300
008 OPEB Expense	3,000	4,829	3,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Personnel Service	1,616,400	1,331,115	1,606,600	1,375,200	1,632,300	1,677,500	1,725,400	1,775,700	1,828,800	1,885,200
Supplies	169,600	152,073	178,500	180,000	181,500	186,900	192,500	198,300	204,200	210,300
Maintenance	478,600	512,623	498,200	467,900	503,400	518,500	534,100	550,100	566,600	583,600
Water Purchases										
WCID #1 Debt Paid by HH	1,372,700	1,367,772	1,413,500	1,413,500	1,514,200	1,593,600	1,575,000	1,584,900	1,553,200	1,566,400
WCID #1 Election Water Option	150,800	147,315	156,900	152,400	166,300	171,300	176,500	181,700	17,200	192,800
WCID #1 Water Master Fee	3,100	3,106	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
WCID #1 Charges for Water	1,000,000	1,218,776	1,200,000	1,260,400	1,373,700	1,491,000	1,612,400	1,738,100	1,868,200	2,002,800
Total WCID #1 Payments	2,526,600	2,736,969	2,773,500	2,829,400	3,057,300	3,259,000	3,367,000	3,507,800	3,441,700	3,765,100
Total BRA Payments	279,300	293,405	279,300	293,400	311,100	328,800	348,200	367,600	387,100	408,300
Total Water Purchases	2,805,900	3,030,374	3,052,800	3,122,800	3,368,400	3,587,800	3,715,200	3,875,400	3,828,800	4,173,400
Contractual Services										
030 Property/Liability Insurance	27,700	27,022	28,400	28,700	30,900	30,900	30,900	30,900	30,900	30,900
047 Contract Labor	278,800	310,392	295,800	331,300	327,000	330,300	333,600	336,900	340,300	343,700
051 Credit Card Service Fees	0	100,149	0	110,000	110,000	111,100	112,200	113,300	114,400	115,500
083 Audit Fees	27,400	27,200	25,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
092 Professional Fees	35,000	69,495	51,400	148,300	1,158,900	1,560,200	1,633,900	1,588,900	422,700	33,900
xxx All Others	102,000	99,597	109,400	131,000	110,500	111,600	112,700	113,800	114,900	116,000
Total Contractual Services	470,900	633,855	510,000	775,300	1,763,300	2,170,100	2,249,300	2,209,800	1,049,200	666,000
Services	40,400	27,593	36,700	38,000	33,400	33,700	34,000	34,300	34,600	34,900
Utilities	330,700	491,033	374,300	370,800	370,900	374,600	378,300	382,100	385,900	389,800
080 Bad Debt	65,000	33,231	65,000	52,500	52,500	52,500	52,500	52,500	52,500	52,500
TOTAL OPERATING EXPENSES	5,977,500	6,211,897	6,322,100	6,382,500	7,905,700	8,601,600	8,881,300	9,078,200	7,950,600	7,995,700
Bond Expense										
603 Series 2004 Principal	170,000	170,000	175,000	175,000	180,000	125,000	0	0	0	0
301 Interest Expense	31,400	31,442	23,200	23,200	14,800	6,000	0	0	0	0
Series 2004 Bond Total	201,400	201,442	198,200	198,200	194,800	131,000	0	0	0	0
610 Series 2008 Principal	100,000	100,000	105,000	105,000	110,000	135,000	140,000	145,000	150,000	155,000
301 Interest Expense	43,600	43,576	39,400	39,400	35,000	30,400	24,700	18,900	12,800	6,500
Series 2008 Bond Total	143,600	143,576	144,400	144,400	145,000	165,400	164,700	163,900	162,800	161,500
614 Series 2012 Ref Principal	292,700	292,665	303,200	303,200	311,600	0	0	0	0	0
301 Interest Expense	27,200	27,224	18,400	18,400	9,300	0	0	0	0	0
Series 2012 Ref Total	319,900	319,889	321,600	321,600	320,900	0	0	0	0	0
616 Series 2013 Ref Principal	125,000	125,000	125,000	125,000	125,000	0	0	0	0	0
301 Interest Expense	7,500	7,500	5,000	5,000	3,000	0	0	0	0	0
Series 2013 Ref Total	132,500	132,500	130,000	130,000	128,000	0	0	0	0	0
618 Series 2014 Principal	125,000	125,000	130,000	130,000	135,000	145,000	150,000	155,000	160,000	170,000
301 Interest Expense	71,400	71,394	68,900	68,900	66,300	63,300	59,800	55,900	51,200	46,400
Series 2014 Bond Total	196,400	196,394	198,900	198,900	201,300	208,300	209,800	210,900	211,200	216,400
620 Series 2015 Ref Principal	300,000	300,000	305,000	305,000	320,000	330,000	345,000	355,000	370,000	0
301 Interest Expense	85,200	85,225	76,200	76,200	67,100	54,300	41,100	29,000	14,800	0
Series 2015 Ref Total	385,200	385,225	381,200	381,200	387,100	384,300	386,100	384,000	384,800	0
622 Series 2016 Ref Principal	280,000	280,000	295,000	295,000	305,000	315,000	335,000	350,000	370,000	385,000
301 Interest Expense	112,800	112,800	104,400	104,400	95,600	86,400	73,800	60,400	46,400	31,600
Series 2016 Ref Total	392,800	392,800	399,400	399,400	400,600	401,400	408,800	410,400	416,400	416,600

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
Bond Expense, continued										
624 Series 2017 Principal	45,000	45,000	45,000	45,000	45,000	50,000	50,000	55,000	55,000	55,000
301 Interest Expense	31,100	31,138	29,300	29,300	27,500	25,700	23,700	21,700	20,100	18,500
Series 2017 Bond Total	76,100	76,138	74,300	74,300	72,500	75,700	73,700	76,700	75,100	73,500
626 Series 2019 Principal	0	0	0	0	0	0	0	0	0	70,000
301 Interest Expense	31,800	31,763	31,800	31,800	31,800	31,800	31,800	31,800	31,800	31,800
Series 2019 Bond Total	31,800	31,763	31,800	31,800	31,800	31,800	31,800	31,800	31,800	101,800
627 Series 2020 Principal	160,000	160,000	160,000	160,000	165,000	180,000	180,000	190,000	185,000	190,000
301 Interest Expense	23,700	23,721	21,800	21,800	19,900	17,900	15,800	13,600	11,400	9,200
Series 2020 Bond Total	183,700	183,721	181,800	181,800	184,900	197,900	195,800	203,600	196,400	199,200
306 Amortization Costs	47,900	47,947	41,900	41,900	35,400	28,700	26,400	24,000	21,300	18,700
330 Issuance Costs	0	0	0	0	0	0	0	0	0	0
Premium/Discounts	(69,100)	(69,052)	(62,800)	(62,800)	(55,800)	(46,400)	(42,200)	(37,800)	(33,100)	(28,400)
Total Bond Expense	2,042,200	2,042,343	2,040,700	2,040,700	2,046,500	1,578,100	1,454,900	1,467,500	1,466,700	1,159,300
Transfers Out										
800 Transfer to Fixed Assets	500,000	0	0	0	475,000	400,000	400,000	400,000	400,000	400,000
801 Transfer to General Fund	500,000	0	250,000	250,000	0	0	0	0	0	0
805 Transfer to Capital Projects										
From Utility Fund	1,000,000	1,000,000	1,500,000	1,500,000	1,750,000	1,250,000	1,000,000	1,000,000	2,000,000	3,500,000
From Utility Connect Fees	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total 805 Trsfr to Capital Projects	1,100,000	1,050,000	1,550,000	1,550,000	1,800,000	1,300,000	1,050,000	1,050,000	2,050,000	3,550,000
Total Transfers Out	2,100,000	1,050,000	1,800,000	1,800,000	2,275,000	1,700,000	1,450,000	1,450,000	2,450,000	3,950,000
TOTAL EXPENSES	10,119,700	9,304,240	10,162,800	10,223,200	12,227,200	11,879,700	11,786,200	11,995,700	11,867,300	13,105,000
INCREASE (DECREASE) IN FUND BALANCE	240,800	1,294,572	299,800	727,900	(1,231,000)	(457,100)	(262,600)	(24,200)	220,800	(546,400)
ENDING FUND BALANCE	3,497,917	3,787,193	3,179,452	4,515,093	3,284,093	2,826,993	2,564,393	2,540,193	2,760,993	2,214,593
Three Month Fund Balance Requirement Over (Under)	1,494,375 2,003,542	1,552,974 2,234,219	1,580,525 1,598,927	1,595,625 2,919,468	1,976,425 1,307,668	2,150,400 676,593	2,220,325 344,068	2,269,550 270,643	1,987,650 773,343	1,998,925 215,668

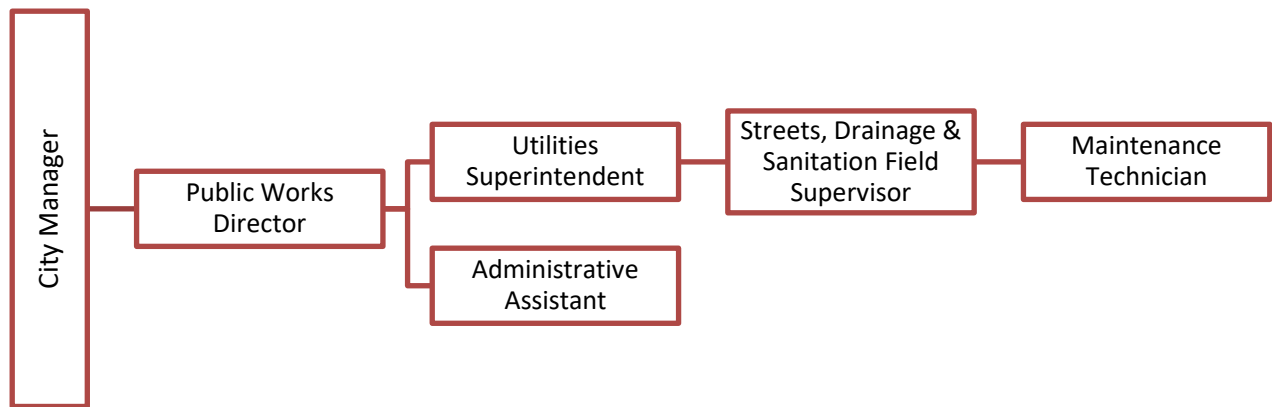
SANITATION DEPARTMENT

The Sanitation Department was created during the 2008-2009 fiscal year to take the place of curb side brush and bulky item pickup. The Drop Center, located at 1761 FM 2410, accepts these items along with recycling. The facility is open four days per week to serve Harker Heights' residents.

DEPARTMENT GOALS

The Drop Center receives brush, bulky items, and recyclables from Harker Heights' residents to encourage residents to keep their yards and curb lines free of brush and bulky items.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Improved site appearance and safety by grinding brush on four occasions and grading the site twice.
- Stock-piled free brush mulch for public use.
- Maintained positive customer relations during temporary shutdown of recycling due to hauler's mechanical issues and pandemic impacts.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Improve site appearance and safety by grinding brush on three occasions.
 - Complete.
- Reduce customer wait times.
 - Ongoing. Due to the reconfiguring of the check in procedure, this will be an ongoing objective.

FY 2022-2023 OBJECTIVES

- Reduce customer wait times.
- Configure bin and brush placement at new location for Drop Site.
- Evaluate feasibility of purchasing additional dumpsters and reducing rental fees.

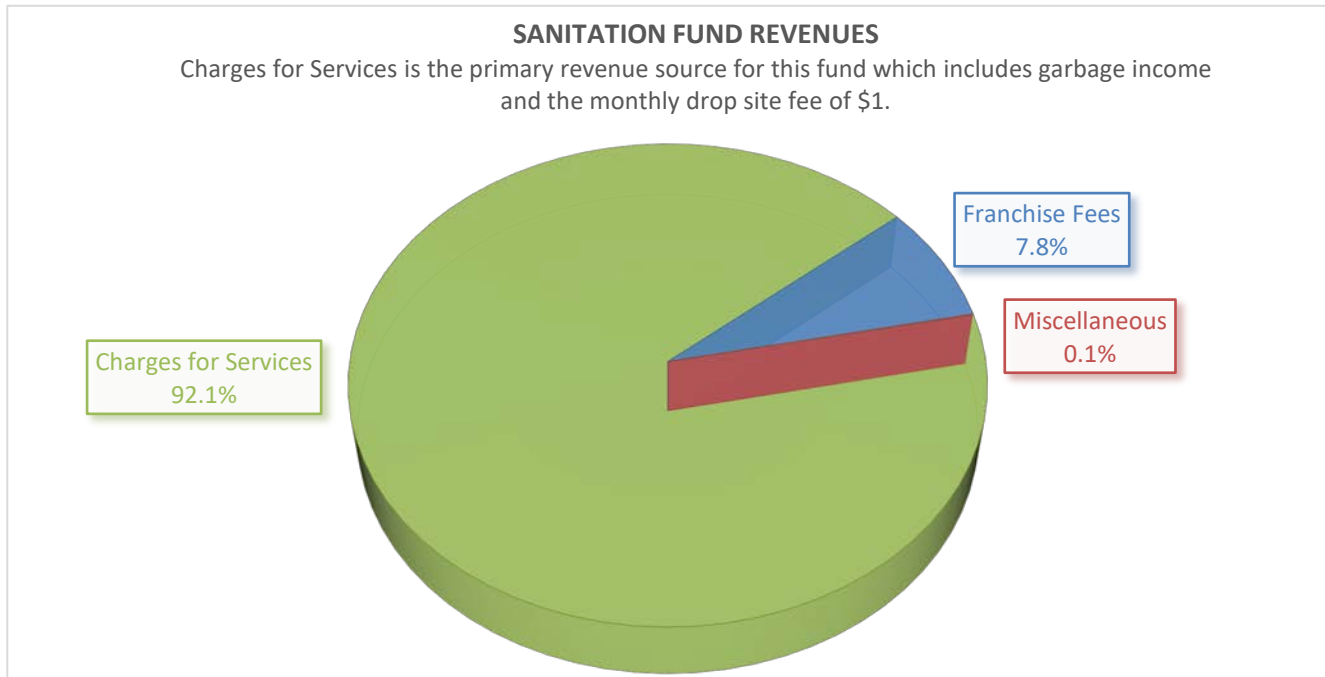
PERFORMANCE MEASURES - SANITATION

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time employees	1	1	1	1	1
# of part-time employees	0	0	1	0	1
OUTPUTS:					
# of brush drop offs	7,000	7,362	7,000	7,338	7,000
# of bulky items dropped off	12,000	13,987	12,000	14,870	12,000
# of dumpsters with material sent to recycling	250	168	250	48	250
# of dumpsters with material sent to landfill	525	626	525	408	525
Tons of brush chipped	4,000	4,417	4,000	4,403	4,000
EFFECTIVENESS:					
% of Households using the Drop Center	45%	31%	45%	33%	45%
EFFICIENCY:					
Average wait time per customer (minutes)	<5	<5	<5	<5	<5

SANITATION FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	229,316	89,889	197,079	182,372	182,372	194,472
REVENUES:						
CHARGES FOR SERVICES						
004 Garbage Income	2,208,000	2,237,808	2,252,200	1,129,171	2,264,400	2,309,700
013 Drop Site Fee	0	0	135,100	53,120	117,200	119,500
TOTAL CHARGES FOR SERVICES	2,208,000	2,237,808	2,387,300	1,182,291	2,381,600	2,429,200
MISCELLANEOUS						
020 Interest Income	2,000	715	700	133	300	300
021 Miscellaneous Income	1,000	1,202	1,000	485	1,000	1,000
070 Grant Revenue	0	362	0	0	0	0
084 Franchise Fees	169,200	175,544	179,600	91,189	192,900	196,800
TOTAL MISCELLANEOUS	172,200	177,823	181,300	91,807	194,200	198,100
TRANSFERS IN						
815 Transfer from Coronavirus Fund	0	0	0	1,200	1,200	0
TOTAL TRANSFERS IN	0	0	0	1,200	1,200	0
TOTAL REVENUES	2,380,200	2,415,631	2,568,600	1,275,298	2,577,000	2,627,300
INCR (DECR) IN FUND BALANCE	2,200	92,483	143,800	18,983	12,100	(130,000)
ENDING FUND BALANCE	231,516	182,372	340,879	201,355	194,472	64,472

The Sanitation Fund does not have a fund balance requirement.



