



*Approved Annual Operating  
Budget*

*FY 2023-2024*

# CITY OF GRANITE SHOALS, TEXAS

## TABLE OF CONTENTS

### INFORMATION

Budget Cover Page	1
City Council	2
Brief History of Granite Shoals	3
City Officials	6
Budget Transmittal Letter	7

### BUDGET OVERVIEW

Budget and Financial Structure	11
All Funds Combined-Est Cash on Hand	13
Salary and Benefit Summary	15
Capital Purchase Request	18

### GOVERNMENTAL FUNDS

Property Tax Valuation & Rates	20
Certification of Appraisal Roll	23
2023 Tax Rate Calculation Worksheet	24

### GENERAL FUND

<b>General Fund Overview</b>	37
Revenues Detail	39

### Department Expenditures:

Non-Departmental	42
Fire Department	44
Administration	58
Police	60
Streets	74
Parks	77
Municipal Court	82

### DEBT FUND

Cash Flow Statement	85
Detail Rev/Expenses	86
Debt Aggregate Debt Book-SAMCO	90

**SPECIAL REVENUE**

Hotel Occupancy Tax Fund	103
Restricted Park Fund	106
Street Maintenance	109
Police Seizure Fund	112
Lease Fund	115
City Clean Up Fund	118
Court Technology Fund	121
Court Building Security Fund	124
Child Safety Fund	127

**UTILITY FUND**

Water Fund	132
Solid Waste Fund	132
Water Meter Project	144

**ORDINANCES**

**149**



Sections 102.005 and 102.007 of the Texas Local Government Code require the following information be on the cover page of the budget document.

This budget will raise more total property tax revenue than last year's budget by \$605,465 or 12.01%, and of that amount \$198,533.08 is tax revenue raised from new property added to the tax roll this year.

City Council Record Vote on September 26, 2023.

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

FOR: Kiel Amone, Ron Munos, Kevin Flack, Judy Salvaggio, Steve Hougen, Michael Berg, Phil Ort

AGAINST: None

PRESENT and not voting: N/A

ABSENT: N/A

**Property Tax Rate Comparison**, per \$100 of taxable value:

<b>Tax Rates:</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
Adopted Rate	\$0.5080/\$100	\$0.5680/\$100
Effective/No New Revenue Rate	\$0.4807/\$100	\$0.5030/\$100
Effective/No New Revenue M & O Rate	\$0.2881/\$100	\$0.3403/\$100
Debt Rate	\$0.1693/\$100	\$0.2277/\$100
Rollback/Voter Approval Rate	\$0.4842/\$100	\$0.5682/\$100
De minimis rate	\$0.5088/\$100	\$0.5728/\$100

The total amount of municipal debt obligations secured by property taxes for the City of Granite Shoals is \$15,223,000.



## CITY COUNCIL

**Kiel Arnone**

Mayor

**Kevin Flack**

Place 2

**Judy Salvaggio**

Place 3

**Steve Hougen, M.D.**

Place 4

**Phil Ort**

Place 6

**Michael Berg**

Place 5

**Ron Munos**

Mayor Pro-Tem

Place 1

## Brief History of Granite Shoals

Granite Shoals was incorporated as a city by a vote of area residents in 1966. The original city comprised various sections of the Sherwood Shores subdivision, which was at the time the largest platted subdivision in the state of Texas. The Sherwood Shores subdivisions were created from the Phillips, Naumann and Ebeling ranches in 1962. In November 2005, residents voted to adopt a home rule charter to govern the city. In 2006, the city hired its first city manager.

The major industry in Granite Shoals is granite mining, and the city is popular with lake enthusiasts with its 18 city parks, 14 of which are located on Lake Lyndon B. Johnson. The city's municipal complex is home to the Andy Roddick Foundation International Tennis Center, a planned center of 18 adult courts and at least two QuickStart courts for kids.<sup>12</sup> The QuickStart courts became operational in 2010, and fundraising events are in place for the remainder of the center. In 2011, the city received a grant to fund the Leonel Manzano Hike, Bike and Run Trails at its municipal complex, which will have 2-mile and 1/2-mile trails.<sup>13</sup> Leonel Manzano grew up in Granite Shoals. The city is undergoing strong growth with the opening of a new bank and several new stores.

Students in Granite Shoals attend schools in the Marble Falls Independent School District, with elementary students attending Highland Lakes Elementary School in Granite Shoals, and middle and high school students travelling six miles to neighboring Marble Falls.



TX

Granite Shoals is located in southwestern Burnet County at [30°35'13"N 98°22'54"W](#).<sup>[7]</sup> This is 7 miles (11 km) west of [Marble Falls](#) and 56 miles (90 km) northwest of downtown [Austin](#), on a bend on the east shore of [Lake Lyndon B. Johnson](#).

According to the [United States Census Bureau](#), the city has a total area of 5.7 square miles (14.7 km<sup>2</sup>), of which 4.5 square miles (11.7 km<sup>2</sup>) is land and 1.2 square miles (3.0 km<sup>2</sup>), or 20.25%, is water.<sup>[6]</sup>

Historical population			
Census	Pop.	Note	%±
<a href="#">1970</a>	342		—
<a href="#">1980</a>	634		85.4%
<a href="#">1990</a>	1,378		117.4%
<a href="#">2000</a>	2,040		48.0%
<a href="#">2010</a>	4,910		140.7%
<b>2019 (est.)</b>	<b>5,087</b> <sup>[2]</sup>		<b>3.6%</b>

U.S. Decennial Census<sup>[9]</sup>



**Granite Shoals racial composition<sup>[9]</sup>**  
(NH = Non-Hispanic)<sup>[9]</sup>

Race	Number	Percentage
<a href="#">White (NH)</a>	2,247	43.81%
<a href="#">Black or African American (NH)</a>	40	0.78%
<a href="#">Native American or Alaska Native (NH)</a>	14	0.27%
<a href="#">Asian (NH)</a>	18	0.35%
<a href="#">Some Other Race (NH)</a>	12	0.23%

Mixed/Multi-Racial (NH)	150	2.92%
Hispanic or Latino	2,648	51.63%
<b>Total</b>	<b>5,129</b>	

As of the 2020 United States census, there were 5,129 people, 1,676 households, and 1,333 families residing in the city.

As of the 2000 census,<sup>(b)</sup> there were 2,040 people, 825 households, and 593 families residing in the city. The population density was 828.3 inhabitants per square mile (319.8/km<sup>2</sup>). There were 1,224 housing units at an average density of 497.0 per square mile (191.9/km<sup>2</sup>). The racial makeup of the city was 86.57% White, 1.13% African American, 0.74% Native American, 0.05% Asian, 0.05% Pacific Islander, 10.44% from other races, and 1.03% from two or more races. Hispanic or Latino of any race were 21.18% of the population.

There were 825 households, out of which 27.6% had children under the age of 18 living with them, 59.3% were married couples living together, 8.1% had a female householder with no husband present, and 28.1% were non-families. 22.2% of all households were made up of individuals, and 10.9% had someone living alone who was 65 years of age or older. The average household size was 2.47 and the average family size was 2.87.

In the city, the population was spread out, with 23.9% under the age of 18, 7.0% from 18 to 24, 25.8% from 25 to 44, 23.8% from 45 to 64, and 19.5% who were 65 years of age or older. The median age was 40 years. For every 100 females, there were 100.8 males. For every 100 females age 18 and over, there were 96.3 males.

The median income for a household in the city was \$31,283, and the median income for a family was \$34,053. Males had a median income of \$24,948 versus \$20,000 for females. The per capita income for the city was \$17,434. About 10.6% of families and 14.4% of the population were below the poverty line, including 20.6% of those under age 18 and 7.1% of those age 65 or over.



# CITY OFFICIALS

**Peggy Smith**  
**City Manager/Public Works Director**

**Dawn Wright**  
**City Secretary**

**Cari Casey**  
**Finance Services Manager**

**Tim Cambell**  
**Fire Chief**

**John Ortis**  
**Police Chief**

**Ronald (Shorty) Corley**  
**Street and Parks Superintendent**

**Joshua Hisey**  
**Utility Superintendent**





## **FY 2023-2024 Budget Transmittal Letter**

**August 2023**

Dear Mayor, City Councilmembers, and Granite Shoals Citizens:

In accordance with the provisions of Article VII.FINANCIAL PROCEDURES. Section 7 of the Granite Shoals City Charter, the proposed Annual Operating Budget for the City of Granite Shoals for the Fiscal Year of October 1, 2023 through September 30, 2024 is hereby presented for your consideration. The budget is the financial plan for the City of Granite Shoals for the coming year. In addition, the budget is a policy tool for the Council, an operations guide for the staff, and a communications tool for the public. The budget document provides details for policy decisions and informs our citizens of Granite Shoals' the current financial status, as well as the City's future plans. Please accept this letter as my budget transmittal and summary.

### ***Accomplishments in Fiscal Year 2023***

- Ongoing Expansion of the Fire district
- Replaced aging Air Packs allowing monitoring on a laptop
- Upgrades to Boat 31
- Purchase of four police vehicles fully loaded
- Upgrades to technology to go paperless
- Purchased new narcotics field testing kits that use a QR code to upload data on accident scenes.
- Obtained a drone to assist officers in search and rescue.
- Purchases every officer a ballistic body armor
- Enhanced recruitment procedures
- Completion of construction of Elevated Water Tower at Bluebriar
- Removal of old tower right across the street from the Bluebriar new tower
- Added sludge holding basin to Water Treatment Plant
- Finalizing the Clarifier for completion in December 2023
- Added Disinfectant to Raw Water Treatment Plant
- Purchased four police vehicles
- Purchased two heavy duty trucks for Water Treatment
- Purchases two trucks for Street Department
- Upgraded Excavation Equipment
- Took delivery of Command Squad Truck.
- Began addressing the drainage design at King's Circle

## **FY 2023-2024 Budget Highlights**

**Annual Increases-**The FY 2023-24 budget has a 3% cost of living increase (COLA) increase included. There is also up to 3% merit/step increase for each employee included. This will assist in getting the pay plan closer to where it should be.

**Staffing Increases-**Police personnel has increased by one patrol officer due department needs. Our recruiting package designed to attract qualified candidates and retain the best suited officers for our city was implemented and we do not expect to have any more issues with staffing. Administration has increased by two positions, a Permitting Clerk and an Administration Assistant. Also, the Assistant to the City Manager still remains as an approved position but currently is not funded.

**Budget Format-** Staff is actively working with a new format for the budget process for next year. A review of all reports is necessary in order to report proper cash analysis, balance sheet and budget report. This will also help with determination of fund balance each month. A new category call Fund Transfers will be added using the 6000 accounts so that all transfers are readily seen on reports and can be reconciled easily.

### **Revenues**

Revenues in the General Fund consist of different sources including property taxes, sales taxes, franchise fees, among others. The certified value after deducting the homestead exemptions and senior tax ceilings is the adjusted taxable value estimated at \$971,313,867. This value reflects \$182,402,505 more in assessed value than the prior year taxable value of \$788,911,362. This budget will raise more total property tax revenue than last year's budget by \$605,465 which is a 12.01% increase in revenue. The budget proposes a tax rate of \$0.5080/\$100. This is a decrease of \$.06 cents from last year. Of this tax rate, 66% will be dedicated to maintenance and operations and 33% will be dedicated to debt service. The property tax revenue to be raised from new improvements added to the tax roll this year is \$198,533. Sales tax remains constant as we are estimating that revenues may increase by 5% due to economic increases in products. Permitting revenues are not expected to increase unless a new development is approved in the future.

State legislative changes to tax laws have limited the City's ability to address increasing demands for service, but we are proposing to continue using a law allowing for what is called, the "De Minimus" rate. This allows for just slightly more revenue from existing properties.

*The Texas State Legislature adopted the Texas Property Tax Reform and Transparency Act, also known as Senate Bill 2. This bill made changes to the system of setting property tax rates by lowering the tax rate a city can adopt without voter approval. This rate can be modified for cities with populations less than 30,000. See tax calculations received from the Burnet County Tax Assessor in Appendix.*

Granite Shoals is a municipality with less than 30,000 in population, S.B.2 provided the ability to calculate a rate that generates \$500,000 over the maintenance and

operations(M&O) no-new revenue tax rate. This rate is called the de minimus tax rate. The Fiscal Year 2023-2024 de minimus tax rate is \$0.5088/\$100 of valuation. The City's adopted tax rate of \$0.5080 is higher than the voter approval rate \$0.4674/\$100 but less than the de minimus tax rate of \$0.5088/\$100.

Property taxes provide the largest source of money for us to use to pay for streets, roads, parks, and public safety. Texas law establishes the process followed by city officials in determining the value of property, ensuring that values are equal and uniform, and setting tax rates along with collection procedures. However, in the management of the overall cost to taxpayers, **the only control exercised by the City of Granite Shoals is the setting of the tax rate.** The Proposed FY 2023-2024 Annual Budget was predicated on the adoption of the a tax rate just under the de minimus property tax rate of .5080/100 of value-a reduction of -\$0.068/\$100 the current rate of \$0.5680/\$100.

Sales and Use Tax. The State of Texas imposes a 6.25% sales and use tax on "all retail sales, leases and rentals of most goods, as well as taxable services. The City of Granite Shoals receives 2%; 1% General Fund and 1% to Street Maint Fund.

### **Expenditures**

The proposed FY 2023-24 Annual Budget is balanced and a financial plan that operating expenditures are supported by revenues generated during the fiscal year and estimated cash on hand at year end September 30, 2024; It was developed through a review of expenditures for all existing operations and services. While the primary goal of the proposed budget is to maintain existing service levels.

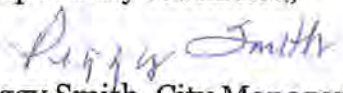
### **Closing**

The presentation of the budget document continues to evolve in order to provide additional details for policy decisions and inform the citizens of the City's current status as well as the future plans. The FY 2023-2024 is strictly an operational document. While budgets are always a challenge, we have worked diligently to bring a budget that is both balanced and sufficient to meet the needs of the coming fiscal year.

Development of a tool like this is never the work of a single individual. The City staff has put tremendous effort into the development of this document. I would like to thank them and each department director for their hard work during this process.

On behalf of myself and the staff, I also want to express my appreciation to the City Council for your diligent efforts in providing direction and support for this budget.

Respectfully submitted,

  
Peggy Smith, City Manager  
Cari Casey, Finance Manager  
Marty Coursey, Interim Budget Specialist



# Budgetary and Financial Structure

The Operating Budget is presented in an easy-to-read format to provide comprehensive financial information to the citizens of Granite Shoals.. The document begins with a budget transmittal letter from the City Manager to Granite Shoals' governing body and citizens, which gives an overview of the City's next year's business plan and financial condition. This is followed by general information about the history of Granite Shoals and City statistical information. The budget is one of the most valuable documents provided by the City as It serves multiple purposes, such as:

**Policy Document** – The budget document defines the goals and strategic plan established by the City Council and the objectives each department needs to fulfill in order to accomplish these goals.

**Financial Management Plan** – The budget document provides both summary and detailed information on revenues and expenditures to ensure that city operations are funded, and reserves are maintained.

**Communication Device** – The budget document communicates additional information on city operations to the public.

## **Fund Balance**

In accordance with the requirements of the Governmental Accounting Standards Board (GASB), the City describes fund balance as 1) Un-Spendable; 2) Restricted; 3) Committed; 4) Assigned; and 5) Unassigned. The City has reserved unassigned fund balance at 90 days of current year budgeted expenditures for both the General and Utility Funds. In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. Except for special revenue funds, fund balance shall be used only for emergencies, nonrecurring expenditures, or major capital purchases that cannot be accommodated through current year savings.

## **Basis of Accounting**

The basis of accounting is the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds for the City of Granite Shoals are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Basis of Budgeting Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standard Board (GASB). Governmental fund type budgets are prepared on a modified accrual basis. Governmental revenues are budgeted when they are measurable and available, and expenditures are budgeted in the period in which the liability is incurred. All proprietary fund types are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability was incurred.

## **Financial Structure**

The accounts of the City of Granite Shoals, Texas 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, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

### **Governmental Fund Type**

**General Fund** – The General Fund is the general operating fund of the City. All basic operations of the City such as public safety, finance, municipal court, property standards, information technology, human resources. Property taxes collected from the homeowners, and sales tax collected from the retailers are deposited into this fund. It is to be used for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – Special Revenue Funds are to be used to account for proceeds of specific sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. Examples are Court Child Safety Fund, Street Maintenance Fund, Police Seizure Funds, and Court Technology Fund.

**Debt Service Funds** – Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, the City's property tax supported debt principal, interest, and related costs.

### **Proprietary Fund Type**

**Water Fund** – The Water Fund is used to account for the receipt of water sales and fees and other financial resources for construction, operations, and maintenance of the City's water system.

**Solid Waste Fund**- The Solid Waste Fund is used to account for the operations of the City's refuse collection and disposal services.

**Capital Project Funds** – Capital Project Funds are used to account for the accumulation of resources for, and the payment of, construction projects related to capital improvements.

**ESTIMATED CASH ON HAND  
ALL FUNDS COMBINED**

FY 2023-2024	General Fund	Debt Service	Hotel Occupancy Tax Fund	Restricted Park Fund	Street Maint Fund	Police Seizure Fund	LEOSE Fund	City Clean Up Fund	Court Tech Fund	Court Building Security Fund	Child Safety Fund	Water Fund	Solid Waste Fund	Water Meter Project
Estimated Cash Balance 10-1-2023	1,549,312	949,380	45,760	62,359	412,386	10,252	76,673	30,381	366	2,776	27,843	2,276,079	463,393	151,956
<b>Revenues</b>														
REVENUES	5,122,551	1,794,927	78,500	9,500	275,000	900	22,600	2,000	1,600	8,000	2,086,400	658,968		
<b>Total Revenues</b>	<b>5,122,551</b>	<b>1,794,927</b>	<b>78,500</b>	<b>9,500</b>	<b>275,000</b>	<b>900</b>	<b>22,600</b>	<b>2,000</b>	<b>1,600</b>	<b>8,000</b>	<b>2,086,400</b>	<b>658,968</b>	<b>0</b>	
<b>Expenditures</b>														
500-NON DEPARTMENTAL	436,930		51,000	8,000							4,000	6,500		
520-FIRE	1,195,198													
560-ADMINISTRATION	1,041,910													
570-POLICE	2,296,085				500,000			49,420						
580-STREET	719,912													
585-PARKS	470,864													
590-MUNICIPAL COURT	127,173													
540-SURFACE WATER		1,452,000										1,434,900		
542-GROUND WATER		454,704										73,550		
DEBT-PRINCIPAL														
DEBT-INTEREST														
SOLID WASTE													654,600	
<b>Total Expenditures</b>	<b>6,288,062</b>	<b>1,906,704</b>	<b>51,000</b>	<b>8,000</b>	<b>500,000</b>	<b>0</b>	<b>49,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>1,514,950</b>	<b>654,600</b>	<b>57,000</b>
<b>Revenues Over/Under Expenses</b>	<b>-1,165,511</b>	<b>-111,777</b>	<b>27,500</b>	<b>1,500</b>	<b>-225,000</b>	<b>0</b>	<b>-26,820</b>	<b>2,000</b>	<b>1,600</b>	<b>4,000</b>	<b>4,000</b>	<b>571,450</b>	<b>4,368</b>	<b>-57,000</b>
<b>Other Sources and Uses</b>														
TRANSFER IN GENERAL FUND	1,200,000													
TRANSFER IN GENERAL FUND	270,000													
TRANSFER IN GENERAL FUND	85,000													
TRANSFER IN DEBT FUND		90,500												
TRANSFER IN WATER														
TRANSFER OUT STREET MAINT					-85,000									
TRANSFER IN SOLID WASTE													-270,000	0
TRANSFER OUT DEBT FUND														
TRANSFER OUT UTILITY														
TRANSFER OUT UTILITY														
<b>Total Other Sources and Uses</b>	<b>1,555,000</b>	<b>90,500</b>	<b>0</b>	<b>0</b>	<b>-85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,290,500</b>	<b>-270,000</b>	<b>0</b>
<b>Prior Period Adjustments</b>														
Estimated Cash Balance 9-30-2024	1,938,801	928,103	73,260	63,859	102,386	10,252	17,573	3,561	2,366	4,376	31,843	1,557,029	197,761	94,956



**ESTIMATED CASH ON HAND  
ALL FUNDS COMBINED**

Cont'd	FY 2023-2024	Ut Equipment Replacement	CDBG #7218191	UTILITY EQUIPMENT RESERVE	STREET BOND SERIES 2018	CDBG #7218191	STREET BOND SERIES 2018	Totals
<b>Revenues</b>								
	Estimated Cash Balance 10-1-2023	423,178	839,852	452,418	730,611	0	2,977,784	11,422,759
	DONATIONS							0
	GRANTS & OTHER					230,000		10,290,946
	INTERFUND TRANSFERS	93,000		29,240				0
	<b>Total Revenues</b>	<b>93,000</b>	<b>0</b>	<b>29,240</b>	<b>0</b>	<b>230,000</b>		<b>10,413,186</b>
<b>Expenditures</b>								
	500-NON DEPARTMENTAL							0
	520-FIRE					230,000		736,430
	560-ADMINISTRATION							1,195,198
	570-POLICE							1,041,910
	580-STREET							2,296,085
	585-PARKS							1,219,912
	590-MUNICIPAL COURT							520,274
	540-SURFACE WATER							127,173
	542-GROUND WATER							0
	DEBT-PRINCIPAL							1,434,900
	PERSONAL							1,525,550
	PROF & CONTRACT SVS							454,704
	OTHER							654,600
	CAPITAL OUTLAY							0
								57,000
								0
								0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,000</b>		<b>11,263,736</b>
	<b>Revenues Over/Under Expenses</b>	<b>93,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>-879,790</b>
<b>Other Sources and Uses</b>								
	TRANSFER IN GENERAL FUND							1,200,000
	TRANSFER IN GENERAL FUND							270,000
	TRANSFER IN GENERAL FUND							85,000
	TRANSFER IN DEBT FUND							90,500
	TRANSFER IN WATER							0
	TRANSFER OUT STREET MAINT							-85,000
	TRANSFER IN SOLID WASTE							0
	TRANSFER OUT DEBT FUND							-270,000
	TRANSFER OUT UTILITY							-90,500
	TRANSFER OUT UTILITY							-1,200,000
	<b>Total Other Sources and Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
	Prior Period Adjustments							0
<b>Estimated Cash Balance 9-30-2024</b>								
		516,178	839,852	452,418	730,611	0	2,977,784	10,572,209



City of Granite Shoals  
Salary and benefits Summary 2023-2024

Dept.	FTE	Position	Current Rate	% Individual Increase	New Rate	Base Pay With Increase	Annual Pay for Certification	TIERS @ 10.97%	FICA @ 6.20%	Medicare @ 1.45%	SUTA&WC Various	Medical Benefits	MASA	Fully Loaded
Police	1.0	Police Chief	\$ 49.47	5.03%	\$ 52.43	\$109,062.86	\$1,200.00	\$6,737.06	\$6,896.30	\$1,598.81	\$568.00	\$8,964.84	\$120.00	\$135,087.87
Police	1.0	Police Captain	\$ 45.55		\$ 45.55	\$94,742.90	\$2,400.00	\$5,935.43	\$6,022.86	\$1,408.57	\$568.00	\$8,964.84	\$120.00	\$120,162.61
Police	1.0	Patrol Officer	\$ 25.00		\$ 26.50	\$55,120.00	\$1,200.00	\$3,441.15	\$3,491.84	\$816.64	\$568.00	\$8,964.84	\$120.00	\$73,722.47
Police	1.0	Police Sergeant	\$ 30.61		\$ 32.45	\$72,550.60	\$1,200.00	\$4,506.16	\$4,572.54	\$1,068.38	\$568.00	\$8,964.84	\$120.00	\$93,551.52
Police	1.0	Investigator	\$ 30.50		\$ 32.33	\$72,289.88	\$2,400.00	\$4,563.55	\$4,630.77	\$1,083.00	\$568.00	\$8,964.84	\$120.00	\$93,558.80
Police	1.0	Patrol Officer	\$ 26.00		\$ 27.56	\$65,624.16	\$1,200.00	\$3,838.56	\$3,895.10	\$910.95	\$568.00	\$8,964.84	\$120.00	\$81,121.60
Police	1.0	Patrol Officer	\$ 28.00		\$ 29.68	\$65,364.48	\$1,200.00	\$3,838.56	\$3,895.10	\$910.95	\$568.00	\$8,964.84	\$120.00	\$81,121.60
Police	1.0	Patrol Officer	\$ 27.00		\$ 28.62	\$63,994.32	\$1,200.00	\$3,983.37	\$4,042.05	\$945.32	\$568.00	\$8,964.84	\$120.00	\$83,617.90
Police	1.0	Patrol Officer	\$ 25.44		\$ 26.97	\$60,296.87	\$1,200.00	\$3,757.46	\$3,812.81	\$891.70	\$568.00	\$8,964.84	\$120.00	\$79,611.68
Police	1.0	Patrol Officer	\$ 26.00		\$ 27.56	\$61,624.16	\$1,200.00	\$3,838.56	\$3,895.10	\$910.95	\$568.00	\$8,964.84	\$120.00	\$81,122.60
Police	1.0	Animal Control Officer	\$ 22.18		\$ 23.51	\$48,893.64	\$1,200.00	\$3,060.72	\$3,105.81	\$725.35	\$568.00	\$8,964.84	\$120.00	\$56,639.37
Police	1.0	Code Compliance Ofc	\$ 26.05		\$ 27.62	\$57,444.96	\$1,200.00	\$3,583.21	\$3,635.99	\$850.35	\$568.00	\$8,964.84	\$120.00	\$76,367.35
Police	1.0	Code Compliance Ofc	\$ 26.85		\$ 28.46	\$58,190.72	\$1,200.00	\$3,689.87	\$3,744.22	\$875.67	\$568.00	\$8,964.84	\$120.00	\$78,353.33
Police	1.0	School Resource Ofc	\$ 25.68		\$ 27.22	\$56,619.28	\$1,200.00	\$3,532.76	\$3,584.79	\$839.38	\$568.00	\$8,964.84	\$120.00	\$75,428.03
Police	1.0	Patrol Officer	\$ 26.00	0.00	\$ 27.56	\$30,812.08	\$1,200.00	\$1,955.94	\$1,984.75	\$464.18	\$608.23	\$7,396.56	\$120.00	\$44,541.73
Police						\$28,000.00		\$1,710.80	\$1,736.00	\$406.00	\$25,309.50	\$120.00	\$31,852.80	
Workers Comp.														\$25,309.50
<b>Dept Total 17.0</b>						\$1,132,812.06	\$22,800.00	\$70,607.90	\$71,647.95	\$16,756.37	\$35,006.73	\$150,834.00	\$2,040.00	\$1,502,505.00
<b>Rounded</b>						\$1,132,812.00	\$22,800.00	\$70,608.00	\$71,648.00	\$16,756.00	\$35,007.00	\$150,834.00	\$2,040.00	\$1,502,505.00
Streets	1.0	Superintendent	\$ 37.06	0.00	\$ 37.06	\$77,084.80	\$1,140.00	\$4,779.54	\$4,849.94	\$1,134.26	\$568.00	\$8,964.84	\$120.00	\$98,641.37
Streets	1.0	Crewleader	\$ 21.00	11.00%	\$ 23.31	\$48,484.80	\$540.00	\$2,995.42	\$3,039.54	\$710.86	\$568.00	\$8,964.84	\$120.00	\$65,423.45
Streets	1.0	Street Maint Tech	\$ 20.52		\$ 21.75	\$45,242.50	\$540.00	\$2,797.31	\$2,838.51	\$663.85	\$568.00	\$8,964.84	\$120.00	\$61,735.01
Streets	1.0	Street Maint Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Streets	1.0	Street Maint Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Streets	1.0	Street Maint Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Workers Comp						\$6,759.96		\$446.03	\$452.60	\$105.85				\$9,304.46
<b>Dept Total 5.0</b>						\$260,516.65	\$3,840.00	\$16,152.19	\$16,390.11	\$3,833.17	\$7,255.64	\$44,824.20	\$600.00	\$353,411.97
<b>Rounded</b>						\$260,517.00	\$3,840.00	\$16,152.00	\$16,390.00	\$3,833.00	\$7,256.00	\$44,824.00	\$600.00	\$353,412.00
Parks	1.0	Crew Leader	\$ 22.04		\$ 23.36	\$48,593.79	\$400.00	\$3,002.07	\$3,046.30	\$712.44	\$568.00	\$8,964.84	\$120.00	\$65,547.44
Parks	1.0	Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Parks	1.0	Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Parks	1.0	Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Parks	1.0	Tech	\$ 18.81		\$ 19.94	\$41,472.29	\$540.00	\$2,566.95	\$2,604.76	\$609.18	\$568.00	\$8,964.84	\$120.00	\$57,446.02
Workers Comp						\$10,724.15		\$655.25	\$664.90	\$155.50				\$12,199.79
<b>Dept Total 4.0</b>						\$225,207.09	\$2,700.00	\$13,925.12	\$14,130.24	\$3,304.65	\$9,863.40	\$44,824.20	\$600.00	\$314,554.71
<b>Rounded</b>						\$225,207.00	\$2,700.00	\$13,925.00	\$14,130.00	\$3,305.00	\$9,863.00	\$44,824.00	\$600.00	\$314,555.00
Court	1.0	Court Clerk	\$ 21.40		\$ 22.68	\$47,182.72	\$540.00	\$2,862.86	\$2,925.33	\$684.15	\$1,122.85	\$8,964.84	\$120.00	\$64,422.76
<b>Dept Total 1.0</b>						\$47,182.72	\$540.00	\$2,862.86	\$2,925.33	\$684.15	\$1,122.85	\$8,964.84	\$120.00	\$64,422.76
Utilities	1.0	Utilities Director	\$ 40.87		\$ 43.32	\$90,110.18	\$2,400.00	\$5,652.37	\$5,735.63	\$1,341.40	\$568.00	\$8,964.84	\$120.00	\$114,892.42
Utilities	1.0	Utility Supervisor	\$ 33.07		\$ 35.05	\$72,912.74	\$2,400.00	\$4,601.61	\$4,689.39	\$1,092.03	\$568.00	\$8,964.84	\$120.00	\$95,328.61
Utilities	1.0	Utility Operator	\$ 28.16		\$ 29.85	\$62,087.17	\$2,940.00	\$3,973.16	\$4,031.68	\$942.89	\$568.00	\$8,964.84	\$120.00	\$83,627.75
Utilities	1.0	Utility Operator	\$ 20.13		\$ 20.13	\$41,670.40	\$1,200.00	\$2,631.60	\$2,670.36	\$624.52	\$568.00	\$8,964.84	\$120.00	\$58,649.73

City of Granie Shoals  
Salary and benefits Summary 2023-2024

Dept	FTE	Position	% Increase if NO Individual Increase > 8.0%		Annual Pay for Certification	Base Pay With Increase	TIERS @ 10.97%	FICA @ 6.20%	Medicare @ 1.45%	SUTA&WC Various	Medical Benefits	Health cost per person per month
			Current Rate	New Rate								
Utilities	1.0	Utility Operator	\$ 20.13	\$ 21.34	\$1,200.00	\$44,982.62	\$2,785.10	\$2,826.12	\$660.95	\$568.00	\$8,964.84	\$120.00
Utilities	1.0	Utility Operator	\$ 27.56	\$ 29.21	\$2,400.00	\$60,764.29	\$3,859.34	\$3,916.19	\$915.88	\$568.00	\$8,964.84	\$120.00
Utilities	1.0	Billing Coordinator	\$ 19.26	\$ 20.42	\$1,200.00	\$42,464.45	\$2,667.90	\$2,707.20	\$633.13	\$568.00	\$8,964.84	\$120.00
Utilities		Utilities	\$ -	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities		Utilities	\$ -	\$ -	\$0.00	\$35,500.00	\$2,169.05	\$2,201.00	\$514.75	\$0.00	\$0.00	\$0.00
Workers Comp										\$10,674.13		\$40,384.80
<b>Dept Total 7.0</b>					<b>\$13,740.00</b>	<b>\$450,091.84</b>	<b>\$28,340.13</b>	<b>\$28,757.67</b>	<b>\$6,725.66</b>	<b>\$14,650.13</b>	<b>\$62,753.88</b>	<b>\$840.00</b>
<b>Rounded</b>					<b>\$13,740.00</b>	<b>\$450,092.00</b>	<b>\$28,340.00</b>	<b>\$28,758.00</b>	<b>\$6,726.00</b>	<b>\$14,650.00</b>	<b>\$62,754.00</b>	<b>\$840.00</b>
<b>Org Totals 49.7</b>					<b>\$58,920</b>	<b>\$3,432,374</b>	<b>\$213,285</b>	<b>\$216,427</b>	<b>\$50,616</b>	<b>\$103,083</b>	<b>\$464,603</b>	<b>\$6,240</b>
												<b>\$4,545,548</b>

## Fiscal Year 2023-2024 Capital Outlay Requests

NEW FIXED ASSET				
GENERAL FUND				
Department	Capital Request		Amount Requested	Amount Funded
				-
Non Department		Computer Hardware	10,000	10,000
Fire		Brush Truck	13,500	13,500
Police		<i>non capital equipment</i>	75,000	75,000
Police	Police cars-4	police cars fully loaded	286,000	286,000
Streets	Drainage Pipes		13,500	13,500
Streets	new vehicle	New Vehicle	50,000	50,000
Streets	Paving	See above	85,000	85,000
Streets	Equipment	<i>Weed Eaters and Mowers</i>	30,000	30,000
Parks	Equipment	Replace playground equipment as needed	30,000	30,000
				-
Surface Water	Heavy Duty Truck		70,000	70,000
Surface Water	Facility Improvements		20,000	20,000
Ground Water	Software upgrades	Scada system issues	10,000	10,000
Ground Water	New Equipment	Replacement pumps	28,000	28,000
<b>Total General Fund Capital Requests</b>			<b>721,000</b>	<b>721,000</b>

# GOVERNMENTAL FUNDS



# Property Tax Valuation & Rates

Ad Valorem taxes provide the largest source of revenue to the City's General Fund. It is estimated that in Fiscal Year 2023-2024 73.8% of the General Fund's revenues will come from property tax revenue which is an increase from the previous year. The calculation of the final tax is heavily dependent on the final certified values and it is made by the Burnet Central Appraisal District.

