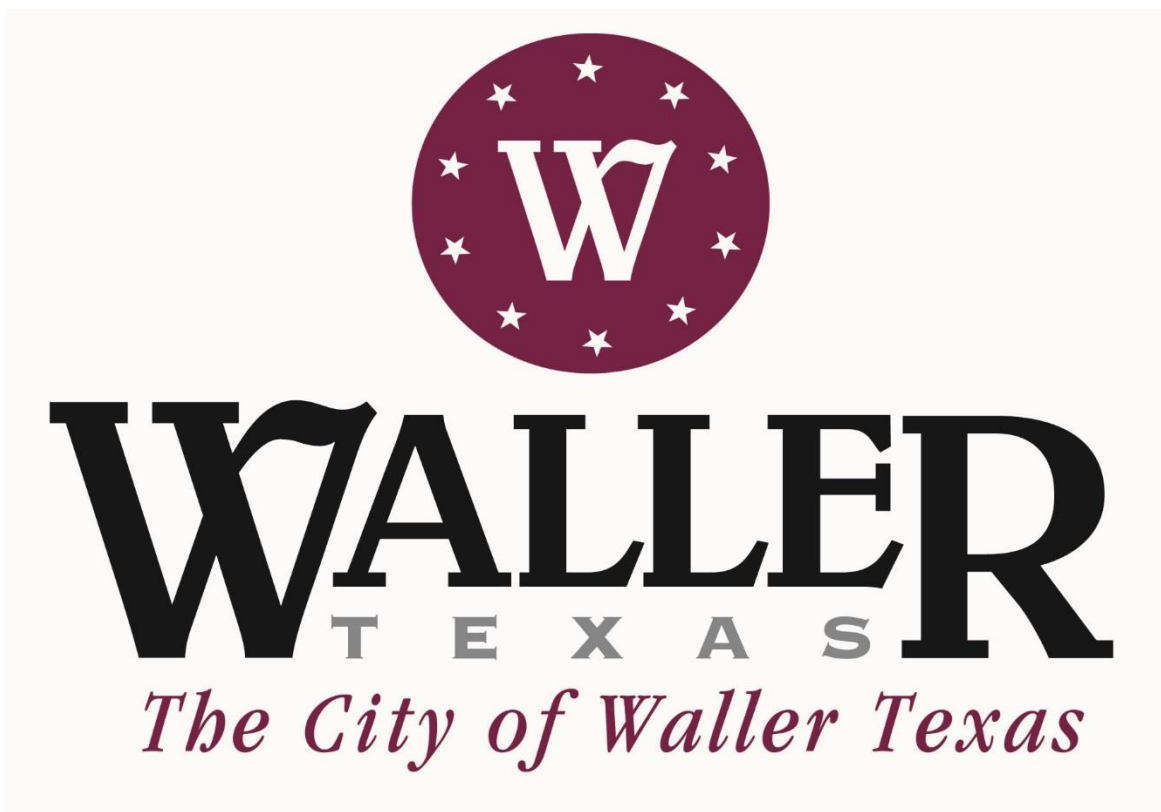


# CITY OF WALLER



## FY 2021-2022 ADOPTED BUDGET



**Fiscal Year October 1, 2021 – September 30, 2022  
Operating Budget**

**Mayor Danny Marburger  
Mayor Pro Tem Dwayne Hajek  
Councilmember Nancy Arnold  
Councilmember Edna Eaton  
Councilmember Mike McCormick  
Councilmember Jason Tones**

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# City of Waller

## Fiscal Year 2021-2022

### Budget Cover Page

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$133,844 OR 4.92%, AND OF THAT AMOUNT, \$138,180 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

#### City Council Record Vote

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

**FOR:** Mayor Pro Tem Dwayne Hajek, Councilmembers Nancy Arnold, Mike McCormick, Jason Tones

**AGAINST:** None

**PRESENT** and not voting: Mayor Danny Marburger

**ABSENT:** Edna Eaton

#### Property Tax Rate Comparison

	Adopted FY 2021-2022	FY 2020-2021
Taxable Value	\$484,464,746	\$540,041,338
Adopted Property Tax Rate	0.5888/100	0.4998/100
No New Revenue Tax Rate	0.5888/100	0.5138/100
No New Revenue M&O Tax Rate	0.3966/100	0.3560/100
Voter Approval Tax Rate	0.7224/100	0.5501/100
Debt Rate	0.1922/100	0.1438/100
Tax Levy	\$2,852,528	\$2,718,684

Total debt obligation for the City of Waller secured by property taxes: \$931,141