SANITATION DEPARTMENT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
001 Salaries	44,100	38,269	36,500	19,821	39,000	39,000
002 Overtime	6,000	4,347	3,500	2,233	5,200	4,500
003 Workers Compensation	1,000	1,004	600	589	600	900
004 Health Insurance	5,200	5,650	6,700	3,519	7,100	7,000
005 Social Security	3,800	3,112	3,100	1,668	3,400	3,300
006 Retirement	7,500	5,237	5,900	3,282	6,600	6,700
008 OPEB Expense	100	235	100	0	200	200
TOTAL PERSONNEL SERVICE	67,700	57,854	56,400	31,112	62,100	61,600
SUPPLIES						
012 General	200	359	500	1,289	1,500	500
013 Equipment	500	0	500	0	1,300	3,600
TOTAL SUPPLIES	700	359	1,000	1,289	2,800	4,100
MAINTENANCE						
022 Equipment	3,000	4,730	3,000	577	3,000	3,000
TOTAL MAINTENANCE	3,000	4,730	3,000	577	3,000	3,000
CONTRACTUAL SERVICES						
030 Property/Liability	1,300	1,466	900	844	900	900
046 Equipment Rental	1,100	1,202	1,100	661	1,400	1,400
048 Roll Off Dumpster	205,000	305,364	250,000	181,479	375,000	400,000
049 Brush Grinding	25,000	24,900	30,000	13,000	26,000	39,000
050 Garbage Contract	1,730,400	1,718,347	1,769,500	871,820	1,780,500	1,833,900
091 Advertising	800	400	500	933	900	1,000
092 Professional Fees	5,500	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	1,969,100	2,051,679	2,052,000	1,068,737	2,184,700	2,276,200
SERVICES						
014 Uniforms	900	977	900	655	900	900
042 Travel & Training	500	0	500	0	300	500
TOTAL SERVICES	1,400	977	1,400	655	1,200	1,400
UTILITIES						
040 Utilities	300	213	200	88	200	200
045 Telephone	800	800	800	463	900	800
TOTAL UTILITIES	1,100	1,013	1,000	551	1,100	1,000
MISCELLANEOUS						
080 Bad Debt Expense	10,000	6,536	10,000	3,394	10,000	10,000
TOTAL MISCELLANEOUS	10,000	6,536	10,000	3,394	10,000	10,000
RESERVES						
800 Transfer to Fixed Assets	100,000	100,000	150,000	150,000	150,000	100,000
801 Transfer to General Fund	225,000	100,000	150,000	0	150,000	0
805 Transfer to Capital Projects	0	0	0	0	0	300,000
TOTAL RESERVES	325,000	200,000	300,000	150,000	300,000	400,000
TOTAL	2,378,000	2,323,148	2,424,800	1,256,315	2,564,900	2,757,300

SANITATION FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	229,316	89,889	197,079	182,372	194,472	64,472	18,572	10,372	13,672	3,672
REVENUES:										
004 Garbage Income	2,208,000	2,237,808	2,252,200	2,264,400	2,309,700	2,402,100	2,450,100	2,523,600	2,574,100	2,651,300
013 Drop Site Fee	0	0	135,100	117,200	119,500	121,900	124,300	126,800	129,300	131,900
020 Interest Income	2,000	715	700	300	300	300	300	300	300	300
021 Miscellaneous Income	1,000	1,202	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
070 Grant Revenue	0	362	0	0	0	0	0	0	0	0
084 Franchise Fees	169,200	175,544	179,600	192,900	196,800	200,700	204,700	208,800	213,000	217,300
815 Transfer from Coronavirus Fund	0	0	0	1,200	0	0	0	0	0	0
TOTAL REVENUES	2,380,200	2,415,631	2,568,600	2,577,000	2,627,300	2,726,000	2,780,400	2,860,500	2,917,700	3,001,800
EXPENSES:										
Personnel Service										
001 Salaries	44,100	38,269	36,500	39,000	39,000	39,800	40,600	41,400	42,200	43,000
002 Overtime	6,000	4,347	3,500	5,200	4,500	4,500	4,500	4,500	4,500	4,500
003 Worker's Compensation	1,000	1,004	600	600	900	800	800	800	800	800
004 Health Insurance	5,200	5,650	6,700	7,100	7,000	7,700	8,500	9,400	10,300	11,300
005 Social Security	3,800	3,112	3,100	3,400	3,300	3,400	3,500	3,500	3,600	3,600
006 Retirement	7,500	5,237	5,900	6,600	6,700	6,800	6,900	7,100	7,200	7,300
008 OPEB Expense	100	235	100	200	200	200	200	200	200	200
Total Personnel Service	67,700	57,854	56,400	62,100	61,600	63,200	65,000	66,900	68,800	70,700
Supplies	700	359	1,000	2,800	4,100	4,100	4,100	4,100	4,100	4,100
Maintenance	3,000	4,730	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Contractual Services										
030 Property/Liability Insurance	1,300	1,466	900	900	900	900	900	900	900	900
048 Roll Off Dumpster	205,000	305,364	250,000	375,000	400,000	408,000	416,200	424,500	433,000	441,700
049 Brush Grinding	25,000	24,900	30,000	26,000	39,000	39,000	39,000	39,000	39,000	39,000
050 Garbage Contract	1,730,400	1,718,347	1,769,500	1,780,500	1,833,900	1,888,900	1,945,600	2,004,000	2,064,100	2,126,000
xxx All Others	7,400	1,602	1,600	2,300	2,400	2,400	2,400	2,400	2,400	2,400
Total Contractual Services	1,969,100	2,051,679	2,052,000	2,184,700	2,276,200	2,339,200	2,404,100	2,470,800	2,539,400	2,610,000
Services	1,400	977	1,400	1,200	1,400	1,400	1,400	1,400	1,400	1,400
04x Utilities	1,100	1,013	1,000	1,100	1,000	1,000	1,000	1,000	1,000	1,000
080 Bad Debt Expense	10,000	6,536	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	2,053,000	2,123,148	2,124,800	2,264,900	2,357,300	2,421,900	2,488,600	2,557,200	2,627,700	2,700,200
TRANSFERS OUT										
800 Transfer to Fixed Assets	100,000	100,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000
801 Transfer to General Fund	225,000	100,000	150,000	150,000	0	0	0	0	0	0
805 Transfer to Capital Projects	0	0	0	0	300,000	250,000	200,000	200,000	200,000	200,000
TOTAL TRANSFERS OUT	325,000	200,000	300,000	300,000	400,000	350,000	300,000	300,000	300,000	300,000
TOTAL EXPENSES	2,378,000	2,323,148	2,424,800	2,564,900	2,757,300	2,771,900	2,788,600	2,857,200	2,927,700	3,000,200
INCREASE (DECREASE) IN FUND BALANCE	2,200	92,483	143,800	12,100	(130,000)	(45,900)	(8,200)	3,300	(10,000)	1,600
ENDING FUND BALANCE	231,516	182,372	340,879	194,472	64,472	18,572	10,372	13,672	3,672	5,272

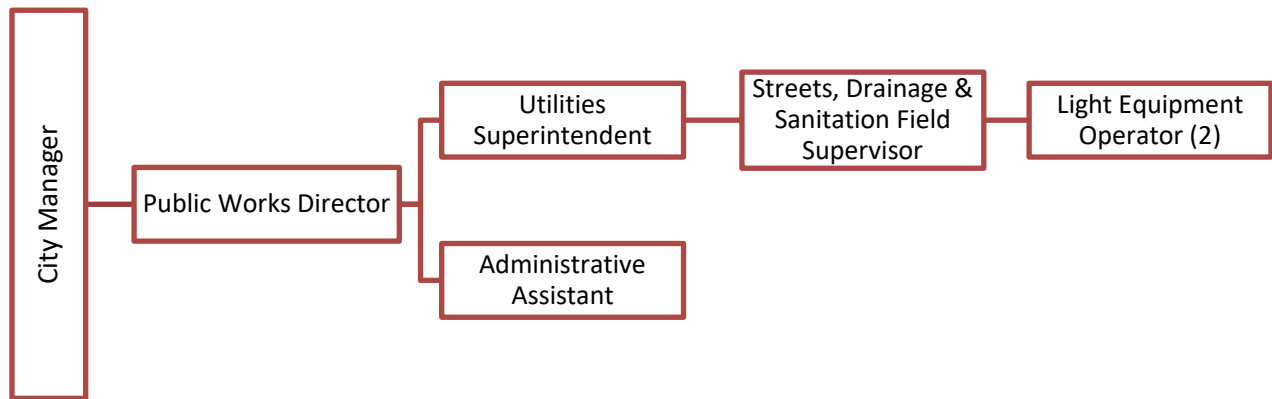
DRAINAGE DEPARTMENT

The Drainage Utility Department maintains the City's stormwater system. Department staff conduct maintenance on publicly dedicated drainage infrastructure and conduct minor drainage repairs. All major drainage projects are contracted out.

DEPARTMENT GOALS

The Drainage Utility Department works to provide timely maintenance and repairs to drainage ways, channels, streams, and other stormwater infrastructure such that stormwater run-off will continue to be conveyed throughout the City as originally designed. The Department increases public safety through timely repairs and maintenance due to erosion, silting, flooding, debris, and pollution within the City's stormwater system.

ORGANIZATIONAL CHART



FY 2021-2022 ACHIEVEMENTS

- Removed storm debris from stormwater inlets (catch basins) and concrete flumes within 24 hours of notification.
- Completed internal maintenance project on the following earthen ditches: Beeline Dr., Cherokee Dr., Modoc Dr., Christina Cr and Stonewall Ridge Dr.
- Worked with Trail Life Troop 1274 to complete the placement of 106 storm drain buttons identified in Year 1 of the Stormwater Management Plan.

PROGRESS ON FY 2021-2022 OBJECTIVES

- Improve response time to reports of stormwater inlet and flume blockages.
 - Complete.
- Complete internal maintenance project on the FY 2021-2022 identified earthen ditches.
 - Complete.
- Complete placement of storm drain buttons on the identified inlets in Year One of the Stormwater Management Plan.
 - Complete.

FY 2022-2023 OBJECTIVES

- Cross-train light equipment operators on the motor grader.
- Complete internal maintenance project on the 2022 identified drainage basins (Modoc Drive, Memory Lane, Prospector Trail, Evergreen Drive and Quail Hollow Trail).
- Complete placement of storm drain buttons per the Stormwater Management Plan.

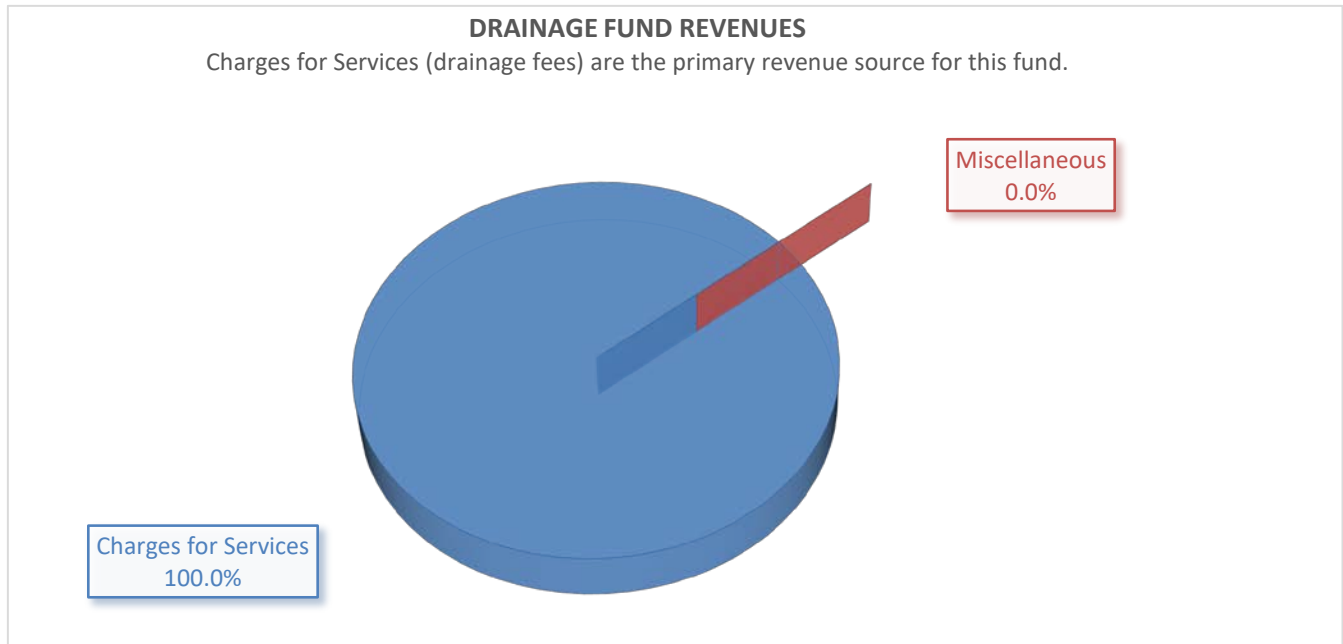
PERFORMANCE MEASURES-DRAINAGE

Type of Measure/Description	FY 21 Estimated	FY 21 Actual	FY 22 Estimated	FY 22 Actual	FY 23 Estimated
INPUTS:					
# of full-time employees	2	2	2	2	2
OUTPUTS:					
# of catch basins cleaned and inspected	480	480	480	480	480
# of earthen channels reshaped (linear feet)	2,000	800	1,000	400	1,000
# of concrete valley gutters installed (in-house)	2	0	2	0	2
# of concrete valley gutters installed (contractor)	2	2	3	2	2
# of driveway culverts installed	2	3	2	2	3
# of storm/emergency responses	2	2	2	3	2
EFFECTIVENESS:					
% of concrete valley gutters installed in-house	100%	0%	100%	0%	100%
# of Drainage Utility Department employees per mile of drainage infrastructure maintained	0.02	0.02	0.02	0.02	0.02
EFFICIENCY:					
# of catch basins cleaned and inspected per employee	240.00	240.00	240.00	240.00	240.00
# of linear feet of earthen channels reshaped per employee	1,500.00	900.00	1,500.00	400.00	1,000.00
# of concrete valley gutters installed per employee (in-house)	1.00	0.00	1.00	0.00	1.00

DRAINAGE FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	57,547	22,482	48,471	50,348	50,348	141,848
REVENUES						
CHARGES FOR SERVICES						
003 Drainage Fees	864,000	865,760	869,700	436,143	875,700	884,500
TOTAL CHARGES FOR SERVICES	864,000	865,760	869,700	436,143	875,700	884,500
MISCELLANEOUS						
020 Interest Income	2,000	641	600	79	400	400
021 Miscellaneous Income	0	778	0	0	0	0
022 Other Income	0	0	0	0	0	0
030 Insurance Proceeds	0	0	0	918	900	0
070 Grant Revenue	0	1,061	0	0	0	0
TOTAL MISCELLANEOUS	2,000	2,480	600	997	1,300	400
TRANSFERS IN						
815 Transfer from Coronavirus Fund	0	0	0	1,800	1,800	0
TOTAL TRANSFERS IN	0	0	0	1,800	1,800	0
TOTAL REVENUES	866,000	868,240	870,300	438,940	878,800	884,900
INCREASE (DECREASE) IN FUND BALANCE	(26,800)	27,866	48,700	128,013	91,500	(93,100)
ENDING FUND BALANCE	30,747	50,348	97,171	178,361	141,848	48,748

The Drainage Fund does not have a fund balance requirement.