Tax Year	Fiscal Year	Assessed Valuations	Tax Rate	M&O	I&S	Taxes Assessed
2019	2020	545,227,661	.5992	.3515	.2477	3,267,004
2020	2021	626,156,069	.5986	.3509	.2471	3,260,394
2021	2022	557,942,217	.5986	.3182	.2804	3,339,842
2022	2023	781,740,710	.5680	.3403	.2277	4,440,287
<b>2023</b>	<b>2024</b>	<b>971,313,867</b>	<b>.5080</b>	<b>.3387</b>	<b>.1693</b>	<b>4,934,274</b>

Property tax is levied on October 1 each year on values assessed by the BCAD as of January 1. The City estimates 98% collection rate.

As real estate prices in the lake area continue to move upward, the value of new improvements and new personal property located in new improvements increased by \$39,082,463 of taxable value to the tax base.

## The Property Tax Adoption Process

In 2019, the Texas State Legislature adopted the Texas Property Tax Reform and Transparency Act also known as Senate Bill 2. This bill made significant changes to the system of setting property tax rates by:

- Lowering the tax rate a city can adopt without voter approval. This tax rate can be modified for cities with populations less than 30,000.
- Requiring a mandatory election to set a tax rate higher than this lower tax rate.
- Making terminology changes and procedural changes to the property tax adoption process.

**The no-new-revenue tax rate (effective rate)** is set in order to allow citizens to limit the governing body's ability to significantly increase the maintenance and operations tax rate. S.B. 2 lowered the amount that maintenance and operations taxes can be increased from 8% to 3.5%. The no-new-revenue tax rate is \$0.4807/\$100 of value. For Fiscal Year 2023-2024 (Tax Year 2023).

**A voter-approval tax rate (rollback rate)** is set in order to allow citizens to limit the governing body's ability to significantly increase the maintenance and operations tax rate. S.B. 2 lowered the amount that maintenance and operations taxes can be increased from 8% to 3.5%. Fiscal year 2023-2024's voter approval tax rate is \$0.4842/100 of valuation.

**For municipalities with less than 30,000 in population, S.B.2 provides the ability to calculate a rate that generates \$500,000 over the maintenance and operations(M&O) no new revenue tax rate. This rate is called the de minimis tax rate. The Fiscal Year 2023-24 de minimis tax rate is \$.5088/\$100 of value. The City's proposed tax rate of \$0.508/\$100 is higher than the voter approval rate but less than the de minimis tax rate.**

If the city proposes a tax rate that exceeds the lower of the no-new-revenue tax rate or the voter-approval tax rate, a public hearing must be held to make the public aware of the tax increase. S.B. 2 requires a city with population of less than 30,000 to hold a mandatory election on the November uniform election date if a city adopts a tax rate that exceeds the higher of the voter-approval tax rate or de minimis tax rate. **If the city's adopted tax rate is equal to or lower than the deminimis rate but higher than the voter-approval rate, the citizens may petition for an election.**

### **Maintenance and Operations (M&O)**

The M & O portion of the tax rate provides funding for all general fund operations. This portion of the tax rate is flexible and can be adjusted based on the needs of the City. Fiscal Year 2023-2024 the City proposes to use a tax rate of \$0.3387/\$100 of value. This is a 21.99% decrease from the Fiscal Year 2022-2023.

### **Interest and Sinking (I &S)**

The Debt Service portion of the tax rate covers the City's bonded indebtedness principal and interest. The I &S tax rate provides the City with exact funding to make the required debt payments fo reach fiscal year. Located iln the Debt Service Funds section of the budget document is a schedule that provides specific information about what payments are required on which loans. In order to meet debt service needs, FY2023-2024's estimated Debt Service tax rate is \$0.1693/\$100. This is a \$.0584 decrease from FY 2023-24,



## City of Granite Shoals Property Tax Rates

### 2023 Property Tax Rate Comparison

<u>2023 Approved Rate</u>	8/3/2023	M&O	I&S	Total Rate
2023 Certified Appraisal Rolls		\$ 0.3387	\$ 0.1693	\$ 0.5080
Adjusted Taxable Value	\$ 971,313,867	\$ 3,273,391	\$ 1,636,212	\$ 4,909,603
Freeze Levy	\$ 733,857	\$ 510,865	\$ 222,992	\$ 733,857
		\$ 3,784,256	\$ 1,859,204	\$ 5,643,460
Change From 2022		\$ 628,599	\$ (23,134)	\$ 605,465
			\$ 1,859,204	

### 2022 Property Tax Rate Comparison

<u>2022 Approved Rate</u>	M&O	I&S	Total Rate
2022 Certified Appraisal Rolls	\$ 0.3403	\$ 0.2277	\$ 0.5680
Adjusted Taxable Value	\$ 781,740,710	\$ 1,771,123	\$ 4,418,086
Freeze Levy	\$ 619,909	\$ 111,215	\$ 619,909
	\$ 3,155,657	\$ 1,882,338	\$ 5,037,995
Change From 2021	\$ 607,135	\$ 135,375	\$ 742,510

### 2021 Property Tax Rate Comparison

<u>2021 Approved Rate</u>	M&O	I&S	Total Rate
2021 Certified Appraisal Rolls	\$ 0.3345	\$ 0.2641	\$ 0.5986
Adjusted Taxable Value	\$ 626,156,069	\$ 1,645,410	\$ 3,729,429
Freeze Levy	\$ 566,055	\$ 101,553	\$ 566,055
	\$ 2,548,521	\$ 1,746,963	\$ 4,295,484
Change From 2020	\$ 361,204	\$ 211,570	\$ 572,774

### 2020 Property Tax Rate

<u>2020 Approved Rate</u>	M&O	I&S	Total Rate
2020 Certified Appraisal Rolls	\$ 0.3515	\$ 0.2471	\$ 0.5986
Adjusted Taxable Value	\$ 545,227,661	\$ 1,340,521	\$ 3,247,414
Freeze Levy	\$ 475,296	\$ 194,871	\$ 475,296
	\$ 2,187,317	\$ 1,535,393	\$ 3,722,710
Change From 2019	\$ 73,575	\$ 48,285	\$ 121,860

**BURNET CENTRAL APPRAISAL DISTRICT**

P. O. BOX 908 / 223 SOUTH PIERCE  
BURNET, TEXAS 78611  
PHONE (512) 756-8291 - FAX (512) 756-7873  
info@burnetad.org

**COPY**

**CERTIFICATION OF  
2023 ESTIMATED APPRAISAL ROLL  
CITY OF GRANITE SHOALS**

I, Stan Hemphill, Chief Appraiser for the Burnet Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Burnet Central Appraisal District which lists property taxable by the CITY OF GRANITE SHOALS.

2023 Appraisal Roll Information:

Market Value	\$1,481,702,326
Taxable Value	\$1,249,704,940
Taxable Value-Over-65	\$217,692,157
Value Under Protest	\$202,329,719
Owner's Estimate of Value	\$141,630,803
Adjusted Taxable Value	\$971,313,867
Freeze Levy	\$733,857

2023 Anticipated Collection Rate: 100%  
(Includes Current & Delinquent Tax, Penalty & Interest)

Stan Hemphill  
Stan Hemphill, Chief Appraiser

7-25-2023  
Date

Reggie Justice  
Received By:

7-28-2023  
Date

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Granite Shoals  
 Taxing Unit Name  
 TX  
 Taxing Unit's Address, City, State, ZIP Code

(830) 598-2424  
 Phone (area code and number)  
 www.graniteshoals.org  
 Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ <u>968,365,072</u>
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>181,797,509</u>
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>786,567,563</u>
4.	<b>2022 total adopted tax rate.</b>	\$ <u>0.5680</u> /\$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>	
	A. Original 2022 ARB values:.....	\$ <u>4,063,170</u>
	B. 2022 values resulting from final court decisions:.....	-\$ <u>3,748,238</u>
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ <u>314,932</u>
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ <u>2,254,296</u>
	B. 2022 disputed value:.....	-\$ <u>225,429</u>
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>2,028,867</u>
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <u>2,343,799</u>

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 788,911,362
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ 0 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 201,268 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 201,268
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ 0 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 201,268
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 788,710,094
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,479,873
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 2,127
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,482,000
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 1,047,375,221 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 1,047,375,221

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>141,630,803</u> <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>141,630,803</u>	
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>217,692,157</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>971,313,867</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>1,149</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New Improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>39,081,314</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>39,082,463</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>932,231,404</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.4807</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ <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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.3403</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>788,911,362</u>

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,684,665</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> 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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>1,195</u> <b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u> <b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u> <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>1,195</u> <b>E. Add Line 30 to 31D.</b>	\$ <u>2,685,860</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>932,231,404</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.2881</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0. <b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ <u>0</u> <b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0. <b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ <u>0</u> <b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code § 26.044  
<sup>25</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>          0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> 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>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>  0.0000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>  0.2881</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>          0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>  0.0000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>  0.2881</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>  0.2981</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</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&amp;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, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>1,906,704</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ <u>32,500</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>1,874,204</u></p>	
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$ <u>224,824</u>
44.	<p><b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.</p>	\$ <u>1,649,380</u>
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. .... <u>100.29</u> %</p> <p>C. Enter the 2021 actual collection rate. .... <u>100.61</u> %</p> <p>D. Enter the 2020 actual collection rate. .... <u>101.10</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%.<sup>31</sup></p>	<u>100.29</u> %
46.	<p><b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ <u>1,644,610</u>
47.	<p><b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>971,313,867</u>
48.	<p><b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.1693</u> /\$100
49.	<p><b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	\$ <u>0.4674</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 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** Not Applicable

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(f)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(f)

**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 adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.5682</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0163</u> /\$100
	C. Subtract B from A.....	\$ <u>0.5519</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.5680</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.0161</u> /\$100
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.6315</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0166</u> /\$100
	C. Subtract B from A.....	\$ <u>0.6149</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.5986</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0163</u> /\$100
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.6152</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.0000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.6152</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.5986</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0166</u> /\$100
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0.0168</u> /\$100
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.4842</u> /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(c)  
<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(B-a)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.2881</u> /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>971,313,867</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0514</u> /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1693</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.5088</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.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ _____ /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.042(c)

<sup>47</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.4807 /\$100

As applicable, enter the 2023 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.** ..... \$ 0.4842 /\$100

As applicable, enter the 2023 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.** ..... \$ 0.5088 /\$100

If applicable, enter the 2023 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 the Tax Code.<sup>59</sup>

**print here** ▶

Stan Hemphill

Printed Name of Taxing Unit Representative

**sign here** ▶

*Stan Hemphill*

Taxing Unit Representative

08/09/2023

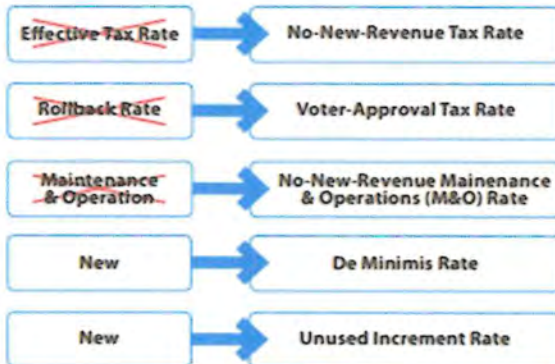
Date

<sup>59</sup> Tax Code §§26.04(c-2) and (d-2)

# Introducing a New TNT (Truth-In-Taxation)

## New Terminology and Calculations for Taxing Units

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.



After S.B.2, the calculations are now:

### (1) "No-New-Revenue Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to the following formula:

$$\text{NO-NEW-REVENUE} = \frac{(\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY})}{(\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})}$$

### (2) "Voter-Approval Tax Rate"

means a rate expressed in dollars per \$100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.08) + \text{CURRENT DEBT}$$

(B) For a taxing unit other than a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.035) + \text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE}$$

## What adopted tax rates trigger an election or petition

### ADOPTED TAX RATE IS:

<b>BELOW</b> voter-approval tax rate	No election required
<b>ABOVE</b> voter-approval tax rate but <b>BELOW</b> de minimis rate	Voters may petition for an election*
<b>ABOVE</b> voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required**
<b>ABOVE</b> voter-approval tax rate and <b>ABOVE</b> the de minimis rate	Election required

\* See Tax Code Sec. 26.075 for details on when voters may petition for an election.

\*\* See Water Code Secs. 49.23601, 49.23602, and 49.23603 for details on election requirements for water districts.

## Revenue Threshold in Voter-Approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax Rate	Effective Date
Cities / Counties	3.5%	Jan. 1, 2020
Special Taxing Units*	8%	No Change
School Districts	2.5%	Sept. 1, 2020

\* Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

## Introducing a New TNT (Truth-in-Taxation)

### Where can I find more information?

Information is typically obtained from the resources below, but may be different for your taxing unit.

### What information is available from my appraisal district?

1. Certified taxable values
2. Property value under protest
3. New real property and improvement value
4. Value of property lost
5. Captured appraisal values for tax increment financing (TIFs)
6. Property known, but not certified
7. Property with tax ceiling

### What information is available from my governing body?

1. Debt information
2. Unencumbered fund balance
3. TIF payments
4. Amount if transferring a function
5. Sales tax spent for no-new-revenue maintenance and operations
6. Enhanced indigent health care information
7. Criminal justice mandate information

### What information is available from Texas Comptroller of Public Accounts?

1. Railroad rolling stock value
2. Sales tax information (if applicable)

### What information is available from collectors?

1. Refund information
2. Excess collections

### Terms and Definitions

#### No-new-revenue tax rate

(Last year's levy minus lost property levy) divided by (current total value minus new property value).

#### Voter-approval tax rate for a special taxing unit

Voter-approval tax rate equals (no-new-revenue maintenance and operations tax rate times 1.08) plus current debt rate.

#### Voter-approval tax rate for a taxing unit other than a special taxing unit

(No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.

#### No-new-revenue maintenance and operations rate

(Last year's levy minus last year's debt minus last year's junior college levy) divided by (current total value minus new property value).

#### De minimis rate

The rate is equal to the sum of:

- (A) a taxing unit's no-new-revenue maintenance and operations rate,
- (B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to \$500,000, and
- (C) a taxing unit's current debt rate.

#### Unused increment rate

A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years. For the 2020 tax year, the unused increment rate is zero.

For more information, visit our website:  
[comptroller.texas.gov/taxes/property-tax](https://comptroller.texas.gov/taxes/property-tax)

Texas Comptroller of Public Accounts  
Publication #98-1080  
August 2020

08-20/2



## General Fund

The General Fund receives revenues from property taxes,, franchise taxes, sales tax, fines, fees for services, interest income, and several other miscellaneous general revenue sources.

The General Fund includes the following departments:

- ◆ Non-Departmental
- ◆ Administration Department
- ◆ Fire Department
- ◆ Police Department
- ◆ Streets and Department
- ◆ Municipal Court Department

As with all Funds of the City, the City Council is the final authority over allocations in the General Fund Budget.

## GENERAL FUND OVERVIEW

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ (952,574)	\$ 1,045,706	\$ 1,501,103	\$ 863,323	\$ 863,323	\$ 1,549,312
<b>Revenue</b>	3,281,276	3,845,052	4,365,147	4,464,141	4,345,311	5,122,551
<b>Subtotal of Revenues</b>	3,281,276	3,845,052	4,365,147	4,464,141	4,345,311	5,122,551
<b>Total Revenue and cash on hand</b>	3,281,276	4,890,758	8,730,294	5,327,464	5,208,634	6,671,863
<b>Expenditures</b>						
Non Departmental	(233,961)	(438,250)	576,898	413,030	358,102	436,930
Fire	715,079	900,198	873,318	1,212,690	1,244,909	1,195,198
Administration	581,014	790,828	790,289	790,289	716,238	1,041,910
Police	1,498,618	1,382,512	1,838,077	2,140,053	1,961,750	2,296,085
Streets	452,339	334,316	587,713	680,662	338,197	719,912
Parks	276,124	278,824	214,925	478,684	378,193	470,854
Municipal Court	125,951	141,227	121,707	145,183	110,552	127,173
<b>Total Expenditures</b>	<b>1,282,996</b>	<b>3,389,655</b>	<b>5,002,927</b>	<b>5,860,591</b>	<b>5,107,941</b>	<b>6,288,062</b>
<b>Other Financing Sources and Uses</b>						
Transfer from Water Fund				886,000	1,200,000	1,200,000
Transfer from Solid Waste Fund				279,000	279,000	270,000
Transfer to Equipment Replacement						
Transfer to Equipment Replacement						
<b>Revenues Over(Under) Expenses</b>	<b>1,998,280</b>	<b>455,397</b>	<b>(637,780)</b>	<b>(1,396,450)</b>	<b>(762,630)</b>	<b>(1,165,511)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,045,706</b>	<b>\$ 1,501,103</b>	<b>\$ 863,323</b>	<b>\$ 330,196</b>	<b>\$ 1,579,693</b>	<b>\$ 1,853,801</b>

\*\*\* Ties to the Annual Financial Report FY 2022

Equipment Replacement Fund and Reserves are included in the beginning fund balance

### GENERAL FUND REVENUES

**PROPERTY TAX.** The Burnet County Appraisal District (BCAD) establishes the value of each property within the City of Granite Shoals and the City budgets tax revenue based on such value. For tax year 2023 net taxable value is estimated at \$971,313,867 which is an increase of \$189,573,157 over tax year 2022. For fiscal year 2023-2024 the proposed tax rate is 0.5080/\$100 of valuation which is just under the De minimis rate as allowed per the Tax Code for cities with populations under 30,000. Both Property Tax Penalty income and Delinquent Property Tax income are difficult to predict as there is no way to determine how many property owners will pay late and/or have penalties assessed to their tax bills. The budget for delinquent and penalty collections is based upon collections from previous years. Granite Shoals Adopted Budget and for FY 2023-2024 Property Taxes have been estimated using a 98.0% collection rate, which is based on historical collections. For further discussion of the property tax rate and related revenue refer to the Property Tax Valuation & Rates section.



**SALES TAX.** Sales tax is collected on taxable commodities and services purchased within the Granite Shoals City limits and by remote sellers and marketplace providers. In recent years the General Fund sales tax revenue has been positively impacted . The City collects 2.00% sales tax shares 1% for the Street Maintenance Program. The sales tax rate for the City of Granite Shoals is 8.25%, which breaks down as follows:

General Fund	1%
Street Maintenance	1%
State of Texas	<u>6.25%</u>
Total Sales Tax Rate	8.25%

**FRANCHISE FEES.** Franchise fees are charged to utility companies for use of City rights-of-way to provide their services. These fees vary by company service and are established by the City Council when the use of the right of-way is requested by the service provider. Generally, this fee is no more than 5% of the revenues collected by the service providers.



CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>REVENUES</b>								
<b>ANIMAL CONTROL</b>								
<u>LICENSES &amp; FEES</u>								
100-411-4102 ANIMAL REGISTRATION	1,400	3,080	2,205	1,400	1,645	1,610	1,400	1,400
100-411-4103 DANGEROUS ANIMAL REGISTRATION	0	0	0	0	0	0	0	0
100-411-4106 VOLUNTARY SURRENDER	0	0	0	0	0	0	0	0
TOTAL LICENSES & FEES	1,400	3,080	2,205	1,400	1,645	1,610	1,400	1,400
TOTAL ANIMAL CONTROL	1,400	3,080	2,205	1,400	1,645	1,610	1,400	1,400
<b>FIRE</b>								
<u>MISC, GRANTS &amp; OTHER</u>								
100-420-4500 COUNTY CONTRACT	5,834	14,453	0	12,000	0	0	0	0
100-420-4505 ESD3 FIRE CONTRACT	191,000	239,500	335,375	296,300	218,475	218,475	296,300	296,300
100-420-4506 HIGHLAND HAVEN CONTRACT	80,000	82,500	63,750	85,000	85,000	85,000	85,000	85,000
100-420-4507 ESD#5 FIRE CONTRACT	0	0	0	0	0	0	63,000	63,000
100-420-4515 MISC INCOME	(618)	0	0	0	6,300	6,300	0	0
100-420-4800 GRANTS	5,250	18,500	0	0	0	0	0	0
100-420-4979 TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	0	0
TOTAL MISC, GRANTS & OTHER	281,466	354,953	399,125	393,300	309,775	309,775	444,300	444,300
TOTAL FIRE	281,466	354,953	399,125	393,300	309,775	309,775	444,300	444,300
<b>ADMINISTRATION</b>								
<u>TAXES</u>								
100-460-4000 PROPERTY TAX	2,130,188	2,246,382	2,581,409	3,091,016	3,044,286	3,044,286	3,784,256	3,784,256
100-460-4001 GENERAL SALES TAX (1%)	208,198	223,136	250,251	230,000	302,815	302,815	275,000	275,000
100-460-4002 MIXED BEVERAGE TAX	108	47	96	150	92	86	150	150
100-460-4003 PROP TAX PENALTY & INT	23,820	23,405	25,872	20,500	32,846	32,846	20,500	20,500
100-460-4007 SALES TAX-PROP TX RELIEF (.5%)	0	0	0	0	0	0	0	0
100-460-4061 TOWER LEASE	20,440	52,094	24,846	35,000	59,891	58,841	26,500	26,500
TOTAL TAXES	2,382,754	2,545,063	2,882,473	3,376,666	3,439,930	3,438,874	4,106,406	4,106,406
<u>LICENSES &amp; FEES</u>								
100-460-4100 FRANCHISE FEES	117,913	172,800	136,367	160,000	185,608	173,669	160,000	160,000
100-460-4120 BUILDING PERMITS	164,649	159,851	221,809	175,000	146,238	144,543	165,000	165,000
100-460-4122 VARIANCE/BOA FEES	350	1,050	1,050	0	0	0	0	0
100-460-4125 SUBDIVISION/PLAT/ZONING FEES	9,050	13,400	14,850	10,000	10,850	10,400	10,000	10,000
TOTAL LICENSES & FEES	291,962	347,101	374,076	345,000	342,696	328,612	335,000	335,000

100-GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MISC. GRANTS &amp; OTHER</u>								
100-460-4520 DONATIONS-CHRISTMAS HWY	3,023	3,527	300	0	3,661	3,661	3,000	3,000
100-460-4906 SHORT-TERM RENTAL REGISTER	2,400	9,100	16,350	15,000	13,600	13,100	15,000	15,000
100-460-4907 SSTF STATEMENT/RELEASES	9,680	12,895	8,730	10,000	5,660	5,590	5,000	5,000
100-460-4910 MISC	79,693	254,497	73,339	20,000	13,630	13,610	15,000	15,000
100-460-4976 INSURANCE CLAIMS	0	49,364	0	0	0	0	0	0
100-460-4979 TRF FROM UTILITY FUND	0	0	270,688	0	0	0	0	0
100-460-4981 INTEREST	45,003	20,324	99,084	25,000	569,498	13,066	15,000	15,000
100-460-4983 SALE OF SURPLUS	0	0	0	0	25,969	0	0	0
TOTAL MISC, GRANTS & OTHER	139,799	349,708	468,491	70,000	632,018	49,027	53,000	53,000
TOTAL ADMINISTRATION	2,814,515	3,241,871	3,725,040	3,791,666	4,414,644	3,816,513	4,494,406	4,494,406
<u>POLICE</u>								
<u>MISC. GRANTS &amp; OTHER</u>								
100-470-4925 MFISD PYMT OF SRO	0	0	0	58,980	59,800	59,800	65,000	65,000
TOTAL MISC, GRANTS & OTHER	0	0	0	58,980	59,800	59,800	65,000	65,000
TOTAL POLICE	0	0	0	58,980	59,800	59,800	65,000	65,000
<u>STREETS</u>								
<u>MISC. GRANTS &amp; OTHER</u>								
100-480-4500 BLDG/PARK RENTAL	3,590	151	210	0	675	640	0	0
100-480-4501 STREETS MISC INCOME	120	0	0	0	5,000	5,000	0	0
100-480-4510 SSTF MEMBER ASSESSMENTS	10,401	18,723	6,400	1,500	5,909	5,834	1,200	1,200
100-480-4910 STREET CUT FEES	1,500	1,500	0	0	0	0	0	0
100-480-4920 DRAINAGE PIPE	2,000	12,582	2,000	0	750	750	0	0
100-480-4930 STREET IMPROVE LIENS	16,667	33,621	20,392	400	10,499	9,667	400	400
TOTAL MISC, GRANTS & OTHER	34,278	66,576	29,002	1,900	22,833	21,891	1,600	1,600
TOTAL STREETS	34,278	66,576	29,002	1,900	22,833	21,891	1,600	1,600
<u>PARKS</u>								
<u>TAXES</u>								
100-485-4000 BOAT LAUNCH PASS	20,667	20,770	22,454	20,000	23,734	22,564	20,000	20,000
100-485-4001 RV PERMIT FEES	0	0	0	0	0	0	0	0
TOTAL TAXES	20,667	20,770	22,454	20,000	23,734	22,564	20,000	20,000

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>MISC, GRANTS &amp; OTHER</u>								
100-485-4500 BLDG-PARK RENTALS	0	0	0	2,400	0	0	0	0
100-485-4501 PARKS MISC INCOME	33,433	5,000	39,246	36,000	27,055	22,030	0	0
100-485-4505 QUARRY PARK RENTALS	0	0	0	0	6,127	6,127	0	0
TOTAL MISC, GRANTS & OTHER	33,433	6,000	39,246	38,400	33,182	28,157	0	0
TOTAL PARKS	54,100	26,770	61,700	58,400	56,916	50,721	20,000	20,000
<u>MUNICIPAL COURT</u>								
<u>COURT FINES &amp; FEES</u>								
100-490-4304 CHILD SAFETY SEAT	0	50	25	0	0	0	0	0
100-490-4305 ADMINISTRATIVE FEE	6,498	9,636	6,435	10,000	2,290	2,167	2,000	2,000
100-490-4306 ARREST FEE	2,084	2,965	2,830	3,000	1,807	1,705	1,500	1,500
100-490-4308 CHILD SAFETY FEE	5	15	5	0	0	0	0	0
100-490-4309 COLLECTION AGENCY FEE	2,677	1,885	3,217	4,000	3,586	3,455	3,500	3,500
100-490-4311 COMPS TO VICTIM CRIME FUND	439	84	20	500	50	1,500	100	100
100-490-4312 COMPREHENSIVE REHAB FUND	9	2	1	0	0	0	0	0
100-490-4313 CONSOLIDATED COURT COST	20,966	36,117	34,854	42,000	21,997	20,789	20,000	20,000
100-490-4317 DSC ADMIN FEE	230	520	210	300	130	110	100	100
100-490-4319 FINE	46,646	64,453	74,567	75,000	38,960	36,162	50,000	50,000
100-490-4322 JUDICIAL FEE- CITY	138	21	6	150	17	16	100	100
100-490-4323 JUDICIAL FEE- COUNTY	1,242	191	58	1,500	151	139	150	150
100-490-4330 LOCAL OMNI BASE FEE	32	32	5	35	18	16	35	35
100-490-4332 OMNI BASE STATE	48	48	8	50	27	24	50	50
100-490-4333 OMNI FEE CS-OMNI	0	0	0	0	0	0	0	0
100-490-4334 OMNI FEES	162	160	26	160	91	80	160	160
100-490-4335 OMNI FOR COMM SVC - STATE	0	0	0	0	0	0	0	0
100-490-4341 STATE JURY FEE	920	142	43	100	112	103	100	100
100-490-4342 STATE TRAFFIC FEE	4,441	10,523	5,748	5,000	3,490	3,170	2,000	2,000
100-490-4343 TEXAS SEAT BELT-CHILDREN	256	101	101	0	0	0	0	0
100-490-4344 TFC	286	643	347	350	216	196	200	200
100-490-4346 TIME PAYMENT PLAN - LOCAL	1,069	2,208	2,384	2,500	1,371	1,291	2,000	2,000
100-490-4347 TIME PAYMENT PLAN - STATE	785	224	39	100	75	75	100	100
100-490-4348 TITLE 7 TRANS CODE FINES	4,421	15,359	8,744	7,000	8,808	8,681	7,000	7,000
100-490-4349 WARRANT FEE	2,720	3,545	5,607	5,000	3,781	3,681	5,000	5,000
100-490-4350 STATE PORTION OF COURT FEES	( 1,933)	0	0	0	0	0	0	0
100-490-4351 TRUANCY PREVENTION FUND	1,376	2,878	2,796	1,750	1,734	1,639	1,750	1,750
100-490-4360 TEEN COURT FEE	0	0	0	0	0	0	0	0
100-490-4362 TN CRT ADMIN FEE	0	0	0	0	0	0	0	0
TOTAL COURT FINES & FEES	95,518	151,801	148,076	158,495	88,711	85,001	95,845	95,845
TOTAL MUNICIPAL COURT	95,518	151,801	148,076	158,495	88,711	85,001	95,845	95,845
TOTAL REVENUES	3,281,276	3,845,052	4,365,147	4,464,141	4,954,324	4,345,311	5,122,551	5,122,551

**DEPARTMENT: 100-500 NON-DEPARTMENTAL**

Provides management and oversight of the City's general services contracts with vendors as well as other governmental agencies. Accounts for supplies, utilities, and employee appreciations expenses. Includes expenses related to Council initiatives not otherwise accounted for in another department, i.e. deer management and airport expenses. The City Manager Contingency is also in this department as required by the City Charter.