**ORDINANCE NO. 578**

**AN ORDINANCE OF THE CITY OF WALLER, TEXAS APPROVING AND ADOPTING THE BUDGET FOR THE CITY FOR THE YEAR 2021-2022; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; PROVIDING FOR SEVERABILITY; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.**

\* \* \* \* \*

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$133,844 OR 4.92%, AND OF THAT AMOUNT, \$138,180 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed budget of expenditures of the City of Waller for the year 2021-2022, the same being the fiscal year of the City; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such budget were held at the normal meeting place of the City Council at 1218 Farr Street, Waller City Hall on the 23<sup>rd</sup> day of September 2021, at which hearing all 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 has considered the proposed budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens

and taxpayers of the City; and

WHEREAS, a copy of such budget has been filed with the City Secretary and the City Council now desires to approve and adopt the same; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLER, TEXAS:

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

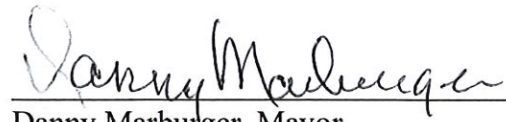
**Section 2.** The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary. The City Secretary is hereby directed to place on said budget an endorsement, which shall be signed by the City Secretary, which shall read as follows: "The Original Budget of the City of Waller, Texas, for the Year 2021-2022." Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

**Section 3.** In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

**Section 4.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 23<sup>rd</sup> day of September 2021.

APPROVED:

  
\_\_\_\_\_  
Danny Marburger, Mayor

ATTEST:

  
\_\_\_\_\_  
Cynthia Ward, City Secretary



**ORDINANCE NO. 579**

**AN ORDINANCE OF THE CITY OF WALLER, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2021 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.**

\* \* \* \* \*

WHEREAS, Section 26.05 of the Texas Tax Code provides that by September 30 or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next fiscal year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Waller, Texas, consists of two such components, rate of thirty nine and 66/1000ths cents (\$0.3966 per \$100) of value for maintenance and operation expenditures and a tax rate of nineteen and 22/1000ths cents (\$0.1922) per \$100 of value to fund debt service expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Waller has been approved and adopted by the Waller City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, by separate motions heretofore approved by the City Council of the City of Waller, Texas, at a meeting of said City Council held on the 23<sup>rd</sup> day of September 2021, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2021 tax rate ordinance for the City of Waller, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WALLER, TEXAS:

**Section 1.** The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**Section 2.** All property subject to ad valorem taxation by the City of Waller, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

**Section 3.** There is hereby levied for general purposes and use by the City of Waller, Texas, for the year 2021, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of fifty-eight and 88/100ths cents (\$0.5888) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Waller, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and

collected in current money of the United States of America.

**Section 4.** For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Waller, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2021-2022, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2021 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of nineteen and 22/1000ths cents (\$0.1922) on each One Hundred Dollars (\$100) of assessed valuation. All such taxes shall be assessed and collected in current money of the United States of America.

**Section 5.** All ad valorem taxes levied hereby, in the total amount of fifty-eight and 88/1000ths Cents (\$0.5888) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2022. All ad valorem taxes due the City of Waller, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Texas Tax Code.

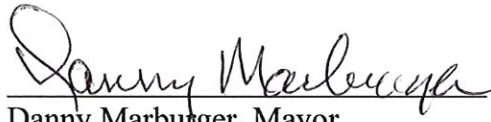
**Section 6.** All ordinances or parts of ordinances inconsistent or in conflict

herewith are, to the extent of such inconsistency or conflict, hereby repealed.


**Section 7.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Waller, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 23<sup>rd</sup> day of September 2021.

APPROVED:

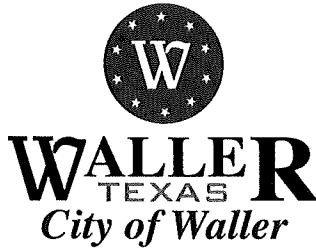
  
\_\_\_\_\_  
Danny Marburger, Mayor

ATTEST:

  
\_\_\_\_\_  
Cynthia Ward, City Secretary



## **EXECUTIVE SUMMARY**



September 29, 2021

To: Citizens of Waller  
From: Danny Marburger, Mayor  
Subject: Executive Budget Summary, FY 2021-2022

Each fiscal year, the City Council and Staff conduct several workshops on the proposed departmental budget needs. The City Council and Staff have attempted to provide citizens with a clear understanding addressing the line-by-line needs to better operate each departments function.

The proposed budget for Fiscal Year 2021-2022 was filed with the City Secretary on August 24, 2021 and the Notice of Public Hearing was published in the Waller Times on September 8, 2021 and posted on the City of Waller website on the same day.