DRAINAGE DEPARTMENT

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
PERSONNEL SERVICES						
001 Salaries	88,600	78,340	95,600	32,969	64,600	91,400
002 Overtime	1,000	1,984	1,000	1,083	2,400	1,500
003 Workers Compensation	1,600	1,673	1,600	1,473	1,500	2,200
004 Health Insurance	8,300	6,413	10,700	2,120	4,200	11,200
005 Social Security	6,900	5,943	7,400	2,479	5,100	7,100
006 Retirement	13,400	5,318	14,300	5,067	9,900	14,200
008 OPEB Expense	500	614	500	0	600	600
TOTAL PERSONNEL SERVICE	120,300	100,285	131,100	45,191	88,300	128,200
SUPPLIES						
011 Vehicle	4,000	2,988	4,000	1,847	3,500	4,000
012 General	500	328	500	19	500	500
013 Equipment	5,000	3,678	5,000	190	4,000	4,000
TOTAL SUPPLIES	9,500	6,994	9,500	2,056	8,000	8,500
MAINTENANCE						
020 Vehicle	3,000	4,202	3,000	773	3,000	3,000
022 Equipment	4,000	6,341	5,000	2,057	15,000	5,000
023 Ground	30,000	1,704	20,000	614	10,000	10,000
TOTAL MAINTENANCE	37,000	12,247	28,000	3,444	28,000	18,000
CONTRACTUAL SERVICES						
030 Property/Liability	2,200	2,120	2,200	2,097	2,200	2,400
046 Equipment Rental	500	0	500	0	0	500
047 Contract Labor	4,000	2,700	4,000	560	4,000	4,000
092 Professional Fees	400	400	400	200	14,400	3,800
095 Required Public Notices	0	1,044	2,000	0	2,000	2,000
TOTAL CONTRACTUAL SERVICES	7,100	6,264	9,100	2,857	22,600	12,700
SERVICES						
014 Uniforms	2,500	1,567	2,500	420	1,500	2,500
035 Unemployment Expense	0	0	0	0	0	0
041 Dues/Subscriptions	300	280	300	285	300	300
042 Travel & Training	1,000	65	600	0	100	500
TOTAL SERVICES	3,800	1,912	3,400	705	1,900	3,300
MISCELLANEOUS						
080 Bad Debt	6,000	3,587	6,000	1,845	4,000	4,000
TOTAL MISCELLANEOUS	6,000	3,587	6,000	1,845	4,000	4,000
BOND EXPENSE						
Principal Payments	238,100	238,114	270,700	0	270,700	297,800
300 Issuance Cost	0	0	0	0	0	0
301 Interest Expense	125,900	125,895	117,900	56,864	117,900	108,700
Amortization Adv Refunding	(4,900)	(4,924)	(4,100)	(2,035)	(4,100)	(3,200)
TOTAL BOND EXPENSES	359,100	359,085	384,500	54,829	384,500	403,300
TRANSFERS OUT						
800 Transfer to Fixed Assets	200,000	200,000	100,000	100,000	100,000	100,000
805 Transfer to Capital Projects	150,000	150,000	150,000	100,000	150,000	300,000
TOTAL TRANSFERS OUT	350,000	350,000	250,000	200,000	250,000	400,000
TOTAL	892,800	840,374	821,600	310,927	787,300	978,000

DRAINAGE FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	57,547	22,482	48,471	50,348	141,848	48,748	41,748	37,948	27,648	36,048
REVENUES:										
003 Drainage Fees	864,000	865,760	869,700	875,700	884,500	893,300	902,200	911,200	920,300	929,500
020 Interest Income	2,000	641	600	400	400	400	400	400	400	400
021 Miscellaneous Income	0	778	0	0	0	0	0	0	0	0
022 Other Income	0	0	0	0	0	0	0	0	0	0
030 Insurance Proceeds	0	0	0	900	0	0	0	0	0	0
070 Grant Revenue	0	1,061	0	0	0	0	0	0	0	0
815 Transfer from Coronavirus Fund	0	0	0	1,800	0	0	0	0	0	0
TOTAL REVENUES	866,000	868,240	870,300	878,800	884,900	893,700	902,600	911,600	920,700	929,900
OPERATING EXPENSES										
Personnel Service										
001 Salaries	88,600	78,340	95,600	64,600	91,400	93,200	95,100	97,000	98,900	100,900
002 Overtime	1,000	1,984	1,000	2,400	1,500	1,500	1,500	1,500	1,500	1,500
003 Worker's Compensation	1,600	1,673	1,600	1,500	2,200	1,500	1,500	1,500	1,500	1,500
004 Health Insurance	8,300	6,413	10,700	4,200	11,200	12,300	13,500	14,900	16,400	18,000
005 Social Security	6,900	5,943	7,400	5,100	7,100	7,200	7,400	7,500	7,700	7,800
006 Retirement	13,400	5,318	14,300	9,900	14,200	14,500	14,800	15,100	15,500	15,800
008 OPEB Expense	500	614	500	600	600	600	600	600	600	600
Total Personnel Service	120,300	100,285	131,100	88,300	128,200	130,800	134,400	138,100	142,100	146,100
Supplies	9,500	6,994	9,500	8,000	8,500	8,500	8,500	8,500	8,500	8,500
Maintenance	37,000	12,247	28,000	28,000	18,000	18,000	18,000	18,000	18,000	18,000
Contractual Services										
030 Property/Liability Insurance	2,200	2,120	2,200	2,200	2,400	2,400	2,400	2,400	2,400	2,400
xxx All Others	4,900	4,144	6,900	20,400	10,300	6,900	6,900	6,900	6,900	6,900
Total Contractual Services	7,100	6,264	9,100	22,600	12,700	9,300	9,300	9,300	9,300	9,300
Services	3,800	1,912	3,400	1,900	3,300	3,300	3,300	3,300	3,300	3,300
080 Bad Debt Expense	6,000	3,587	6,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL OPERATING EXPENSES	183,700	131,289	187,100	152,800	174,700	173,900	177,500	181,200	185,200	189,200
BOND EXPENSES										
602 Series 2008 Principal	80,000	80,000	85,000	85,000	85,000	90,000	95,000	10,000	105,000	110,000
301 Interest Expense	31,400	31,425	28,100	28,100	24,500	21,000	17,200	13,200	9,000	4,600
Series 2008 Bond Total	111,400	111,425	113,100	113,100	109,500	111,000	112,200	23,200	114,000	114,600
604 Series 2012 Principal	73,100	73,114	75,700	75,700	77,800	0	0	0	0	0
301 Interest Expense	6,800	6,801	4,700	4,700	2,400	0	0	0	0	0
Series 2012 Bond Total	79,900	79,915	80,400	80,400	80,200	0	0	0	0	0
605 Series 2018 Principal	85,000	85,000	110,000	110,000	135,000	140,000	145,000	150,000	150,000	55,000
301 Interest Expense	87,700	87,669	85,100	85,100	81,800	77,800	73,600	69,200	64,700	60,200
Series 2018 Bond Total	172,700	172,669	195,100	195,100	216,800	217,800	218,600	219,200	214,700	115,200
300 Issuance Costs	0	0	0	0	0	0	0	0	0	0
Bond Amortization	(4,900)	(4,924)	(4,100)	(4,100)	(3,200)	(2,000)	(1,900)	(1,700)	(1,600)	(1,500)
TOTAL BOND EXPENSES	359,100	359,085	384,500	384,500	403,300	326,800	328,900	240,700	327,100	228,300
TRANSFERS OUT										
800 Transfer to Fixed Assets	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
805 Transfer to Capital Projects	150,000	150,000	150,000	150,000	300,000	300,000	300,000	400,000	300,000	350,000
TOTAL TRANSFERS OUT	350,000	350,000	250,000	250,000	400,000	400,000	400,000	500,000	400,000	450,000
TOTAL EXPENSES	892,800	840,374	821,600	787,300	978,000	900,700	906,400	921,900	912,300	867,500
INCREASE (DECREASE) IN FUND BALANCE	(26,800)	27,866	48,700	91,500	(93,100)	(7,000)	(3,800)	(10,300)	8,400	62,400
ENDING FUND BALANCE	30,747	50,348	97,171	141,848	48,748	41,748	37,948	27,648	36,048	98,448

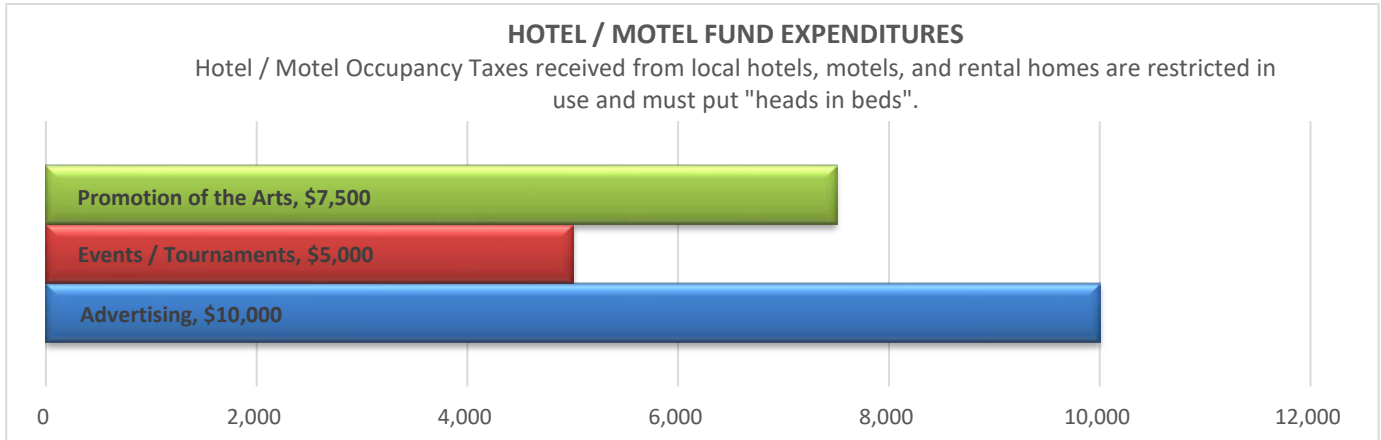


A large, stylized number '11' in a light gray color serves as a background. A red, five-pointed star with a halftone dot pattern is centered over the '11'.

SPECIAL REVENUE FUNDS

HOTEL MOTEL FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	345,880	361,295	434,295	450,811	450,811	537,011
REVENUES:						
020 Interest Income	2,500	537	400	532	1,000	1,000
022 Other Income	0	0	0	0	0	0
706 Hotel Tax Revenue	85,000	106,359	105,000	43,300	102,500	125,000
710 HOT Distribution - Bell County	4,000	5,120	4,500	5,176	5,200	5,200
TOTAL REVENUES	91,500	112,016	109,900	49,008	108,700	131,200
EXPENDITURES:						
091 Advertising						
Chamber Events	5,000	5,000	5,000	2,500	5,000	10,000
Food & Wine Festival	7,500	7,500	7,500	3,750	7,500	0
Miscellaneous Advertising	0	0	0	0	0	0
Total Advertising	12,500	12,500	12,500	6,250	12,500	10,000
094 Events / Tournaments						
Chamber Tournaments	7,500	7,500	7,500	3,750	7,500	5,000
City Tournaments	5,000	0	5,000	0	0	0
Total Events / Tournaments	12,500	7,500	12,500	3,750	7,500	5,000
095 Promotion of the Arts						
Food & Wine Festival	2,500	2,500	2,500	1,250	2,500	7,500
Total Promotion of the Arts	2,500	2,500	2,500	1,250	2,500	7,500
TOTAL EXPENDITURES	27,500	22,500	27,500	11,250	22,500	22,500
INCR (DECR) IN FUND BALANCE	64,000	89,516	82,400	37,758	86,200	108,700
ENDING FUND BALANCE	409,880	450,811	516,695	488,569	537,011	645,711

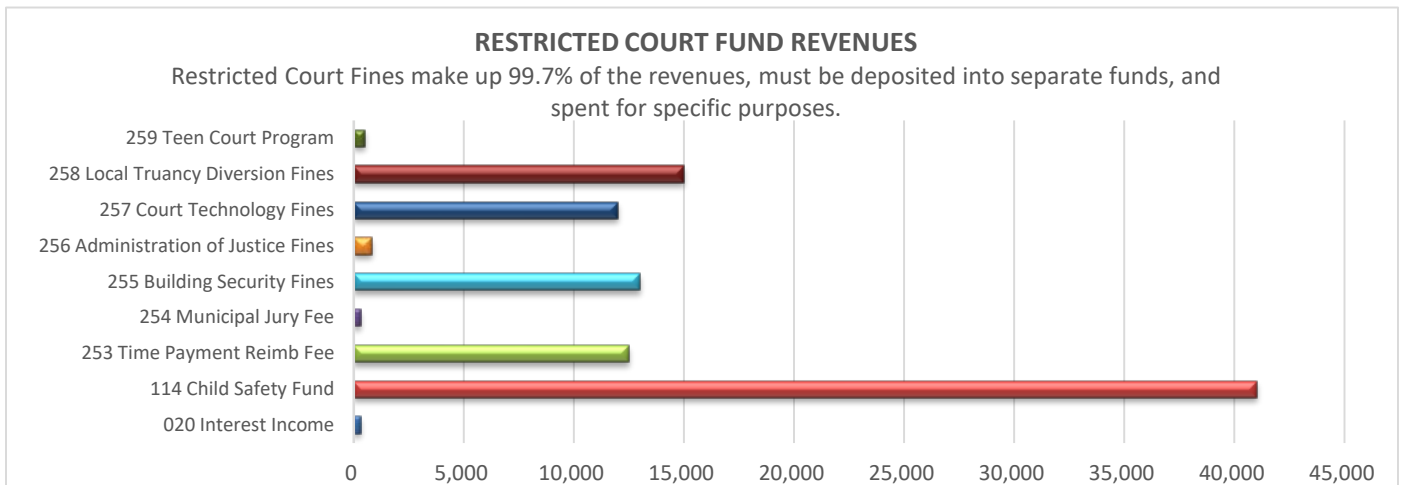


HOTEL MOTEL FUND LONG RANGE PROJECTIONS

	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 PROJECTED	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET
BEGINNING FUND BALANCE	345,880	361,295	434,295	450,811	537,011	645,711	769,411	894,511	1,021,011	1,148,911
REVENUES:										
020 Interest Income	2,500	537	400	1,000	1,000	1,000	1,000	1,000	1,000	1,000
201 Net Value of Investments	0	0	0	0	0	0	0	0	0	0
706 Hotel / Motel Tax	85,000	106,359	105,000	102,500	125,000	140,000	141,400	142,800	144,200	145,600
710 HOT Distribution - Bell Cty	4,000	5,120	4,500	5,200	5,200	5,200	5,200	5,200	5,200	5,200
801 Transfer from General Fund	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES:	91,500	112,016	109,900	108,700	131,200	146,200	147,600	149,000	150,400	151,800
EXPENSES:										
091 Advertising	12,500	12,500	12,500	12,500	10,000	10,000	10,000	10,000	10,000	10,000
094 Events	12,500	7,500	12,500	7,500	5,000	5,000	5,000	5,000	5,000	5,000
095 Promotion of the Arts	2,500	2,500	2,500	2,500	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL EXPENSES:	27,500	22,500	27,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
OPERATING INCOME (LOSS):	64,000	89,516	82,400	86,200	108,700	123,700	125,100	126,500	127,900	129,300
ENDING FUND BALANCE	409,880	450,811	516,695	537,011	645,711	769,411	894,511	1,021,011	1,148,911	1,278,211

RESTRICTED COURT FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	187,721	171,461	194,761	201,339	201,339	209,539
REVENUES:						
020 Interest Income	1,800	396	400	93	300	300
114 Child Safety Fund	37,000	37,668	37,000	38,610	40,600	41,000
253 Time Payment Reimb Fee	7,000	13,616	12,000	7,079	11,700	12,500
254 Municipal Jury Fee	500	374	300	124	300	300
255 Building Security Fines	24,000	20,378	19,000	6,950	13,000	13,000
256 Administration of Justice Fines	2,000	794	1,000	326	800	800
257 Court Technology Fines	25,000	17,648	18,000	6,101	12,000	12,000
258 Local Truancy Diversion Fines	32,000	22,144	20,000	7,572	14,000	15,000
259 Teen Court Program	300	360	300	210	500	500
TOTAL REVENUES	129,600	113,378	108,000	67,065	93,200	95,400
EXPENDITURES						
Supplies / Safety Expenses						
012 Child Safety Fund Supplies	0	0	0	0	0	0
616 School Safety Expenses	0	0	0	0	0	0
Total Supplies / Safety Expenses	0	0	0	0	0	0
800 Transfers to Fixed Asset Fund						
Court Technology Fund	0	0	0	0	0	0
Building Security Fund	0	0	0	0	0	0
Total Transfers to Fixed Asset Fund	0	0	0	0	0	0
801 Transfers to General Fund						
Building Security Fund	1,000	1,000	1,000	1,000	1,000	16,000
Administration of Justice Fund	2,500	2,500	4,000	4,000	4,000	4,000
Court Technology Fund	15,000	15,000	15,000	15,000	15,000	15,000
Local Truancy Diversion Fund	30,000	30,000	30,000	30,000	30,000	30,000
Child Safety Fund	35,000	35,000	35,000	35,000	35,000	35,000
Total Transfers to General Fund	83,500	83,500	85,000	85,000	85,000	100,000
TOTAL EXPENDITURES	83,500	83,500	85,000	85,000	85,000	100,000
INCR (DECR) IN FUND BALANCE	46,100	29,878	23,000	(17,935)	8,200	(4,600)
ENDING FUND BALANCE	233,821	201,339	217,761	183,404	209,539	204,939



RESTRICTED COURTS FUND LONG RANGE PROJECTIONS

	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	BUDGET	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING FUND BALANCE	213,621	171,461	194,761	201,339	209,539	204,939	201,239	198,439	196,539	195,539
REVENUES:										
020 Interest Income	1,800	396	400	300	300	300	300	300	300	300
114 Child Safety	37,000	37,668	37,000	40,600	41,000	41,400	41,800	42,200	42,600	43,000
253 Time Payment Reimb	7,000	13,616	12,000	11,700	12,500	12,600	12,700	12,800	12,900	13,000
254 Municipal Jury Fund	500	374	300	300	300	300	300	300	300	300
255 Building Security	24,000	20,378	19,000	13,000	13,000	13,100	13,200	13,300	13,400	13,500
256 Administration of Justice	2,000	794	1,000	800	800	800	800	800	800	800
257 Court Technology	25,000	17,648	18,000	12,000	12,000	12,100	12,200	12,300	12,400	12,500
258 Local Truancy Diversion	32,000	22,144	20,000	14,000	15,000	15,200	15,400	15,600	15,800	16,000
259 Teen Court Program	300	360	300	500	500	500	500	500	500	500
TOTAL REVENUES:	129,600	113,378	108,000	93,200	95,400	96,300	97,200	98,100	99,000	99,900
EXPENSES:										
012 Supplies	0	0	0	0	0	0	0	0	0	0
255 Building Security	1,000	1,000	1,000	1,000	16,000	16,000	16,000	16,000	16,000	16,000
256 Administration of Justice	2,500	2,500	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
257 Court Technology	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
258 Local Truancy Diversion	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
259 Child Safety	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
616 School Safety Expenses	0	0	0	0	0	0	0	0	0	0
800 Transfer to Fixed Asset Fund	0	0	0	0	0	0	0	0	0	0
805 Transfer to Capital Project Fund	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES:	83,500	83,500	85,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000
OPERATING INCOME (LOSS):	46,100	29,878	23,000	8,200	(4,600)	(3,700)	(2,800)	(1,900)	(1,000)	(100)
ENDING FUND BALANCE	259,721	201,339	217,761	209,539	204,939	201,239	198,439	196,539	195,539	195,439

EMPLOYEE BENEFITS FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET
BEGINNING FUND BALANCE	4,853	4,780	5,318	5,261	5,261	5,461
REVENUES						
020 Interest Income	1,300	541	700	81	200	200
TOTAL REVENUES	1,300	541	700	81	200	200
EXPENDITURES						
Bank Fees	0	60	0	0	0	0
TOTAL EXPENDITURES	0	60	0	0	0	0
INCR (DECR) IN FUND BALANCE	1,300	481	700	81	200	200
ENDING FUND BALANCE	6,153	5,261	6,018	5,342	5,461	5,661

The Employee Benefits Fund was created to reduce the premium tax paid by the City to an insurance carrier for eligible lines of coverage. It is a pass-through account for the collection and payment of insurance premiums.