- This budget is managed by the Administration personnel.
- Maintains service contracts including housekeeping, landscaping, and building maintenance and improvements for city facilities.
- This department provides legal review including document and contract review and any other activities required by the City Council and staff.
- Fund transfers are determined by the City Manager and recorded in this department

**Budget Highlights**

Increase of \$5,000 for Deer Management Supplies

Increase of \$17,500 for additional IT costs anticipated in the next year.

Increase of \$10,000 for additional travel expenses related to Council training at TML and increase costs of lodging for Council,

Decrease in CM Contingency \$10,000 to offset the increase in travel costs

Increase Fund Transfer In-Transfer from Water Fund of \$300,000 to make up one-half the transfer from FY 2022 that was not made prior to year end. This transfer is a overhead maintenance transfer for expenses.



CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 NON-DEPARTMENTAL

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PROF &amp; CONTRACT SVCS</b>								
100-500-5100 AUDIT	17,500	19,500	20,085	21,500	20,758	20,758	21,500	21,500
100-500-5125 OTHER PROF SVCS	1,496	30,964	35,415	26,500	40,318	38,003	45,000	45,000
100-500-5199 TAX COLLECTION SVCS	60,289	59,962	67,399	72,680	71,353	71,353	72,680	72,680
100-500-5210 SERVICE CONTRACTS	59,705	52,446	108,233	102,900	86,907	86,907	102,900	102,900
100-500-5225 PROP/LIABILITY INSURANCE	41,242	49,098	49,863	70,000	58,555	58,755	70,000	70,000
TOTAL PROF & CONTRACT SVCS	180,231	211,969	280,995	293,580	277,891	275,776	312,080	312,080
<b>SUPPLIES &amp; OPERATING</b>								
100-500-5335 POSTAGE	3,133	4,849	4,326	5,200	3,218	3,195	5,200	5,200
100-500-5370 SUPPLIES	17,672	18,546	17,170	20,000	14,736	14,647	20,000	20,000
100-500-5404 ELECTRIC UTILITIES	32,341	32,309	34,734	36,000	30,336	36,000	36,000	36,000
100-500-5406 TELECOMMUNICATIONS	5,293	4,958	3,040	6,250	3,894	6,250	6,250	6,250
100-500-5467 COUNCIL EXPENSE/INITIATIVES	1,173	14,788	14,290	8,000	297	6,000	18,000	18,000
100-500-5468 EMP/VOL APPRECIATION	2,665	2,983	4,777	4,000	100	3,200	4,000	4,000
100-500-5470 AIRPORT EXPENSES	0	0	2,534	10,000	9,152	6,932	10,000	10,000
100-500-5471 DEER MANAGEMENT PROGRAM	1,042	0	307	0	75	75	5,000	5,000
100-500-5499 CONTINGENCY (INCL SAL ADJ)	21,197	16,388	4,777	20,000	5,000	5,000	10,000	10,000
TOTAL SUPPLIES & OPERATING	84,516	94,821	85,956	109,450	66,808	81,299	114,450	114,450
<b>CAPITAL EXPENDITURES</b>								
100-500-5702 COMPUTER HARDWARE	0	299	0	10,000	1,027	1,027	10,000	10,000
100-500-5720 TRANSFERS TO OTHER FUNDS	0	25,000	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	25,299	0	10,000	1,027	1,027	10,000	10,000
<b>OTHER</b>								
100-500-5972 TRANSFER FROM UTILITY FUND	( 550,000)	( 883,238)	0	0	0	( 1,200,000)	0	0
100-500-5980 TRANSFER TO OTHER FUNDS	50,000	112,899	209,947	0	0	0	0	0
100-500-5999 RECONCILIATION DISCREPANCIES	1,292	0	0	0	0	0	0	0
TOTAL OTHER	( 498,708)	( 770,339)	209,947	0	0	( 1,200,000)	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>( 233,961)</b>	<b>( 438,250)</b>	<b>576,898</b>	<b>413,030</b>	<b>345,725</b>	<b>( 841,898)</b>	<b>436,530</b>	<b>436,530</b>

## DEPARTMENT: 100-520 FIRE DEPARTMENT

The Fire Department is committed to ensuring that the lives and property of the citizens and guests of the City of Granite Shoals are adequately protected from fire and its related hazards. The Fire Chief is dedicated to promoting the safe practices and principles of fire protection services, educating the public on fire safety, investigating, and reporting on fire incidents or explosions and EMS Services, enforcing local ordinances, and conducting inspections for fire and life safety hazards.

### Key Responsibilities

- Granite Shoals Fire Department will deliver comprehensive safety services of the highest quality.
- Support and maintain a safe, healthy, well-trained, and high-performing workforce.
- Provide a high-quality first responder service as part of an integrated emergency medical care system. S
- Serve as a community resource for life-safety knowledge and information about the Department's services.
- Attract and retain a qualified and diverse workforce.
- Recognize and scale to changing budgetary, fiscal, and regulatory conditions.
- Cultivate and strengthen relationships with citizens.

### Budget Highlights

Increase of \$38,621 in overall personnel costs and benefits mainly due 3% COLA and 3% merit pool added.

Increase of \$3,887 in EMS Marble Falls Contractual agreement

Increase of \$10,000 in Special Department Supplies

Increase of \$40,000 in New Equipment i.e. SCADA air supply

Increase of \$2,000 in Testing and Inspections



CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 FIRE

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
100-520-5001 SALARIES	382,465	502,482	495,058	678,325	646,770	622,713	691,403	691,403
100-520-5010 OVERTIME	23,414	24,510	19,737	40,000	39,251	34,481	52,689	52,689
100-520-5012 CERTIFICATION PAY	0	0	0	0	0	0	10,500	10,500
100-520-5015 FICA @ 6.20%	32,895	43,543	43,296	44,536	55,350	53,141	46,785	46,785
100-520-5016 MEDICARE @ 1.45%	0	0	0	10,416	0	0	10,942	10,942
100-520-5017 TMRS	18,959	18,227	18,732	46,907	40,230	38,375	46,106	46,106
100-520-5018 BENEFITS	44,085	50,792	35,954	85,356	68,564	59,804	90,848	90,848
100-520-5020 WORK COMP INS. @ 1.90%	6,560	13,175	12,594	25,434	15,000	15,000	20,322	20,322
TOTAL PERSONNEL	508,378	652,729	625,371	930,974	865,165	823,514	969,595	969,595
<u>PROF &amp; CONTRACT SVCS</u>								
100-520-5207 DISPATCH	9,656	13,985	8,493	20,000	13,340	13,250	20,000	20,000
100-520-5210 SERVICE CONTRACTS	4,268	5,295	2,860	5,500	0	0	5,500	5,500
100-520-5211 MEDICAL DIRECTOR	0	0	0	0	0	0	0	0
100-520-5215 EMS MARBLE FALLS	72,045	81,739	85,008	87,558	81,041	81,041	91,945	91,945
TOTAL PROF & CONTRACT SVCS	85,969	101,019	96,361	113,058	94,381	94,291	117,445	117,445
<u>SUPPLIES &amp; OPERATING</u>								
100-520-5350 FUEL TIRES & MAINTENANCE	36,871	35,402	37,020	40,000	34,891	34,891	40,000	40,000
100-520-5370 SUPPLIES	3,531	1,611	2,980	3,000	2,738	2,738	3,500	3,500
100-520-5392 UNIFORMS	10,519	4,178	4,612	8,000	7,045	7,045	8,000	8,000
100-520-5397 SPECIAL DEPT SUPPLIES	8,795	45,299	33,072	40,000	31,357	31,357	50,000	50,000
100-520-5404 ELECTRIC UTILITIES	8,896	9,069	9,345	10,058	8,147	7,156	10,058	10,058
100-520-5405 TELECOMMUNICATIONS	11,147	5,296	4,635	6,600	3,679	3,523	6,600	6,600
100-520-5450 DUES & SUBSCRIPTIONS	4,774	5,283	6,346	8,000	5,990	5,990	8,000	8,000
100-520-5460 TRAVEL & MEETINGS	1,822	2,662	1,422	4,500	863	863	4,500	4,500
100-520-5461 TESTING & INSPECTIONS	9,378	8,064	9,026	10,000	7,202	7,202	12,000	12,000
TOTAL SUPPLIES & OPERATING	95,732	116,864	108,459	130,158	101,913	100,765	142,658	142,658
<u>CAPITAL EXPENDITURES</u>								
100-520-5705 BRUSH TRUCK	0	0	47,713	13,500	171,751	171,751	13,500	13,500
100-520-5714 NEW EQUIPMENT	0	0	0	0	29,588	29,588	40,000	40,000
TOTAL CAPITAL EXPENDITURES	0	0	47,713	13,500	201,339	201,339	53,500	53,500
<u>OTHER</u>								
100-520-5962 TRANSFER TO EQUIP RESERVE	25,000	25,000	0	25,000	0	25,000	( 88,000)	( 88,000)
100-520-5999 ACCRUED PAYROLL EXPENSE	0	4,586	( 4,586)	0	0	0	0	0
TOTAL OTHER	25,000	29,586	( 4,586)	25,000	0	25,000	( 88,000)	( 88,000)
<b>TOTAL FIRE</b>	<b>715,079</b>	<b>900,198</b>	<b>873,317</b>	<b>1,212,690</b>	<b>1,262,799</b>	<b>1,244,909</b>	<b>1,195,198</b>	<b>1,195,198</b>





# GRANITE SHOALS FIRE & RESCUE

BURNET COUNTY EMERGENCY SERVICES DISTRICT 3



## Station 31

### Supports:

1 – Fire Chief	9 – Firefighters
1 – Engine	1 – Medical/Rescue Squad
1 – Reserve Engine	1 – Tender
3 – Brush Trucks	1 – Boat
1 – Support	1 – UTV

Mission Statements:

1. To provide the highest level of public safety services for our community through emergency services, fire prevention, and public education.
2. To protect lives and property by providing professional emergency services for our neighbors, community, and visitors, with compassion, integrity, and dedication.
3. To promote, preserve and protect the safety of our community through fire prevention, emergency services, and public education with a commitment to excellence.

Values Statement:

Granite Shoals Fire & Rescue is committed to serve with **PRIDE** by enhancing our community's quality of life whenever possible

- Professionalism – Excellence in everything we do
- Respect – All within our community no matter what
- Integrity – Commitment to honesty and truthfulness
- Dedication – Assisting the needs of others above all else
- Ethics – Always doing the right thing





Thank you, Mayor, Council and City Manager, for this time to speak.

As I stand before you today, I can say that the City Granite Shoals Fire Department has never been stronger, and more in line with our goals. This could not have happened without the support of our community, our city manager, our council and the hard work of our lieutenants and firefighters that make up our department. I am very proud to be a part of this journey.

2023 has been an exciting year for us, it has brought lots of change, changes in leadership, changes in staffing, changes in morale and most of all a change in sense of pride. Each and every member of our dept. are proud of what we have accomplished and proud to be a part of the City of Granite Shoals.

We have completed our 1 year 3 year and 5-year strategic plan. It is aggressive but we are working hard each day to meet these goals. This plan will be available during our future economic development planning.

In 2023 we focused on training, not just in house but sending guys to outside training as well. We sent our lieutenants to leadership conferences to help them learn what it really means to be a leader in the fire service. As we speak tonight, we have guys at Texas A&M participating in summer school. Today the training was live burns. I am sure they are rethinking the decisions they made to attend summer school and not spring. We participated in joint training exercises with our neighboring departments, this ensures that when the time comes that we are on scene together we work seamlessly together for the better of our communities.



## Accomplishments of 2023

- **Competitive Pay Increase**

Council approved an aggressive pay increase for full-time firefighters. This decision by the council has improved our department's ability to hire and retain the best of the best the fire service has to offer. We have hired new personnel from much larger departments than ours. These firefighters would not have been available to us without this accomplishment.

- **Staffing Levels**

During 2023 we were given the opportunity to add a 3<sup>rd</sup> firefighter to each shift by moving from a regular scheduled part-time firefighter to a full-time firefighter per shift. This improvement has increased our ability to make more aggressive interior attacks on structure fires resulting in a dramatic improvement in property loss for our residents. This change has given us the ability on first alarms to have an Engine as well as a tender on scene without waiting for a volunteer to arrive and bring the second apparatus. On brush fire this also allows us to take a brush truck and tender on first alarms so that we have the much-needed water without having to wait for it. This also gives us the opportunity to repay the mutual aid that we have always received from other departments by sending a 2-man engine or brush truck crews on first alarm to Marble Falls, Hoover Valley or out in the county to help with fires with in their districts.



- Expanding our Fire District

As you recall during last year's budget talks, I brought up the goal of expanding our fire district to offset the cost of hiring more firefighters for our department. Recently I was given the opportunity to do just that. I was approached by the newly formed Llano Co. ESD5 "Sunrise Beach" board to help with getting them off the ground and pointed in the right direction. They recognized the fact I have over 20 years in dealing with ESDs and have helped establish 2 from the ground up. So, I agreed to do so as it is always a great opportunity when it's your department that others come to for advice. During our conversations they asked the question about our department covering part of this ESD. At first, I was reluctant to do so but after going out and driving to the proposed area I was willing to entertain the idea. After lots of discussion with the city manager, mayor, and our mutual aid providers we agreed to bid on this area. The bids were announced yesterday at 1pm and in August negotiations will begin. The area to be covered is located just on the other side of the 2900 bridge. It consists of about 220 homes and the average call volume per year is 27. It is 7.4 miles from our station and takes about 6.5 minutes to drive. The amount within our bid to service this area is \$63,000 per year or .625 cents per \$100 value of the property. Same as our current ESD3 tax rate. We agreed to 11-minute response time for 90% of the calls. Our mutual aid partners agreed to continue to provide aid to the new areas. The map provided illustrates this district. This is just step one of several other districts that we are in contact with to also provide coverage for. All final decisions will of course be brought back here for approval.



- **Engine 31**

Our new engine has been ordered and the expected arrival will be sometime in early 2025. I will be making 2 trips as the truck is being made, a pre-build and a mid-build. Just to make sure everything is correct with what we need. The price for this truck is \$703,000.

- **Tender 31**

Our new 3000gal. tender should be completed at the end of 2024. The price of this truck is \$350,000. We received a grant for \$246,000 and the rest will be paid in full from our capital account.

- **Squad 31**

Our new Squad will arrive any day now. It's at the upfitters 90% complete. This apparatus will allow us to respond to wrecks, medical emergencies, burn permits and many other types of calls without wearing out our current brush trucks. The price for this truck is around \$90,000. \$45K from bond and \$45K from the fire Auxiliary.

- **SCOTT'S SCBAs**

Council approved to replace all our old aging SCBAs with the new SCOTT'S SCBAs. The new packs allow us to monitor the air supply, emergency maydays for every individual in our dept. as well as all other mutual aid depts. from a laptop with command.



- Upgrades to Boat 31

The dept. has invested some time and money into our fire boat program this year. We have both motors completely gone through. We replaced one battery and added an A/C unit to the top of the cabin. We purchased 2 Lowrance live scope graphs with down scan and side scan capabilities. Our next step with the boat project is to purchase the fire pump, paint and letter the sides of the boat.

- Training

In 2023 our goal was to focus on training. One of the things we did to accomplish this was to partner up with MV Fire Rescue training services to host 4 hands on training classes. Forceable entry, Engine Operations, RIC rapid intervention crews and vehicle extrication. We use the Texas Forest Service 2604 program to pay for our students to attend. The classes are going very well, each class has around 40 to 50 students from all over the area attending. We are definitely leading the way in the area of training.

- ESD 3

When I took over as Fire Chief the relationship between the city and the ESD was in need of mending. Today I can say that we have never worked better together. We have made long-term commitments and plans to carry these out to better the safety of our citizens. The end of our 5-year contract with the ESD will expire September 31. We have negotiated a 2-year contract keeping with the same stair step that we are on over the next 2 years. In agreement that the ESD will increase its tax rate back up to their max to pursue the purchasing of land and move forward with a second fire



station. This will be around the 2342 Kingsland area. 2024 \$306K / 2025 \$321K.

- Grants

Tender **\$240,000** "Received"

Brush Truck **\$140,000** "should receive next month Aug."

By the end of 2023 well will have received around **\$10,000** in training grants

We have just completed a LCRA grant for two new motors for our fire boat in the amount of **\$50,000**

We are participating in a southern Burnet Co. radio grant that we should have an answer on in the near future. This grant will purchase **\$125,000** worth of radios for our dept. alone.





## The Path Forward 2024

- Training

Our goal for the department is not to have to rely on any other department for anything other than manpower. Not training, not equipment. With that being said in 2024 we will begin our department technical training, including high and low angle rope rescue, swift and still water rescue as well as having 5 guys SCUBA diver certified.

- SAFFER Grant

We are planning on applying for the SAFER grant in 2024. This grant will be for hiring 3 additional personnel, 1 per shift. Bringing our dept. up to NFPA standards of 4 firefighters per shift. This is of course if we continue to grow our response area and bring in additional revenue to the city. The grant is a 3 year pay out 75% first year 50% second and 25% the third of the all-in cost for these firefighters. If awarded the firefighters will begin October 1, 2024.

- Expanding District

In 2024 we are going to expand our conversations with communities such as Legends, Kingsland Ranches, Colina Cove and Enclave to educate them on what we bring to the table and how it can benefit their communities. IF additional contracts are signed this money will be used to help fund additional firefighters to help relieve the financial burden on the city.



- ESD3

We will be working closely with our ESD3 partner with the timing on purchasing land for the next station as well as the construction of that station. Timing is very important with our ability to staff and equip this station in conjunction with contracts with the other subdivisions.

- Brush Truck / Tender

We are hopeful that we are awarded the new brush truck in August and it is completed in 2024 along with the receiving the new tender that has already been ordered.





**DEPARTMENT: 100-560 ADMINISTRATION**

Provides management and administration of the City, implementing City Council policy decisions by directing, coordinating, monitoring, and evaluating all City government activities.

**Key Responsibilities**

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- Execute the policies established by the City Council and administer the affairs of the City consistent with City Charter
- Prepare and maintain minutes, ordinances, resolutions, and proclamations.
- Coordinate records retention as required by the State of Texas.
- City elections conducted by designated election officials.
- Monitor and approve all City purchases, expenditures, and bid documents.
- Prepare the City employee payroll and administer employee benefit programs.
- Prepare and monitor annual City budget.
- Provide assistant to the auditors with the preparation of the Annual Financial Report.
- Oversee the administration, records management, public information and the appointment process of boards and commissions.
- Maintains services including housekeeping, landscaping and building maintenance and improvements for facilities.
- This department provides legal review including document and contract review and any other activities required by the City Council and staff.
- Actively monitor all accounting records including utility billing and municipal court payments and receivables.

**Budget Highlights**

Increase of \$220,046 for funding the ACM and adding 2 additional staff including a permit clerk, and administrative assistant increase in personnel and benefits added along with 3% COLA and merit increases allowance of 3%

Increase of \$20,000 of legal expenses

Increase of \$2,500 for election expenses if needed.

Increase of \$1,000 for surety bonds for cash collection personnel

Increase of \$600 in supplies

Increase of \$2,700 in special department supplies

Increase of \$2,400 in telecommunications

Increase of \$2,375 in training and seminars.

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 ADMINISTRATION

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>PERSONNEL</b>								
100-560-5001 SALARIES	280,957	380,321	401,119	399,441	231,803	338,800	569,672	569,672
100-560-5010 OVERTIME	785	1,465	6,991	2,800	12,985	11,881	2,800	2,800
100-560-5011 CAR ALLOWANCE	0	0	0	6,000	0	0	6,000	6,000
100-560-5012 CERTIFICATION PAY	0	0	0	0	0	0	4,800	4,800
100-560-5015 FICA @ 6.20%	21,205	29,016	29,687	24,939	19,650	27,332	35,791	35,791
100-560-5016 MEDICARE @ 1.45%	0	0	0	5,832	0	0	8,370	8,370
100-560-5017 TMRS	13,738	17,990	18,678	26,266	15,158	15,031	35,271	35,271
100-560-5018 BENEFITS	26,342	24,772	19,964	42,678	17,916	27,284	63,594	63,594
100-560-5020 SUTA WORK COMP @ 1.90%	700	9,882	6,177	13,158	10,000	684	14,862	14,862
100-560-5099 YEAR END SALARY ACCRUAL	21,282	( 2,388)	0	0	0	0	0	0
TOTAL PERSONNEL	365,010	461,058	482,617	521,114	307,512	421,012	741,160	741,160
<b>PROF &amp; CONTRACT SVCS</b>								
100-560-5105 LEGAL EXPENSE	158,183	162,220	116,498	115,000	106,171	106,171	135,000	135,000
100-560-5120 OTHER PROF SVCS	9,733	129,925	123,220	106,900	153,856	148,685	106,900	106,900
100-560-5200 ELECTIONS	613	1,670	4,674	5,500	3,628	3,600	8,000	8,000
100-560-5201 EMPLOYEE PHYSICALS	2,071	2,184	2,428	2,000	2,151	1,956	2,000	2,000
100-560-5220 SURETY BONDS	680	680	480	0	1,848	1,848	1,000	1,000
TOTAL PROF & CONTRACT SVCS	171,280	296,679	247,300	229,400	267,654	262,260	252,900	252,900
<b>SUPPLIES &amp; OPERATING</b>								
100-560-5370 SUPPLIES	8,735	11,210	6,267	9,250	3,886	4,000	9,850	9,850
100-560-5399 SPECIAL DEPT SUPPLIES	15,344	10,106	33,338	5,800	8,939	8,939	8,500	8,500
100-560-5405 TELECOMMUNICATIONS	3,297	3,008	3,377	3,600	3,794	3,638	6,000	6,000
100-560-5411 LEGAL NOTICES & PUBLIC MTGS	7,853	5,429	9,759	7,000	4,732	5,000	7,000	7,000
100-560-5440 TRAVEL & MEETINGS	2,338	1,472	2,290	5,000	760	4,900	5,000	5,000
100-560-5445 LICENSE & CERTIFICATIONS	0	20	0	500	130	100	500	500
100-560-5450 DUES & SUBSCRIPTIONS	4,526	7,734	6,624	4,500	3,136	3,500	4,500	4,500
100-560-5462 SEMINARS & TRAINING	2,631	2,745	1,537	4,125	1,447	2,889	6,500	6,500
TOTAL SUPPLIES & OPERATING	44,724	41,724	63,191	39,775	26,824	32,966	47,850	47,850
<b>OTHER</b>								
100-560-5999 ACCRUED ADMIN PAYROLL EXP	0	2,280	( 2,280)	0	0	0	0	0
TOTAL OTHER	0	2,280	( 2,280)	0	0	0	0	0
<b>TOTAL ADMINISTRATION</b>	<b>581,013</b>	<b>801,740</b>	<b>790,828</b>	<b>790,289</b>	<b>601,989</b>	<b>716,238</b>	<b>1,041,910</b>	<b>1,041,910</b>

**DEPARTMENT: 100-570 POLICE DEPARTMENT**

The Granite Shoals Police Department is responsible for law enforcement, servicing the community when needed, crime prevention and to preserve the peace.-

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**Key Responsibilities**

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- Improve the interactions between members of the GSPD and the community.
- Continuously build relationships with diverse populations within the City of Granite Shoals to create and expand the future of Granite Shoals.
- Represent the population that the Granite Shoals Police Department serves
- Recruit, hire promote, and retain the best candidates to serve the Granite Shoals community.
- Improve internal communications.
- Promote positive interactions with the public during every contact with a great attitude, positivity, and guardian mentality.
- Reduce, solve and prevent crimes in Granite Shoals.
- Reduce the calls for service request times.
- Strengthen Internal Communication with all Departments throughout all of Granite Shoals.
- Replace aging and out of date equipment and technology
- Determine technology infrastructure needs for the Police Department Facility

**Budget Highlights**

**Increase in all personnel costs due to the addition of 1 patrol officer and the 3% COLA and 3% merit allowance for all personnel of \$93,452.**

**Increase of \$2,500 of Other Professional Services**

**Increase of \$30,000 in Dispatch paid to County**

**Increase of \$7,000 for Service Contracts**

**Increase of \$10,000 for Fuel, tire and maintenance**

**Increase of \$2000 in Seminars and Training**

**Overall increase in operating supplies of \$23,000**

PROPOSED BUDGET

AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
POLICE

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		PROPOSED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>PERSONNEL</b>								
100-570-5001 SALARIES	755,673	833,025	939,620	1,056,327	<b>941,902</b>	<b>901,581</b>	1,104,812	1,104,812
100-570-5010 OVERTIME	<b>16,310</b>	23,923	21,403	<b>28,000</b>	47,191	46,044	<b>28,000</b>	28,000
100-570-5012 CERTIFICATION PAY	0	0	0	0	0	0	22,800	22,800
100-570-5015 FICA @ 6.20%	<b>61,475</b>	68,281	78,313	67,228	79,380	<b>76,216</b>	<b>71,648</b>	<b>71,648</b>
100-570-5016 MEDICARE @ 1.45%	0	0	0	<b>15,723</b>	0	0	16,756	16,756
100-570-5017 TMRS	39,447	40,395	43,979	<b>70,807</b>	<b>59,808</b>	<b>57,094</b>	70,608	70,608
100-570-5018 BENEFITS	97,592	96,028	74,676	136,570	129,029	<b>181,298</b>	152,874	152,874
100-570-5020 SUTA WORK COMP @ 1.90%	<u>12,029</u>	<u>21,548</u>	<u>21,769</u>	<u>34,398</u>	<u>25,000</u>	<u>25,000</u>	<u>35,007</u>	<u>35,007</u>
TOTAL PERSONNEL	982,526	1,083,200	<b>1,179,759</b>	<b>1,409,053</b>	1,282,310	1,124,233	1,502,505	1,502,505
<b>PROF &amp; CONTRACT SVCS</b>								
100-570-5120 OTHER PROF SVCS	63,879	0	<b>4,420</b>	5,000	6,410	6,360	<b>7,500</b>	7,500
100-570-5207 DISPATCH	72,978	73,649	74,650	135,000	<b>132,201</b>	132,201	165,000	165,000
100-570-5208 UNSAFE BLDG - CODE TRF	0	0	20,000	<b>15,000</b>	1,183	1,000	<b>15,000</b>	15,000
100-570-5210 SERVICE CONTRACTS	<b>13,781</b>	14,065	37,398	10,000	<b>14,263</b>	17,500	<b>17,000</b>	17,000
100-570-5226 ANIMAL SHELTER CONTRACT	<u>28,125</u>	<u>22,500</u>	<u>22,500</u>	<u>30,000</u>	<u>25,000</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>
TOTAL PROF & CONTRACT SVCS	178,763	110,214	<b>158,967</b>	195,000	179,056	182,061	234,500	<b>234,500</b>
<b>SUPPLIES &amp; OPERATING</b>								
100-570-5350 FUEL, TIRES & MAINTENANCE	<b>51,767</b>	<b>94,787</b>	97,786	<b>80,100</b>	77,658	77,651	<b>90,000</b>	90,000
100-570-5370 SUPPLIES	<b>11,351</b>	11,851	10,897	14,000	<b>12,564</b>	12,564	14,840	<b>14,840</b>
100-570-5386 SPECIAL DEPT SUPPLIES	18,068	15,314	18,981	22,000	30,509	30,509	23,320	23,320
100-570-5392 UNIFORMS	12,497	7,600	<b>11,028</b>	12,000	21,897	<b>21,897</b>	15,000	15,000
100-570-5404 ELECTRIC UTILITIES	5,254	<b>5,427</b>	5,792	7,000	<b>5,472</b>	<b>6,000</b>	7,500	7,500
100-570-5405 TELECOMMUNICATIONS	<b>13,964</b>	16,450	17,545	<b>19,500</b>	15,177	12,200	20,670	20,670
100-570-5440 TRAVEL & MEETINGS	10	<b>29</b>	292	0	143	100	2,000	2,000
100-570-5445 LICENSE & CERTIFICATIONS	0	0	0	0	0	200	2,000	2,000
100-570-5450 DUES & SUBSCRIPTIONS	570	889	2,164	1,500	1,276	<b>800</b>	1,750	1,750
100-570-5460 SEMINARS & TRAINING	<u>12,368</u>	<u>10,285</u>	<u>14,585</u>	<u>15,000</u>	<u>25,176</u>	<u>25,176</u>	<u>17,000</u>	<u>17,000</u>
TOTAL SUPPLIES & OPERATING	125,848	162,631	179,070	<b>171,000</b>	189,873	187,097	194,080	<b>194,080</b>
<b>CAPITAL EXPENDITURES</b>								
100-570-5700 COMPUTER <b>HARDWARE</b>	1,118	2,430	<b>6,245</b>	4,000	0	4,000	4,000	4,000
100-570-5717 VEHICLE PURCHASE	0	0	260,599	286,000	329,941	<b>329,941</b>	286,000	286,000
100-570-5718 EQUIPMENT PURCHASES	0	0	29,341	0	16,804	<b>16,804</b>	0	0
100-570-5725 <b>EQUIPMENT PURCHASE</b>	<u>167,256</u>	<u>0</u>	<u>776</u>	<u>0</u>	<u>2,485</u>	<u>2,485</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL EXPENDITURES	168,374	<b>2,430</b>	<b>296,961</b>	290,000	349,230	353,230	<b>290,000</b>	290,000
<b>OTHER</b>								
100-570-5998 ACCRUED PAYROLL EXPENSE	0	9,650	( 9,650)	0	0	0	0	0
100-570-5999 NON-CAPITAL EQUIPMENT	<u>43,107</u>	<u>14,387</u>	<u>32,970</u>	<u>75,000</u>	<u>31,298</u>	<u>31,298</u>	<u>75,000</u>	<u>75,000</u>
TOTAL OTHER	43,107	<b>24,037</b>	23,320	<b>75,000</b>	<b>31,298</b>	<b>31,298</b>	75,000	75,000
<b>TOTAL POLICE</b>	<b>1,498,618</b>	<b>1,382,512</b>	<b>1,838,077</b>	<b>2,140,053</b>	2,031,768	1,877,919	2,296,085	2,296,085



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



The Granite Shoals Police Department would like to thank the Mayor, Council Members, and our community. The vision of the Granite Shoals Police Department is to instill a sense of pride in every citizen within our community. We strive to serve our community with integrity and professionalism while providing proactive, two-way interaction with the residents, businesses, and schools to enhance safety and security for all.