CORONAVIRUS FUND

	FY 2020-21 BUDGET	FY 2020-21 ACTUAL	FY 2021-22 BUDGET	FY 2021-22 MID-YEAR	FY 2021-22 PROJECTED	FY 2022-23 ADOPTED BUDGET	FY 2023-24 PROPOSED BUDGET	FY 2024-25 PROPOSED BUDGET	FY 2025-26 PROPOSED BUDGET
BEGINNING FUND BALANCE	0	0	0	0	0	23,300	28,300	28,300	28,300
REVENUES:									
020 Interest Income	0	0	2,000	3,970	8,000	5,000	0	0	0
070 Grant Revenue	0	0	4,000,000	470,556	3,480,100	4,532,800	0	0	0
801 Transfer from General Fund	0	0	5,150,700	1,552,919	1,552,900	0	0	0	0
TOTAL REVENUES	0	0	9,152,700	2,027,445	5,041,000	4,537,800	0	0	0
EXPENDITURES:									
CRF EXPENDITURES									
705 Radios and Tactical Shields (Police Dept)	0	0	42,200	42,260	42,300	0	0	0	0
707 (5) Vehicles for Patrol & CID (Police Dept)	0	0	252,400	45,797	252,200	0	0	0	0
705 Boat Equipment and Radios (Fire Dept)	0	0	159,700	129,617	30,300	0	0	0	0
705 LifePaks/Chest Compression System (Fire Dept)	0	0	0	0	118,500	0	0	0	0
707 Medic Unit (Fire Dept)	0	0	269,500	0	260,900	0	0	0	0
705 Security Camera Installation (Information Tech)	0	0	0	28,661	154,200	0	0	0	0
705 Dump Truck and Vibratory Roller (Street Dept)	0	0	256,400	0	266,200	0	0	0	0
707 Ford F350 (Street Dept)	0	0	59,700	0	59,900	0	0	0	0
707 (3) Ford F150 (Water Operations)	0	0	100,000	0	102,100	0	0	0	0
705 Portable Diesel Generator (Wastewater)	0	0	157,300	0	156,200	0	0	0	0
800 Transfer to Fixed Assets	0	0	0	53,398	53,400	0	0	0	0
TOTAL CRF EXPENDITURES	0	0	1,297,200	299,733	1,496,200	0	0	0	0
CSLRF EXPENDITURES									
Infrastructure Projects									
Water Projects									
036 Beeline Drive Waterline Replacement	0	0	440,000	0	25,600	429,600	0	0	0
3xx Cedar Knob Waterline Upgrade	0	0	406,500	0	0	0	0	0	0
Subtotal Water Projects	0	0	846,500	0	25,600	429,600	0	0	0
Wastewater Projects									
401 VFW Lift Station Upgrade	0	0	50,000	0	0	0	0	0	0
406 WWTP Blowers and Generator Replacement	0	0	0	0	27,000	1,553,000	0	0	0
519 Rummel Road Lift Station Upgrade	0	0	991,000	73,434	2,078,900	603,500	0	0	0
521 Second Belt Press at Sludge Dewatering Bldg	0	0	923,500	130,683	937,000	0	0	0	0
Subtotal Wastewater Projects	0	0	1,964,500	204,117	3,042,900	2,156,500	0	0	0
Drainage Projects									
602 Fuller Lane/Tye Valley Cross Drainage Repl	0	0	65,000	0	15,000	148,900	0	0	0
603 Preswick/Cedar Oaks Channel Improvements	0	0	0	0	15,000	143,600	0	0	0
6xx Recon Concrete Channel (Preswick/Lantana)	0	0	253,600	0	0	0	0	0	0
6xx Thoroughbred Estates French Drain	0	0	625,400	0	0	0	0	0	0
Subtotal Drainage Projects	0	0	944,000	0	30,000	292,500	0	0	0
Subtotal Infrastructure Projects	0	0	3,755,000	204,117	3,098,500	2,878,600	0	0	0
Employee Premium Pay									
801 Transfer to General Fund	0	0	240,200	209,800	209,800	0	0	0	0
802 Transfet to Utility Fund	0	0	0	21,600	21,600	0	0	0	0
803 Transfer to Draiangne Fund	0	0	0	1,800	1,800	0	0	0	0
804 Transfer to Sanitation Fund	0	0	0	1,200	1,200	0	0	0	0
Subtotal Employee Premium Pay	0	0	240,200	234,400	234,400	0	0	0	0
Fixed Asset Purchases									
707 Ladder Truck (Fire Department)	0	0	0	0	0	1,342,100	0	0	0
715 150 HP Submersible Pump (Wastewater)	0	0	56,700	0	42,400	0	0	0	0
715 30 HP Submersible Pump (Wastewater)	0	0	18,400	17,928	17,900	0	0	0	0
715 Security Camera Installation (Utility Depts)	0	0	0	14,111	86,900	0	0	0	0
715 Street Sweeper (Street Department)	0	0	0	0	0	312,100	0	0	0
715 Turbo Air Blowers for WWTP B Plant	0	0	270,000	0	0	0	0	0	0
715 WWTP A Plant Generator Replacement	0	0	150,000	0	0	0	0	0	0
715 WWTP B Plant Generator Replacement	0	0	116,000	0	0	0	0	0	0
800 Transfer to Fixed Assets	0	0	0	41,417	41,400	0	0	0	0
Subtotal Fixed Asset Purchases	0	0	611,100	73,456	188,600	1,654,200	0	0	0
TOTAL CSLRF EXPENDITURES	0	0	4,606,300	511,973	3,521,500	4,532,800	0	0	0
TOTAL EXPENDITURES	0	0	5,903,500	811,706	5,017,700	4,532,800	0	0	0
INCREASE (DECREASE) IN FUND BALANCE	0	0	3,249,200	1,215,739	23,300	5,000	0	0	0
ENDING FUND BALANCE	0	0	3,249,200	1,215,739	23,300	28,300	28,300	28,300	28,300



FEE SCHEDULE



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

The following payment forms are accepted: cash, check, money order, VISA, MasterCard, Discover and American Express. Payment platforms include online payment, telephone payment via IVR, kiosk, and/or in-person payment.

ADMINISTRATIVE FEES				
Miscellaneous	City Code	Fee Amount	Fee Unit	
Copies – Nonstandard		See Texas	Administrative Code §70.3	-
Copies – Paper	-	\$0.10	Per page/side	-
Credit Card – Refund Processing Fee	-	\$5.00	Each	-
Return Fee for Returned Checks, Returned ACH Drafts, and Credit Card Chargebacks (Returns)	-	\$30.00	Each	-
BUILDING PERMITS				
Commercial / Industrial – New*	City Code	Fee Amount	Fee Unit	Tech Fee
Within Commercial or Planned Development Zoning District**	-	\$0.15	Per square foot under roof	\$10.00
Commercial / Industrial with Multiple Tenants***	-	\$0.15	Per square foot under roof	\$10.00
Within Industrial Zoning District**	-	\$0.15	Per square foot under roof	\$10.00
Shell Buildings Without Interior Finish, Warehouses, and/or Parking Garages+	-	\$0.08	Per square foot under roof	\$10.00
*Included in this category: Permits for certificate of occupancy, electrical, flat work (walkway, sidewalk), landscaping, mechanical, plumbing, site plan, and structure. Inspections for conditional final, energy (insulation), FEMP (framing, electrical, mechanical, plumbing), final, foundation, parking, plumbing rough-in, t-electrical pole, and two-story water tests.				
**Minimum Permit Fee of \$25.00				
***Minimum Permit Fee of \$25.00 and add \$40.00 to permit fee due to increased number of initial inspections.				
+Not included in this category: Permits for electrical, mechanical, and plumbing.				
Commercial / Industrial – Other*	City Code	Fee Amount	Fee Unit	Tech Fee
Addition to floor area: remodel, repair, alteration, addition, enclosure, flatwork (walkway, sidewalk), etc.	-	\$0.15	Per square foot under roof	\$10.00
No addition to floor area: accessory/storage buildings, alterations fences, irrigation remodeling, repairs, replacements, signs, swimming pools, tenant finish out, etc.	-	Varies	Per valuation table (below)	\$10.00
*Included in this category: Permits for certificate of occupancy, electrical, flat work (walkway, sidewalk), landscaping, mechanical, plumbing, site plan, and structure. Inspections for conditional final, energy (insulation), FEMP (framing, electrical, mechanical, plumbing), final, foundation, landscaping, parking, plumbing rough-in, t-electrical pole, and two-story water tests.				
Commercial / Industrial – Valuation Table	City Code	Fee Amount	Fee Unit	Tech Fee
Valuation up to \$1,000	-	\$25.00	Per permit	\$10.00
Valuation \$1,001 to \$2,000	-	\$35.00	Per permit	\$10.00
Valuation \$2,001 to \$3,000	-	\$45.00	Per permit	\$10.00
Valuation \$3,001 to \$4,000	-	\$55.00	Per permit	\$10.00
Valuation \$4,001 to \$5,000	-	\$65.00	Per permit	\$10.00
Valuation \$5,001 to \$6,000	-	\$75.00	Per permit	\$10.00
Valuation \$6,001 to \$7,000	-	\$85.00	Per permit	\$10.00
Valuation \$7,001 to \$8,000	-	\$95.00	Per permit	\$10.00
Valuation \$8,001 to \$9,000	-	\$105.00	Per permit	\$10.00
Valuation \$9,001 to \$10,000	-	\$115.00	Per permit	\$10.00
Valuation Over \$10,000	-	*	Per permit	\$10.00
*For valuations over \$10,000 permit fees equal \$115.00 plus \$10.00 per \$1,000 over \$10,000				



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

Miscellaneous Building Permit Fees	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Broadcasting/Cell/Telecommunication Tower App	-	\$150.00	Per application	\$10.00
BYOB Business Applications	\$125	\$50.00	Per application	\$10.00
Certificate of Occupancy – Existing Buildings*	-	\$50.00	Per structure	\$10.00
Demolition	-	\$25.00	Per structure per story	\$10.00
Donation Box	-	\$25.00	Per structure	\$10.00
Floodplain Development	-	\$50.00	Per special flood hazard area	\$10.00
Garage Sale	-	\$0.00	2 per year, per address	-
Inspections – Phased (For larger projects requiring more than one first inspection of the same type due to the size of the project)	-	\$10.00	Per re-inspection	-
Inspections – Re-inspections (For all inspections greater than two for the same item in the same permit)	-	\$50.00	Per re-inspection	-
Late Fee (Charged when over 60 days late)	-	200%	Of applicable permit fee(s)	-
Mailing Fee	-	\$5.00	Each	-
Plan Review by City Staff	-	-	½ of base permit fee	-
Plan Review by Other Agencies	-	\$10.00	Each + actual cost	-
Relocate / Move Existing Structure(s)	-	\$25.00	Per structure per story	\$10.00
Replacement / Reprint Fee	-	\$10.00	Each	-
Sign Investigation**	\$151.009	200%	Of applicable permit fee(s)	-
Small Cell Facility – Application	\$104	\$25.00	Each	\$10.00
Small Cell Facility – Attachment to City Structure	\$104	\$336.00	Each	\$10.00
Small Cell Facility – Annual Right-of-Way	\$104	\$250.00	Each	\$10.00
Special Investigation	-	\$30.00	Per investigation	-
Special Investigation – Reports	-	\$30.00	Per investigation	-
Temporary Storage Containers (less than 60 days)	\$15.203(D)(4)(d)	\$25.00	Each	\$10.00
Temporary Use – Long Term Seasonal (4 days to 60 days)	\$15.203(D)(1)(d)	\$35.00	Each	\$10.00
Temporary Use – Short Term Seasonal (less than 3 days)	\$15.203(D)(2)(d)	\$20.00	Each	\$10.00
Working Without a Permit***	\$150.02(A)(4)	100%	Of applicable permit fee(s)	-
*Only one inspection is included in this fee. Any additional inspections are \$50.00 per structure.				
**Fee shall not exceed \$250.00.				
***Commencement of any work on a building, structure, electrical, gas, mechanical, or plumbing system before obtaining the necessary permits shall be subject to a penalty of the greater of \$250.00 or 100% of the permit fee, in addition to the required permit fees.				
Occupation Taxes (§110) and Registration Fees	City Code	Fee Amount	Fee Unit	Tech Fee
Alcohol License (annual)	-	50%	Of TABC Fee	-
Backflow Prevention Assembly Tester	-	\$25.00	Each	\$10.00
Business License – Booth / Mobile Business	-	\$35.00	Each	\$10.00
Business License – Commercial	-	\$75.00	Each	\$10.00
Business License – Food Dealer (Initial and Annual)	\$113	\$50.00	Each	\$10.00
Business License – Home Occupation	\$155	\$25.00	Each	\$10.00
Business License – Property Management	-	\$25.00	Each	\$10.00
Coin Operated Machines	-	25%	Of annual occupation tax	-
Carnival*	-	\$500.00	Per night	-
Carnival – amusement device / ride	-	\$50.00	Per night per device operated	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

Occupation Taxes (§110) and Registration Fees, cont.	City Code	Fee Amount	Fee Unit	Tech Fee
Contractor's License (Initial and Annual)	\$110	\$75.00	Each	\$10.00
Contractor's License (electrical, mechanical, plumbing)	-	-	Each per State law	-
Franchise Fee – Taxicabs	-	\$25.00	Per vehicle, per year	\$10.00
Manufactured Housing Park**	-	\$100.00	Each	\$10.00
*Both taxes are due if the carnival has an amusement device/ride. **This replaces the Business – Commercial Occupation Tax/Registration Fee.				
Residential – New*	City Code	Fee Amount	Fee Unit	Tech Fee
One and Two Dwellings**	-	\$0.10	Per square foot under roof	\$10.00
Manufactured Home	-	\$50.00	Each	\$10.00
Multi-family Dwelling (more than two dwelling units)***	-	\$0.15	Per square foot under roof	\$10.00
*Included in this category: Permits for certificate of occupancy, electrical, flat work (walkway, sidewalk), mechanical, plumbing, site plan, and structure. Inspections for conditional final, energy (insulation), FEMP (framing, electrical, mechanical, plumbing), final, foundation, plumbing rough-in, t-electrical pole, and two-story water tests. **Minimum permit fee of \$25.00. ***Minimum permit fee of \$25.00 and add \$40.00 to permit fee due to increased number of initial inspections.				
Residential – Other	City Code	Fee Amount	Fee Unit	Tech Fee
Accessory / Storage Building (over 144 square feet)	-	\$125.00	Per structure	\$10.00
Accessory / Storage Building (144 square feet or less)	-	\$45.00	Per structure	\$10.00
Addition to floor area – One and Two Family, Manufactured Home: repair, alteration, addition, enclosure, flatwork (walkway, sidewalk), etc.	-	\$0.10	Per square foot+	\$10.00
Addition to floor area – Multi-family greater than two dwelling units: repair, alteration, addition, enclosure, flatwork (walkway, sidewalk), etc.	-	\$0.15	Per square foot+	\$10.00
Alteration / Remodel	-	\$30.00	Each	\$10.00
Backflow	-	\$30.00	Each	\$10.00
Carport	-	\$125.00	Per structure	\$10.00
Deck / Pergola / Porch	-	\$50.00	Per structure	\$10.00
Electric Service / Other	-	\$35.00	Each	\$10.00
Fence	-	\$45.00	Each	\$10.00
Flatwork	-	\$55.00	Each	\$10.00
Gas Test / Permit	-	\$30.00	Each	\$10.00
Irrigation	-	\$45.00	Each	\$10.00
Manufactured Home – Replacement	-	\$50.00	Each	\$10.00
Mechanical	-	\$75.00	Each	\$10.00
Plumbing / Other	-	\$50.00	Each	\$10.00
Retaining Wall	-	\$125.00	Each	\$10.00
Roofing	-	\$80.00	Per structure	\$10.00
Skirting	-	\$30.00	Per structure	\$10.00
Solar	-	\$235.00	Per structure	\$10.00
Swimming Pool / Spa (above ground)	-	\$50.00	Per structure	\$10.00
Swimming Pool / Spa (inground)	-	\$300.00	Per structure	\$10.00
Water Heater	-	\$30.00	Each	\$10.00
Water Softener	-	\$45.00	Each	\$10.00
Water / Sewer Line	-	\$35.00	Each	\$10.00
+Square foot includes garages, porches, and patios.				