## Professionalism and Organizational Excellence

- *Improve the interactions between members of the GSPD and the community.*
- *Continuously build relationships with diverse populations within the City of Granite Shoals to create and expand the future of Granite Shoals.*
- *Represent the population that the Granite Shoals Police Department serves.*
- *Recruit, hire, promote, and retain the best candidates to serve the Granite Shoals Community.*
- *Ensure the department's organizational structure is appropriate to respond to community needs.*

## Community Engagement and Partnerships

- *Promote positive interactions with the public during every contact with a great attitude, positivity, and guardian mentality.*
- *Improve external communication.*
- *Enhance community partnerships.*
- *Continue to research innovative, community-oriented programs to engage the public.*



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



## Operational Improvements

- *Reduce, solve, and prevent crime.*
- *Reduce calls for service response times.*
- *Strengthen Internal Communication with all Departments throughout all of Granite Shoals.*

## Technology Development and Infrastructure Expansion

- *Replace aging and out-of-date equipment and technology.*
- *Improve/expand existing systems or solutions that aid investigations, improve operations, or increase data access or transparency.*
- *Determine technology infrastructure needs for the Police Department facility.*
- *Ensure Police facilities are adequate for the department's operations to serve the community.*

## Accomplishments of 2023

**Recruiting:** Every agency in this nation has had difficulties recruiting and retaining officers and our agency was no different. Our competition came from agencies that pay more and have better benefits. We were able to recruit officers based solely on the reputation of our city, department, and staff. Some officers that we recruited this year were quality officers, but we ended up losing them due to pay and benefits after a short stay. Other quality officers were relieved of their duties due to performance issues or discipline issues. We were able to recruit experienced officers from out-of-state agencies after making a state-of-the-art recruiting video and recruiting poster that was on social media. The video and poster were viewed and shared by many. We have made



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



it our mission to provide the citizens of Granite Shoals with the best quality of officers that we can get with our limited resources.

**Sponsoring:** Though it has not been done in the history of the Granite Shoals Police Department, we sponsored three officers to the Central Texas Police Academy. This was done due to the low number and quality of applicants. As an agency, we refused to settle for just anyone. The challenge for our agency in sponsoring cadets is we do not currently pay cadets or provide benefits while they are attending the academy like other agencies do. We were able to convince three quality cadets to be a part of our agency, even though they had several months of financial hardships. Two of the three officers that we sponsored are currently in field training and the third is set to graduate on January 12, 2024. All three were and are outstanding cadets and leaders in their academies.

**Contracts:** While we were able to hire several officers, we were also losing officers at a high rate due to our competition paying more and having better benefits, namely dependent coverage. While looking for ways to retain officers and cut down on uniform costs we came up with a three-year contract that every new officer must agree to and sign. The contract holds all new officers civilly responsible for the costs, up to \$3000.00, for new uniforms and training for a three-year period. For every year of service with our agency, the money owed to the city is reduced by \$1000.00 if the officer voluntarily leaves. We feel that this will make new officers take a vested interest in our agency, therefore retaining officers.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE

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**Training:** While all training is obviously not free, we have been able to seek out and find free training or grants for our officers that will enhance their skill levels. We strive to cross-train all officers and give them assignments, other than patrol, that will make them well-rounded officers to better serve the citizens. We have implemented in-service service training that all officers attended and will implement for all new officers as they begin their employment with the department. This allows all officers to learn procedures, ordinances, laws, and policies in an eight-hour training that would normally take away days, if not weeks, during their field training. Officers have also been sent to specialized training for sex crimes, K9, evidence, firearms, and instructor certification, just to name a few. This has all been done with the goal and determination to better serve our citizens. Our officers have attended approximately 2460 hours of in-person training and countless online training hours this year.

**Overtime:** Our goal was to use the overtime budget for special events, special assignments, traffic enforcement, training, and boat patrols. Due to the high turnover in staff and several months of working with the bare minimum staffing, we were forced to use most of the overtime to cover shifts, in order to provide the citizens with a high level of service during peak hours, weekends, and holidays. We were able to accomplish more than expected by moving officers' days off or allowing officers to be off on their normal scheduled day if they covered a shift or had training. Although this was not always possible, we were able to reduce two to three times more the amount of overtime used.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE

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**Ballistic Body Armor:** In 2023 every officer at GSPD was issued new ballistic vests. The level of protection the previous armor had was rated at Level II. The department was able to research and find a different manufacturer that provided a higher level of quality, customer service, and ballistic protection at Level III+ for a cheaper price per unit than what was being spent for the lower-level ballistic vest. Officer safety is paramount and of the highest priority.

This was an unexpected but necessary expenditure because every officer that works for the city deserves a high level of protection. Previously only 2-3 vests were replaced a year, based on expiration. ALL were replaced this year due to the protection level that was purchased previously.

**Uniforms:** Our uniforms have been slightly updated from a year ago. Our “dress” uniform material now matches our “patrol” uniform material which is a lightweight breathable material. A subtle, yet major change that has happened with our uniform though, is our patch. The lettering on our patch is no longer purple and has been changed to blue which is traditionally associated with police officers, and it is also one of our city’s colors. A lot of money was spent out of the uniform budget. A large portion of this was the ballistic vest, but a lot was also spent due to getting the department to have a more unified, professional appearance as well as a brief period of time that turnover was substantial. The citizens of the city expect our officers to not only do a good job but to look professional while doing it.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



**Vehicles:** Over the last year, the department was able to procure four (4) Chevrolet Tahoe PPVs. All of these vehicles are currently active in our fleet. This normally would not seem like an accomplishment, but since Covid-19, procuring fleet vehicles has been a challenge due to supply issues. What also makes this a big accomplishment is that we were told that 4 vehicles were on the ground waiting for our, now previous, fleet for the start of FY 22-23 so that they could be purchased. When October 2022 came, we quickly learned that this was never the case and there were no vehicles on the ground waiting. The department was able to track down two of the Tahoe's at a vendor named, Defender Supply, and another two at a vendor named Siddons-Martin. These vehicles were delivered in record time considering how far behind the curve we were in ordering vehicles due to there being no vehicles on the ground waiting for us to order.

The new vehicles that were purchased were built with careful consideration for every piece of equipment placed inside of them. The new fleet cameras that were put in the new vehicles as well as the rest of the patrol fleet have License Plate Recognition (LPR) built into them. The cameras are able to read license plates and alert officers to potentially stolen vehicles, sex offenders, and owners that have current protective orders, as well as a "Hotlist" database that can be updated to help combat the current uptick in narcotics activity that is being seen.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE

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**Technology:** The department had the goal to go “paperless” by the end of 2024. With new advances made with prosecuting offices, that goal has been moved up to the end of 2023. This has the potential to save upwards of 40% of the cost we currently spend on paper supply and copying fees. This will drastically reduce the amount of time spent submitting cases as well as cut down on the time officers spend inside the department packaging cases using the current process.

The department purchased new narcotic field-testing kits. These kits are able to be scanned on the scene via QR Code and produce a PDF form that is able to be directly uploaded to a case. The PDF form shows the results of the test as well as a location, date, and time stamp.

**Drone:** In 2023, the department was able to obtain a drone to assist officers with search and rescue calls, scene photographing/video recording, as well as fugitive location/identification. The drone is equipped with a multi zoom camera as well as an infrared camera to assist officers during all times of the day. The drone has also been used to assist outside agencies when requested. The initial cost for the drone was significant due to the method the drone was obtained but should be reduced significantly after the initial purchase.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



Today as I come to you before I dive into what we are in dire need of at GSPD, I want to advise you of a brief on what we are requesting for the 2023/2024 budget.

**Staffing:** To better serve the citizens of Granite Shoals it would be beneficial for us to add two patrol officers. Adding these two patrol positions would allow us to move Sgt. Kos (patrol sergeant A shift) to a dedicated role as a narcotics interdiction officer whose sole priority is decreasing the amount of narcotic activity that is in our community. His secondary role would be to assist Detective Miley with case investigations. A current senior patrol officer would then be promoted to Sergeant. These additions, although they do cost money, will save our city money in the long run. Our staff will have better overall wellness when they are not overworked, have the time to recuperate from shifts, and have a caseload that is actually manageable. I know in the past you have all heard from prior administrations that “this is all we need for now” I am here to tell you that information was false. Our community is growing on a daily basis and this city has increased by 50% in residential construction over the last several years. This staffing increase would set the stage for the city for today and until the potential future of developments west of FM 1431 @ N. Phillips Ranch and east of FM 1431 @ Valleyview.

Currently, B shift has one patrol officer from 6 AM to 6 PM, a Sergeant from 3 PM to 3 AM, and two patrol officers from 6 PM to 6 AM. A shift has two patrol officers from 6 AM to 6 PM, a Sergeant from 3 PM to 3 AM, and two patrol officers from 6 PM to 6 AM.

As it stands, B shift works short-staffed on patrol on most day shifts. This means on weekends and holidays that they are the only ones taking calls. If a critical incident occurs while one officer is working, this means there is an automatic delay in having a second officer respond from being called out. Operating short-staffed does not provide a service to the citizens that they expect or deserve. It is not practical to know when the calls for service will require more officers on duty and therefore it has been difficult to know when we are safe to work a shift with only one officer.

In-progress calls (disturbances, thefts, and burglaries) require at least two officers or more for the protection of officers and citizens. We have been fortunate, to date,





# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



that we have not had officers or citizens severely hurt while only having one officer respond to in-progress calls. This does not mean that we have never had close calls. In 2019 we did have an officer take active gunfire while responding to a disturbance by himself.

It is also not safe for our officers to work accidents or search vehicles during a traffic stop that turns into an investigation for illegal drugs or stolen property by themselves. Again, we have been fortunate that officers or citizens have not been severely injured during traffic stops that turn into investigations or accidents on the roadway. It is not practical or safe to wait for another agency to respond for assistance in an emergency because they may be miles away and/or on another call for service. It has also been a disservice to our citizens when they must wait, sometimes over an hour, for an officer to respond to their needs because the only officer on shift is busy on a priority call. Times have changed and police work gets more and more dangerous every day.

The addition of a detective would allow us to complete investigations in a timely manner and keep the patrol officers in the residential areas and on the roadways where they can focus on calls for service and traffic enforcement. Currently, patrol officers are tasked with investigating many crimes from start to finish due to the caseload that our detective has. Our detective is currently tasked with investigating internet crimes, cps referrals, crimes against children, illegal narcotics distribution and sells, people crimes, property crimes and financial crimes. In 2022 alone, there were 32 million CyberTips received by NCMC (The National Center for Missing and Exploited Children). Currently, in our queue, we have ten (10) of these CyberTips. Each of these cases involves multiple subpoenas as well as electronic search warrants and affidavits. This does not include the arrest affidavits and subsequent residential search warrants after feedback is received from the subpoenas and electronic search warrants. ICAC cases alone are enough to be a full-time job.

Our detective attends multiple weekly meetings that involve different task forces and cooperative groups. Our detective is also responsible for coordinating any juvenile interviews with the Hill Country Children's Advocacy Center. This means making the appointments, attending the interview(s), and completing the subsequent report that follows these types of interviews.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE

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**Vehicles:** The addition of a police-package patrol vehicle for the chief would allow us to put a fully equipped patrol vehicle back on patrol. The vehicle would serve as an administration vehicle and therefore would have double the life span of a patrol vehicle and would accrue a lot less miles, wear, and tear. The vehicle that we have looked at would come turnkey ready with emergency lighting. This will save money not only because it would not require the thousands of dollars of equipment that a patrol vehicle does but also because the maintenance for the vehicle will be a lot less as well. The cost of a patrol-ready police package vehicle is over 90K, and the cost of an administrative vehicle is approximately 60K.

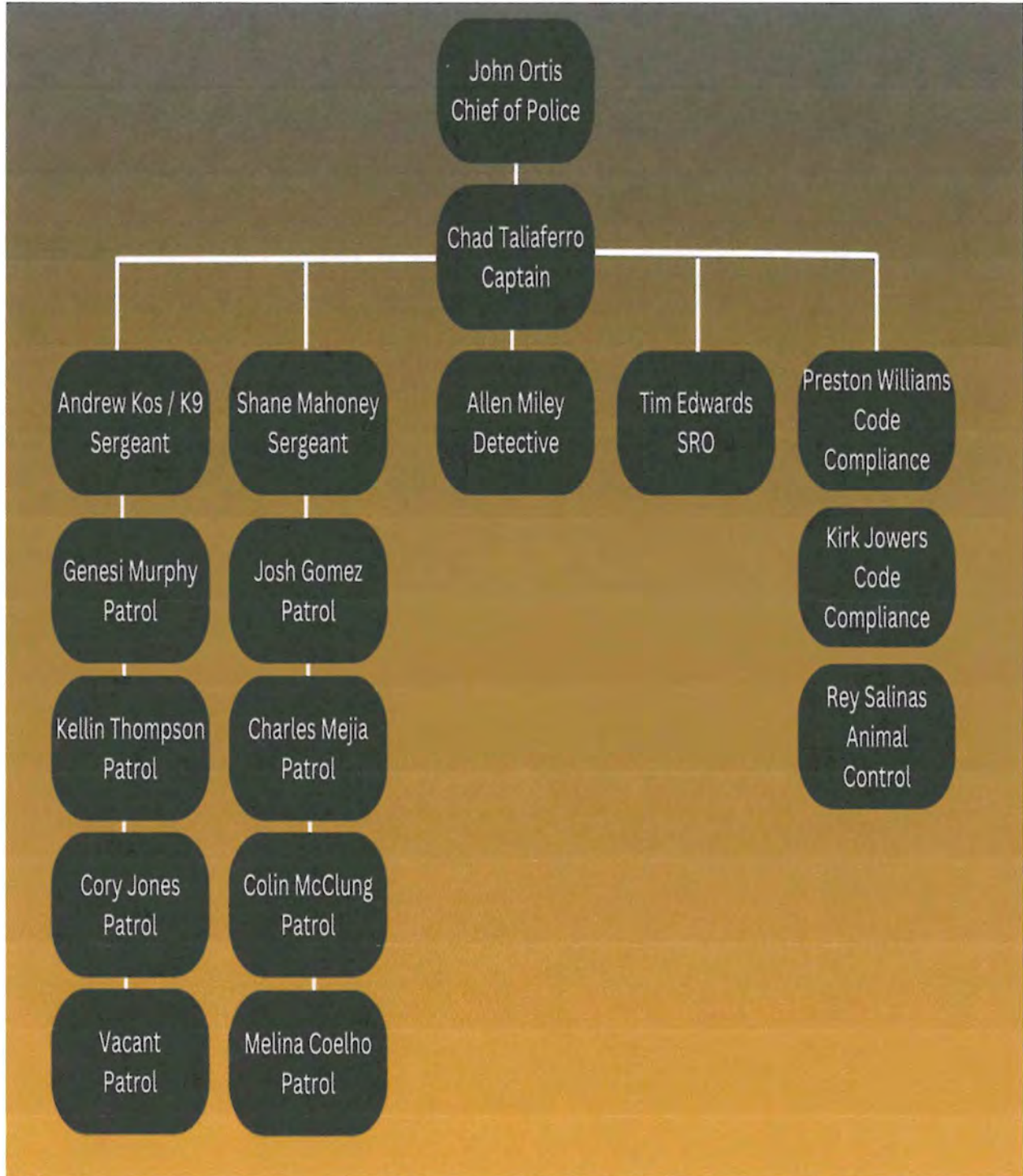
**Equipment:** The police department is also in dire need of 3 additional updated radios to replace the three 2013 model radios that we still have in use. Electronics do not last forever and these 3 have been programmed and used to the point they do not function correctly and are becoming obsolete. These radios regularly do not pick up signals where the newer ones do, and the batteries are being constantly replaced at a cost of two-hundred dollars a battery. Radios are what officers use every day, more than any other piece of equipment. Radios are essential for public safety as well as officer safety.



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

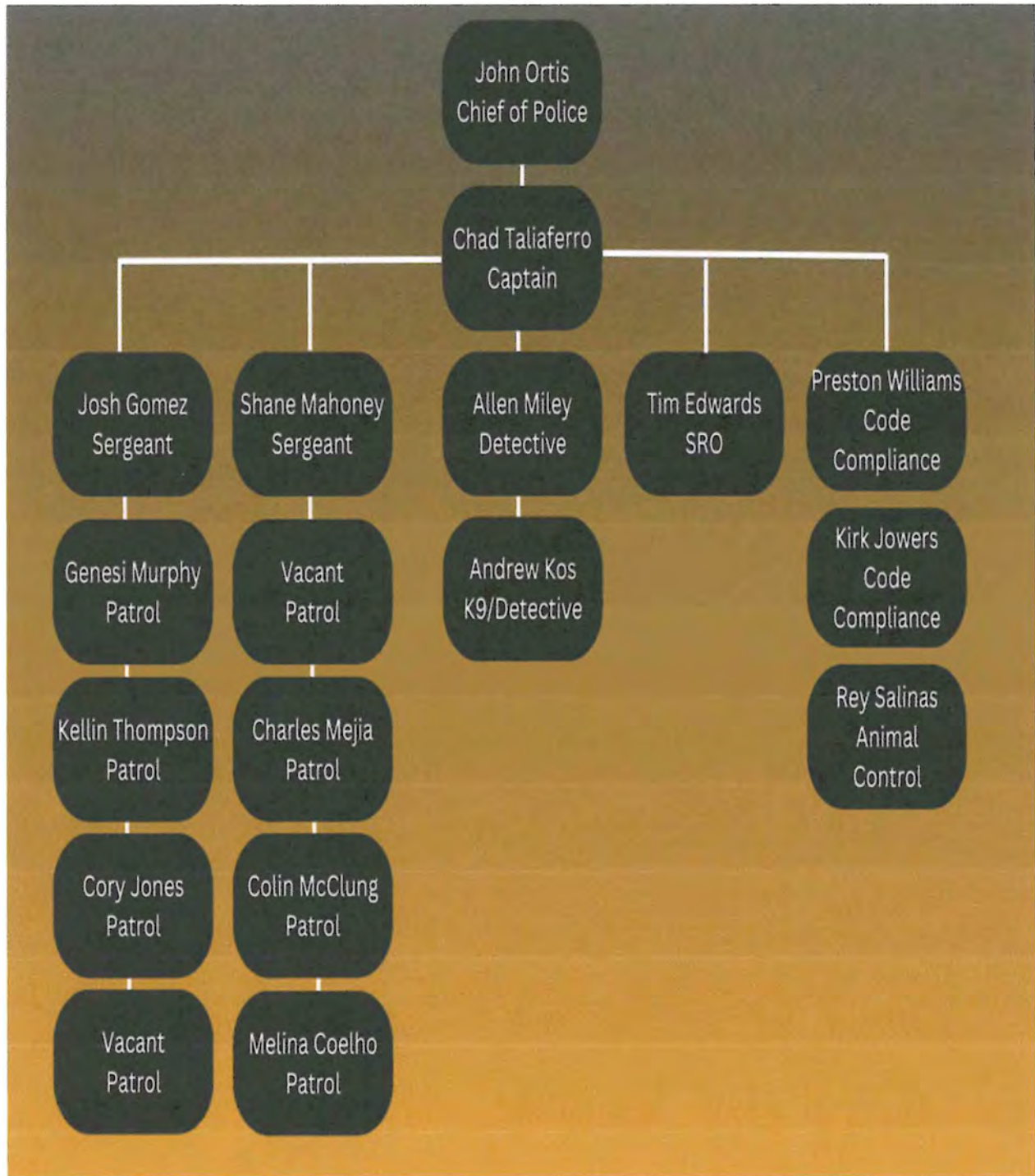
JOHN F. ORTIS, CHIEF OF POLICE



# CITY OF GRANITE SHOALS – POLICE DEPARTMENT

2023 YEAR IN REVIEW

JOHN F. ORTIS, CHIEF OF POLICE



**DEPARTMENT: 100-580 STREET DEPARTMENT**

Street Department is responsible for the replacement, repair and preventive maintenance of streets throughout the city. This is accomplished by reducing deterioration with proper maintenance techniques. Additional functions of the department include minimizing hazardous roadway conditions, and sign management, performing routine maintenance, and responding to citizen requests for service. The department also responds to emergencies and weather-related events as needed, to assure safe conditions for citizens and motorists.

**Key Responsibilities**

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- Perform annual street paving and reconstruction program.
  - Seal coat streets as part of a street maintenance plan.
  - Train assigned personnel in public works and traffic standards by attending seminars and public works training opportunities including licensing opportunities.
  - Investigate and respond to citizen requests and respond to roadway emergencies.
  - Patch potholes and utility cuts in streets in a timely manner.
  - Maintain efficiency in replacing or repairing signs. Coordinate cleaning streets and parks after city events and weekend usage.
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**Budget Highlights**

**Increase \$14,450 to allow for 3% COLA and 3% merit allowance for each employee**

**Increase #300 for Supplies**

**Increase \$5,000 for Special Department Supplies**

**Increase \$500 for Telecommunications**

**Increase \$1,500 for Drainage Pipes**

**Increase \$16,000 for a New Vehicle**

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 STREETS

EXPENDITURES	(----- 2022-2023 -----) (----- 2023-2024 -----)							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
100-580-5001 SALARIES	186,943	175,947	169,199	246,123	102,506	100,000	253,757	253,757
100-580-5010 OVERTIME	1,317	831	915	6,100	284	284	6,760	6,760
100-580-5012 CERTIFICATION PAY	0	0	0	0	0	0	3,840	3,840
100-580-5015 FICA @ 6.20%	15,296	14,223	14,479	15,655	8,138	7,810	16,390	16,390
100-580-5016 MEDICARE @ 1.45%	0	0	0	3,661	0	0	3,833	3,833
100-580-5017 TMRS	9,589	8,399	7,787	16,489	6,162	5,881	16,152	16,152
100-580-5018 BENEFITS	56,700	28,520	32,099	42,678	28,682	29,742	45,424	45,424
100-580-5020 SUTA WORK COMP @ 1.90%	10,198	5,340	3,798	7,256	5,000	5,000	7,256	7,256
<b>TOTAL PERSONNEL</b>	<b>280,043</b>	<b>233,260</b>	<b>228,277</b>	<b>337,962</b>	<b>150,771</b>	<b>148,717</b>	<b>353,412</b>	<b>353,412</b>
<b>PROF &amp; CONTRACT SVCS</b>								
100-580-5120 OTHER PROF SVCS	138	0	0	3,000	0	1,000	3,000	3,000
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>138</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>
<b>SUPPLIES &amp; OPERATING</b>								
100-580-5350 FUEL TIRES & MAINTENANCE	55,789	29,406	35,378	73,000	23,567	28,000	73,000	73,000
100-580-5370 SUPPLIES	3,445	1,427	219	3,500	0	0	3,800	3,800
100-580-5392 UNIFORMS	1,802	878	1,221	5,500	2,508	3,000	5,500	5,500
100-580-5399 SPECIAL DEPT SUPPLIES	37,169	38,897	49,345	65,000	39,479	49,400	70,000	70,000
100-580-5404 ELECTRIC UTILITIES	2,614	2,931	3,309	3,200	2,461	2,900	3,200	3,200
100-580-5405 TELECOMMUNICATIONS	1,436	1,449	1,591	1,000	1,720	1,564	2,000	2,000
100-580-5440 TRAVEL & MEETINGS	32	0	0	1,500	0	0	1,500	1,500
100-580-5460 SEMINARS & TRAINING	130	154	69	1,000	0	400	1,000	1,000
100-580-5466 EQUIPMENT LEASE	51,526	0	0	20,000	13,742	20,000	20,000	20,000
100-580-5467 EQUIPMENT RENTAL	14,492	6,437	0	5,000	3,216	3,216	5,000	5,000
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>168,434</b>	<b>81,579</b>	<b>91,131</b>	<b>178,700</b>	<b>86,693</b>	<b>108,480</b>	<b>185,000</b>	<b>185,000</b>
<b>CAPITAL EXPENDITURES</b>								
100-580-5631 DRAINAGE PIPES	3,723	17,500	11,100	12,000	0	0	13,500	13,500
100-580-5717 NEW VEHICLE PURCHASE	0	0	0	34,000	51,662	0	50,000	50,000
100-580-5720 STREET PAVING	0	0	0	85,000	0	80,000	85,000	85,000
100-580-5724 STREET WORK EQUIPMENT	0	0	257,683	0	0	0	0	0
100-580-5725 EQUIP. PURCHASE	0	0	1,500	30,000	0	0	30,000	30,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>3,723</b>	<b>17,500</b>	<b>270,283</b>	<b>161,000</b>	<b>51,662</b>	<b>80,000</b>	<b>178,500</b>	<b>178,500</b>
<b>OTHER</b>								
100-580-5999 ACCRUED PAYROLL EXPENSE	0	1,977	( 1,977)	0	0	0	0	0
<b>TOTAL OTHER</b>	<b>0</b>	<b>1,977</b>	<b>( 1,977)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STREETS</b>	<b>452,339</b>	<b>334,316</b>	<b>587,713</b>	<b>680,662</b>	<b>289,126</b>	<b>338,197</b>	<b>719,912</b>	<b>719,912</b>

## Streets & Parks Department

Goal: Provide street and park maintenance and operation to positively enhance the city.

Staffing: Superintendent, Crew Leader, 4-street technicians, 4-park technicians

Each group has routine weekly activities, but any or all may be assigned in either area.

### Responsibilities:

- Maintenance of all city streets and preparations of those streets to be surfaced from outside resources
- Mowing of right-of-ways and other city facilities such as parks, airport, animal control, PD
- Cleaning and mowing the city's 19 parks
- Maintain and repair park equipment, amenities, and facilities, weekly and holiday/high use
- Preparation for and working the biannual City-Wide Cleanup
- Preparation and cleanup for special events such as Granitefest
- Setup of special notice banners for city events

### Objectives:

- Support other departments
- Evaluate, maintain and repair road surfaces
- Evaluate, maintain and repair drainage culverts
- Preparation of roads for street surfacing projects
- Maintain and install traffic control and street signs
- Removal of road obstructions.
- Maintain visibility and access of roads and intersections
- Maintain and service donation boxes in parks with boat ramps
- Maintain Hike and Bike Trail 7 Sports Center in Quarry Park

### Support Services

- Perform In-House Maintenance of Equipment
- In-house maintenance on equipment as able
- Mulch program by processing of brush for reuse
- Support team for all city events

### Projects FY 2022-23

Street repairs – potholes and culvert maintenance  
Docks installed at Clear Cove, Highcrest Parks for public; water intake for PD & Fire use  
Excavation for fire hydrant line at back of sports center  
Installation of speed limits signs in President's streets  
Brush clearing – city properties

**DEPARTMENT: 100-585 PARKS DEPARTMENT**

The City of Granite Shoals Parks Department provides diverse, year-round leisure opportunities through the preservation of open space, park settings, and play amenities for the citizens of Granite Shoals with the intent of improving the overall quality of life in Granite Shoals. The department strives to maintain parks in a superior condition and work with public and private entities to provide resources to develop and maintain parks and Granite Shoals has nineteen city parks with varied amenities. Quarry Park, the park located next to City Hall at 2221 N. Phillips Ranch Road, is site of the Manzano Hike, Bike and Run Trail and multi-sports center that has soccer, basketball, volleyball and pickleball courts.

**Key Responsibilities**

Maintain the overall appearance of the City's parks, major municipal sites, and general areas throughout the City of Granite Shoals.

Apply safe design principles to make parks safer and to increase citizen usage.

Encourage and provide opportunities for citizens to provide input in the development, maintenance, and operation of the City's parks and open space system.

Seek out and develop other funding mechanisms to help supplement the City's constrained funding resources, especially in the form of grants and public-private partnerships.

Improve the quality of operations and maintenance of the Parks Departments current operations and future utilization of private resources where feasible and appropriate.

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**Budget Highlights**

Increase in personnel costs of \$11,670 due to 3% COLA and 3% merit pool in each employee.

Increase of \$1,000 for Fall Festival

Increase of \$500 in Uniforms

Increase of \$15,000 in Special Department Supplies

Decrease of \$1,000 in Electric Utilities

Decrease of \$35,000 for New Equipment

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CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 PARKS

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
100-585-5001 SALARIES	129,194	136,888	120,991	206,957	196,350	187,434	214,207	214,207
100-585-5010 OVERTIME	1,906	1,484	1,083	9,880	2,272	1,200	11,000	11,000
100-585-5015 FICA @ 6.20%	10,715	11,581	10,608	13,470	16,541	15,827	14,130	14,130
100-585-5016 MEDICARE @ 1.45%	0	0	0	3,150	0	0	3,305	3,305
100-585-5017 THRS	6,691	6,572	5,586	14,186	12,096	11,483	13,925	13,925
100-585-5018 BENEFITS	11,930	22,914	8,988	42,678	31,257	25,539	45,424	45,424
100-585-5020 SUTA WORK COMP @ 1.90%	3,393	4,153	6,041	9,863	8,000	8,000	9,863	9,863
TOTAL PERSONNEL	163,829	183,592	153,297	300,184	266,516	249,483	311,854	311,854
<b>PROF &amp; CONTRACT SVCS</b>								
100-585-5190 FALL FESTIVAL	0	0	0	0	689	689	1,000	1,000
100-585-5192 VETERAN'S DAY RECOGNITION	2,047	950	0	2,000	0	0	2,000	2,000
100-585-5230 OTHER PROF SVCS	8,251	3,947	120	10,000	3,634	3,634	10,000	10,000
TOTAL PROF & CONTRACT SVCS	10,298	4,897	120	12,000	4,323	4,323	13,000	13,000
<b>SUPPLIES &amp; OPERATING</b>								
100-585-5350 FUEL TIRES & MAINTENANCE	7,853	4,259	4,400	25,000	2,753	2,800	25,000	25,000
100-585-5392 UNIFORMS	964	359	708	2,000	2,084	2,500	2,500	2,500
100-585-5399 SPECIAL DEPT SUPPLIES	41,979	38,206	25,820	60,000	73,160	72,440	75,000	75,000
100-585-5404 ELECTRIC UTILITIES	4,551	8,097	11,042	9,000	8,701	7,991	8,000	8,000
100-585-5440 TRAVEL & MEETINGS	100	0	0	2,500	0	0	2,500	2,500
100-585-5460 SEMINARS & TRAINING	522	320	0	3,000	100	0	3,000	3,000
TOTAL SUPPLIES & OPERATING	55,969	51,241	41,970	101,500	86,797	85,731	116,000	116,000
<b>CAPITAL EXPENDITURES</b>								
100-585-5725 NEW EQUIPMENT	46,028	39,029	19,604	65,000	38,656	38,656	30,000	30,000
TOTAL CAPITAL EXPENDITURES	46,028	39,029	19,604	65,000	38,656	38,656	30,000	30,000
<b>OTHER</b>								
100-585-5999 ACCRUED PARKS PAYROLL EXP	0	65	(65)	0	0	0	0	0
TOTAL OTHER	0	65	(65)	0	0	0	0	0
<b>TOTAL PARKS</b>	<b>276,125</b>	<b>278,824</b>	<b>214,925</b>	<b>476,684</b>	<b>396,292</b>	<b>378,193</b>	<b>470,854</b>	<b>470,854</b>

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### Projects FY 2022-23

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Installation of speed limits signs in President's streets  
Brush clearing – city properties



### City of Granite Shoals City Parks

PARK #	PARK NAME	ADDRESS													
			WATERFRONT	BOAT RAMP	SWIM AREA	RESTROOM	PICNIC AREA	PLAYGROUND	PAVILION	RESERVATIONS ACCEPTED	HIKE, BIKE, & WALKING TRAIL	OTHER			
1	Community Park	103 E. Greencastle				X	X	X							
2	Community Center	1208 N. Phillips Ranch Rd.			X						X				
3	Greencastle Park	1201 N. Shorewood Dr.	X			X		X							
4	Castlebrar Park	905 N. Shorewood	X					X	X						
5	Castleshoals Park	599 N. Shorewood	X			X		X	X						
6	Briar Park	503 N. Shorewood	X					X	X						
7	Bluebriar Park	100 N. Shorewood	X			X		X	X		X				
8	Hillcrest Park	1408 Hillcrest	X					X							
9	Lakecrest Park	1706 Lakecrest	X					X							
10	Veterans Park	100 W. Mistletoe						X	X		X			Basketball Court, Frisbee Golf	
11	Lakeview Park	2830 Lakeview	X												
12	Robin Hood Park	417 Robin Hood Lane	X			X		X	X						
13	Belaire Park	1305 Belaire	X					X	X						
14	Timberhill Park	505 Timberhill	X			X		X	X						
15	Clear Cove Park	717718 Clear Cove	X			X		X							
16	Crockett Park	700 E. Granitecastle	X			X		X	X		X				
17	Hillside Park	1540 Hill Circle Dr.	X					X	X						
18	Woodland Hills Park	1110 Hill Circle Dr.	X			X		X	X						
19	Valley View Park	1521 Kingshigh						X	X						
20	Quarry Park	2221 N. Phillips Ranch Rd.				X		X	X				X	Sports Center- Pickleball, Tennis, Basketball, Frisbee Golf, Softball Field	

**DEPARTMENT: 100-590 MUNICIPAL COURT DEPARTMENT**

Process violations of City ordinances, traffic citations, and misdemeanor arrests. Provides customer service backup for utilities and permitting.

**Key Responsibilities**

Maintain accurate permanent records of all citations and payments thereof.

Organize and administer fair and competent hearings and trials.

Receive payments and keep accurate records of collections/fines.

Prepare mandatory State reports and remittance information.

**Budget Highlights**

Increase in personnel costs \$3,940 due to 3% COLA and 3% merit pool.

Increase \$6,000 for Legal Expenses

Increase \$6,000 for Municipal Judge

Increase \$1,500 in Other Professional Services

Decrease \$40,000 for State Portion of Court Fees. This should not be expensed since it is a liability account for the State of Texas

Increase \$2,000 in Special Dept Supplies

Increase \$500 for Travel and Meetings

Increase \$50 for Subscriptions

Increase \$2,000 for Seminars and Training to include both the Administrator and the Judge

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

100-GENERAL FUND  
 MUNICIPAL COURT

EXPENDITURES	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<b>PERSONNEL</b>										
100-590-5001 SALARIES	38,952	40,085	41,087	44,512	44,668	42,934	47,183	47,183		
100-590-5010 OVERTIME	555	87	2,482	500	2,841	2,841	500	500		
100-590-5012 CERTIFICATION PAY	0	0	0	0	0	0	540	540		
100-590-5015 FICA @ 6.20%	3,117	3,184	3,533	2,760	3,878	3,746	2,925	2,925		
100-590-5016 MEDICARE @ 1.45%	0	0	0	645	0	1,311	684	684		
100-590-5017 TMRS	2,019	1,900	1,994	2,907	2,865	2,751	2,883	2,883		
100-590-5018 BENEFITS	8,186	7,432	4,649	8,536	10,208	8,779	9,085	9,085		
100-590-5020 SUTA WORK COMP @ 1.90%	60	600	966	1,123	2,000	2,000	1,123	1,123		
100-590-5099 PAYROLL EXPENSE (YE AUDIT ADJ)	0	0	0	0	0	0	0	0		
<b>TOTAL PERSONNEL</b>	<b>52,889</b>	<b>53,287</b>	<b>54,711</b>	<b>60,983</b>	<b>66,460</b>	<b>64,362</b>	<b>64,923</b>	<b>64,923</b>		
<b>PROF &amp; CONTRACT SVCS</b>										
100-590-5105 LEGAL	16,500	18,000	16,600	18,000	16,500	18,000	24,000	24,000		
100-590-5106 MUNICIPAL JUDGE	18,000	18,000	16,500	18,000	16,500	16,500	24,000	24,000		
100-590-5125 OTHER PROF SVCS	9,669	5,891	6,737	4,100	5,461	5,461	5,600	5,600		
100-590-5209 JURY DUTY PAY	( 19)	( 56)	( 55)	500	( 34)	100	500	500		
<b>TOTAL PROF &amp; CONTRACT SVCS</b>	<b>44,150</b>	<b>41,835</b>	<b>39,782</b>	<b>40,600</b>	<b>38,428</b>	<b>40,061</b>	<b>54,100</b>	<b>54,100</b>		
<b>SUPPLIES &amp; OPERATING</b>										
100-590-5325 SUPPLIES	929	130	0	850	0	775	850	850		
100-590-5350 STATE PORTION OF COURT FEES	25,079	42,652	21,323	40,000	0	0	0	0		
100-590-5370 SPECIAL DEPT SUPPLIES	2,133	2,293	4,689	1,000	2,412	2,412	3,000	3,000		
100-590-5440 TRAVEL & MEETINGS	90	41	166	500	78	100	1,000	1,000		
100-590-5450 DUES & SUBSCRIPTIONS	280	280	184	250	0	0	300	300		
100-590-5460 SEMINARS & TRAINING	400	350	1,211	1,000	2,842	2,842	3,000	3,000		
<b>TOTAL SUPPLIES &amp; OPERATING</b>	<b>28,912</b>	<b>45,745</b>	<b>27,573</b>	<b>43,600</b>	<b>5,332</b>	<b>6,129</b>	<b>8,150</b>	<b>8,150</b>		
<b>OTHER</b>										
100-590-5999 ACCRUED PAYROLL EXPENSE	0	360	( 360)	0	0	0	0	0		
<b>TOTAL OTHER</b>	<b>0</b>	<b>360</b>	<b>( 360)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL MUNICIPAL COURT</b>	<b>125,951</b>	<b>141,227</b>	<b>121,707</b>	<b>145,183</b>	<b>110,220</b>	<b>110,552</b>	<b>127,173</b>	<b>127,173</b>		
<b>TOTAL EXPENDITURES</b>	<b>3,415,163</b>	<b>3,400,568</b>	<b>5,003,466</b>	<b>5,860,591</b>	<b>5,037,918</b>	<b>3,824,110</b>	<b>6,287,662</b>	<b>6,287,662</b>		
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 133,887)</b>	<b>444,484</b>	<b>( 638,318)</b>	<b>( 1,396,450)</b>	<b>( 83,594)</b>	<b>521,201</b>	<b>( 1,165,111)</b>	<b>( 1,165,111)</b>		



**The Debt Service** Funds provides for the payment of principal and interest on the City's outstanding general obligations bonds, and certificates of obligations. Debt financing is used to pay for large capital improvements to and/or construction of the City's street, water systems; parks and recreational facilities; police and fire protection facilities; Tax notes may be are used to acquire needed equipment for all departments.

The primary source of revenue for the debt service is the ad valorem (property) tax. The proposed property tax rate of \$0.5080 is split between two rates. Approximately 33% (\$0.1693) of the tax revenue is used to pay principal and interest on the City's outstanding general obligation and certificates of obligation debt. The remaining 66% (.3387) of the revenue generated by the tax rate is used to pay for maintenance and operating costs incurred in the General Fund.

Other sources of Debt Service income include interest income, and transfers from the General or Utility Funds.

**Cash Flow  
Debt Service Fund**

	-- History --				-- Current Year --		--Proposed Budget--
	Actual 2019-20	Actual 2020 21	Actual 2021 22	Actual 2021 22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance October 1</b>	\$ 411,372	\$ 607,932	\$ 638,403	\$ 798,126	\$ 798,126	\$	949,380
<b>Revenue</b>							
Property tax	1,513,810	1,594,285	1,938,346	1,961,978	2,058,058		1,794,927
<b>Total Revenue and Available Cash</b>	<b>1,925,182</b>	<b>2,202,217</b>	<b>2,576,749</b>	<b>2,760,104</b>	<b>2,856,184</b>		<b>2,744,307</b>
<b>Expenditures</b>							
<b>Debt Service</b>							
Principal	704,374	493,132	685,189	1,416,789	1,452,000		1452000
Interest and fiscal charges	220,368	174,067	163,224	516,964	454,804		454704
Bond Issuance Costs	44,872						
<b>Subtotal Expenditures</b>	<b>969,614</b>	<b>667,199</b>	<b>848,413</b>	<b>1,933,753</b>	<b>1,906,804</b>		<b>1,906,704</b>
<b>Other Financing Sources/Uses</b>							
Payment to refunded Bond Escrow Agent	(2,845,000)						
Proceeds from bond issuance	2,275,000						
Transfers In	509,761	896,615		32,500			(90,500)
Transfers Out	(394,053)		(930,210)				
Premium on bond issue	106,656						
<b>Subtotal Other Financing Uses/Sources</b>	<b>(347,636)</b>	<b>896,615</b>	<b>(930,210)</b>	<b>32,500</b>	<b>-</b>		<b>(90,500)</b>
<b>Total Expenditures and Other Financing</b>	<b>(621,978)</b>	<b>1,563,814</b>	<b>81,797</b>	<b>(1,901,253)</b>	<b>1,906,804</b>		<b>1,816,204</b>
<b>Ending Fund Balance Sept 30</b>	<b>\$ 607,932</b>	<b>\$ 638,403</b>	<b>\$ 798,126</b>	<b>\$ 858,851</b>	<b>\$ 949,380</b>	<b>\$</b>	<b>928,103</b>

Ties to Financial Annual Audit\*\*\*



CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

400-DEBT SERVICE FUND

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>DEBT SERVICE FUND</b>								
<u>TAXES</u>								
400-460-4000 PROPERTY TAX REVENUE	1,495,254	1,577,385	1,773,312	1,946,978	2,038,162	2,035,385	1,747,427	1,747,427
400-460-4003 PROPERTY TAXES PENALTY & INT	18,345	16,900	20,345	15,000	24,161	22,673	15,000	15,000
TOTAL TAXES	1,513,599	1,594,285	1,793,657	1,961,978	2,062,324	2,058,058	1,762,427	1,762,427
<u>MISC, GRANTS &amp; OTHER</u>								
400-460-4985 OTHER FINANCE SOURCE	2,594,656	0	0	32,500	0	32,500	32,500	32,500
400-460-4986 BOND PREMIUM	106,656	0	0	0	0	0	0	0
TOTAL MISC, GRANTS & OTHER	2,701,312	0	0	32,500	0	32,500	32,500	32,500
<b>TOTAL DEBT SERVICE FUND</b>	<b>4,214,911</b>	<b>1,594,285</b>	<b>1,793,657</b>	<b>1,994,478</b>	<b>2,062,324</b>	<b>2,090,558</b>	<b>1,794,927</b>	<b>1,794,927</b>
<b>TOTAL REVENUES</b>	<b>4,214,911</b>	<b>1,594,285</b>	<b>1,793,657</b>	<b>1,994,478</b>	<b>2,062,324</b>	<b>2,090,558</b>	<b>1,794,927</b>	<b>1,794,927</b>

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

400-DEBT SERVICE FUND  
 DEBT SERVICE FUND

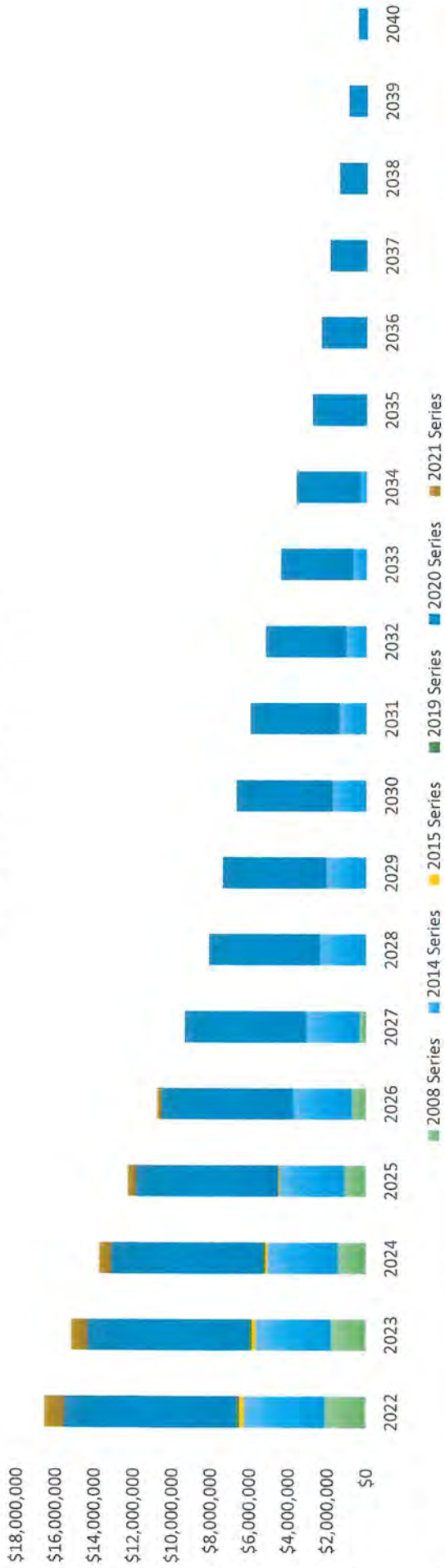
EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SUPPLIES &amp; OPERATING</b>								
400-560-5466 COST OF ISSUANCE	44,872	400	400	0	0	0	0	0
TOTAL SUPPLIES & OPERATING	44,872	400	400	0	0	0	0	0
<b>OTHER</b>								
400-560-5937 2008 BOND INTEREST	123,473	110,228	96,533	82,168	82,165	82,165	67,126	67,126
400-560-5938 2008 BOND PRINCIPAL	295,000	305,000	320,000	335,000	335,000	335,000	350,000	350,000
400-560-5940 DEBT -EST 2022 AMR INTEREST	0	0	0	77,221	36,675	36,675	71,550	71,550
400-560-5941 DEBT - EST 2022 AMR PRINCIPAL	0	0	0	45,000	45,000	45,000	50,000	50,000
400-560-5942 SERIES 2010 INTEREST	19,802	0	8,104	8,549	4,275	4,275	6,438	6,438
400-560-5943 SERIES 2010 PRINCIPAL	470,234	0	200,000	205,000	0	0	205,000	205,000
400-560-5944 SERIES 2014 - INTEREST	0	0	133,933	125,482	125,483	125,483	116,672	116,672
400-560-5945 SERIES 2014 - PRINCIPAL	0	0	260,000	268,000	268,000	268,000	277,000	277,000
400-560-5947 2018 Road - Gen Oblig Interest	73,787	0	0	0	0	0	0	0
400-560-5948 2019 Limited Tax Note Interest	0	5,052	4,085	3,118	1,559	1,559	2,150	2,150
400-560-5949 2019 Limited Tax Note Principa	0	45,000	45,000	45,000	46,559	46,559	50,000	50,000
400-560-5950 2020 GO & REFUNDING INT	0	58,387	220,569	200,968	410,243	410,243	190,768	190,768
400-560-5951 2020 GO & REFUNDING PRIN	0	115,283	490,000	510,000	510,000	510,000	520,000	520,000
400-560-5952 DEBT-BB&T (2)2016 POLICE SUVs	0	27,849	0	0	0	0	0	0
400-560-5953 DEBT - (2) 2017 PD FORD SUVs	61,134	0	0	0	40,546	40,546	0	0
400-560-5954 DEBT-EST 2022 VEHICLE PRINCIPA	0	0	0	68,789	0	0	0	0
TOTAL OTHER	1,043,430	666,799	1,778,224	1,974,295	1,905,504	1,905,504	1,906,704	1,906,704
<b>TOTAL DEBT SERVICE FUND</b>	<b>1,088,302</b>	<b>667,199</b>	<b>1,778,624</b>	<b>1,974,295</b>	<b>1,905,504</b>	<b>1,905,504</b>	<b>1,906,704</b>	<b>1,906,704</b>

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

400-DEBT SERVICE FUND  
 DEBT SERVICE FUND

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
TOTAL DEBT SERVICE FUND	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>1,088,302</u>	<u>667,199</u>	<u>1,778,624</u>	<u>1,974,295</u>	<u>1,905,504</u>	<u>1,905,504</u>	<u>1,906,704</u>	<u>1,906,704</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>3,126,609</u>	<u>927,085</u>	<u>15,033</u>	<u>20,183</u>	<u>156,820</u>	<u>185,054</u>	<u>( 111,777)</u>	<u>( 111,777)</u>

## City of Granite Shoals Total Debt as of January 1



## Principal Payments



## Interest Payments



2008 Series - City Hall Complex 2014 Series - Refunding Bonds 2015 Series - Automatic Water Meters  
 2019 Series - Parks and Streets 2020 Series - Water Improvement and Refunding 2021 Series - Vehicle / Equipment

## Table of Contents

	<u>Page</u>
Combination Tax and Limited Revenue Certificates of Obligation, Series 2008	1
General Obligation Refunding Bonds, Series 2014	2
Limited Tax Notes, Series 2019	4
General Obligation & Refunding Bonds, Series 2020	5
Limited Tax Notes, Series 2021	7
Combination Tax and Limited Revenue Certificates of Obligation, Series 2022	8
Aggregate Debt Service	10

**City of Granite Shoals, Texas**

Comb Tax and Revenue C/O, Series 2008

Callable any date @ par plus Prepayment Fee

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+i	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	33,562.75	33,562.75	-
08/01/2024	350,000.00	4.490%	33,562.75	383,562.75	-
09/30/2024	-	-	-	-	417,125.50
02/01/2025	-	-	25,705.25	25,705.25	-
08/01/2025	365,000.00	4.490%	25,705.25	390,705.25	-
09/30/2025	-	-	-	-	416,410.50
02/01/2026	-	-	17,511.00	17,511.00	-
08/01/2026	380,000.00	4.490%	17,511.00	397,511.00	-
09/30/2026	-	-	-	-	415,022.00
02/01/2027	-	-	8,980.00	8,980.00	-
08/01/2027	400,000.00	4.490%	8,980.00	408,980.00	-
09/30/2027	-	-	-	-	417,960.00
<b>Total</b>	<b>\$1,495,000.00</b>	<b>-</b>	<b>\$171,518.00</b>	<b>\$1,666,518.00</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars	\$3,820.00
Average Life	2.555 Years
Average Coupon	4.4900000%
DV01	358.75
Net Interest Cost (NIC)	4.4900000%
True Interest Cost (TIC)	4.4900000%
Bond Yield for Arbitrage Purposes	4.4900000%
All Inclusive Cost (AIC)	4.4900000%

**IRS Form 8038**

Net Interest Cost	4.4900000%
Weighted Average Maturity	2.555 Years

**City of Granite Shoals, Texas**

Comb Tax and Revenue C/O, Series 2008

Callable any date @ par plus Prepayment Fee

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	33,562.75	33,562.75	-
08/01/2024	350,000.00	4.490%	33,562.75	383,562.75	-
09/30/2024	-	-	-	-	417,125.50
02/01/2025	-	-	25,705.25	25,705.25	-
08/01/2025	365,000.00	4.490%	25,705.25	390,705.25	-
09/30/2025	-	-	-	-	416,410.50
02/01/2026	-	-	17,511.00	17,511.00	-
08/01/2026	380,000.00	4.490%	17,511.00	397,511.00	-
09/30/2026	-	-	-	-	415,022.00
02/01/2027	-	-	8,980.00	8,980.00	-
08/01/2027	400,000.00	4.490%	8,980.00	408,980.00	-
09/30/2027	-	-	-	-	417,960.00
<b>Total</b>	<b>\$1,495,000.00</b>	<b>-</b>	<b>\$171,518.00</b>	<b>\$1,666,518.00</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars	\$3,820.00
Average Life	2.555 Years
Average Coupon	4.4900000%
DV01	358.75
Net Interest Cost (NIC)	4.4900000%
True Interest Cost (TIC)	4.4900000%
Bond Yield for Arbitrage Purposes	4.4900000%
All Inclusive Cost (AIC)	4.4900000%

**IRS Form 8038**

Net Interest Cost	4.4900000%
Weighted Average Maturity	2.555 Years

**City of Granite Shoals, Texas**

General Obligation Ref Bonds, Series 2014

Callable 02/01/2025 @ par

**Debt Service Schedule**

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	58,386.25	58,386.25	-
08/01/2024	277,000.00	3.250%	58,386.25	335,386.25	-
09/30/2024	-	-	-	-	393,772.50
02/01/2025	-	-	53,885.00	53,885.00	-
08/01/2025	286,000.00	3.250%	53,885.00	339,885.00	-
09/30/2025	-	-	-	-	393,770.00
02/01/2026	-	-	49,237.50	49,237.50	-
08/01/2026	295,000.00	3.250%	49,237.50	344,237.50	-
09/30/2026	-	-	-	-	393,475.00
02/01/2027	-	-	44,443.75	44,443.75	-
08/01/2027	305,000.00	3.250%	44,443.75	349,443.75	-
09/30/2027	-	-	-	-	393,887.50
02/01/2028	-	-	39,487.50	39,487.50	-
08/01/2028	315,000.00	3.250%	39,487.50	354,487.50	-
09/30/2028	-	-	-	-	393,975.00
02/01/2029	-	-	34,368.75	34,368.75	-
08/01/2029	325,000.00	3.250%	34,368.75	359,368.75	-
09/30/2029	-	-	-	-	393,737.50
02/01/2030	-	-	29,087.50	29,087.50	-
08/01/2030	336,000.00	3.250%	29,087.50	365,087.50	-
09/30/2030	-	-	-	-	394,175.00
02/01/2031	-	-	23,627.50	23,627.50	-
08/01/2031	346,000.00	3.250%	23,627.50	369,627.50	-
09/30/2031	-	-	-	-	393,255.00
02/01/2032	-	-	18,005.00	18,005.00	-
08/01/2032	358,000.00	3.250%	18,005.00	376,005.00	-
09/30/2032	-	-	-	-	394,010.00
02/01/2033	-	-	12,187.50	12,187.50	-
08/01/2033	369,000.00	3.250%	12,187.50	381,187.50	-
09/30/2033	-	-	-	-	393,375.00
02/01/2034	-	-	6,191.25	6,191.25	-
08/01/2034	381,000.00	3.250%	6,191.25	387,191.25	-
09/30/2034	-	-	-	-	393,382.50
<b>Total</b>	<b>\$3,593,000.00</b>	<b>-</b>	<b>\$737,815.00</b>	<b>\$4,330,815.00</b>	<b>-</b>

Series 2014 GO Ref | SINGLE PURPOSE | 9/11/2023 | 1:24 PM



**City of Granite Shoals, Texas**

Limited Tax Notes, Series 2019

Callable any date @ par

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	1,075.00	1,075.00	-
08/01/2024	50,000.00	2.150%	1,075.00	51,075.00	-
09/30/2024	-	-	-	-	52,150.00
02/01/2025	-	-	537.50	537.50	-
08/01/2025	50,000.00	2.150%	537.50	50,537.50	-
09/30/2025	-	-	-	-	51,075.00
<b>Total</b>	<b>\$100,000.00</b>	<b>-</b>	<b>\$3,225.00</b>	<b>\$103,225.00</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars	-
Average Life	-
Average Coupon	-
DV01	-
Net Interest Cost (NIC)	-
True Interest Cost (TIC)	-
Bond Yield for Arbitrage Purposes	-
All Inclusive Cost (AIC)	-

**IRS Form 8038**

Net Interest Cost	-
Weighted Average Maturity	-

**City of Granite Shoals, Texas**

GO & Ref Bonds, Series 2020

Callable 08/01/2029 @ par

**Debt Service Schedule**

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	95,384.38	95,384.38	-
08/01/2024	520,000.00	2.000%	95,384.38	615,384.38	-
09/30/2024	-	-	-	-	710,768.76
02/01/2025	-	-	90,184.38	90,184.38	-
08/01/2025	525,000.00	2.000%	90,184.38	615,184.38	-
09/30/2025	-	-	-	-	705,368.76
02/01/2026	-	-	84,934.38	84,934.38	-
08/01/2026	545,000.00	2.000%	84,934.38	629,934.38	-
09/30/2026	-	-	-	-	714,868.76
02/01/2027	-	-	79,484.38	79,484.38	-
08/01/2027	550,000.00	4.000%	79,484.38	629,484.38	-
09/30/2027	-	-	-	-	708,968.76
02/01/2028	-	-	68,484.38	68,484.38	-
08/01/2028	370,000.00	4.000%	68,484.38	438,484.38	-
09/30/2028	-	-	-	-	506,968.76
02/01/2029	-	-	61,084.38	61,084.38	-
08/01/2029	380,000.00	4.000%	61,084.38	441,084.38	-
09/30/2029	-	-	-	-	502,168.76
02/01/2030	-	-	53,484.38	53,484.38	-
08/01/2030	395,000.00	3.000%	53,484.38	448,484.38	-
09/30/2030	-	-	-	-	501,968.76
02/01/2031	-	-	47,559.38	47,559.38	-
08/01/2031	410,000.00	3.000%	47,559.38	457,559.38	-
09/30/2031	-	-	-	-	505,118.76
02/01/2032	-	-	41,409.38	41,409.38	-
08/01/2032	420,000.00	2.000%	41,409.38	461,409.38	-
09/30/2032	-	-	-	-	502,818.76
02/01/2033	-	-	37,209.38	37,209.38	-
08/01/2033	430,000.00	2.000%	37,209.38	467,209.38	-
09/30/2033	-	-	-	-	504,418.76
02/01/2034	-	-	32,909.38	32,909.38	-
08/01/2034	440,000.00	2.000%	32,909.38	472,909.38	-
09/30/2034	-	-	-	-	505,818.76
02/01/2035	-	-	28,509.38	28,509.38	-
08/01/2035	445,000.00	2.000%	28,509.38	473,509.38	-
09/30/2035	-	-	-	-	502,018.76
02/01/2036	-	-	24,059.38	24,059.38	-
08/01/2036	455,000.00	2.000%	24,059.38	479,059.38	-
09/30/2036	-	-	-	-	503,118.76
02/01/2037	-	-	19,509.38	19,509.38	-
08/01/2037	465,000.00	2.000%	19,509.38	484,509.38	-
09/30/2037	-	-	-	-	504,018.76
02/01/2038	-	-	14,859.38	14,859.38	-