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

CODE ENFORCEMENT DEPARTMENT				
Erosion and Sediment Control Abatement	City Code	Fee Amount	Fee Unit	Tech Fee
Backhoe	\$156	\$50.00	Per hour	-
Dump Truck	\$156	\$50.00	Per hour	-
Front End Loader	\$156	\$50.00	Per hour	-
Street Sweeper	\$156	\$100.00	Per hour	-
Traffic Control – Additional Flagman	\$156	\$25.00	Per hour	-
Traffic Control – One Flagman, Vehicle, Traffic Devices	\$156	\$50.00	Per hour	-
Water Truck	\$156	\$50.00	Per hour	-
Miscellaneous	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Nuisance Abatement	City Code	Fee Amount	Fee Unit	Tech Fee
Graffiti Abatement	\$93	\$50.00	Per hour	-
Grass Cutting – Private Property	\$93	\$100.00	Each yard plus actual cost*	-
*\$200.00 minimum fee				
Sewer (Wastewater) Overflow Abatement on Private Line	City Code	Fee Amount	Fee Unit	Tech Fee
Additional City Employee	-	\$25.00	Per hour	-
Backhoe	-	\$50.00	Per hour	-
Dump Truck	-	\$50.00	Per hour	-
Front End Loader	-	\$50.00	Per hour	-
Pick Up Truck	-	\$50.00	Per hour	-
Street Sweeper	-	\$100.00	Per hour	-
Traffic Control – Additional Flagman	-	\$25.00	Per hour	-
Traffic Control – One Flagman, Vehicle, Traffic Devices	-	\$50.00	Per hour	-
Vactor / Jetrodger	-	\$100.00	Per hour	-
DEVELOPMENT AND PLANNING DEPARTMENT				
Impact Fees – Wastewater (Adopted 2022)	Assessed Impact Fee	Service Unit Equivalent	Impact Fee to be Paid at Building Permit Issuance	Tech Fee
¾" Meter Size	\$6,133.00	1	\$6,133.00	-
1" Meter Size	\$9,812.80	2	\$9,812.80	-
1 ½" Meter Size	\$12,266.00	2	\$12,266.00	-
2" Meter Size	\$24,532.00	4	\$24,532.00	-
3" Meter Size	\$79,729.00	13	\$79,729.00	-
4" Meter Size	\$122,660.00	20	\$122,660.00	-
6" Meter Size	\$245,320.00	40	\$245,320.00	-
8" Meter Size	\$392,512.00	64	\$392,512.00	-
Maps	City Code	Fee Amount	Fee Unit	Tech Fee
Letter (8 ½" x 11")	-	\$5.00	Each	-
Tabloid (11" x 17")	-	\$10.00	Each	-
17" x 22" up to 22" x 40"	-	\$20.00	Each	-
34" x 44"	-	\$25.00	Each	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

Miscellaneous	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Replacement / Reprint Fee	-	\$10.00	Each	-
Special Investigation	-	\$30.00	Per investigation	-
Special Investigation – Reports	-	\$30.00	Per investigation	-
Permits	City Code	Fee Amount	Fee Unit	Tech Fee
Amplified Sound (Annual)	-	\$25.00	Each	\$10.00
Construction Plans - Public Infrastructure	-	\$150.00	Each	\$10.00
Itinerant Merchant / Itinerant Vendor*	-	\$200.00	Each	\$10.00
Site Preparation (Erosion & Sediment Control)	-	\$25.00	Each	\$10.00
Solicitor / Peddler	-	\$200.00	Each	\$10.00
Special Event – Commercial Application	-	\$45.00	Each	\$10.00
Special Event – Non-Commercial Application	-	\$15.00	Each	\$10.00
*Add \$50.00 per employee to this fee.				
Platting	City Code	Fee Amount	Fee Unit	Tech Fee
Concept Plan	-	\$50.00	Each	\$10.00
Preliminary Plat*	-	\$500.00	Each	\$10.00
Final Plat with Approved Preliminary Plat	-	\$150.00	Each	\$10.00
Final Plat without Approved Preliminary Plat*	-	\$150.00	Each	\$10.00
Special Plats (amending, minor, replat, etc.)**	-	\$150.00	Each	\$10.00
*Add \$25.00 per lot/tract/reserve/parcel to the permit fee.				
**Add \$3.00 per acre to the permit fee.				
Zoning	City Code	Fee Amount	Fee Unit	Tech Fee
Appeal to the Zoning Board of Adjustment	-	\$150.00	Each	-
Conditional Use	-	\$200.00	Each	\$10.00
Land Use Amendment	-	\$100.00	Each	\$10.00
Rezoning	-	\$200.00	Each	\$10.00
Sexually Oriented Business – Application	-	\$500.00	Each	\$10.00
Sexually Oriented Business – Annual Renewal	-	\$250.00	Each	\$10.00
Sexually Oriented Business – Work Permit	-	\$25.00	Each	-
Verification Letter	-	\$10.00	Each	-
FIRE DEPARTMENT				
Emergency Service – Ambulance Calls	City Code	Fee Amount	Fee Unit	Tech Fee
Advanced Life Support 1 (ALS1)	§117.07	\$850.00	Plus ambulance transport	-
Advanced Life Support 2 (ALS2)	§117.07	\$1,000.00	Plus ambulance transport	-
Ambulance Transport	§117.07	\$18.00	Per mile to and from station	-
Basic Life Support (BLS)	§117.07	\$750.00	Plus ambulance transport	-
County Calls**	§117.07	\$1,000.00	Plus ambulance transport	-
Treatment / No Transport (T/NT) – In Cities*	§117.07	\$150.00	Each	-
*Cities – defined as Harker Heights, Killeen, Belton, Temple, Nolanville or Village of Salado.				
** County – Bell County EMS Contract area only.				
Cities response – Patients and/or their insurance who reside in the Cities are assessed fees in accordance with ALS1, ALS2, or BLS.				
County response – Patients, their insurance, and/or Bell County are assessed fees in accordance with ALS1, ALS2, or BLS.				



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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Emergency Service – Fire Response	City Code	Fee Amount	Fee Unit	Tech Fee
Aerial / Ladder / Quint (not including personnel)*	-	\$450.00	Per hour or part, min 1 hour	-
Ambulance Standby (includes personnel)*	-	\$300.00	Per hour or part, min 1 hour	-
Brush Truck / Tender (not including personnel)*	-	\$300.00	Per hour or part, min 1 hour	-
Equipment / Services				
Cribbing	-	\$50.00	Each	-
Dump Tank	-	\$150.00	Per use	
Extinguisher (any class)	-	\$50.00	Per use	-
Foam	-	\$65.00	Per gallon	-
Gas / Carbon Oxide Detector	-	\$50.00	Each	-
Generator	-	\$50.00	Per hour	-
Hand Lights	-	\$5.00	Per use	-
Hand Tools	-	\$15.00	Each	-
Hose	-	\$25.00	Per 50 feet	-
Hydraulic Rescue Tools	-	\$250.00	Each	-
IR Camera	-	\$100.00	Each	-
Ladders	-	\$35.00	Per use	-
Oil Absorbent Sheets	-	\$2.50	Each	-
Oil Booms	-	\$20.00	Each	-
Oil Dry	-	\$35.00	Per bucket	-
Portable Pumps	-	\$30.00	Per hour	-
Power Tools	-	\$50.00	Each	-
Road Closing / Traffic Control	-	\$100.00	Per hour	-
Salvage Cover	-	\$35.00	Each	-
Scene Lighting	-	\$75.00	Per hour	-
Self-Contained Breathing Apparatus "SCBA"	-	\$50.00	Each	-
Stabilization Struts	-	\$100.00	Per use	-
Ventilation Fans	-	\$50.00	Each	-
Personnel (Fire, Police, etc.)	-	\$100.00	Per hour or part thereof	-
Pumper (not including personnel)*	-	\$400.00	Per hour or part, min 1 hour	-
Support Vehicles (not including personnel)		\$200.00	Per hour or part thereof	-
Water – City Supplied**	-	\$10.00	Per 1,000 gallons	-
*per hour or part thereof, minimum of one hour				
**calculated by pumping time and rate				
NOTE: For hazardous materials, motor vehicle accident(s), fire, and major incident responses to include controlled burns permitted or not permitted which the Fire Department considers to be out of control or fires as a result of arson.				
Miscellaneous	City Code	Fee Amount	Fee Unit	Tech Fee
Fire Report Copy	-	\$0.10	Per page/side	-
Private Ambulance Registration	\$117.03	\$3,000.00	Each	\$10.00
FIRE PREVENTION DEPARTMENT				
Fire Alarm Fees	City Code	Fee Amount	Fee Unit	Tech Fee
False Emergency Medical Alarm	\$99.06	\$75.00	Per incident	\$10.00
False Fire Alarm	\$99.06	\$75.00	Per incident	\$10.00



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

Fire Alarm System Permit	City Code	Fee Amount	Fee Unit	Tech Fee
Alarm System Up to 200 Devices	\$150.02(J)	\$150.00	Flat fee	\$10.00
Each Additional Device Over 200	\$150.02(J)	\$1.00	Per device	\$10.00
First Re-Inspection or Witnessed Test	\$150.02(J)	No Charge		-
Subsequent Re-Inspections or Witnessed Test	\$150.02(J)	50%	Of original permit fee	\$10.00
Maximum fee is \$1,000.00.				
Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.				
Fixed Fire Suppression	City Code	Fee Amount	Fee Unit	Tech Fee
First (initial) permit	\$150.02(J)	\$50.00	Each	\$10.00
First Re-Inspection or Witnessed Test	\$150.02(J)	No Charge		-
Subsequent Re-Inspections or Witnessed Test	\$150.02(J)	50%	Of original permit fee	\$10.00
Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.				
Fixed Piping Systems (sprinklers, standpipes, etc.)	City Code	Fee Amount	Fee Unit	Tech Fee
0 – 12,000 square feet	\$150.02(J)	\$150.00	Each	\$10.00
12,001 + square feet	\$150.02(J)	\$200.00	Each	\$10.00
First Re-Inspection or Witnessed Test	\$150.02(J)	No Charge		-
Subsequent Re-Inspections or Witnessed Test	\$150.02(J)	50%	Of original permit fee	\$10.00
Fees include plan review, any necessary meetings, witnessing tests, final inspection, and approval. For large projects done in phases, the initial permit fee will cover the first phase and each additional phase will be charged \$10.00.				
Fuel Storage Tanks	City Code	Fee Amount	Fee Unit	Tech Fee
Line Pressure Test	\$150.02(J)	\$25.00	Per tank	\$10.00
Tank Installation (includes pressure test)	\$150.02(J)	\$75.00	Per tank	\$10.00
Tank Removal	\$150.02(J)	\$25.00	Per tank	\$10.00
Life and Fire Safety Evaluations / Fire Inspections	City Code	Fee Amount	Fee Unit	Tech Fee
Business – Annual Inspection	\$150.02(J)	No Charge		-
Business – First Re-Inspection	\$150.02(J)	No Charge		-
Business – Second Re-Inspection	\$150.02(J)	\$50.00	Each	-
Business – Subsequent Re-Inspections*	\$150.02(J)	\$50.00	Each or citation issued	-
Foster/Adoptive Homes – Annual Inspection	\$150.02(J)	No Charge		\$10.00
Foster/Adoptive Homes – First Re-Inspection	\$150.02(J)	No Charge		-
Foster/Adoptive Homes – Second Re-Inspection	\$150.02(J)	\$30.00	Each	-
Foster/Adoptive Homes – Subsequent Re-Inspections*	\$150.02(J)	\$30.00	Each or citation issue	-
Licensed Facility – Hospital	\$150.02(J)	\$150.00	Each	\$10.00
Licensed Facility – Occupancy of up to 50 Persons**	\$150.02(J)	\$50.00	Each	\$10.00
Licensed Facility – Occupancy of 50 + Persons**	\$150.02(J)	\$100.00	Each	\$10.00
*This is at the discretion of the officer.				
**These licensed facilities include nursing homes, group homes, day cares, assisted living centers, and private schools.				
Operational Permits and Inspections	City Code	Fee Amount	Fee Unit	Tech Fee
Assembly Permit	\$150.02(J)	\$25.00	Each, annually	\$10.00
Burn Permits – Commercial/Land Development	\$150.02(J)	\$150.00	Each	\$10.00
Burn Permits – Residential	\$150.02(J)	\$50.00	Each, annually	\$10.00
Carnival/Circus Safety Inspections	\$150.02(J)	\$150.00	Each	\$10.00
Carbon Dioxide Systems	\$150.02(J)	\$25.00	Each	\$10.00



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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Operational Permits and Inspections, cont.	City Code	Fee Amount	Fee Unit	Tech Fee
Fire Flows (conducted by the Fire Department)	\$150.02(J)	\$100.00	Each	\$10.00
Fireworks – Outdoor Public Display*	\$150.02(J)	\$250.00	Each	\$10.00
Food Booth	\$150.02(J)	\$50.00	Each	\$10.00
Hazardous Material Handling, Storage, Processing	\$150.02(J)	\$50.00	Each	\$10.00
Mobile Food Vendor – Resident	\$150.02(J)	\$75.00	Each	\$10.00
Mobile Food Vendor – Non-Resident	\$150.02(J)	\$100.00	Each	\$10.00
Plan Review (Fire Code) – Construction**	\$150.02(J)	\$50.00	Each	\$10.00
Portable Outdoor Gas Fired Heating Appliances	\$150.02(J)	\$25.00	Each	\$10.00
Tent Permit – 0 – 100 Person Occupancy	\$150.02(J)	\$50.00	Each	\$10.00
Tent Permit – 100 + Person Occupancy	\$150.02(J)	\$100.00	Each	\$10.00
Tire Storage and/or Scraping	\$150.02(J)	\$50.00	Each, annually	\$10.00
Welding, Cutting (Hot Work)	\$150.02(J)	\$50.00	Each	\$10.00

*Fireworks permit requires insurance coverage of at least \$300,000.

**Plan review fee includes plan review, any necessary meetings, final inspection, and approval.

NOTE: Other permits and/or inspections not listed above that are required by the most currently adopted International Fire Code or its references will be assessed a minimum charge of \$25.00 plus the total amount of time utilized in plan reviews, code research, inspection(s), and documentation at the currently adopted response personnel rate.