Series 2020 GO & Ref | SINGLE PURPOSE | 9/11/2023 | 1:24 PM

**City of Granite Shoals, Texas**

GO & Ref Bonds, Series 2020

Callable 08/01/2029 @ par

**Debt Service Schedule**

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2038	475,000.00	2.000%	14,859.38	489,859.38	-
09/30/2038	-	-	-	-	504,718.76
02/01/2039	-	-	10,109.38	10,109.38	-
08/01/2039	485,000.00	2.000%	10,109.38	495,109.38	-
09/30/2039	-	-	-	-	505,218.76
02/01/2040	-	-	5,259.38	5,259.38	-
08/01/2040	495,000.00	2.125%	5,259.38	500,259.38	-
09/30/2040	-	-	-	-	505,518.76
<b>Total</b>	<b>\$7,805,000.00</b>	<b>-</b>	<b>\$1,588,868.92</b>	<b>\$9,393,868.92</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars	-
Average Life	-
Average Coupon	-
DV01	-
Net Interest Cost (NIC)	-
True Interest Cost (TIC)	-
Bond Yield for Arbitrage Purposes	-
All Inclusive Cost (AIC)	-

**IRS Form 8038**

Net Interest Cost	-
Weighted Average Maturity	-

**City of Granite Shoals, Texas**

Limited Tax Notes, Series 2021

Callable any date @ par

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	3,218.75	3,218.75	-
08/01/2024	205,000.00	1.030%	3,218.75	208,218.75	-
09/30/2024	-	-	-	-	211,437.50
02/01/2025	-	-	2,163.00	2,163.00	-
08/01/2025	210,000.00	1.030%	2,163.00	212,163.00	-
09/30/2025	-	-	-	-	214,326.00
02/01/2026	-	-	1,081.50	1,081.50	-
08/01/2026	210,000.00	1.030%	1,081.50	211,081.50	-
09/30/2026	-	-	-	-	212,163.00
<b>Total</b>	<b>\$625,000.00</b>	<b>-</b>	<b>\$12,926.50</b>	<b>\$637,926.50</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars	-
Average Life	-
Average Coupon	-
DV01	-
Net Interest Cost (NIC)	-
True Interest Cost (TIC)	-
Bond Yield for Arbitrage Purposes	-
All Inclusive Cost (AIC)	-

**IRS Form 8038**

Net Interest Cost	-
Weighted Average Maturity	-

**City of Granite Shoals, Texas**

Comb Tax and Ltd Pledge Revenue C/O, Series 2022

Callable 08/01/2031 @ par

**Debt Service Schedule**

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
02/01/2024	-	-	35,775.00	35,775.00	-
08/01/2024	50,000.00	4.000%	35,775.00	85,775.00	-
09/30/2024	-	-	-	-	121,550.00
02/01/2025	-	-	34,775.00	34,775.00	-
08/01/2025	50,000.00	4.000%	34,775.00	84,775.00	-
09/30/2025	-	-	-	-	119,550.00
02/01/2026	-	-	33,775.00	33,775.00	-
08/01/2026	50,000.00	3.000%	33,775.00	83,775.00	-
09/30/2026	-	-	-	-	117,550.00
02/01/2027	-	-	33,025.00	33,025.00	-
08/01/2027	110,000.00	3.000%	33,025.00	143,025.00	-
09/30/2027	-	-	-	-	176,050.00
02/01/2028	-	-	31,375.00	31,375.00	-
08/01/2028	110,000.00	3.000%	31,375.00	141,375.00	-
09/30/2028	-	-	-	-	172,750.00
02/01/2029	-	-	29,725.00	29,725.00	-
08/01/2029	115,000.00	3.000%	29,725.00	144,725.00	-
09/30/2029	-	-	-	-	174,450.00
02/01/2030	-	-	28,000.00	28,000.00	-
08/01/2030	115,000.00	5.000%	28,000.00	143,000.00	-
09/30/2030	-	-	-	-	171,000.00
02/01/2031	-	-	25,125.00	25,125.00	-
08/01/2031	125,000.00	5.000%	25,125.00	150,125.00	-
09/30/2031	-	-	-	-	175,250.00
02/01/2032	-	-	22,000.00	22,000.00	-
08/01/2032	130,000.00	5.000%	22,000.00	152,000.00	-
09/30/2032	-	-	-	-	174,000.00
02/01/2033	-	-	18,750.00	18,750.00	-
08/01/2033	135,000.00	5.000%	18,750.00	153,750.00	-
09/30/2033	-	-	-	-	172,500.00
02/01/2034	-	-	15,375.00	15,375.00	-
08/01/2034	145,000.00	5.000%	15,375.00	160,375.00	-
09/30/2034	-	-	-	-	175,750.00
02/01/2035	-	-	11,750.00	11,750.00	-
08/01/2035	150,000.00	5.000%	11,750.00	161,750.00	-
09/30/2035	-	-	-	-	173,500.00
02/01/2036	-	-	8,000.00	8,000.00	-
08/01/2036	155,000.00	5.000%	8,000.00	163,000.00	-
09/30/2036	-	-	-	-	171,000.00
02/01/2037	-	-	4,125.00	4,125.00	-
08/01/2037	165,000.00	5.000%	4,125.00	169,125.00	-
09/30/2037	-	-	-	-	173,250.00
<b>Total</b>	<b>\$1,605,000.00</b>	<b>-</b>	<b>\$663,150.00</b>	<b>\$2,268,150.00</b>	<b>-</b>

Series 2022 CO | SINGLE PURPOSE | 9/11/2023 | 1:25 PM

**City of Granite Shoals, Texas**

Comb Tax and Ltd Pledge Revenue C/O, Series 2022

Callable 08/01/2031 @ par

**Debt Service Schedule**

Part 2 of 2

**Yield Statistics**

Bond Year Dollars	\$14,025.00
Average Life	8.738 Years
Average Coupon	4.7283422%
DV01	1,071.55
Net Interest Cost (NIC)	4.7283422%
True Interest Cost (TIC)	4.6946375%
Bond Yield for Arbitrage Purposes	4.6946375%
All Inclusive Cost (AIC)	4.6946375%

**IRS Form 8038**

Net Interest Cost	4.7283422%
Weighted Average Maturity	8.738 Years

City of Granite Shoals, Texas

Aggregate Debt Service

Part 1 of 2

Date	Principal	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-
02/01/2024	-	227,402.13	227,402.13	-
08/01/2024	1,452,000.00	227,402.13	1,679,402.13	-
09/30/2024	-	-	-	1,906,804.26
02/01/2025	-	207,250.13	207,250.13	-
08/01/2025	1,486,000.00	207,250.13	1,693,250.13	-
09/30/2025	-	-	-	1,900,500.26
02/01/2026	-	186,539.38	186,539.38	-
08/01/2026	1,480,000.00	186,539.38	1,666,539.38	-
09/30/2026	-	-	-	1,853,078.76
02/01/2027	-	165,933.13	165,933.13	-
08/01/2027	1,365,000.00	165,933.13	1,530,933.13	-
09/30/2027	-	-	-	1,696,866.26
02/01/2028	-	139,346.88	139,346.88	-
08/01/2028	795,000.00	139,346.88	934,346.88	-
09/30/2028	-	-	-	1,073,693.76
02/01/2029	-	125,178.13	125,178.13	-
08/01/2029	820,000.00	125,178.13	945,178.13	-
09/30/2029	-	-	-	1,070,356.26
02/01/2030	-	110,571.88	110,571.88	-
08/01/2030	846,000.00	110,571.88	956,571.88	-
09/30/2030	-	-	-	1,067,143.76
02/01/2031	-	96,311.88	96,311.88	-
08/01/2031	881,000.00	96,311.88	977,311.88	-
09/30/2031	-	-	-	1,073,623.76
02/01/2032	-	81,414.38	81,414.38	-
08/01/2032	908,000.00	81,414.38	989,414.38	-
09/30/2032	-	-	-	1,070,828.76
02/01/2033	-	68,146.88	68,146.88	-
08/01/2033	934,000.00	68,146.88	1,002,146.88	-
09/30/2033	-	-	-	1,070,293.76
02/01/2034	-	54,475.63	54,475.63	-
08/01/2034	966,000.00	54,475.63	1,020,475.63	-
09/30/2034	-	-	-	1,074,951.26
02/01/2035	-	40,259.38	40,259.38	-
08/01/2035	595,000.00	40,259.38	635,259.38	-
09/30/2035	-	-	-	675,518.76
02/01/2036	-	32,059.38	32,059.38	-
08/01/2036	610,000.00	32,059.38	642,059.38	-
09/30/2036	-	-	-	674,118.76
02/01/2037	-	23,634.38	23,634.38	-
08/01/2037	630,000.00	23,634.38	653,634.38	-
09/30/2037	-	-	-	677,268.76
02/01/2038	-	14,859.38	14,859.38	-
08/01/2038	475,000.00	14,859.38	489,859.38	-

Aggregate | 9/11/2023 | 1:29 PM

City of Granite Shoals, Texas

Aggregate Debt Service

Part 2 of 2

Date	Principal	Interest	Total P+I	Fiscal Total
09/30/2038	-	-	-	504,718.76
02/01/2039	-	10,109.38	10,109.38	-
08/01/2039	485,000.00	10,109.38	495,109.38	-
09/30/2039	-	-	-	505,218.76
02/01/2040	-	5,259.38	5,259.38	-
08/01/2040	495,000.00	5,259.38	500,259.38	-
09/30/2040	-	-	-	505,518.76
<b>Total</b>	<b>\$15,223,000.00</b>	<b>\$3,177,503.42</b>	<b>\$18,400,503.42</b>	-

Par Amounts Of Selected Issues

Series 2008 CO	1,495,000.00
Series 2014 GO Ref	3,593,000.00
Series 2019 Ltd Tax Notes	100,000.00
Series 2020 GO & Ref	7,805,000.00
Series 2021 Ltd Tax Notes	625,000.00
Series 2022 CO	1,605,000.00
<b>TOTAL</b>	<b>15,223,000.00</b>



## SPECIAL REVENUE FUNDS



A special revenue fund is an account established to collect money that must be used for a specific purpose or project. Special revenue funds provide an extra level of accountability and transparency to citizens that their tax dollars will go toward an intended purpose.

## HOTEL OCCUPANCY TAX (HOT) FUND

Events conducted by organizations may qualify for funding of HOT Funds if the event or events promote tourism and the convention and hotel industry. Each year, the Granite Shoals City Council approves an amount of HOT Funds to be allocated to outside organizations for this purpose and the City may use for events that promote tourism. Individual organizations may be awarded an amount based on the organization's ability to draw tourism from outside the area.

	Actual 2020-21	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ 74,615	\$ 77,847	\$ 89,506	\$ 97,295	\$ 97,295	\$ 45,760
<b>Revenue</b>						
360-400-4006 Hotel Occupancy Tax	21,156	29,459	55,779	40,000	74,735	74,000
Donation-Christmas by the Hwy			4,783	4,500		4,500
Other Revenue			-			
<b>Total Revenue</b>	<b>21,156</b>	<b>29,459</b>	<b>60,562</b>	<b>44,500</b>	<b>74,735</b>	<b>\$ 78,500</b>
<b>Expenditures</b>						
<b>Personnel</b>						
GraniteFest Overtime	-	-	-	-	6,064.00	-
Payroll Tax	-	-	-	-	538.00	-
Retirement-Tourism	-	-	-	-	420.00	-
<b>Prof &amp; Contract Svs</b>						
Promotion of Tourism	8,805	11,291	6,801	11,000	75,586	11,000
Christmas by the HWY	8,043	6,509	9,825	5,000	1,950	5,000
Granite Fest Annual Event	9,875	-	36,147	35,000	41,712	35,000
<b>Total Expenditures</b>	<b>26,723</b>	<b>17,800</b>	<b>52,773</b>	<b>51,000</b>	<b>126,270</b>	<b>51,000</b>
<i>Revenues Over/(Under) Expenses</i>	(5,567)	11,658	7,789	(6,500)	(51,535)	27,500
<b>Ending Fund Balance</b>	<b>\$ 69,048</b>	<b>\$ 89,506</b>	<b>\$ 97,295</b>	<b>\$ 90,795</b>	<b>\$ 45,760</b>	<b>\$ 73,260</b>

Ties to Annual Audit FY 2022

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CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

360-HOTEL TAX FUND

REVENUES	2019-2020		2020-2021		2021-2022		2022-2023			2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<b>NON-DEPARTMENTAL</b>										
<u>TAXES</u>										
360-400-4006 HOTEL OCCUPANCY TAX	21,156	29,459	55,779	40,000	74,984	74,735	74,000	74,000	74,000	
360-400-4008 CHRISTMAS BY THE HWY	0	0	4,783	4,500	0	0	4,500	4,500	4,500	
360-400-4010 TOURISM INCOME	0	0	0	0	0	0	0	0	0	
TOTAL TAXES	21,156	29,459	60,562	44,500	74,984	74,735	78,500	78,500	78,500	
TOTAL NON-DEPARTMENTAL	21,156	29,459	60,562	44,500	74,984	74,735	78,500	78,500	78,500	
TOTAL REVENUES	21,156	29,459	60,562	44,500	74,984	74,735	78,500	78,500	78,500	

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

360-HOTEL TAX FUND  
 NON-DEPARTMENTAL

EXPENDITURES	(----- 2022-2023 -----) (----- 2023-2024 -----)							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PERSONNEL</u>								
360-500-5010 GRANITE FEST OVERTIME	0	0	0	0	6,064	6,064	0	0
360-500-5015 PAYROLL TAX - TOURISM	0	0	0	0	512	538	0	0
360-500-5017 RETIREMENT - TOURISM	0	0	0	0	397	420	0	0
TOTAL PERSONNEL	0	0	0	0	6,973	7,023	0	0
<u>PROF &amp; CONTRACT SVCS</u>								
360-500-5190 PROMOTION OF TOURISM	8,805	11,291	6,801	11,000	79,138	75,586	11,000	11,000
360-500-5191 CHRISTMAS BY THE HIGHWAY	8,043	6,509	9,825	5,000	1,999	1,950	5,000	5,000
360-500-5192 GRANITE FEST ANNUAL EVENT	9,876	0	36,148	35,000	41,712	41,712	35,000	35,000
TOTAL PROF & CONTRACT SVCS	26,723	17,800	52,773	51,000	122,849	119,247	51,000	51,000
<hr/>								
TOTAL NON-DEPARTMENTAL	26,723	17,800	52,773	51,000	129,822	126,270	51,000	51,000
<hr/>								
TOTAL EXPENDITURES	26,723	17,800	52,773	51,000	129,822	126,270	51,000	51,000
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	( 5,567)	11,658	7,789	( 6,500)	( 54,837)	( 51,535)	27,500	27,500

# Restricted Park Funds

	-- History --			-- Current Year --		--Proposed Budget--
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-2024
<b>Beginning Fund Balance</b>	\$ 82,175	\$ (273,644)	\$ 61,134	\$ 79,276	\$ 79,276	\$ 62,359
<b>Revenue</b>						
Misc, Grants & Other	84,948	732,874	46,142	8,000	14,170	9,500
<b>Total Revenue</b>	<b>84,948</b>	<b>732,874</b>	<b>46,142</b>	<b>8,000</b>	<b>14,170</b>	<b>9,500</b>
<b>Expenditures</b>						
<b>Grants</b>	440,767	398,096	28,000	-	-	-
<b>Other</b>	-	-	-	8,000	129,978	8,000
<b>Total Expenditures</b>	<b>440,767</b>	<b>398,096</b>	<b>28,000</b>	<b>8,000</b>	<b>129,978</b>	<b>8,000</b>
<i>Revenues Over(Under) Expenditures</i>	<i>(355,819)</i>	<i>334,778</i>	<i>18,142</i>	-	<i>(115,808)</i>	<i>1,500</i>
<b>Ending Fund Balance</b>	<b>(273,644)</b>	<b>61,134</b>	<b>79,276</b>	<b>79,276</b>	<b>62,359</b>	<b>63,859</b>

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Ties to the Annual Financial Report FY 2022\*\*\*

350-RESTRICTED PARK FUND

REVENUES	2019-2020	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>NON-DEPARTMENTAL</b>								
<b>MISC, GRANTS &amp; OTHER</b>								
350-400-4500 DEEDS WITHOUT WARRANTY FEES	36,223	11,208	16,000	6,000	13,963	13,963	6,000	6,000
350-400-4510 DONATIONS-PARKS & STREETS	6,971	65,028	4,996	500	0	0	500	500
350-400-4520 QUARRY PARK GRANT-TPWD	40,058	459,114	0	0	0	0	0	0
350-400-4530 BOAT LAUNCH FEE	1,496	524	147	1,500	249	207	3,000	3,000
350-400-4980 DAVE HOLDER MEMORIAL	200	0	0	0	0	0	0	0
350-400-4985 Misc. Income	0	0	25,000	0	0	0	0	0
350-400-4990 TRANSFER FROM OTHER FUNDS	0	197,000	0	0	0	0	0	0
<b>TOTAL MISC, GRANTS &amp; OTHER</b>	<b>84,948</b>	<b>732,874</b>	<b>46,142</b>	<b>8,000</b>	<b>14,212</b>	<b>14,170</b>	<b>9,500</b>	<b>9,500</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>84,948</b>	<b>732,874</b>	<b>46,142</b>	<b>8,000</b>	<b>14,212</b>	<b>14,170</b>	<b>9,500</b>	<b>9,500</b>
<b>TOTAL REVENUES</b>	<b>84,948</b>	<b>732,874</b>	<b>46,142</b>	<b>8,000</b>	<b>14,212</b>	<b>14,170</b>	<b>9,500</b>	<b>9,500</b>

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

350-RESTRICTED PARK FUND  
 NON-DEPARTMENTAL

EXPENDITURES	2019-2020		2020-2021		2021-2022		2022-2023			2023-2024	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET		
<b>GRANTS</b>											
350-500-5505 TPW GRT PROJ - MULTI SPRT COMP	420,946	376,121	28,000		0	0	0	0	0	0	0
350-500-5522 GRANT ADMINISTRATION	19,822	21,975	0		0	0	0	0	0	0	0
TOTAL GRANTS	440,767	398,096	28,000		0	0	0	0	0	0	0
<b>CAPITAL OUTLAY</b>											
350-500-5700 PARKS COMMITTEE INITIATIVES	0	0	0		8,000	34,410	34,410	8,000	8,000	8,000	8,000
350-500-5701 NEW EQUIPMENT	0	0	0		0	70,474	70,474	0	0	0	0
350-500-5705 OTHER PROJECTS	0	0	0		0	25,094	25,094	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0		8,000	129,978	129,978	8,000	8,000	8,000	8,000
TOTAL NON-DEPARTMENTAL	440,767	398,096	28,000		8,000	129,978	129,978	8,000	8,000	8,000	8,000
TOTAL EXPENDITURES	440,767	398,096	28,000		8,000	129,978	129,978	8,000	8,000	8,000	8,000
REVENUE OVER/(UNDER) EXPENDITURES	( 355,819)	334,778	18,142		0	( 115,767)	( 115,809)	1,500	1,500	1,500	1,500

## Street Maintenance Sales Tax Fund

The Texas Tax Code Chapter 327 authorizes all cities to establish a special sales tax for the repair and maintenance of existing city streets. Establishment, or continuation, of the tax must be approved by a city's voters. Granite Shoals voters approved a 1% sales tax to fund repairs and maintenance of existing streets in Granite Shoals city limits. Revenue from the sales tax may only be used to repair or maintain streets that existed at the time of election to adopt or reauthorized the sales tax.

	Actual 2019-2020	Actual 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ 53,759	\$ 119,353	\$ 412,086	\$ 152,835	\$ 152,835	\$ 412,386
<b>Revenue</b>						
Sales Tax	208,198	223,136	250,251	230,000	275,579	275,000
Other Revenue	50,000	89,266	18,818	-	-	-
<b>Total Revenue</b>	<b>258,198</b>	<b>312,402</b>	<b>269,069</b>	<b>230,000</b>	<b>275,579</b>	<b>\$ 275,000</b>
<b>Expenditures</b>						
<b>Capital Outlay</b>						
Street Paving	192,634	19,669	528,320	345,000	16,028	500,000
<b>Funds Transfer</b>						
Transfer Out						85,000
						-
						-
<b>Total Expenditures</b>	<b>192,634</b>	<b>19,669</b>	<b>528,320</b>	<b>345,000</b>	<b>16,028</b>	<b>500,000</b>
<i>Revenues Over/(Under) Expenses</i>	<i>65,564</i>	<i>292,733</i>	<i>(259,251)</i>	<i>(115,000)</i>	<i>259,551</i>	<i>\$ (225,000)</i>
<b>Ending Fund Balance</b>	<b>\$ 119,353</b>	<b>\$ 412,086</b>	<b>\$ 152,835</b>	<b>\$ 37,835</b>	<b>\$ 412,386</b>	<b>\$ 102,386</b>

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\*\*\*Ties to Annual Audit FY 2022



370-STREET MAINT. SALES TAX

REVENUES				2022-2023			2023-2024	
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>STREETS</b>								
<b>TAXES</b>								
370-480-4001 SALES TAX - STRT MAINT(.25%)	208,198	223,136	250,251	230,000	302,814	275,579	275,000	275,000
TOTAL TAXES	208,198	223,136	250,251	230,000	302,814	275,579	275,000	275,000
<b>COURT FINES &amp; FEES</b>								
370-480-4200 General Trans to Street	50,000	89,266	0	0	0	0	0	0
TOTAL COURT FINES & FEES	50,000	89,266	0	0	0	0	0	0
<b>MISC, GRANTS &amp; OTHER</b>								
370-480-4500 REIMBURSE COSTS	0	0	18,818	0	0	0	0	0
TOTAL MISC, GRANTS & OTHER	0	0	18,818	0	0	0	0	0
<b>TOTAL STREETS</b>	<b>258,198</b>	<b>312,402</b>	<b>269,069</b>	<b>230,000</b>	<b>302,814</b>	<b>275,579</b>	<b>275,000</b>	<b>275,000</b>
<b>TOTAL REVENUES</b>	<b>258,198</b>	<b>312,402</b>	<b>269,069</b>	<b>230,000</b>	<b>302,814</b>	<b>275,579</b>	<b>275,000</b>	<b>275,000</b>

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

370-STREET MAINT. SALES TAX  
 STREETS

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>CAPITAL OUTLAY</b>								
370-580-5720 STREET PAVING	192,634	19,669	528,320	345,000	48,167	16,028	500,000	500,000
TOTAL CAPITAL OUTLAY	192,634	19,669	528,320	345,000	48,167	16,028	500,000	500,000
<b>TOTAL STREETS</b>	192,634	19,669	528,320	345,000	48,167	16,028	500,000	500,000
<b>TOTAL EXPENDITURES</b>	192,634	19,669	528,320	345,000	48,167	16,028	500,000	500,000
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	65,564	292,733	( 259,251)	( 115,000)	254,648	259,550	( 225,000)	( 225,000)

## Police Seizure Fund

Chapter 59 of the Code of Criminal Procedure allows for police seizure and forfeiture of property used in, and the proceeds gained from, the commission of certain crimes. After seizure, the criminal district attorney may, by agreement, distribute property and funds to local law enforcement agencies to be used for official purposes. TEX. CRIM. PROC. CODE ANN. §§ 59.01, 59.06.

The police chief has sole decision-making authority about how felony forfeiture funds are spent. Article 59.06(d) provides, in pertinent part: Proceeds awarded under this chapter to a law enforcement agency...may be spent by the agency...after a budget for the expenditure has been submitted to the governing body of the municipality. The budget must be detailed and clearly list and define the categories of expenditures.

	Actual 2019-2020	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ 6,387	\$ 6,387	\$ 6,387	\$ 10,252	\$ 10,252	\$ 10,252
<b>Revenue</b>						
Fines and Forfeitures	-	-	4,471	-	-	-
<b>Total Revenue</b>	-	-	4,471	-	-	\$ -
<b>Expenditures</b>						
Prof & Contract Svs			606			
<b>Total Expenditures</b>	-	-	606	-	-	-
Revenues Over(Under) Expenses						
<b>Ending Fund Balance</b>	\$ 6,387	\$ 6,387	\$ 10,252	\$ 10,252	\$ 10,252	\$ 10,252

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Ties to Annual Financial Report FY 2022

375-POLICE SEIZURE FUND

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>POLICE</u>								
<u>MISC, GRANTS &amp; OTHER</u>								
375-470-4505 POLICE SEIZURES	0	0	4,471	0	0	0	0	0
TOTAL MISC, GRANTS & OTHER	0	0	4,471	0	0	0	0	0
TOTAL POLICE	0	0	4,471	0	0	0	0	0
TOTAL REVENUES	0	0	4,471	0	0	0	0	0

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

375-POLICE SEIZURE FUND  
 POLICE

EXPENDITURES	2019-2020		2020-2021		2021-2022		(----- 2022-2023 -----) (----- 2023-2024 -----)			
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>OPERATING</b>										
375-570-5499 POLICE SEIZURE RETURNS	0		0		606	0	0	0	0	0
TOTAL OPERATING	0		0		606	0	0	0	0	0
<hr/>										
TOTAL POLICE	0		0		606	0	0	0	0	0
<hr/>										
TOTAL EXPENDITURES	0		0		606	0	0	0	0	0
<hr/>										
REVENUE OVER/ (UNDER) EXPENDITURES	0		0		3,865	0	0	0	0	0
<hr/>										

## LEOSE(Law Enforcement Officers Standard Education) Fund

The Law Enforcement Officer Standards Education Police (LEOSE) is used to account for the funds received to provide for the continuing education of persons licensed under Chapter 1701, Occupations Code, Law Enforcement Officers, or to provide the necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel.