PARKS AND RECREATION

Carl Levin Park Swimming Pool – Daily Admission	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Adults (Age 18 – 49) – HH Resident	-	\$3.00	Each	-
Adults (Age 18 – 49) – Non-Resident	-	\$5.00	Each	-
Child (Age 2 – 17) – HH Resident	-	\$2.00	Each	-
Child (Age 2 – 17) – Non-Resident	-	\$3.00	Each	-
Seniors (Age 50 and up) – HH Resident	-	\$2.00	Each	-
Seniors (Age 50 and up) – Non-Resident	-	\$2.00	Each	-

Carl Levin Park Swimming Pool – Annual Pass	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Family (2 – 5 persons) – HH Resident	-	\$60.00	Each	Y
Family (2 – 5 persons) – Non-Resident	-	\$125.00	Each	Y
Family, Additional Pass Over 5 – HH Resident	-	\$5.00	Each	Y
Family, Additional Pass Over 5 – Non-Resident	-	\$5.00	Each	Y
Individual – HH Resident	-	\$40.00	Each	Y
Individual – Non-Resident	-	\$60.00	Each	Y
Replacement Pass – HH Resident	-	\$5.00	Each	Y
Replacement Pass – Non-Resident	-	\$5.00	Each	Y
Seniors (Age 50 and up) – HH Resident	-	\$15.00	Each	Y
Seniors (Age 50 and up) – Non-Resident	-	\$15.00	Each	Y

Passes are only good for the current season and will not cover any City sponsored special events.

Carl Levin Park Swimming Pool – Rental	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Deposit, Refundable	-	\$50.00	Each	-
Lifeguards (minimum of 2)	-	\$15.00	Per lifeguard, per hour	Y
Rental Fee – HH Resident	-	\$125.00	Each	Y
Rental Fee – Non-Resident	-	\$175.00	Each	Y



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Community Garden Plots*				
Resident				
Six Month Lease	-	\$25.00	For lease term	-
Twelve Month Lease	-	\$50.00	For lease term	-
Non-Resident				
Six Month Lease	-	\$30.00	For lease term	-
Twelve Month Lease	-	\$60.00	For lease term	-
*Plot lease begins from the date fee is paid.				
Living Legacy Program				
	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Bench and Plaque	-	Actual	Per item as quoted to City	Y
Picnic Table and Plaque	-	Actual	Per item as quoted to City	Y
Tree and Plaque	-	\$250.00	Each	Y
Miscellaneous				
	City Code	Fee Amount	Fee Unit	Civic Rec Fee
CivicRec Fee (denoted as "Y" under right hand column)	-	-	0.3% + \$0.30 per transaction	-
Recreation Center Daily Use				
	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Adults (Age 18 – 54) – HH Resident	-	No Charge		-
Adults (Age 18 – 54) – Non-Resident	-	\$5.00	Each	-
Seniors (Age 55 and up) – HH Resident	-	No Charge		-
Seniors (Age 55 and up) – Non-Resident	-	\$3.00	Each	-
Students (Age 17 and under) – HH Resident	-	No Charge		-
Students (Age 17 and under) – Non-Resident	-	\$3.00	Each	-
For use of amenities such as basketball and volleyball courts.				
Recreation Guide Ads				
	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Design Fee	-	\$50.00	Per ad	-
¼ Page Vertical Ad	-	\$250.00	Each	-
½ Page Horizontal Ad	-	\$500.00	Each	-
Full Page Ad	-	\$850.00	Each	-
Full Page Ad (back cover)	-	\$1,000.00	Each	-
Registration Fees				
	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Multiple Registration Incentive – Youth Only*	-	\$55.00	For 1 st participant	Y
Multiple Registration Incentive – Youth Only*	-	\$50.00	For 2 nd participant	Y
Multiple Registration Incentive – Youth Only*	-	\$40.00	For 3 rd + participant after	Y
Swimming Lessons – HH Resident	-	\$45.00	Each	Y
Swimming Lessons – Non-Resident	-	\$55.00	Each	Y
Youth, Baseball/Softball – HH Resident	-	\$55.00	Each	Y
Youth, Baseball/Softball – Non-Resident	-	\$65.00	Each	Y
Youth, Other Sports – HH Resident	-	\$45.00	Each	Y
Youth, Other Sports – Non-Resident	-	\$55.00	Each	Y
*Youth team registrations only; refers to permanent address, same day sign-up.				



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Rental – Amphitheatre				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$100.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$65.00	Each	Y
Light Fee – Resident	-	\$15.00	2-hour block	Y
Light Fee – Non-Resident	-	\$25.00	2-hour block	Y
Light Fee, Additional Hours – HH Resident	-	\$10.00	Each additional hour over 2	Y
Light Fee, Additional Hours – Non-Resident	-	\$10.00	Each additional hour over 2	Y
Rental – Athletic Fields				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$250.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$50.00	Each	Y
Light Fee – Resident	-	\$25.00	Per field	Y
Light Fee – Non-Resident	-	\$50.00	Per field	Y
Field Prep Fee – HH Resident	-	\$30.00	Per hour	Y
Field Prep Fee – Non-Resident	-	\$30.00	Per hour	Y
Rental – Athletic Fields, Tournament Package				
Deposit, Refundable – HH Resident	-	\$200.00	Each	-
Deposit, Refundable – Non-Resident	-	\$200.00	Each	-
Rental Fee – HH Resident	-	\$150.00	Each	Y
Rental Fee – Non-Resident	-	\$150.00	Each	Y
Field Prep Fee – HH Resident	-	\$30.00	Per hour	Y
Field Prep Fee – Non-Resident	-	\$30.00	Per hour	Y
Rental – Carl Levin Park Gazebo				
Rental Fee – HH Resident	-	\$15.00	Each	Y
Rental Fee – Non-Resident	-	\$25.00	Each	Y
Rental – Carl Levin Park Pavilion				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$200.00	Each	-
Rental Fee – HH Resident	-	\$50.00	Each	Y
Rental Fee – Non-Resident	-	\$100.00	Each	Y
Rental – FM 2410 Community Park Pavilion				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$200.00	Each	-
Rental Fee – HH Resident	-	\$50.00	Each	Y
Rental Fee – Non-Resident	-	\$100.00	Each	Y



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Rental – Purser Park Pavilion A				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$100.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$65.00	Each	Y
Rental – Purser Park Pavilion B				
Deposit, Refundable – HH Resident	-	\$100.00	Each	-
Deposit, Refundable – Non-Resident	-	\$100.00	Each	-
Rental Fee – HH Resident	-	\$25.00	Each	Y
Rental Fee – Non-Resident	-	\$65.00	Each	Y
PET ADOPTION CENTER				
Adoption Fees				
	City Code	Fee Amount	Fee Unit	
Cats – Spayed/Neutered with Rabies Vaccination	-	\$50.00	Each	-
Dogs – Spayed/Neutered with Rabies Vaccination	-	\$65.00	Each	-
Other Animals	-	\$20.00	Each	-
Adoption fees will be waived up to four times per calendar year during events approved by the City Manager.				
Disposal Fees				
	City Code	Fee Amount	Fee Unit	
Animals up to 50 Pounds	-	\$30.00	Each	-
Animal 51 to 100 Pounds	-	\$60.00	Each	-
Animals 101 Pounds or More	-	\$80.00	Each	-
Examination/Testing Fees				
	City Code	Fee Amount	Fee Unit	
FELV/FIV Testing	-	\$20.00	Each	-
Heartworm Testing	-	\$20.00	Each	-
Parvovirus Testing	-	\$20.00	Each	-
Rabies Testing	-	\$40.00	Each	-
Veterinary Exam	-	\$50.00	Each	-
Kennel Fees				
	City Code	Fee Amount	Fee Unit	
Class A (dog or cat)	§90.61(A)(1)	\$15.00	Per day	-
Class B (goats, sheep, pigs, others of same size/weight)	§90.61(A)(2)	\$10.00	Per day + boarding costs	-
Class C (cattle, horses, others of same size/weight)	§90.61(A)(3)	\$20.00	Per day + boarding costs	-
Class D (wild or exotic animals)	§90.61(A)(4)	\$100.00	Per day + boarding costs	-
Class E (birds)	§90.61(A)(5)	\$5.00	Per day	-
Miscellaneous				
	City Code	Fee Amount	Fee Unit	
Brick Donations – Memorial Bricks	-	\$50.00	Each	-
Carrier – Cat, Cardboard	-	\$5.00	Each	-
Collar – Elizabethan	-	\$10.00	Each	-
Engraved ID Tag	-	\$5.00	Each	-
Leash – Dog, Slip	-	\$2.00	Each	-
Euthanasia, Owner Requested	-	\$25.00	Each	-
Microchipping Fee	§90.10(A)	\$15.00	Each	-
PAC Bumper Sticker	-	\$5.00	Each	-
PAC T-Shirt	-	\$25.00	Each	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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Miscellaneous, cont.	City Code	Fee Amount	Fee Unit	
Quarantine Fee	\$90.65	\$25.00	Each	-
Quarantine Fee – Dangerous Dog	\$90.54(A)	\$40.00	Each	-
Registration Fee – Animal Abuser	\$90.81(A)	\$25.00	Each	-
Registration Fee – Dangerous Dog	\$90.54(A)	\$50.00	Each	-
Sign – Dangerous Dog	\$90.53(A)(3)	\$25.00	Each	-
Sterilization, Other Shelter	-	\$40.00	Each	-
Sterilization, Owner Required	-	\$70.00	Each	-
Trap Neuter Return / Community Cat Package	-	\$20.00	Each	-
Reclaim Fees	City Code	Fee Amount	Fee Unit	
Dog Vaccine Package	\$90.60(B)	\$15.00	Each + kennel fees	-
Cat Vaccine Package	\$90.60(B)	\$10.00	Each + kennel fees	-
Class A (dog or cat)	\$90.61(A)(1)			
First Reclaim	-	\$20.00	Each + kennel fees	-
Second Reclaim (within one year from first)	-	\$40.00	Each + kennel fees	-
Second Reclaim – Reclaim Deposit Required for Non-Sterilized Animals	\$90.11(A)(2)	\$100.00	Each + kennel fees	-
Third Reclaim (within one year from first)	-	\$80.00	Each + kennel fees	-
Class B (goats, sheep, pigs, others of same size/weight)	\$90.61(A)(2)	\$25.00	Each + kennel fees	-
Class C (cattle, horses, others of same size/weight)	\$90.61(A)(3)	\$40.00	Each + kennel fees	-
Class D (wild or exotic animals)	\$90.61(A)(4)	\$100.00	Each + kennel fees	-
Class E (birds)	\$90.61(A)(5)	\$20.00	Each + kennel fees	-
Reclaim fees will be waived for animals that are sterilized, microchipped, current on rabies vaccination, and reclaimed within 24 hours of impound.				
Surrender Fees	City Code	Fee Amount	Fee Unit	
Non-Resident Surrender Fee	-	\$50.00	Each	-
Resident – Dog/Cat (sterilized, current on rabies)	-	\$25.00	Each	-
Resident – Dog/Cat (not sterilized or current on rabies)	-	\$25.00	Each	-
Resident – Litter of Puppies or Kittens	-	\$75.00	Each	-
Resident – Other Small Animals	-	\$10.00	Each	-
POLICE DEPARTMENT				
False Alarm Fees	City Code	Fee Amount	Fee Unit	
Failure to Timely Respond to Alarm Site	\$99.05	\$50.00	Per incident	-
False Burglar Alarm	\$99.06	\$50.00	Per incident	-
False Robbery Alarm	\$99.06	\$75.00	Per incident	-
Monitoring of Financial Institution Alarms	\$99.10	\$50.00	Per month	-
Fingerprint Cards	City Code	Fee Amount	Fee Unit	
Residents	-	\$5.00	Per card	-
Non-Residents	-	\$10.00	Per card	-
Miscellaneous	City Code	Fee Amount	Fee Unit	
Accident Reports	-	\$6.00	Each	-
Copy of Police Reports	-	\$0.10	Per page, per side	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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Record Checks	City Code	Fee Amount	Fee Unit	
Residents	-		No Charge	-
Non-Residents	-	\$5.00	Each	-
Recruiters / Federal Agencies	-		No Charge	-
Special Events	City Code	Fee Amount	Fee Unit	
Police Officer*	-	\$45.00	Per hour, per person	-
Supervisor (Sergeant/Lieutenant)*	-	\$50.00	Per hour, per person	-
Taxicab Permits	City Code	Fee Amount	Fee Unit	
Duplicate Permit	\$118.42	\$4.00	Each	-
Initial Permit	\$118.42	\$20.00	Each	-
Renewal Permit	\$118.42	\$10.00	Each	-
Towing Fees	City Code	Fee Amount	Fee Unit	
Clean Up Fee	-	\$25.00	Per hour	-
Dolly Use Fee	-	\$50.00	Each	-
Drive Shaft Removal	-	\$50.00	Each	-
Fuel Surcharge*	-	10%	Of total fees	-
Incident Management Tow	-	\$130.00	Per hour	-
Non-Consent Tow	-	\$130.00	Each	-
Specialized Equipment Fees for Towing/Clean Up	-	-	Cost plus 35%	-
Storage Fee	-	\$20.00	Per day	-
Wait Fee	-	\$65.00		-
Winching/Overturn Fee	-	\$75.00		-
*Computation of fee excludes storage fee and wait fee.				
PUBLIC WORKS DEPARTMENT				
Connection Fees – Water and Sewer	City Code	Fee Amount	Fee Unit	Tech Fee
Existing Property – ¾" line – Water Only	-	\$300.00	Each + materials/street cut	-
Existing Property – 1" line – Water Only	-	\$300.00	Each + materials/street cut	-
Existing Property – 1 ½" line – Water Only	-	\$400.00	Each + materials/street cut	-
Existing Property – 2" line – Water Only	-	\$500.00	Each + materials/street cut	-
Existing Property – 4" line – Water and Sewer	-	\$750.00	Each + materials/street cut	-
Existing Property – 6" line – Water Only	-	\$1,500.00	Each + materials/street cut	-
Existing Property – 8" line – Water Only	-	\$1,500.00	Each + materials	-
New Property – Sewer Tap	-	\$275.00	Per tap	-
New Property – Water Meter Tap	-	\$275.00	Per tap	-
NOTE: Sewer lines above 4" will require a quote. Prior to the installation of a water or sewer tap the customer requesting same shall deposit with the City a sum equal to such actual cost as estimated by the City. A ¾" water meter will be installed for new or existing property. Water meters larger than ¾" will be installed on approved water demand information.				
Construction Inspections (Public Works)	City Code	Fee Amount	Fee Unit	Tech Fee
Inspections	-	\$25.00	Each	-
Inspections (weekdays after 4 pm and before 7 am, on weekends and on holidays)	-	\$50.00	Per hour	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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Miscellaneous	City Code	Fee Amount	Fee Unit	Tech Fee
Administrative Fee Accessed for Any Service Provided by Contract	-	25%	Contracted rate	-
Streets	City Code	Fee Amount	Fee Unit	Tech Fee
Culvert Installation – 10-12 Yards of Base Material*	-	\$150.00	Per culvert	-
Culvert Installation – Each Additional Yard*	-	\$6.00	Per yard	-
Curb Replacement	-	\$25.00	Per linear foot	-
Road Bore	-	\$50.00	Per linear foot	-
Street Cut Application	-	\$50.00	Each	-
Street Cut Restoration	-	\$15.00	Per linear foot	-
Traffic Control – Additional Flagman	-	\$25.00	Per hour	-
Traffic Control – One Flagman, Vehicle, Traffic Devices	-	\$50.00	Per hour	-
*Fee does not include the cost of the culvert. Applicant must provide the culvert.				
STEWART C MEYER ACTIVITIES CENTER				
Family Camp Out	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Age 5 and Under	-	-		-
Age 6 and up	-	\$15.00	Per person	-
Meeting Rooms	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Late Fee (Beginning at 15 minutes past reservation end)				
Initial Penalty	-	\$15.00	After 15 minutes	-
Per Minute Fee for Each Minute After 15 Minutes	-	\$1.00	Per minute after 15 minutes	-
Refundable Rental Deposit	-	\$200.00	Per room	-
Room A				
Community Services	-	\$50.00	Per hour	-
For Profit Businesses	-	\$75.00	Per hour	-
Military Sponsored Event	-	\$50.00	Per hour	-
Non-Profit Organization (paperwork with TAX ID req)	-	\$50.00	Per hour	-
Room B				
Community Services	-	\$15.00	Per hour	-
For Profit Businesses	-	\$30.00	Per hour	-
Military Sponsored Event	-	\$15.00	Per hour	-
Non-Profit Organization (paperwork with TAX ID req)	-	\$15.00	Per hour	-
Room C				
Community Services	-	\$30.00	Per hour	-
For Profit Businesses	-	\$40.00	Per hour	-
Military Sponsored Event	-	\$25.00	Per hour	-
Non-Profit Organization (paperwork with TAX ID req)	-	\$25.00	Per hour	-
Room D				
Community Services	-	\$30.00	Per hour	-
For Profit Businesses	-	\$40.00	Per hour	-
Military Sponsored Event	-	\$25.00	Per hour	-
Non-Profit Organization (paperwork with Tax ID req)	-	\$25.00	Per hour	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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	City Code	Fee Amount	Fee Unit	Civic Rec Fee
Miscellaneous				
Pooch Paw-ty	-	\$1.00	Per dog (donation to PAC)	-
STEWART C. MEYER PUBLIC LIBRARY				
Library Book Fees				
Lost or Damaged Books	-	-	Book Price + Processing Fee	-
Overdue Books	-	\$0.05	Per day, per book	-
Processing Fee				
Hardback Books	-	\$5.00	Each	-
Paperback Books	-	\$1.00	Each	-
Miscellaneous				
Copy / Printing Fee				
Black and White	-	\$0.15	Per page, per side	-
Color	-	\$0.25	Per page, per side	-
Replacement Fees				
CD Album, View Case, or Playaway Case	-	\$6.00	Each	-
DVD Case	-	\$1.00	Each	-
Hard Plastic Tablet Case	-	\$13.00	Each	-
Net Circulating Bags	-	\$21.00	Each	-
New Library Card Replacement	-	\$1.00	Each	-
Plastic Circulating Bags	-	\$1.00	Each	-
Portfolio Tablet Case	-	\$10.00	Each	-
Spine or Barcode	-	\$1.00	Each	-
Tablet Adapter	-	\$10.00	Each	-
Tablet USB Cord	-	\$7.00	Each	-
Tablet Bumper	-	\$9.00	Each	-
UTILITY ADMINISTRATION DEPARTMENT				
Deposits				
Apartment Complexes on Master Meter*	-	\$200.00	Per master meter	-
Commercial*	-	\$200.00	Per meter	-
Residential**	-	\$65.00	Each	-
Residential – Refusal of Social Security Number***	-	\$300.00	Each	-
<p>*These deposits are refunded when the account is terminated.</p> <p>**New accounts will not be set up and deposits will not be taken on new homes until the home receives a certificate of occupancy. Residential deposits are refunded when the account is terminated or in the month of June with one year of good history, whichever comes first.</p> <p>*** New accounts will not be set up and deposits will not be taken on new homes until the home receives a certificate of occupancy. Deposits will not be refunded until the account is terminated.</p>				
Meter Accuracy Tests				
Meter Faulty – All Size Meters	-	No Charge		-
Meter Not Faulty – 5/8" x 3/4" or 3/4" x 3/4" Meter	-	\$60.00	Each	-
Meter Not Faulty – 1" Meter	-	\$60.00	Each	-
Meter Not Faulty – 1 1/2" and 2" Meters	-	\$150.00	Each	-
Meter Not Faulty – 3" Meter	-	\$200.00	Each	-
Meter Not Faulty – 4" Meter	-	\$250.00	Each	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
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Miscellaneous	City Code	Fee Amount	Fee Unit	
Credit Card Draft Processing Fee	-	\$2.00	Per month, bill payment	-
Delinquent (Late) Fee*	-	\$15.00	Each month late	-
Fire Hydrant Meter Deposit	-	\$750.00	Each meter	-
Fire Hydrant Meter Monthly Fee	-	\$50.00	Per month, per meter	-
Online Bill Pay Processing Fee	-	\$2.00	Per month, bill payment	-
Reread Request – Original Read Incorrect	-	No Charge		-
Reread Request – Original Read Correct	-	\$10.00	Each request	-
Transfer of Water Services**	-	\$15.00	Each	-
Service Request (Water/Sewer) – Working Hours***	-	\$15.00	Per trip	-
Service Request (Water/Sewer) – Non-Duty Hours***	-	\$30.00	Per trip	-
Water Turn On with New Service / Transfer	-	No Charge		-
Water Turn On – Second Trip Fee	-	\$25	Each and any additional trips	-
*Utility customers can rollover \$30.00 of the total utility bill to avoid delinquent (late) fees.				
**Transfers are within two weeks of disconnecting a current occupied address.				
***Services include turn on/off at the customer’s request, checking for a leak per customer request, and sewer blockages on the customer’s side.				
Rates, Drainage – Non-Residential Developed Property	City Code	Fee Amount	Fee Unit	
Buildings up to 2,500 square feet	-	\$7.20	Per month	-
Buildings 2,501 to 10,000 square feet	-	\$14.40	Per month	-
Buildings 10,001 to 50,000 square feet	-	\$28.80	Per month	-
Buildings 50,001 to 100,000 square feet	-	\$43.20	Per month	-
Buildings 100,001 square feet or more	-	\$60.00	Per month	-
Rates, Drainage – Residential Property	City Code	Fee Amount	Fee Unit	
One-Family Dwellings and Manufactured Homes	-	\$6.00	Per month	-
Duplex	-	\$2.88	Per month, per unit	-
Triplex	-	\$2.74	Per month, per unit	-
Four Unit Dwelling	-	\$2.57	Per month, per unit	-
Five Unit Dwelling	-	\$2.30	Per month, per unit	-
Six Unit Dwelling	-	\$2.04	Per month, per unit	-
Seven Unit Dwelling	-	\$1.78	Per month, per unit	-
Eight Unit Dwelling	-	\$1.51	Per month, per unit	-
Nine Units Dwelling	-	\$2.04	Per month, per unit	-
Rates, Sanitation	City Code	Fee Amount	Fee Unit	
Commercial, Dumpster	-	-	Contact Waste Management	-
Commercial Pickup	-	\$18.88	Per month	-
Commercial Pickup, Additional Trash Cart	-	\$15.00	Each	-
Drop Site Fee	-	\$1.00	Per month	-
Residential Pickup	-	\$18.88	Per month	-
Residential Pickup, Additional Trash Cart	-	\$5.00	Each	-
Trash Cart Replacement	-	\$70.00	Each	-
Rates, Sewer	City Code	Fee Amount	Fee Unit	
Inside CCN – Base Rate	-	\$20.25	0 – 3,000 gallons	-
Inside CCN – Residential (3,001 – 10,000 gallons)	-	\$3.39	Per 1,000 gallons	-
Inside CCN – Commercial (3,001 + gallons)	-	\$3.39	Per 1,000 gallons	-
Outside CCN – Base Rate	-	\$40.50	0 – 3,000 gallons	-



**CITY OF HARKER HEIGHTS FEE SCHEDULE
OCTOBER 1, 2022 TO SEPTEMBER 30, 2023**

Rates, Sewer, cont.	City Code	Fee Amount	Fee Unit	
Outside CCN – Residential (3,001 – 10,000 gallons)	-	\$6.78	Per 1,000 gallons	-
Outside CCN – Commercial (3,001 + gallons)	-	\$6.78	Per 1,000 gallons	-
Anyone receiving City water service and connected to City sewer must pay sewer charges regardless of whether the building is occupied or not. There is a 10,000-gallon cap for residential customers for sewer services.				
Rates, Water	City Code	Fee Amount	Fee Unit	
Inside CCN – Base Rate	-	\$11.24	Per month	-
Inside CCN – Usage Rate	-	\$3.50	Per 1,000 gallons	-
Outside CCN – Base Rate	-	\$22.48	Per month	-
Outside CCN – Usage Rate	-	\$7.00	Per 1,000 gallons	-
The above rates are applicable to all sales or service of water. All leakage between a meter and a building is the responsibility of the owner, tenant, or occupant of the building. Sprinkler meters on their own meter are charged the base fee plus the per 1,000-gallon usage charge; they are not charged for sewer.				





ORDINANCES

ORDINANCE NO. 2022-46

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HARKER HEIGHTS, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023

WHEREAS, a budget for the Fiscal Year beginning October 1, 2022, and ending September 30, 2023 has been prepared for the City of Harker Heights, Texas, and

WHEREAS, the public hearing was held on August 23, 2022 after the public notice was duly and legally published as required by law on August 12, August 14, and August 21, 2022, and

WHEREAS, after full and final consideration and the public hearing on said budget, it is the consensus that the proposed budget should be approved.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Harker Heights, Texas:

SECTION 1: That the Budget, as filed with the City Secretary, for the Fiscal Year 2022-2023 is ratified, adopted, and approved.

SECTION 2: That total revenues are budgeted at \$56,012,000 and expenses, including those funded by Capital Improvement Funds from previous years, total \$65,733,400.

SECTION 3: That this budget will raise more revenue from property taxes than last year's budget by an amount of \$578,541 which is a 4.2% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$180,556.

SECTION 4: That Table VIII of the Table of Special Ordinances, Code of Harker Heights is hereby amended by adding the following entry:

Ordinance No: 2022-46

Date Passed: August 23, 2022

Description: An Ordinance of the City Council of the City of Harker Heights, Texas, Adopting the Budget for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023

PASSED AND APPROVED by the City Council of the City of Harker Heights on August 23, 2022.



ATTEST:

Julie Helsham

Julie Helsham, City Secretary

Spencer H. Smith
Spencer H. Smith, Mayor

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HARKER HEIGHTS, TEXAS, PRESCRIBING AND SETTING THE FISCAL YEAR 2022-2023 RATES AND CHARGES; PENALTIES FOR NON-PAYMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a fee schedule for the Fiscal Year 2022-2023 has been prepared for the City of Harker Heights, Texas, and

WHEREAS, the public hearing was held on August 23, 2022 after the public notice was duly and legally published as required by law on August 12, August 14, and August 21, 2022, and

WHEREAS, after full and final consideration and the public hearing on said fee schedule, it is the consensus that the proposed fee schedule should be approved.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Harker Heights, Texas:

SECTION 1: That the City Council approves the rates and charges proposed for Fiscal Year 2022-2023 which is attached hereto and incorporated herein as Attachment A.

SECTION 2: Penalty: Any person, firm or corporation who violates any provisions of this Ordinance shall be guilty of a misdemeanor and, upon conviction, shall be fined in an amount not exceeding one thousand dollars (\$1,000). Each day on which a violation of, or failure to comply with this ordinance shall constitute a separate violation and shall be punishable as such, the City also is entitled to pursue all other criminal and civil remedies to which it is entitled under the authority of other statutes of other ordinances.

SECTION 3: This ordinance shall become effective on October 1, 2022 and shall apply to all fees charged on or after that date. This ordinance shall not affect any charge prior to its effective date regardless of whether said fees have been paid in whole or in part.

SECTION 4: That Table VIII of the Table of Special Ordinances, Code of Harker Heights is hereby amended by adding the following entry:

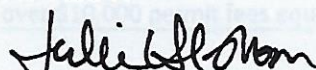
Ordinance No: 2022-47

Date Passed: August 23, 2022


Description: An Ordinance of the City Council of the City of Harker Heights, Texas, Prescribing and Setting the Fiscal Year 2022-2023 Rates and Charges; Penalties for Non-Payment; and Providing for an Effective Date.

PASSED AND APPROVED by the City Council of the City of Harker Heights on August 23, 2022.

ATTEST:


Julie Helsham, City Secretary




Spencer H. Smith, Mayor

ORDINANCE NO. 2022-48

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HARKER HEIGHTS, TEXAS, LEVYING A TAX RATE OF \$0.5800 PER \$100 VALUATION, COMPRISED OF \$0.4511 FOR MAINTENANCE AND OPERATIONS AND \$0.1289 FOR INTEREST AND SINKING, FOR FISCAL YEAR 2022-2023 (TAX YEAR 2022)

WHEREAS, a public hearing was held on September 13, 2022 after public notices were duly and legally published as required by law on September 4 and September 11, 2022, and

WHEREAS, after full and final consideration and the public hearing on said tax rate, it is the consensus that the tax rate should be levied.

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Harker Heights, Texas:

SECTION 1: That we do hereby levy the tax rate for Tax Year 2022 as follows:
\$0.4511 for the purpose of maintenance and operations,
\$0.1289 for the payment of principal and interest of debt, and
\$0.5800 per \$100 valuation for the total tax rate.

SECTION 2: That a \$10,000 exemption is adopted for residents who are at least sixty-five (65) years old and who are owners of an occupied homestead.

SECTION 3: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 4: THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 1.99% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.80.

SECTION 5: That the tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Harker Heights in accordance with this ordinance.

SECTION 6: That Table VIII of the Table of Special Ordinances, Code of Harker Heights is hereby amended by adding the following entry:

Ordinance No: 2022-48

Date Passed: September 13, 2022

Description: An Ordinance of the City Council of the City of Harker Heights, Texas, Levying a Tax Rate of \$0.5800 per \$100 Valuation, Comprised of \$0.4511 for Maintenance and Operations and \$0.1289 for Interest and Sinking, for Fiscal Year 2022-2023 (Tax Year 2022)

PASSED AND APPROVED by the City Council of the City of Harker Heights on September 13, 2022.



Spencer H. Smith

Spencer H. Smith, Mayor

ATTEST:

Julie Helsham

Julie Helsham, City Secretary



GLOSSARY

GLOSSARY OF ACRONYMS

ACH – Automated Clearing House, the direct fund transfer authorization from one bank account to another.

ALS – Advanced Life Support, a set of life-saving protocols and skills that extend Basic Life Support to further support the circulation and provide an open airway and adequate ventilation (breathing).

ARPA – American Rescue Plan Act

BCAD – Bell County Appraisal District, Appraisal District responsible for appraising all real and business personal property within Bell County. The district appraises property according to the Texas Property Tax Code and the Uniform Standards of Professional Appraisal Practices.

BPAT – Backflow Prevention Assembly Tester.

CAD – Computer Aided Dispatch, method of dispatching emergency services through the use of a computer.

CAFR – Comprehensive Annual Financial Report, a financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed.

CCN – Certificate of Convenience and Necessity.

CIP – Capital Improvement Program, a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CO – Certificate of Obligation, type of bond backed by the full faith, credit and taxing power of the government.

COLA – Cost of Living Adjustment, increase in salaries to offset the effect of inflation on compensation.

CPI – Consumer Price Index, statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

CLFRF – Coronavirus Local Fiscal Recovery Fund

CRF – Coronavirus Relief Fund, established by the CARES Act.

CSLRF – Coronavirus State and Local Relief Fund, established by the American Rescue Plan Act.

EMS – Emergency Medical Service.

EMT – Emergency Medical Technician.

FOG – Fats, Oil, and Grease.

FTE – Full-Time Equivalent Position, A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

FY – Fiscal Year, for the City of Harker Heights it is October 1 to September 30.

GAAP – General Accepted Accounting Principles, uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB – Governmental Accounting Standards Board, establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GASB 45 – GASB Statement 45, an accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (OPEB).

GASB 68 – GASB Statement 68, requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.

GASB 75 – GASB Statement 75, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments.

GFOA – Government Finance Officers’ Association, an association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

GIS – Geographic Information System, system that combines maps with data and organizes them in useful and meaningful ways. This data could include, but is not limited to, city limits, zoning, or land use.

GO – General Obligation Bond, bond backed by the full faith, credit and taxing power of the government.

HB872 – House Bill enacted by the 87TH Legislature of the state of Texas relating to the disclosure of certain utility customer information.

KISD – Killeen Independent School District, local School District serving the cities of Killeen, Harker Heights, and Nolanville.

P25 RADIO – Project 25 Radio, a suite of standards developed to provide digital voice and data communication systems suited to public safety and first responders initiated by the Association of Public Safety Communications Officials.

PSI – pounds per square inch.

RFP – Request for Proposal, a document that announces and provides details about a project, as well as solicits bids from contractors who will help complete the project.

SCADA – Supervisory Controlled Acquisition Data Access, a software system.

SOP – Standard Operating Procedures, step-by-step instructions on how to perform a task or job.

SSO – Sanitary Sewer Overflow, a type of unauthorized discharge of untreated or partially treated wastewater from a collection system or its components (e.g. a manhole, lift station, or cleanout) before it reaches a wastewater treatment facility.

SSOI – Sanitary Sewer Overflow Initiative, a voluntary program initiated in 2004 by TCEQ in an effort to address an increase in sanitary sewer overflow (SSO) due to aging collection systems throughout the state of Texas and encourage corrective action before there is harm to human health and safety or the environment.

TCEQ – see Texas Commission of Environmental Quality, environmental agency for the state of Texas.

TML or **TML-IRP** – Texas Municipal League Intergovernmental Risk Pool, an interlocal agency offering worker’s compensation, liability and property protection to Texas political subdivisions.

TMRS – Texas Municipal Retirement System, Qualified retirement plan under Section 401 of the Internal Revenue Code, serving over 880 cities and 170,000 members, retirees, and beneficiaries.

UCR – Uniform Crime Report, a national program administered by the Department of Justice that counts crimes reported to the police.

WCID #1 – Water Control and Improvement District No 1, provides water to the residents of Harker Heights/Bell County.



GLOSSARY OF TERMS

ACCRUAL BASIS – The basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACTIVITY – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

ADVANCED LIFE SUPPORT – A set of life-saving protocols and skills that extend Basic Life Support to further support the circulation and provide an open airway and adequate ventilation (breathing).