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ 4,451	\$ 5,551	\$ 6,638	\$ 6,638	\$ 6,638	\$ 16,673
<b>Revenue</b>						
Law Enforcement Education	1,100	1,087	-	900	28,715	900
<b>Total Revenue</b>	<b>1,100</b>	<b>1,087</b>	<b>-</b>	<b>900</b>	<b>28,715</b>	<b>\$ 900</b>
<b>Expenditures</b>						
Supplies	-	-	-	-	18,680	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,680</b>	<b>-</b>
<i>Revenues Over(Under) Expenses</i>	<i>1,100</i>	<i>1,087</i>	<i>-</i>	<i>900</i>	<i>10,035</i>	<i>900</i>
<b>Ending Fund Balance</b>	<b>\$ 5,551</b>	<b>\$ 6,638</b>	<b>\$ 6,638</b>	<b>\$ 7,538</b>	<b>\$ 16,673</b>	<b>\$ 17,573</b>

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Ties to Annual Financial Audit FY 2022

376-LAW ENFORCEMENT EDUC FUND

REVENUES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>POLICE</b>								
<b>MISC, GRANTS &amp; OTHER</b>								
376-470-4500 LAW ENFORCEMENT EDUCATION	1,100	1,087	0	900	28,715	28,715	900	900
TOTAL MISC, GRANTS & OTHER	1,100	1,087	0	900	28,715	28,715	900	900
<b>TOTAL POLICE</b>	1,100	1,087	0	900	28,715	28,715	900	900
<b>TOTAL REVENUES</b>	1,100	1,087	0	900	28,715	28,715	900	900

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

376-LAW ENFORCEMENT EDUC FUND  
 POLICE

EXPENDITURES	(----- 2022-2023 -----) (----- 2023-2024 -----)							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES &amp; OPERATING</u>								
376-570-5460 PROFESSIONAL DEVELOPMENT	0	0	0	0	18,680	18,680	0	0
TOTAL SUPPLIES & OPERATING	0	0	0	0	18,680	18,680	0	0
<hr/>								
TOTAL POLICE	0	0	0	0	18,680	18,680	0	0
<hr/>								
TOTAL EXPENDITURES	0	0	0	0	18,680	18,680	0	0
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	1,100	1,087	0	900	10,035	10,035	900	900



## City Clean Up Fund

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ 60,697	\$ 67,760	\$ 49,933	\$ 29,035	\$ 29,035	\$ 30,391
<b>Revenue</b>	20,885	21,091	21,716	35,000	43,693	22,600
<b>Total Revenue</b>	<b>20,885</b>	<b>21,091</b>	<b>21,716</b>	<b>35,000</b>	<b>43,693</b>	<b>\$ 22,600</b>
<b>Expenditures</b>						
<b>Personnel</b>	-	2,231	1,083	-	4,411	-
<b>Prof &amp; Contract Svs</b>	13,822	36,687	41,531	35,000	37,926	49,420
<b>Total Expenditures</b>	<b>13,822</b>	<b>38,918</b>	<b>42,614</b>	<b>35,000</b>	<b>42,337</b>	<b>49,420</b>
<i>Revenues Over/(Under) Expenses</i>	<i>7,063</i>	<i>(17,827)</i>	<i>(20,898)</i>	<i>-</i>	<i>1,356</i>	<i>(26,820)</i>
<b>Ending Fund Balance</b>	<b>\$ 67,760</b>	<b>\$ 49,933</b>	<b>\$ 29,035</b>	<b>\$ 29,035</b>	<b>\$ 30,391</b>	<b>\$ 3,571</b>

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Ties to Annual Financial Report\*\*\*

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

380-CITY CLEANUP FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>CITY CLEANUP</b>								
<b>TAXES</b>								
380-495-4070 CITY CLEANUP FEE	20,706	21,091	21,716	35,000	22,355	20,502	( 21,600)	( 21,600)
TOTAL TAXES	20,706	21,091	21,716	35,000	22,355	20,502	( 21,600)	( 21,600)
<b>MISC, GRANTS &amp; OTHER</b>								
380-495-4550 CONTRIBUTIONS - CITY CLEANUP	0	16,554	0	0	48	21,756	0	0
380-495-4905 TIRE DISPOSAL	179	3,515	1,345	0	1,435	1,435	( 1,000)	( 1,000)
380-495-4906 CAPCOG	0	0	0	0	21,708	0	0	0
TOTAL MISC, GRANTS & OTHER	179	20,069	1,345	0	23,191	23,191	( 1,000)	( 1,000)
TOTAL CITY CLEANUP	20,885	41,160	23,061	35,000	45,547	43,693	( 22,600)	( 22,600)
TOTAL REVENUES	20,885	41,160	23,061	35,000	45,547	43,693	( 22,600)	( 22,600)

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

380-CITY CLEANUP FUND  
 CITY CLEANUP

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
380-595-5010 CITY WIDE CLEANUP - OVERTIME	0	2,231	957	0	3,893	3,893	3,900	3,900
380-595-5015 PAYROLL TAX	0	0	80	0	300	300	300	300
380-595-5017 RETIREMENT	0	0	45	0	218	218	220	220
TOTAL PERSONNEL	0	2,231	1,083	0	4,411	4,411	4,420	4,420
<b>PROF &amp; CONTRACT SVCS</b>								
380-595-5120 CITY-WIDE CLEANUP	12,822	36,687	41,531	35,000	55,699	52,571	35,000	35,000
380-595-5130 HOUSEHOLD HAZARDOUS WASTE	1,000	0	0	0	500	500	10,000	10,000
TOTAL PROF & CONTRACT SVCS	13,822	36,687	41,531	35,000	56,199	53,071	45,000	45,000
TOTAL CITY CLEANUP	13,822	38,918	42,614	35,000	60,610	57,481	49,420	49,420
TOTAL EXPENDITURES	13,822	38,918	42,614	35,000	60,610	57,481	49,420	49,420
REVENUE OVER/(UNDER) EXPENDITURES	7,063	2,242	( 19,552)	0	( 15,063)	( 13,788)	( 72,020)	( 72,020)

## Court Technology Fee Fund

The State Legislature has allowed for the creation of a Court Technology Fund to defray the costs related to technology in the Court System. This fund accounts for the collection of technology fees (\$4 per citation) charged to defendants for misdemeanor offenses as a cost of court. These funds will be used to purchase software, PC's, and any other technology items needed for the Court. Allowable expenditures in this fund include:

- Computer systems
- Computer networks
- Computer hardware
- Computer software
- Imaging systems
- Electronic kiosks
- Electronic ticket writers
- Docket management systems
- Service and maintenance agreements

	Actual 2020-21	Actual 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>		\$ (1,855)	\$ 390	\$ 2,674	\$ 2,674	\$ 366
<b>Revenue</b>						
	1,747	2,245	2,284	2,000	1,403	2,000
<b>Total Revenue</b>	<b>1,747</b>	<b>2,245</b>	<b>2,284</b>	<b>2,000</b>	<b>1,403</b>	<b>2,000</b>
<b>Expenditures</b>						
<b>Supplies</b>	1,408	-	-	-	3,711	-
<b>Total Expenditures</b>	<b>1,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,711</b>	<b>-</b>
<i>Revenues Over/(Under) Expenses</i>	339	2,245	2,284	2,000	(2,308)	2,000
<b>Ending Fund Balance</b>	\$ (1,855)	\$ 390	\$ 2,674	\$ 4,674	\$ 366	\$ 2,366

Ties to Annual Financial Report \*\*\*

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

390-COURT TECHNOLOGY FUND

REVENUES				2022-2023			2023-2024	
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>MUNICIPAL COURT</b>								
<b>COURT FINES &amp; FEES</b>								
390-490-4315 COURT TECHNOLOGY FUNDS	1,747	2,425	2,284	2,000	1,489	1,403	2,000	2,000
TOTAL COURT FINES & FEES	1,747	2,425	2,284	2,000	1,489	1,403	2,000	2,000
TOTAL MUNICIPAL COURT	1,747	2,425	2,284	2,000	1,489	1,403	2,000	2,000
TOTAL REVENUES	1,747	2,425	2,284	2,000	1,489	1,403	2,000	2,000

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

390-COURT TECHNOLOGY FUND  
 MUNICIPAL COURT

EXPENDITURES	(----- 2022-2023 -----) (----- 2023-2024 -----)							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES &amp; OPERATING</u>								
390-590-5371 COMPUTER HARDWARE	<u>1,408</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,711</u>	<u>3,711</u>	<u>0</u>	<u>0</u>
TOTAL SUPPLIES & OPERATING	<u>1,408</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,711</u>	<u>3,711</u>	<u>0</u>	<u>0</u>
<hr/>								
TOTAL MUNICIPAL COURT	1,408	0	0	0	3,711	3,711	0	0
<hr/>								
TOTAL EXPENDITURES	<u>1,408</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,711</u>	<u>3,711</u>	<u>0</u>	<u>0</u>
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	<u>339</u>	<u>2,425</u>	<u>2,284</u>	<u>2,000</u>	<u>( 2,222)</u>	<u>( 2,308)</u>	<u>2,000</u>	<u>2,000</u>

## Court Building Security Fund

The Court Building Security Fund provides for the collection of court fees (\$3 per citation) with each fine that is to be utilized for the security of the court. Expenditures are restricted to a purpose of providing security services for the court building:

- The purchase or repair of X-ray machines and conveying systems
- Handheld metal detectors
- Walkthrough metal detectors
- Identification cards and systems
- Electronic locking and surveillance equipment
- Bailiffs, deputy sheriffs, deputy constables or contract security personnel during times when they are providing security services
- Signage
- Confiscated weapon inventory and tracking system
- Locks, chains, or other security hardware
- Continuing education on security issues for court personnel and security personnel
- Any other item allowed for by state law.

	Actual 2019-2020	Actual 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>	\$ (1,664)	\$ 30,001	\$ 2,744	\$ 2,776	\$ 2,776	\$ 2,776
<b>Revenue</b>						
Court Fines & Fees	1,559	2,849	32	1,600	-	1,600
<b>Total Revenue</b>	<b>1,559</b>	<b>2,849</b>	<b>32</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>
<b>Expenditures</b>						
Supplies	3,369	30,106	-	-	-	-
<b>Total Expenditures</b>	<b>3,369</b>	<b>30,106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Revenues Over(Under) Expenses</i>	<i>(1,810)</i>	<i>(27,257)</i>	<i>32</i>	<i>1,600</i>	<i>-</i>	<i>1,600</i>
<b>Ending Fund Balance</b>	<b>\$ 30,001</b>	<b>\$ 2,744</b>	<b>\$ 2,776</b>	<b>\$ 4,376</b>	<b>\$ 2,776</b>	<b>\$ 4,376</b>

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Ties to Annual Financial Report FY 2022

391-COURT BLDG SECURITY FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>MUNICIPAL COURT</b>								
<b>COURT FINES &amp; FEES</b>								
391-490-4331 COURT BUILDING SECURITY	1,559	2,849	32	1,600	78	0	1,600	1,600
TOTAL COURT FINES & FEES	1,559	2,849	32	1,600	78	0	1,600	1,600
TOTAL MUNICIPAL COURT	1,559	2,849	32	1,600	78	0	1,600	1,600
TOTAL REVENUES	1,559	2,849	32	1,600	78	0	1,600	1,600



CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

391-COURT BLDG SECURITY FUND  
 MUNICIPAL COURT

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>SUPPLIES</b>								
391-590-5371 BUILDING SECURITY	3,369	30,106	0	0	0	0	0	0
TOTAL SUPPLIES	3,369	30,106	0	0	0	0	0	0
<hr/>								
TOTAL MUNICIPAL COURT	3,369	30,106	0	0	0	0	0	0
<hr/>								
TOTAL EXPENDITURES	3,369	30,106	0	0	0	0	0	0
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	( 1,810)	( 27,257)	32	1,600	78	0	1,600	1,600

## Child Safety Fund

		Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Beginning Fund Balance</b>		\$ 26,378	\$ 31,047	\$ 36,431	\$ 37,518	\$ 37,518	\$ 27,843
<b>Revenue</b>							
	Child Safety Fund	7,925	8,384	8,438	8,000	9,005	8,000
	<b>Total Revenue</b>	<b>7,925</b>	<b>8,384</b>	<b>8,438</b>	<b>8,000</b>	<b>9,005</b>	<b>\$ 8,000</b>
<b>Expenditures</b>							
	<b>Supplies</b>	3,256	3,000	7,351	4,000	18,680	4,000
	<b>Total Expenditures</b>	<b>3,256</b>	<b>3,000</b>	<b>7,351</b>	<b>4,000</b>	<b>18,680</b>	<b>4,000</b>
	<i>Revenues Over(Under) Expenses</i>	<i>4,669</i>	<i>5,384</i>	<i>1,087</i>	<i>4,000</i>	<i>(9,675)</i>	<i>900</i>
<b>Ending Fund Balance</b>		<b>\$ 31,047</b>	<b>\$ 36,431</b>	<b>\$ 37,518</b>	<b>\$ 41,518</b>	<b>\$ 27,843</b>	<b>\$ 31,843</b>

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Ties to Annual Financial Audit FY 2022

392-MUNICIPAL CHILD SAFETY FD

REVENUES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>NON-DEPARTMENTAL</b>								
<b>MISC, GRANTS &amp; OTHER</b>								
392-400-4510 CHILD SAFETY-CCP ART 102.014	7,925	8,384	8,439	8,000	9,005	9,005	8,000	8,000
TOTAL MISC, GRANTS & OTHER	7,925	8,384	8,439	8,000	9,005	9,005	8,000	8,000
<b>TOTAL NON-DEPARTMENTAL</b>	7,925	8,384	8,439	8,000	9,005	9,005	8,000	8,000
<b>TOTAL REVENUES</b>	7,925	8,384	8,439	8,000	9,005	9,005	8,000	8,000

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

392-MUNICIPAL CHILD SAFETY FD  
 NON-DEPARTMENTAL

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PROF &amp; CONTRACT SVCS</u>								
392-500-5130 CHILD SAFETY/HEALTH/NUTRITION	<u>3,256</u>	<u>3,000</u>	<u>7,351</u>	<u>4,000</u>	<u>101</u>	<u>101</u>	<u>4,000</u>	<u>4,000</u>
TOTAL PROF & CONTRACT SVCS	<u>3,256</u>	<u>3,000</u>	<u>7,351</u>	<u>4,000</u>	<u>101</u>	<u>101</u>	<u>4,000</u>	<u>4,000</u>
<hr/>								
TOTAL NON-DEPARTMENTAL	3,256	3,000	7,351	4,000	101	101	4,000	4,000
<hr/>								
TOTAL EXPENDITURES	<u>3,256</u>	<u>3,000</u>	<u>7,351</u>	<u>4,000</u>	<u>101</u>	<u>101</u>	<u>4,000</u>	<u>4,000</u>
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	<u>4,669</u>	<u>5,384</u>	<u>1,089</u>	<u>4,000</u>	<u>8,904</u>	<u>8,904</u>	<u>4,000</u>	<u>4,000</u>



## Utility Fund

This fund functions like the private sector, including all assets regardless of whether they are available for spending. The utility fund accounts for the City's water and solid waste operations. All activities to maintain these services are accounted for in the Water and Solid Waste Funds, including but not limited to: operations, maintenance, billing and collections, administration, financing, and related debt.

The Water Fund's principal sources for revenues are charges to customers for water consumption, , refuse and fees related to providing consumers with water and solid waste collection services.

**The Utility Fund** consists of two funds, the Water Fund and Solid Waste Fund. Utility operations is responsible for the general supervision and direction of all public works operations and facilities. The facilities include water storage facilities, water distribution lines, overhead storage tanks, water treatment facilities, and trash disposal coordination. Operational activities include water distribution, treatment, drainage, operational coordination, utility billing and customer service. The departments are divided into Non Departmental, Surface Water, and Ground Water. Utility billing and customer service area provides comprehensive, professional, effective and reliable services to utility customers. It is responsible for managing utility service requests, concerns and inquiries. Customer service maintains confidential utility customer accounts. It also bills, monitors and collects active, inactive and aged accounts.

- Administer water treatment, distribution and metering services.
- Maintain all water distributions system to include water lines, mains, valves, fire hydrants, taps and loops and dead ends.
- Ensure effective operations of water storage tanks.
- Plan for growth and through an adequate water supply and distribution system.
- Repair or replace water lines, mains, valves and meters as needed.
- Maintain efficient operation of water meters for residential and commercial use.
- Respond to requests in a prompt and courteous manner to all citizens as needed.
- Inform citizens through monthly utility bill message box
- Update new resident information.
- Distribute water conservation tips and facts.
- Improve billing and collection processes.
- Review and update procedures to fully take advantage of software.
- Coordinate solid waste management efforts and review contractual agreement with provider for best overall service delivery

FY 2023

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**Completion of the Blue briar construction of new 350,000-gallon elevated water tower.**

**Removal of 175,000-gallon water tower across the street from new tower.**

**Added sludge holding basin to Water Treatment Plant.**

**Added a disinfectant to the Raw Water Treatment facility.**

**Added a new clarifier to be completed by December 2023**

**Purchase two heavy duty trucks for the Water Treatment with four wheel drive.**

## WATER FUND

	Actual 20	2019 Actual 21	2020 Actual 22	2021 Actual 22	Adopted Budget FY 2022-23	Projected FY 2022- 23	Proposed Budget FY 2023-24
<b>Estimated Cash on Hand</b>				\$ 3,275,260	\$ 4,525,549	\$ 4,058,508	\$ 2,276,079
<b>Operating Revenue</b>							
Charges for Services	2,274,026	3,133,401	2,406,003	2,034,400	2,088,028	2,086,400	
Total Revenue and Available Cash	2,274,026	3,133,401	5,681,263	6,559,949	6,146,536	4,362,479	
<b>Expenditures</b>							
Non Departmental	970,338	1,310,806	0	6,500	1,199,918	6,500	
Surface Water	8,447,541	1,119,732	1,122,197	1,452,570	1,340,789	1,434,900	
Ground Water	17,748	34,094	33,516	63,550	39,250	73,550	
Subtotal Expenditures	9,435,627	2,464,632	1,155,713	1,522,620	2,579,957	1,514,950	
Transfer to General Fund				868,040	1,200,000	1,200,000	
Transfer to Debt Service				90,500	90,500	90,500	
Subtotal Other Financing Uses/Sources	-	-	-	958,540	1,290,500	1,290,500	
Total Expenditures and Other Financing	(9,435,627)	2,464,632	(1,155,713)	2,481,160	3,870,457	2,805,450	
<b>Ending Fund Balance</b>	\$ (7,161,601)	\$ 668,769	\$ 4,525,549	\$ 4,078,789	\$ 2,276,079	\$ 1,557,029	
	***	***	***				

Ties to Financial Annual Audit\*\*\*

## SOLID WASTE FUND

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022- 23	Projected FY 2022-23	Proposed Budget FY 2023-24
<b>Estimated Cash on Hand</b>	\$ 308,397	\$ 408,705	\$ 452,523	\$ 633,246	\$ 633,246	\$ 463,393
<b>Revenue</b>						
Operating Revenue						
FEES FOR SERVICE	704,199	639,937	630,239	600,000	709,575	658,968
Total Revenue and Available Cash	1,012,596	1,048,642	1,082,762	1,233,246	1,342,821	1,122,361
<b>Expenditures</b>						
CONTRACTUAL SERVICES	603,891	596,119	449,216	450,000	600,428	654,600
Subtotal Expenditures	603,891	596,119	449,216	450,000	600,428	654,600
Transfer to General Fund				279,000	279,000	270,000
Subtotal Other Financing Uses/Sources	-	-	-	279,000	279,000	270,000
Total Expenditures and Other Financing	603,891	596,119	449,516	729,000	879,428	924,600
<b>Ending Fund Balance</b>	\$ 408,705	\$ 452,523	\$ 633,246	\$ 504,246	\$ 463,393	\$ 197,761
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Ties to Financial Annual Audit\*\*\*

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

200-UTILITY FUND

REVENUES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		PROPOSED BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<b>NON-DEPARTMENTAL</b>								
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	0	0
<b>SURFACE WATER</b>								
<u>FEEES FOR SERVICE</u>								
200-440-4000 WATER SALES	1,648,815	1,603,357	1,767,259	1,638,000	1,787,792	1,596,722	1,690,000	1,690,000
200-440-4001 DELINQUENT PROCESS FEE	23,440	30,320	29,840	20,000	24,760	22,080	20,000	20,000
200-440-4002 PAYMENT ARRANGEMENT FEES	0	0	0	0	0	0	0	0
200-440-4004 WATER TAP FEE	84,690	133,710	182,300	40,000	75,900	70,650	40,000	40,000
200-440-4007 NEW ACCOUNT PROCESS FEE	10,760	14,240	14,560	8,000	10,010	9,260	8,000	8,000
200-440-4010 LATE FEES	66,700	63,540	60,840	60,000	68,140	62,060	60,000	60,000
200-440-4011 CUSTOMER SERVICE INSPECTIONS	4,510	2,735	2,025	2,000	975	900	2,000	2,000
200-440-4065 CREDIT CARD CONVENIENCE FEES	35,390	41,196	41,724	20,000	41,871	38,606	20,000	20,000
TOTAL FEES FOR SERVICE	1,874,305	1,889,098	2,098,548	1,788,000	2,009,448	1,800,278	1,840,000	1,840,000
<u>MISC, GRANTS &amp; OTHER</u>								
200-440-4101 REPAIR	2,765	1,533	592	500	440	440	500	500
200-440-4200 CAP REPLACE FEES (SFC WATER)	54,312	59,789	52,910	60,000	58,221	53,355	60,000	60,000
200-440-4515 MISC - WATER	26,031	61,154	29,265	500	16,815	16,550	500	500
200-440-4976 INSURANCE CLAIM PROCEEDS	5,688	5,024	0	0	0	0	0	0
200-440-4980 TRANSFERS IN FROM DEBT FUND	394,053	895,992	0	0	0	0	0	0
200-440-4983 SALE OF SURPLUS	0	0	0	0	21,901	10,249	0	0
200-440-4985 OTHER FINANCE SOURCE	0	0	0	0	0	0	0	0
200-440-4987 ACCRUED INTEREST BOND	0	0	0	0	0	0	0	0
TOTAL MISC, GRANTS & OTHER	482,848	1,023,491	82,767	61,000	97,377	80,594	61,000	61,000
TOTAL SURFACE WATER	2,357,153	2,912,589	2,181,315	1,849,000	2,106,825	1,880,873	1,901,000	1,901,000
<b>GROUND WATER</b>								
<u>FEEES FOR SERVICE</u>								
200-442-4000 WATER SALES (**SS3**)	211,613	215,439	219,273	180,000	223,181	202,125	180,000	180,000
TOTAL FEES FOR SERVICE	211,613	215,439	219,273	180,000	223,181	202,125	180,000	180,000
<u>MISC, GRANTS &amp; OTHER</u>								
200-442-4200 CAP REPLACE FEES (GROUND WTR)	5,260	5,374	5,414	5,400	5,480	5,030	5,400	5,400
TOTAL MISC, GRANTS & OTHER	5,260	5,374	5,414	5,400	5,480	5,030	5,400	5,400
TOTAL GROUND WATER	216,873	220,813	224,687	185,400	228,661	207,155	185,400	185,400
TOTAL REVENUES	2,574,026	3,133,401	2,406,003	2,034,400	2,335,485	2,088,028	2,086,400	2,086,400



CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

200-UTILITY FUND  
 NON-DEPARTMENTAL

EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>OTHER</u>								
200-500-5900 DEPRECIATION	420,438	427,841	0	0	0	0	0	0
200-500-5902 WRITE-OFF UNCOLLECTABLE ACCTS	( 100)	( 173)	( 35)	6,500	( 82)	( 82)	6,500	6,500
200-500-5972 TRF TO GENERAL FUND	550,000	883,238	0	0	0	1,200,000	0	0
TOTAL OTHER	970,338	1,310,906	( 35)	6,500	( 82)	1,199,918	6,500	6,500
TOTAL NON-DEPARTMENTAL	970,338	1,310,906	( 35)	6,500	( 82)	1,199,918	6,500	6,500

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

200-UTILITY FUND  
 SURFACE WATER

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>PERSONNEL</b>								
200-540-5001 SALARIES	313,663	345,492	363,820	434,872	384,670	358,960	414,592	414,592
200-540-5010 OVERTIME	19,675	21,717	22,766	11,645	35,601	32,795	35,500	35,500
200-540-5011 STANDBY	7,140	7,070	7,520	7,300	7,890	7,240	6,569	6,569
200-540-5013 CERTIFICATION PAY	0	0	0	0	0	0	13,740	13,740
200-540-5015 FICA @ 6.20%	27,222	29,884	32,059	27,701	34,399	32,168	28,727	28,727
200-540-5016 MEDICARE @ 1.45%	0	0	0	6,478	0	0	6,718	6,718
200-540-5017 TRRS	8,117	9,991	17,941	29,175	25,696	23,783	28,310	28,310
200-540-5018 BENEFITS	39,117	47,656	35,640	59,749	68,250	59,673	63,594	63,594
200-540-5020 SUTA WORK COMP @ 1.90%	7,598	8,975	9,181	14,650	13,000	13,000	14,650	14,650
200-540-5098 ACCRUED LEAVE	4,678	0	0	0	0	0	0	0
200-540-5099 ACCRUED YEAR END PAYROLL	3,745	( 2,203)	0	0	0	0	0	0
TOTAL PERSONNEL	430,954	468,581	488,927	591,570	569,506	527,618	612,400	612,400
<b>PROF &amp; CONTRACT SVCS</b>								
200-540-5120 ENGINEERING	0	737	1,800	25,000	9,887	9,887	25,000	25,000
200-540-5125 OTHER PROF SVCS	62,284	57,735	139,916	60,000	107,673	101,234	120,000	120,000
200-540-5210 SERVICE CONTRACTS	20,698	21,751	32,893	40,000	25,004	25,004	60,000	60,000
200-540-5225 PROP & LIABILITY INSURE	14,881	14,395	22,764	30,000	25,000	25,000	30,000	30,000
TOTAL PROF & CONTRACT SVCS	97,862	94,618	197,373	155,000	167,564	161,125	235,000	235,000
<b>SUPPLIES &amp; OPERATING</b>								
200-540-5335 POSTAGE	10,590	9,765	12,743	15,000	11,681	11,681	15,000	15,000
200-540-5350 FUEL TIRES & MAINTENANCE	28,641	30,083	38,952	45,000	18,483	18,386	45,000	45,000
200-540-5351 TESTING & INSPECTIONS	21,145	22,369	16,201	25,000	13,207	13,207	35,000	35,000
200-540-5370 SUPPLIES	7,995	7,741	8,908	8,000	8,892	8,760	9,500	9,500
200-540-5392 UNIFORMS	2,926	3,419	2,718	4,000	3,592	3,592	5,000	5,000
200-540-5399 SPECIAL DEPT SUPPLIES	55,279	71,050	74,962	70,000	79,758	76,874	70,000	70,000
200-540-5400 WATER PURCHASE	67,214	61,177	69,248	105,000	61,989	53,639	105,000	105,000
200-540-5404 ELECTRIC UTILITIES	52,116	45,308	56,771	65,000	51,358	46,304	65,000	65,000
200-540-5405 TELECOMMUNICATIONS	13,887	12,964	11,744	12,000	11,437	10,556	14,000	14,000
200-540-5460 SEMINARS & TRAINING	7,128	4,246	4,889	9,000	2,751	2,751	9,000	9,000
200-540-5470 MAINTENANCE & REPAIRS	73,774	173,768	111,407	125,000	169,619	156,623	125,000	125,000
TOTAL SUPPLIES & OPERATING	340,694	441,891	408,543	483,000	432,767	402,373	497,500	497,500
<b>CAPITAL OUTLAY</b>								
200-540-5701 AMR'S	0	7,018	3,297	0	0	0	0	0
200-540-5715 NEW EQUIPMENT	0	8,597	25,351	135,000	154,148	154,148	0	0
200-540-5717 VEHICLE PURCHASE	0	0	0	68,000	91,252	91,252	70,000	70,000
200-540-5720 FACILITY IMPROVEMENTS	0	0	0	20,000	4,273	4,273	20,000	20,000
TOTAL CAPITAL OUTLAY	0	15,615	28,648	223,000	249,673	249,673	90,000	90,000
<b>OTHER</b>								
200-540-5905 ISSUANCE COSTS	138,067	0	0	0	0	0	0	0
200-540-5936 BOND INTEREST	197,859	111,070	0	0	0	0	0	0
200-540-5962 TRANSFER TO EQUIP RESERVE	52,000	0	0	0	0	0	0	0

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

200-UTILITY FUND  
 SURFACE WATER

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
200-540-5980 TRANSFER OUT	7,190,105	0	0	0	0	0	0	0
200-540-5989 AMORT OF BOND PREMIUM	0	( 16,409)	0	0	0	0	0	0
200-540-5999 ACCRUED WAGES	0	4,365	( 1,294)	0	0	0	0	0
TOTAL OTHER	7,578,031	99,026	( 1,294)	0	0	0	0	0
<b>TOTAL SURFACE WATER</b>	<b>8,447,541</b>	<b>1,119,732</b>	<b>1,122,197</b>	<b>1,452,570</b>	<b>1,419,510</b>	<b>1,340,789</b>	<b>1,434,900</b>	<b>1,434,900</b>

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

200-UTILITY FUND  
 GROUND WATER

EXPENDITURES	(----- 2022-2023 -----) (----- 2023-2024 -----)							
	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>SUPPLIES &amp; OPERATING</u>								
200-542-5351 TESTING & INSPECTIONS	2,840	4,044	2,626	4,800	1,789	4,000	4,800	4,800
200-542-5399 SPECIAL DEPT SUPPLIES	296	819	984	5,000	4,400	1,000	5,000	5,000
200-542-5404 ELECTRIC UTILITIES	3,973	4,964	4,688	7,000	4,939	6,000	7,000	7,000
200-542-5406 TELECOMMUNICATIONS	298	532	696	750	632	650	750	750
200-542-5463 MAINTENANCE & REPAIRS	<u>10,341</u>	<u>26,020</u>	<u>24,522</u>	<u>18,000</u>	<u>20,077</u>	<u>13,600</u>	<u>18,000</u>	<u>18,000</u>
TOTAL SUPPLIES & OPERATING	17,748	36,380	33,516	35,550	31,838	25,250	35,550	35,550
<u>CAPITAL OUTLAY</u>								
200-542-5690 CAPITAL REPLC	0	1,715	0	0	0	0	0	0
200-542-5700 FACILITY IMPROVEMENTS	0	0	0	0	0	0	0	0
200-542-5705 CAPITAL REPLACEMENT	0	0	0	0	0	0	10,000	10,000
200-542-5715 NEW EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,000</u>	<u>0</u>	<u>14,000</u>	<u>28,000</u>	<u>28,000</u>
TOTAL CAPITAL OUTLAY	0	1,715	0	28,000	0	14,000	38,000	38,000
TOTAL GROUND WATER	17,748	38,094	33,516	63,550	31,838	39,250	73,550	73,550
TOTAL EXPENDITURES	<u>9,435,627</u>	<u>2,468,732</u>	<u>1,155,678</u>	<u>1,522,620</u>	<u>1,451,266</u>	<u>2,579,957</u>	<u>1,514,950</u>	<u>1,514,950</u>
REVENUE OVER/(UNDER) EXPENDITURES	( 6,861,601)	664,669	1,250,325	511,780	884,219	( 491,929)	571,450	571,450

250-SOLID WASTE FUND

REVENUES	2019-2020		2020-2021		2021-2022		2022-2023			2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	
<b>SOLID WASTE</b>										
<u>FEEES FOR SERVICE</u>										
250-495-4900 BULK DISPOSAL	0	0	0	0	0	0	0	0	0	0
250-495-4901 COLLECTIONS - RESIDENTIAL	606,487	595,296	614,445	( 600,000)	760,846	699,039	558,968	658,968	658,968	
250-495-4902 COLLECTIONS - COMMERCIAL	97,713	43,641	15,794	0	11,505	10,536	0	0	0	
TOTAL FEES FOR SERVICE	704,199	638,937	630,239	( 600,000)	772,351	709,575	558,968	658,968	658,968	
TOTAL SOLID WASTE	704,199	638,937	630,239	( 600,000)	772,351	709,575	558,968	658,968	658,968	
TOTAL REVENUES	704,199	638,937	630,239	( 600,000)	772,351	709,575	558,968	658,968	658,968	

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

250-SOLID WASTE FUND  
 SOLID WASTE

EXPENDITURES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PROF &amp; CONTRACT SVCS</u>								
250-595-5271 COLLECTION SVC - RESIDENTIAL	521,516	420,180	449,267	450,000	677,010	608,460	654,600	654,600
250-595-5272 COLLECTION SVC - COMMERCIAL	82,203	28,777	0	0	0	0	0	0
TOTAL PROF & CONTRACT SVCS	603,719	448,957	449,267	450,000	677,010	608,460	654,600	654,600
<u>SUPPLIES &amp; OPERATING</u>								
250-595-5401 GENERAL & ADMIN COSTS	0	142,000	0	0	0	0	0	0
TOTAL SUPPLIES & OPERATING	0	142,000	0	0	0	0	0	0
<u>OTHER</u>								
250-595-5902 WRITE-OFF UNCOLLECTABLE ACCTS	( 28)	5,162	( 51)	0	( 32)	( 32)	0	0
TOTAL OTHER	( 28)	5,162	( 51)	0	( 32)	( 32)	0	0
<b>TOTAL SOLID WASTE</b>	<b>603,691</b>	<b>596,119</b>	<b>449,216</b>	<b>450,000</b>	<b>676,978</b>	<b>608,428</b>	<b>654,600</b>	<b>654,600</b>
<b>TOTAL EXPENDITURES</b>	<b>603,691</b>	<b>596,119</b>	<b>449,216</b>	<b>450,000</b>	<b>676,978</b>	<b>608,428</b>	<b>654,600</b>	<b>654,600</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>100,508</b>	<b>42,818</b>	<b>181,023</b>	<b>( 1,050,000)</b>	<b>95,373</b>	<b>101,147</b>	<b>4,368</b>	<b>4,368</b>

## UTILITY 2023-2024 BUDGET

THE UTILITY DEPARTMENT PROVIDES WATER SERVICES FOR RESIDENTIAL, COMMERCIAL & PUBLIC USE FOR THE CITY OF GRANITE SHOALS AND SHERWOOD SHORES 3 KNOWN AS HOOVER VALLEY, & SUNSET WOODS OUTSIDE CITY LIMITS.

PERSONNEL CONSISTS OF 1 SUPERINTENDENT, 1 LEAD OPERATOR 1 LEAD PLANT OPERATOR & 2 OPERATORS.