AD VALOREM TAX – Also known as property taxes, they are levied on both real and personal property according to the property's valuation and the tax rate.

ADVANCED REFUNDING – A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due and to pay the principal on the old debt either as it matures or at an earlier call date. An advance refunding occurs before the maturity or call date of the old debt, and the proceeds of the new debt are invested until the maturity or call date of the old debt. Most advance refunding result in defeasance of debt.

AGENCY FUNDS – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resource to individuals, private organizations, or other governments.

ALLOT – To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

AMMORTIZATION – The action or process of gradually writing off the initial cost of an asset or paying off debt with regular payments.

ANNUALIZE – Taking changes that occurred mid-year and calculating their cost for the full year, for the purpose of preparing an annual budget.

APPROPRIATION – A legal authorization to incur obligations and to make expenditures for specific purposes.

ARBITRAGE – The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

ARTERIAL STREET/ROAD – A high capacity urban road whose primary function is to deliver traffic from collector roads to freeways or expressways and between urban centres at the highest level of service possible.

ASSESSED VALUATION – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

ASSET – Resources owned or held by a government which has monetary value.

AUDIT – An unbiased examination and evaluation of the financial statements of an organization.

AUTHORIZED POSITIONS – Employee positions in the adopted budget to be filled during the year.

AUTOMATED CLEARING HOUSE – The direct fund transfer authorization from one bank account to another.

AVAILABLE (UNDESIGNATED) FUND BALANCE – This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BALANCED BUDGET – Budget in which income equals expenditure.

BASE BUDGET – Cost of continuing the existing levels of service in the current budget year.

BEGINNING FUND BALANCE – Cash available in a fund from the prior year after payment of the prior year’s expenses and deductions for prior year encumbrances.

BELL COUNTY APPRAISAL DISTRICT – Appraisal District responsible for appraising all real and business personal property within Bell County. The district appraises property according to the Texas Property Tax Code and the Uniform Standards of Professional Appraisal Practices.

BOND – A long term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BOND, GENERAL OBLIGATION (G.O.) – Bond backed by the full faith, credit and taxing power of the government.

BOND, REVENUE – Bond backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

BOND REFINANCING – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BONDED DEBT – The portion of indebtedness represented by outstanding bonds.

BUDGET – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

BUDGETARY BASIS – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGET CALENDAR – Schedule of key dates which a government follows in the preparation and adoption of the budget.

BUDGETARY CONTROL – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

BUDGET MESSAGE – Opening section of the Annual Budget that provides the City Council and public with an overview of the most important aspects of the budget.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

CAPITAL EXPENDITURE – A payment made or to be made for the acquisition of a long-term asset such as land, buildings, or equipment.

CAPITAL IMPROVEMENT FUND – The governmental fund that accounts for the acquisition and construction of major capital facilities.

CAPITAL IMPROVEMENTS – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

CAPITAL IMPROVEMENT PROGRAM – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL OUTLAY – Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

CAPITAL PROJECT – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also known as capital improvements.

CAPITAL RESERVE – An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

CASH BASED ACCOUNTING – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CERTIFICATE OF OBLIGATION (C.O.) – This type of bond is backed by the full faith, credit and taxing power of the government.

CITIZENS ON PATROL – Citizens who, after being screened, background checked, and trained by their local law enforcement agency, patrol their communities acting as “eyes and ears” for law enforcement.

CITIZENS POLICE ACADEMY – Program designed to acquaint citizens with the activities of their local police department.

COLLECTOR STREET/ROAD - A low to moderate capacity road which serves to move traffic from local streets to arterial roads; unlike arterial roads, collector roads are designed to provide access to residential properties.

COMPREHENSIVE ANNUAL FINANCIAL REPORT – A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed.

CONSUMER PRICE INDEX – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living (i.e., economic inflation).

CONTINGENCY – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

CORONAVIRUS LOCAL FISCAL RECOVERY FUND – Funds being distributed by the Texas Department of Emergency Management to local governments serving populations of less than 50,000. These funds are a part of the Coronavirus State and Local Relief Fund established by the American Rescue Plan Act.

CORONAVIRUS RELIEF FUND – Funds established by the CARES Act to provide payments to State, Local, and Tribal governments to assist with navigating the COVID-19 pandemic.

CORONAVIRUS STATE AND LOCAL RELIEF FUND – Funds established by the American Rescue Plan Act to provide payments to State, Local, and Tribal governments to assist with navigating the COVID-19 pandemic.

COST OF LIVING ADJUSTMENT – An increase in salaries to offset the effect of inflation on compensation.

COUNCIL-MANAGER GOVERNMENT – Form of government where an elected city council is responsible for making policy, passing ordinances, voting appropriations, and having overall supervisory authority in the city government. In such a government, the mayor performs strictly ceremonial duties or acts as a member and presiding officer of the council.

DEBT LIMIT – The maximum amount of gross net of debt which is legally permitted.

DEBT SERVICE – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUND – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFEASANCE – The netting of outstanding liabilities and related assets on the statement of position.

DEFERRED REVENUE – Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT – The basic organization unit of government which is functionally unique in its delivery of services.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DISBURSEMENT – The expenditure of monies from an account.

DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

DRAINAGE FUND – Enterprise fund that accounts for operations related to providing drainage service.

EFFECTIVE TAX RATE – The tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

EMPLOYEE BENEFITS – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENDING FUND BALANCE – The unencumbered cash remaining in a fund at the end of the fiscal year.

ENTERPRISE FUND – A proprietary fund used to report an activity for which a fee is charged to external users for goods or services.

ENTITLEMENTS – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

EXPENDITURE – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

EXPENSE – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FIDUCIARY FUNDS – Fund used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. This includes pension trust funds, investment trust funds, private-purpose trust funds and agency funds.

FINANCIAL RESOURCES – Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids because they prevent the need to expend current available financial resources.

FISCAL ACCOUNTABILITY – Government responsibility to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

FISCAL POLICY – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR – A twelve-month period designated as the operating year for accounting and budgeting purposes. (October 1 thru September 30)

FIXED ASSETS – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FRANCHISE FEES – A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens. Services include electricity, telephone, natural gas, taxicabs, ambulances, and cable television.

FRINGE BENEFITS – see Employee Benefits.

FULL FAITH AND CREDIT – A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT POSITION – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

FUNCTION – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

FUND – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

FUND BALANCE – The difference between assets and liabilities reported in a governmental fund.

GASB 45 – GASB Statement 45, an accounting and financial reporting provision requiring government employers to measure and report the liabilities associated with other (than pension) postemployment benefits (OPEB).

GASB 68 – GASB Statement 68, requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.

GASB 75 – GASB Statement 75, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND – One of the five governmental fund types that typically serves as the chief operating fund. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND – Bond backed by the full faith, credit and taxing power of the government.

GEOGRAPHIC INFORMATION SYSTEM – System that combines maps with data and organizes them in useful and meaningful ways. This data could include, but is not limited to, city limits, zoning, or land use.

GOAL – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENT FINANCE OFFICERS' ASSOCIATION – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD – Establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GOVERNMENTAL FUNDS – Funds used to account for tax-supported activities. The five types of governmental funds are general, special revenue, debt service, capital projects and permanent funds.

GRANTS – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HOME RULE – This status shifts responsibility for local government decisions from the state level to the local level.

HOTEL/MOTEL FUND – Special revenue fund that accounts for the levy and utilization of the hotel/motel occupancy tax.

HOURLY – An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

HOUSE BILL 3613 – Bill approved during the 81st Legislation that amended the Tax Code allowing a Texas resident disabled veteran to designate a property the veteran owns and receive a property tax exemption on the property, the amount of which depends on the veteran's disability rating. For purposes of the separate homestead exemption,

the bill entitles a disabled veteran who has a 100 percent disability rating and who receives 100 percent disability compensation due to a service-connected disability, to an exemption of the total appraised value of the residence homestead.

INDIRECT COST – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INFRASTRUCTURE – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

INTERFUND TRANSFERS – The movement of monies between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUE – Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE CHARGES – The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

INTERNAL SERVICE FUND – A proprietary fund used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

ISO RATING – A rating created by the Insurance Services Office for fire departments and their surrounding communities in which a lower number is better (i.e. 1 is the best possible rating and 10 means the fire department did not meet the ISO's minimum requirements).

KILLEEN INDEPENDENT SCHOOL DISTRICT – Local School District serving the cities of Killeen, Harker Heights, and Nolanville.

LEGAL DEBT MARGIN – The excess of the amount of debt legally authorized over the amount of debt outstanding.

LEVY – To impose taxes for the support of government activities.

LINE-ITEM BUDGET – A budget prepared along departmental lines that focuses on what is to be bought.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND – A fund whose total assets, liabilities, revenues or expenditures/expenses are at least 10 percent of the corresponding total assets, liabilities, revenues or expenditures/expenses for all funds of that category or type (governmental or enterprise).

MATERIALS AND SUPPLIES – Expendable materials and operating supplies necessary to conduct departmental operations.

MAYOR PROTEMPORE – Council member appointed to assume mayoral duties in the event of the mayor's absence.

MILL – The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NON-MAJOR FUND – A fund whose total assets, liabilities, revenues or expenditures/expenses is less than 10 percent of the corresponding total assets, liabilities, revenues or expenditures/expenses for all funds of that category or type (governmental or enterprise).

NUISANCE ABATEMENT – Using building codes, fire codes, zoning, etc. in order to improve the quality of life and resolve life safety issues within neighborhoods.

OBJECT OF EXPENDITURE – Expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

OBJECTIVE – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OBLIGATIONS – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPEN MEETING LAW – Law that states that every regular, special, or called meeting of a governmental body shall be open to the public. Written notice of the time, date, place, and subject of each meeting must be posted in an accessible place to the general public at least 72 hours before the meeting.

OPERATING EXPENSES – The cost for personnel, materials, and equipment required for a department to function.

OPERATING REVENUE – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE – A bylaw of a municipality enacted by the governing body of the governmental entity.

OUTPUT INDICATOR – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

PASS-THROUGH GRANTS – Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.

PERFORMANCE INDICATORS – Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

PERFORMANCE MEASURE – Data collected to determine how effective or efficient a program is in achieving its objectives.

PERMANENT FUNDS – A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry.

PERSONNEL SERVICES – Expenditures for salaries, wages, and fringe benefits of a government's employees.

PRIMARY GOVERNMENT – Term used in connection with defining the financial reporting entity; a state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

PRIOR-YEAR ENCUMBRANCES – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROGRAM – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

PROGRAM REVENUE (INCOME) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

PROJECT 25 RADIO – A suite of standards developed to provide digital voice and data communication systems suited to public safety and first responders initiated by the Association of Public Safety Communications Officials.

PROPRIETARY FUNDS – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PURPOSE – A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

REQUEST FOR PROPOSAL – A document that announces and provides details about a project, as well as solicits bids from contractors who will help complete the project.

RESERVE – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

RESOLUTION – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

RESTRICTED COURT FUND – Special revenue fund that account for revenues generated from court fines and that are restricted for a specific purpose.

REVENUE – Sources of income financing the operations of government.

REVENUE BOND – Bond backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

ROLLBACK RATE – The rate at which, if a taxing unit adopts it or a rate above it, voters within its jurisdiction may petition for an election on the tax increase.

SANITARY SEWER OVERFLOW – A type of unauthorized discharge of untreated or partially treated wastewater from a collection system or its components (e.g. a manhole, lift station, or cleanout) before it reaches a wastewater treatment facility.

SANITARY SEWER OVERFLOW INITIATIVE – A voluntary program initiated in 2004 by TCEQ in an effort to address an increase in sanitary sewer overflow (SSO) due to aging collection systems throughout the state of Texas and encourage corrective action before there is harm to human health and safety or the environment.

SANITATION FUND – Enterprise fund that accounts for operations related to providing sanitation service.

SENATE BILL 656 – Senate Bill passed during the 83rd Legislative Session requiring the adopted budget contain a cover page that includes a statement that describes the budget as either raising more or less revenue from property taxes than the prior year's budget and by what dollar amount and percentage. It must also include the dollar amount of property tax revenue that is going to be raised from new property added to the tax roll.

SERVICE LEVEL – Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

SEWER TAP – The connection point between the home's main sewer line and a municipal water system.

SINKING FUND – The sum set apart from the income of the City and allowed to accumulate in order to ultimately pay off a debt.

SOURCE OF REVENUE – Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENT – A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

STANDARD OPERATING PROCEDURES – Step-by-step instructions on how to perform a task or job.

STERILIZATION – The surgical removal of the reproductive organs of a dog or cat in order to render the animal unable to reproduce.

STRATEGIC PLANNING – An organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy.

SUPPLEMENTAL REQUESTS – Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

SWORN OFFICER – Law enforcement officers who have taken an oath to support the Constitution of the United States, their state, and the laws of their agency's jurisdiction. They also have the responsibility to ensure the safety and quality of life of the communities they serve.

TAX LEVY – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAXABLE VALUE – The assessed value less allowable exemptions resulting in an amount to which the tax rate is applied to determine property taxes due.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TEXAS COMMISSION OF ENVIRONMENTAL QUALITY – Environmental agency for the state of Texas.

TEXAS MUNICIPAL LEAGUE INTERGOVERNMENTAL RISK POOL – An interlocal agency offering worker's compensation, liability and property protection to Texas political subdivisions.

TEXAS MUNICIPAL RETIREMENT SYSTEM – Qualified retirement plan under Section 401 of the Internal Revenue Code, serving over 880 cities and 170,000 members, retirees, and beneficiaries.

TRANSFERS IN/OUT – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRUTH IN TAXATION - A concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases.

UNENCUMBERED BALANCE – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

UNRESERVED FUND BALANCE – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER CHARGES – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

UTILITY FUND – Enterprise fund that accounts for operations related to providing water and wastewater.

VARIABLE COST – A cost that increases/decreases with increases or decreases in the amount of service provided such as the payment of a salary.

WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1 – Provides water to the residents of Harker Heights/Bell County.

WATER TAP – A spout connected to a socket to provide water from the main water supply.

WORKLOAD INDICATOR – A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).





APPENDIX

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF HARKER HEIGHTS

Taxing Unit Name

305 Miller Crossing Harker Heights TX 76548

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

254-953-5631

Phone (area code and number)

harkerheights.gov

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,136,081,936
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,136,081,936
4.	2021 total adopted tax rate.	\$ 0.6519 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 17,464,956
	B. 2021 values resulting from final court decisions:	-\$ 14,568,910
	C. 2021 value loss. Subtract B from A. ³	\$ 2,896,046
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 3,720,817
	B. 2021 disputed value:	-\$ 372,082
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 3,348,735
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,244,781

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>2,142,326,717</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ _____ <u>0</u>
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ <u>315,704</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>21,612,357</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>21,928,061</u>
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value: \$ _____ <u>0</u></p> <p>B. 2022 productivity or special appraised value: - \$ _____ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>21,928,061</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>2,120,398,656</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>13,822,878</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ _____ <u>53,014</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>13,875,892</u>
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ <u>2,464,845,936</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ <u>0</u></p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____ <u>0</u></p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ <u>2,464,845,936</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>27,297,744</u>
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>27,297,744</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,492,143,680</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>31,130,373</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>31,130,373</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,461,013,307</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.5638</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.0000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.5063</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,142,326,717</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>10,846,600</u>
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>40,690</u></p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>40,690</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>10,887,290</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,461,013,307</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.4423</u> /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u> 0.4423</u> /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 3,176,709</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.1290</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u> 0.5713</u> /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u> 0.5912</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>3,123,689</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>3,123,689</u></p>	\$ <u>3,123,689</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>3,123,689</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>97.19</u>%</p> <p>B. Enter the 2021 actual collection rate. <u>96.35</u>%</p> <p>C. Enter the 2020 actual collection rate. <u>97.06</u>%</p> <p>D. Enter the 2019 actual collection rate. <u>97.19</u>%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>97.19</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>3,214,002</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,492,143,680</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1289</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.7201</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>3,176,709</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,492,143,680</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.1274</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5638</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7201</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.5927</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.0000</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0000</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0208</u> /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.0208</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.6135</u> /\$100

SECTION 6: De Minimis Rate

Not Applicable

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.0000</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0000</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.0000</u> /\$100

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

Not Applicable

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.0000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.0000</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5638/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

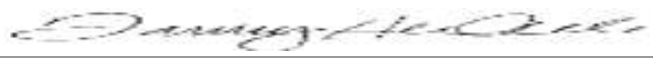
Voter-approval tax rate. \$ 0.6135/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. \$ 0.0000/\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ➔ Tammy Hubnik
Printed Name of Taxing Unit Representative

sign here ➔ 
Taxing Unit Representative

08-04-2022
Date

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