DUTIES INCLUDE BUT NOT LIMITED TO WATER TREATMENT FROM LAKE TO FAUCET, OR FROM WELL TO FAUCET, DISTRIBUTION MAINTENANCE, LINE EXTENSIONS, LINE REPAIRS, METER READING, FLUSHING BLOWOFFS AND FIRE HYDRANTS, AND ALL NEW SERVICE TAPS.

### PERSONNEL

1 DOUBLE A OPERATOR, WATER & WASTEWATER (CITY MANAGER)

2 DOUBLE B SURFACE TREATMENT OPERATORS & WASTEWATER TREATMENT OPERATORS; WE WILL LOSE 1 B TO THE POLICE DEPARTMENT AFTER THE COMPLETION OF POLICE ACADEMY AT THE END OF 2023; THE OTHER B WILL BE TESTING FOR AN A WATER LICENSE.

1 C SURFACE WATER TREATMENT OPERATOR; IN CLASSES & WILL BE TESTING FOR HIGHER LICENSE IN 2024

2 D WATER OPERATORS; 1 D WILL BE TESTING FOR C SURFACE TREATMENT LICENSE; 1 D IS COMPLETING CLASSES TO TEST FOR C SURFACE WATER TREATMENT LICENSE

1 UTILITY CLERK, WHICH IS SUPPLEMENTED BY COURT CLERK & FINANCE CLERK

UTILITY DEPARTMENT IS REQUESTING 1 IF NOT 2 POSITION/S BACK, TAKEN BY BUDGET CUTS IN 2008, TO GET THE DEPARTMENT BACK UP TO 6/7 OPERATORS NOT INCLUDING THE CM

THE WATER TREATMENT FACILITIES WE OPERATE REQUIRE A MINIMUM LICENSE TO OPERATOR WITHIN STATE AND FEDERAL REQUIREMENTS INCLUDING BUT NOT LIMITED TO TCEQ & USEPA:

1 GROUND WATER OPERATOR

1 CUSTOMER SERVICE INSPECTOR

1 B SURFACE WATER TREATMENT OPERATOR

### OVERTIME/CALLOUTS

THE AMOUNT OF WORK ORDERS HAVE DOUBLED IN THE LAST FEW YEARS. FY 2020-2021 OVERTIME HOURS WERE AT 490, 2022-2023 OVERTIME HOURS TO DATE IS 790.

2020-2021 UTILITIES COMPLETED 2090 WORK ORDERS

2022-2023 UTILITIES TO DATE HAS COMPLETED 4258 WORK ORDERS

AS OUR COMMUNITY GROWS, SO DOES THE WORK. THIS LOAD IS NOT CONSTRAINED FROM 8-5, AS THERE IS 1 OPERATOR ONCALL 24/7 AS WELL AS 1 BACKUP 24/7, ON TOP OF THE UTILITY SUPERINTENDENT 24/7/365. UTILITY CREWS RESPOND FOR CALLS FROM RECONNECTS, LEAKS, & LINE REPAIRS FROM 12 AM TO 12 PM 365 DAYS YEAR ON A ROTATING BASIS TO MAINTAIN SUPPLY OF WATER TO OUR CONSUMERS.

### DEPARTMENT OBJECTIVES

PROTECT PUBLIC HEALTH AND SAFETY FOR THE COMMUNITY WE SERVE AND THE ENVIRONMENT AROUND THE CITY.

SUPPLY CONSUMERS WITH SAFE, RELIABLE & CONSISTENT SUPPLY OF WATER.

MINIMIZE SUPPLY INTERRUPTIONS IN A SAFE, PROFESSIONAL, & TIMELY MANNER.

ASSIST WITH OUR UTILITY BILLING SYSTEM.

MAINTAIN OR EXCEED ALL STATE AND FEDERAL STANDARDS

3 OF UTILITY STAFF LIVE ON THE EAST SIDE OF ELM CREEK IN GRANITE SHOALS.

## GRANTS

NEW ELEVATED STORAGE TANK COMPLETED IN 2022 2 MILLION DOLLARS

NEW CHLORINE DIOXIDE GENERATION UNIT INSTALLED IN 2022 150,000

NEW SAFETY CATWALK FOR EXISTING CLARIFIER COMPLETED IN 2022 25,000

NEW PNEUMATIC TANK FOR HOOVER VALLEY GROUND WATER SYSTEM 25,000

START OF CITY WATER TREATMENT PLANT PROJECT JUNE OF 2022; COMPLETION DATE UPDATED FROM JULY 2023 NOW SET FOR DECEMBER 2023 DUE TO HVAC SYSTEM BACK ORDERED TO NOVEMBER 2023.

IN PLANNING, START DATE ESTIMATED NOVEMBER 2023, NEW BACKUP GENERATORS FOR ALL WATER FACILITIES, THE POLICE DEPARTMENT, STREET YARD, FIRE DEPARTMENT, AND CITY HALL. ESTIMATED 1,500,000

IN PLANNING, SYSTEM HARDENING (INSULATIONS OF PIPES, VALVES, PUMPS FOR FREEZE PROTECTION). ESTIMATED 50,000

IN PLANNING REHABILITATION OF BLUEBRIAR PUMP STATION GROUND STORAGE TANK. ESTIMATED 600,000.

## VEHICLES & EQUIPMENT

BACKHOE- WE HAVE NOW PURCHASED A NEW JCB BACKHOE FY 2022-2023 FOR 100,000, IN 2018 THE CITY'S BACKHOE WAS TRADED IN FOR A NEW MODEL AND GIVEN TO STREETS DEPARTMENT LEAVING ONLY A SMALL JOHN DEERE TRACTOR TO FILL OUR NEEDS.

FY 2021-2022 PURCHASED A REPLACEMENT TRENCHER AT 16,000; THE CITY IS STILL IN POSSESSION ON THE OLD TRENCHER.

FY 2021-2022 PURCHASED A VACTRON THAT IS BIGGER AT 58,000 TO REPLACE THE SMALLER UNIT THE CITY PURCHASED IN 2018. THE SMALLER UNIT IS NOW USED BY STREET DEPARTMENT FOR EXCAVATING HOLES FOR STREET SIGNS AND POSTS INSTEAD OF USING AN AUGER. THE VACTRON TRAILER IS ONE OF THE BEST INVESTMENTS THE CITY COULD HAVE MADE, AS EXCAVATION AND REPAIRS ARE MADE WITH EFFICIENT AND TIME SAVING EFFORT.

FY 2021-2022 PURCHASED A NEW 1 TON GMC TRUCK FITTED WITH A UTILITY BED AT 68,000 TO PULL THE VACTRON UNIT. THIS TRUCK IS TO REPLACE THE 2005 F250 THAT HAS BEEN TRADED FROM DEPARTMENT TO DEPARTMENT LIKE BASEBALL CARDS GOING OUT OF BUSINESS. THE DEPARTMENT WAS ABLE TO RECEIVE AN UNUSED UTILITY BOX VAN FROM THE POLICE DEPARTMENT TO PULL THE NEW VACTRON UNIT UNTIL THE NEW 1 TON IS RECEIVED. THIS VAN HAS NOW BECOME OUR NEW ON WHEELS PARTS STOREROOM & IS AN INTEGRAL PART OF THE DEPARTMENT'S FLEET NOW.

FY 2021-2022 PURCHASED 2 GMC 1500 4X4 TRUCKS AT 55,000 EACH TO REPLACE 1 2005 NISSAN FRONTIER AND 1 2008 RAM, BOTH OVER 200,000 MILES EACH.

AFTER TAKING POSSESSION OF ALL 3 TRUCKS, AUCTION OFF

1 - 2001 NISSAN FRONTIER

1 - 2005 F250

1 - 2004 FORD RANGER

AUCTION/SELL 1 PRESSURE TANK UNUSED FROM THE OLD GROUNDWATER SYSTEM IN SUNSET WOODS ; 1 CLARIFIER FROM THE 1960'S WATER TREATMENT PLANT LOCATED AT THE LAKE INTAKE FACILITY; LOCATED AT THE LAKE INTAKE FACILITY 1 UNUSED GROUND STORAGE TANK; 1 UNUSED GROUND STORAGE TANK LOCATED AT THE KINGCIRCLE PUMP STATION THAT SUPPLIES WATER TO THE VALLEY VIEW ELEVATED STORAGE TANK.

**FY 2023-2024-2025-2026**

REPLACE 2 2014 F-150 TRUCKS BOTH OVER 120,000 MILES

REPLACE 1 2005 CHEVY SILVERADO PICKUP IN 2026



PURCHASE A SKID-STEER WITH TRACKS BY 2025 AT 85,000

**FACILITY IMPROVMENTS**

REHAB THE 1960 BUILDING THAT WAS USED FOR THE FILTER ROOM, CURRENTLY HOUSING THE NEW CHLORINE DIOXIDE GENERATION UNIT INSTALLED AS LCRA REFUSES TO IMPLEMENT ANY QUALITY STANDARDS TO CUT DOWN ON DISINFECTION BYPRODUCTS THAT THE CITY HAS BEEN IN VIOLATION IN PAST YEARS. THIS REHAB CONSISTS OF ELECTRICAL, INSULATION, AND A SMALL HVAC UNIT IN ORDER TO KEEP THE GENERATOR HOUSED PROPERLY.

REHAB THE CURRENT DISTRIBUTION PARTS ROOM LOCATED AT THE BLUEBRIAR PUMP STATION; AS STAFF NOTICED DURING CONSTRUCTION OF THE NEW WATER TOWER THAT THE WEST WALL IN DETERIORATING; FOR THOSE OLD ENOUGH IT WAS THE OLD POLICE DEPARTMENT BUILDING.

BUILD A NEW PIPE BARN TO HOUSE ALL SIZES OF PIPES FROM 1.25" TO 12"; CURRENTLY OUR PIPE SUPPLY IS LOCATED AT 4 SEPARATE FACILITIES.

BUILD A LEAN-TO FOR CURRENT AND NEW EQUIPMENT AT THE WATER TREATMENT FACILITY.

**SYSTEM MAINTENCE**

2020-2021 INSTALLED 66 NEW WATER SERVICE TAPS

2021-2022 INSTALLED 90 NEW WATER SERVICE TAPS

2022-2023 TO DATE INSTALLED 31 NEW WATER SERVICE TAPS

2023-2023 LINE REPAIRS (MAIN DIAMETER 1.25"-2") 108 REPAIRS ; (MAIN DIAMETER 3"-12") 10 REPAIRS

**FUTURE PROJECTS**

COMPLETETION OF THE 3 MILLION DOLLAR WATER TREATMENT PLANT UPGRADES/EXPANSION; SET DATE FOR DECEMBER 2023

COMPLETETION OF THE 2 MILLION DOLLAR WATER METER SWAP OUT ; SET DATE OCTOBER 2023

START & COMPLETETION OF THE NEW BACKUP GENERATOR INSTALL FOR 4 WATER FACILITIES AS MANDATED FROM THE STATE; 1 LOCATED AT FIRE DEPARTMENT; 1 LOCATED AT CITY HALL ; AND 1 LOCATED AT THE POLICE DEPARTMENT FOR THE POLICE DEPARTMENT AND STREET YARD.

PURCHASE AND INSTALL 5 ADDITIONAL AUTOMATIC FLUSHING DEVICES EACH COSTS 5,000; CURRENTLY INSTALLED 2, LOCATED ON THE EAST SIDE OF GRANITE SHOALS TO HELP WITH WATER QUALITY.

COMPLETE THE HILLWAY 6 INCH MAIN EXTENSION AND DRAINAGE PROJECT BEFORE THE HILLWAY PAVING PROJECT STARTS, FOR BETTER PRESSURE AND FIRE HYDRANT PLACEMENT IN AN AREA WITHOUT FIRE PROTECTION FROM EAST ON WOODLAND HILLS, WEST TO VALLEY VIEW WITH THE ADDITION OF 4 NEW FIRE HYDRANTS ON HILLWAY (MOST SOUTHEAST OF TOWN) WITH NO FIRE HYDRANTS

START AND COMPLETE THE KINGCIRCLE WATER MAIN AND VALVE UPGRADES/REPLACEMENT BEFORE THE KINGCIRCLE DRAINAGE AND PAVING PROJECT STARTS

REPLACE / INSTALL 230 WATER GATE VALVES FOR BETTER CONTROL AND MINIMIZING OF OUTAGES DURING MAIN LINE REPAIRS

**LINE EXTENSIONS**

ESTIMATED MONIES AFTER ELEVATED TOWER, WTP UPGRADES, HOOVER VALLY PRESSURE TANK, CHLORINE DIOXIDE GENERATOR; 1,600,000 FOR WATER LINE IMPROVEMENTS

LINE EXTENSION (FROM NEW INSTALLED 8 INCH LINE EXTENSION & FIRE HYDRANT AT KINGSWOOD & KINGCIRCLE IN 2022 BY UTILITY/STREET/PARK STAFF) NEW EXTENSION ON KINGSWOOD FROM KINGCIRCLE TO KINGDOM LOOP FOR FIRE HYDRANT/ FIRE PROTECTION IN THE KINGDOM/KINGSHORE HORSESHOE. ESTIMATED PRICE IS 40,000 THIS INCLUDE MAIN LINE AND FIRE HYDRANTS.

MAIN LINE EXTENSION FROM HILLWAY/VALLEY VIEW TO RUN UP NORTH ON VALLEY VIEW ESTIMATED 100,000.

REPLACEMENT OF 1.25 INCH BLACK PIPE FOR 1000 BLOCK OF N. SHOREWOOD, & REPLACEMENT OF 500 BLOCK OF N. SHOREWOOD, AS THESE LINES ARE FROM THE 1960S AND BREAK IF YOU LOOK AT THEM WRONG; BOTH OF THESE BLOCKS ARE NICKNAMED 4-11 CIRCLES AS THEY HAVE MORE REPAIR COUPLINGS THAN PIPE NOW EACH COUPLING IS 55.00 EACH. ESTIMATE OF COUPLINGS ON N BOTH IS 80,000.

LINE EXTENSION TO LOOP AREA SHOREWOOD DOWNS, ON DOWNS DR. ESTIMATE 5,000

LINE EXTENSION TO LOOP AREA HILL CIRCLE WEST/ HILL SIDE/ HILLWAY, ON HILL RIDGE ESTIMATE 20,000.

## WATER METER PROJECT FUND

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Adopted Budget FY 2022- 23	Projected FY 2022-23	Proposed Budget FY 2023-24
	0	\$ -	\$ -	\$ -	\$ 1,538,046	\$ 1,538,046
<b>Operating Revenue</b>						
<b>GRANTS</b>			1,713,124	-	-	-
<b>Total Revenue and Available Cash</b>	-	-	1,713,124	-	1,538,046	57,000
<b>Expenditures</b>						
<b>CONTRACTUAL SERVICES</b>			175,078	100,000	1,481,046	57,000
<b>Subtotal Expenditures</b>	-	-	175,078	100,000	1,481,046	57,000
<b>Subtotal Other Financing Uses/Sources</b>	-	-	-	-	-	-
<b>Total Expenditures and Other Financing</b>	-	-	175,078	100,000	1,481,046	57,000
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 1,538,046	\$ 1,438,046	\$ 57,000	\$ -

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Ties to Financial Annual Audit\*\*\*

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

506-AUTO METER READ PROJECT  
 WATER

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----) (----- 2023-2024 -----)				
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>								
506-540-5701 AMR SYSTEM	0	0	175,078	100,000	1,561,168	1,475,768	57,000	57,000
TOTAL CAPITAL OUTLAY	0	0	175,078	100,000	1,561,168	1,475,768	57,000	57,000
<hr/>								
TOTAL WATER	0	0	175,078	100,000	1,561,168	1,475,768	57,000	57,000
<hr/>								
TOTAL EXPENDITURES	0	0	175,078	100,000	1,561,168	1,475,768	57,000	57,000
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	0	0	1,538,046	( 100,000)	( 1,561,168)	( 1,475,768)	( 57,000)	( 57,000)

CITY OF GRANITE SHOALS  
PROPOSED BUDGET  
AS OF: SEPTEMBER 30TH, 2023

506-AUTO METER READ PROJECT

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	
<u>WATER</u>								
<u>MISC, GRANTS &amp; OTHER</u>								
506-440-4980 TRANSFER IN	0	0	1,713,124	0	0	0	0	0
TOTAL MISC, GRANTS & OTHER	0	0	1,713,124	0	0	0	0	0
TOTAL WATER	0	0	1,713,124	0	0	0	0	0
TOTAL REVENUES	0	0	1,713,124	0	0	0	0	0

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

507-CDEG #7219171

REVENUES	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<b>UTILITIES</b>								
<u>MISC, GRANTS &amp; OTHER</u>								
507-440-4820 GRANT PROCEEDS	14,500	0	285,500	0	0	0	0	0
507-440-4980 Transfer To fund 507	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC, GRANTS & OTHER	14,500	0	285,500	0	0	0	0	0
<b>TOTAL UTILITIES</b>	14,500	0	285,500	0	0	0	0	0
<b>TOTAL REVENUES</b>	14,500	0	285,500	0	0	0	0	0

CITY OF GRANITE SHOALS  
 PROPOSED BUDGET  
 AS OF: SEPTEMBER 30TH, 2023

507-CDBG #7219171  
 UTILITIES

EXPENDITURES	2019-2020	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>GRANTS</u>								
507-540-5522 GRANT ADMINISTRATION	8,500	7,500	6,319	0	17,500	9,000	30,000	30,000
507-540-5523 GRANT ENGINEERING	14,500	14,500	33,825	200,000	0	0	200,000	200,000
507-540-5524 American Recover Plan	0	0	33,367	0	152,455	152,455	0	0
TOTAL GRANTS	23,000	22,000	73,511	200,000	169,955	161,455	230,000	230,000
<u>CAPITAL OUTLAY</u>								
507-540-5721 WATER SYSTEM	0	0	433,415	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	433,415	0	0	0	0	0
TOTAL UTILITIES	23,000	22,000	506,926	200,000	169,955	161,455	230,000	230,000
TOTAL EXPENDITURES	23,000	22,000	506,926	200,000	169,955	161,455	230,000	230,000
REVENUE OVER/(UNDER) EXPENDITURES	( 8,500)	( 22,000)	( 221,426)	( 200,000)	( 169,955)	( 161,455)	( 230,000)	( 230,000)

**ORDINANCES**

**TAX RATE ORDINANCE**

**BUDGET ADOPTION ORDINANCE**

**RATIFICATION ORDINANCE**



**ORDINANCE NO. 844**

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GRANITE SHOALS; PROVIDING FOR THE MAINTENANCE AND DEBT RATE FOR THE YEAR 2023-2024; AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.**

**WHEREAS**, the appraisal rolls of the City of Granite Shoals, Texas (the "City") for 2023 have been prepared and certified by the Central Appraisal District and submitted to the City's tax assessor/collector; and

**WHEREAS**, following notice and hearing in accordance with applicable legal requirements and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2023-2024 sufficient to provide the tax revenues required by the City; and

**WHEREAS**, the City Council has complied with all applicable requirements of the Texas Tax Code and the Texas Local Government Code prior to setting of the tax rate for said City for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024; and

**WHEREAS**, it is necessary to levy such an ad valorem tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for fiscal year 2023-2024.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRANITE SHOALS, TEXAS:**

**SECTION 1.**

That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Granite Shoals, Texas and to provide Maintenance and Debt Rate for the fiscal year 2023 – 2024, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation a tax of **\$0.5080** on each One Hundred Dollar (\$100.00) valuation of property within the City that is not exempt from taxation under the State constitution or State law, said tax being so increased and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), **\$0.3387** on each One Hundred Dollar (\$100.00) valuation of property.
2. For the Debt Service rate, **\$0.1693** on each One Hundred Dollar (\$100.00) valuation of property.

**SECTION 2. (As mandated by Texas Tax Code §26.05)**

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE INCREASED BY 21.99 PERCENT AND WILL DECREASE**

## TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$60.00.

### SECTION 3.

The overall property tax rate for the City of Granite Shoals will be lowered from **\$0.5680** to **\$0.5080/100 valuation**. Due to the increased property valuations, this tax rate will raise more taxes for maintenance and operations than last year, increasing from **\$3,155,657** to **\$3,875,590**. The rate will decrease for interest and sinking (debt service) from **\$0.2277** to **\$0.1693**. The total rate will result in a net change of **\$605,465** and will lower taxes on a \$100,000 home by \$60.00 annually.

### SECTION 4.

That all monies collected under this ordinance are for the specific terms therein named, and the same are hereby appropriated and set apart for the specific purposes indicated in each item, and the Assessor-Collector of Taxes, the City Manager, and the City Secretary shall maintain a statement showing collections and from what source received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

### SECTION 5.

That the taxes levied hereby are due as provided by State law and shall be delinquent if not paid by January 31, 2024.

### SECTION 6.

The Burnet County Tax Assessor Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate. All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Assessor Collector for and on behalf of the City of Granite Shoals shall by virtue of the tax rolls, fix and establish a lien by levying up on such property, whether real or personal, for the payment of said taxes, penalty and interest; and the penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Granite Shoals.

### SECTION 7.

The City of Granite Shoals shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

### SECTION 8.

Severability: Should any paragraph, sentence, provision, clause, phrase, or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole, or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

**SECTION 9.**

Repealer: All other ordinances and provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Code of Ordinances not in conflict herewith shall remain in full force and effect. The repeal of any ordinance or parts thereof by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance, nor shall it have the effect of discontinuing, abating, modifying, or altering any penalty accruing or to accrue, nor as affecting any rights of the City of Granite Shoals under any section or provision of any ordinances at the time of passage of this Ordinance.

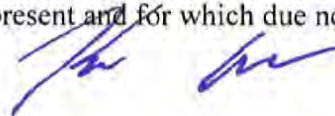
**SECTION 10.**

That this ordinance shall take effect and be in force from and after its passage.

**SECTION 11.**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was conducted in compliance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

**PASSED AND APPROVED** by the City Council of Granite Shoals, Texas, at a meeting on the 28<sup>th</sup> day of August 2023, at which a quorum was present and for which due notice was given.



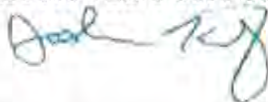
Kiel Arnone, Mayor

ATTEST:



Dawn Wright, City Secretary

APPROVED FOR FORM:



Josh Katz, City Attorney



**ORDINANCE NO. 845**

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF GRANITE SHOALS, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; PROVIDING APPROPRIATIONS FOR EACH DEPARTMENT AND FUND; ESTABLISHING A DEPARTMENTAL LEVEL BUDGET WITH LINE ITEMS AS SUPPORTING DATA RATHER THAN BEING A LINE-ITEM BUDGET; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager of the City of Granite Shoals, Texas, has prepared and submitted to the City Council, in accordance with the Charter of the City of Granite Shoals, a proposed city Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

**WHEREAS**, the City Council of the City of Granite Shoals, Texas (the "City") held workshop sessions met in public meetings on the following days, August 28, September 19 and September 21, 2023; the proposed budget of revenues and expenditures for Fiscal Year 2023-2024 was compiled from information obtained from departments, City Manager, and non-departmental requests for increases; and

**WHEREAS**, as required by City Charter and State law, the City Manager of the City of Granite Shoals, Texas filed a proposed budget at the budget work session on August 28th and filed the proposed budget with the City Secretary as well for the City of Granite Shoals for fiscal year beginning October 1, 2023 and ending September 30, 2024; forecasting the revenues and expenditure appropriations for the City of Granite Shoals, Texas for the General Fund, Special Revenue Funds, Debt Service Fund, and the Utility Funds; and

**WHEREAS**, the City Council in accordance with the Charter and State law, posted the proposed budget on its internet website and made the same available for inspection by any person. After notice as required by law, a public hearing was held on such budget on the 28th day of August 2023 and at a Regular City Council meeting on September 26, 2023, at which all interested citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

**WHEREAS**, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and a copy of the budget summary is attached hereto and made a part hereof for all purposes and the City Council desires to adopt the same.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRANITE SHOALS, TEXAS:**

**SECTION 1:**The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

**SECTION 2:**

In accordance with the provisions of the City's Charter and Chapter 102 of the Texas Local Government code, the City Council hereby approves and adopts the budget, a copy being on file with the City Secretary; and the City Council approves the property tax decrease reflected in the budget.

**SECTION 3:**

The cover page for the budget attached to this Ordinance, that includes the property tax rates for the current fiscal year, including (a) the property tax rate, (b) the effective tax rate, (c) the maintenance and operations tax rate, (d) the rollback tax rate, (e) the de minimus rate and (f) the debt rate, shall be and hereby filed with the City Secretary and shall be posted on the City's internet website.

**SECTION 4:**

That the appropriations for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Granite Shoals, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2023-2024 Budget as presented on August 29, 2023.

**SECTION 5:**

That the City Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024, shall be deemed to be a department level budget with line-item amounts as supporting data only.

**SECTION 6:**

Section 4. The summaries shown in the budget are hereby appropriated for the respective City funds included for the payment of expenditures and fund transfers on behalf of the City as follows:

**GENERAL FUND - \$6,287,662**

**DEBT SERVICE FUND - \$1,906,804**

**HOTEL OCCUPANCY TAX FUND - \$51,000**

**STREET MAINTENANCE SALES TAX FUND - \$585,000**

**RESTRICTED PARK FUND - \$8,000**

**CITY CLEAN UP FUND - \$35,000**

**WATER FUND - \$2,805,550**

**SOLID WASTE FUND - \$ 994,600**

**SECTION 7:**

That a budget transfer must be approved prior to the occurrence of the expenditure except for emergency expenditures when approved by the City Manager or her designee and ratified by the Council.

**SECTION 8:**

That any budget transfer submitted to Council shall be accompanied by an explanation from the department, and approval by the City Manager. The department's explanation must be sufficiently clear and provide sufficient detail for the members of council to determine the need for the transfer.

**SECTION 9:**

That in accordance with Section 7.15 of the City of Granite Shoals Charter, the City Manager is given general authority to contract for expenditure without further approval of the City Council for all budgeted items that do not exceed the maximum limits established by the Local Government Code for contracting without competitive bidding, so long as expenditures are pursuant to the City's Purchasing Policy (Resolution # 645).

**SECTION 10:**

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$605,465, which is a 12.01% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$198,533.**

**SECTION 11:**

All notices and public hearings required by law have been duly completed. On the following motion by Kevin Flack seconded by Steve Hougen; M.D. :

**I move to approve Ordinance 845 adopting the Fiscal Year 2023-2024 Annual Operating Budget. the above and foregoing approval to adopt the Fiscal Year 2023-2024 Annual Operating Budget was passed and approved by the roll call vote as follows:**

Mayor Kiel Arnone	<u>Yes</u>
Mayor Pro-Tem Ron Munos	<u>Yes</u>
Councilmember Kevin Flack	<u>Yes</u>
Councilmember Judy Salvaggio	<u>Yes</u>
Councilmember Steve Hougen, M.D.	<u>Yes</u>
Councilmember Phil Ort	<u>Yes</u>
Councilmember Michael Berg	<u>Yes</u>
Voted in favor of the motion	<u>7</u>
Voted against the motion	<u>0</u>
Motion carried	<u>Unanimously</u>

**SECTION 11:**

This Ordinance shall become effective upon passage and adoption in accordance with State Law.

**PASSED AND APPROVED** by the City Council of Granite Shoals, Texas at a meeting on the 26<sup>th</sup> day of September, 2023 at which a quorum was present and for which due notice was given.



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Kiel Arnone, Mayor

ATTEST:



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Dawn Wright, City Secretary

APPROVED AS TO FORM:



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Josh Katz, City Attorney



EXHIBIT A

*Sections 102.005 and 102.007 of the Texas Local Government Code require the following information be on the cover page of the budget document.*

This budget will raise more total property tax revenue than last year's budget by \$605,465 or 12.01%, and of that amount \$198,533.08 is tax revenue raised from new property added to the tax roll this year.

City Council Record Vote

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

**Property Tax Rate Comparison**, per \$100 of taxable value:

<b>Tax Rates:</b>	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
Adopted Rate	\$0.5080/\$100	\$0.5680/\$100
Effective/No New Revenue Rate	\$0.4807/\$100	\$0.5030/\$100
Effective/No New Revenue M & O Rate	\$0.2881/\$100	\$0.3403/\$100
Debt Rate	\$0.1693/\$100	\$0.2277/\$100
Rollback/Voter Approval Rate	\$0.4842/\$100	\$0.5682/\$100
De minimis rate	\$0.5088/\$100	\$0.5728/\$100

**The total amount of municipal debt obligations secured by property taxes for the City of Granite Shoals is \$15,223,000.**



**CITY OF GRANITE SHOALS, TEXAS**

**ORDINANCE NO. 846**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF GRANITE SHOALS, TEXAS, RATIFYING THE PROPERTY TAX REVENUE IN THE FY 2023-2024 BUDGET AS A RESULT OF THE CITY RECEIVING MORE REVENUES FROM PROPERTY TAXES IN THE FY 2023-2024 BUDGET THAN IN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Texas Local Government Code 102.007 relating to the Adoption of the Budget, requires the City Council to ratify by a separate vote and providing the necessary disclosure language in the ratification, when there is an increase to the property tax revenues in the proposed budget as compared to the previous year; and

**WHEREAS**, the City's FY 2023-2024 Budget has an increase in property tax revenues as compared to the previous year;

**WHEREAS**, as a result of the approval of the FY 2023-2024, the City Council in accordance with law, finds that it must ratify the increased revenue from property taxes.

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRANITE SHOALS, TEXAS:**

Section 1. The increased revenue from property taxes in the Fiscal Year 2023-2024 City Budget is hereby ratified with the following declaration:

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$605,465, which is a 12.01% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$198,533.**

Section 2. This Ordinance shall become effective immediately upon its passage.

Mayor Kiel Arnone	<u>YES</u>
Mayor Pro-Tem Ron Munos	<u>YES</u>
Councilmember Kevin Flack	<u>YES</u>
Councilmember Judy Salvaggio	<u>YES</u>
Councilmember Steve Hougen, M.D.	<u>YES</u>
Councilmember Phil Ort	<u>YES</u>
Councilmember Michael Berg	<u>YES</u>

Voted in favor of the motion	<u>7</u>
Voted against the motion	<u>0</u>
Motion carried	<u>Unanimously</u>

**DULY PASSED AND APPROVED on this the 26<sup>th</sup> day of September 2023.**

  
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Mayor Kiel Arnone

**ATTEST:**

  
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Dawn Wright, City Secretary