The City of Waller is in both Harris and Waller Counties Appraisal Districts. Both appraisal districts certified the 2021 Certified Tax Roll and Values. Several factors effected changes in the effective tax rate including sales tax revenue, properties under protest, reduction of personal property and other impacts due to COVID. Overall property values increased slightly but new property on the tax roll account for increase in revenue. Maintenance and Operations tax rate increased by \$0.0406 over the previous year, while the debt service rate increased by \$0.0484 resulting in full support of the City's debt service needs. The total ad valorem tax rate for 2021 is \$0.5888 per/\$100 valuation.

The 2021-2022 Budget reflects a 4% Cost of Living Adjustment (COLA) for employees. The City of Waller increased from a 1.5:1 to 2:1 match for employee retirement and continues to be competitive with salaries and benefits for all employees. This budget includes \$300,000 for street repairs and drainage and detention work along with \$75,000 for Green Space improvements in front of City Hall. Debt service requirements decreased by \$11,853 from the previous year due in large part to refunding of 2012 Certificates of Obligation.

Overall, the City of Waller is in a sound financial position. We will continue to monitor economic conditions and recommend adjustments to the budget that might be warranted.

I would like to thank the City Council and dedicated staff for their hard work and assistance in developing a more transparent budget. Lastly, I would like to thank the Citizens of Waller for your continued support and faith in striving to make Waller a premier destination for families and commercial citizens.

Respectfully,

  
Danny Marburger, Mayor

**Group Summary - FY21-22 Budget**

	<b>2018-2019 TOTAL BUDGET</b>	<b>2018-2019 TOTAL ACTIVITY</b>	<b>2019-2020 TOTAL BUDGET</b>	<b>2019-2020 TOTAL ACTIVITY</b>	<b>2020-2021 TOTAL BUDGET</b>	<b>2020-2021 TOTAL ACTIVITY as of 3/31/21</b>	<b>2021-2022 PROPOSED w/Payroll at 4%</b>
<b><u>Fund: 110 - General Fund</u></b>							
<b>Revenue</b>	4,245,675.00	5,372,124.03	6,495,145.97	6,710,000.49	5,215,021.00	3,725,716.08	6,021,736.00
<b>Expenses</b>	4,022,604.90	4,081,387.58	4,141,279.21	4,313,663.06	4,945,091.00	2,273,778.82	5,587,476.00
<b>Fund: 110 - General Fund Surplus (Deficit):</b>	<b>223,070.10</b>	<b>1,290,736.45</b>	<b>2,353,866.76</b>	<b>2,396,337.43</b>	<b>269,930.00</b>	<b>1,451,937.26</b>	<b>434,260.00</b>
<b><u>Fund: 210 - Water/Sewer Fund</u></b>							
<b>Revenue</b>	1,204,050.00	1,759,877.20	1,400,381.65	2,365,099.39	1,425,500.00	727,767.19	1,517,450.00
<b>Expenses</b>	1,017,643.50	1,422,902.00	1,121,551.15	1,429,100.77	1,107,538.00	569,999.41	1,424,469.00
<b>Fund: 210 - Water/Sewer Surplus (Deficit):</b>	<b>186,406.50</b>	<b>336,975.20</b>	<b>278,830.50</b>	<b>935,998.62</b>	<b>317,962.00</b>	<b>157,767.78</b>	<b>92,981.00</b>
<b><u>Fund: 220 - Gas Fund</u></b>							
<b>Revenue</b>	509,000.00	668,006.43	560,285.83	522,243.59	570,500.00	463,061.75	638,200.00
<b>Expenses</b>	492,953.00	547,859.18	663,036.09	572,606.89	495,274.00	280,066.46	595,440.00
<b>Fund: 220 - Gas Fund Surplus (Deficit):</b>	<b>16,047.00</b>	<b>120,147.25</b>	<b>(102,750.26)</b>	<b>(50,363.30)</b>	<b>75,226.00</b>	<b>182,995.29</b>	<b>42,760.00</b>



## **GENERAL FUND**

The General Fund accounts for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes and other general revenue. A detail of revenue and expenditure line items by department.



**CITY OF WALLER  
REVENUE - GENERAL FUND 110  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-000-30100	Property Tax - Current	995,000	1,126,480	1,122,061	1,186,694	1,607,178	1,703,418	1,729,248
110-000-30110	Property Tax - Delinquent	6,000	(3,923)	6,000	6,483	6,000	1,196	2,000
110-000-30200	Penalty & Interest -Current	2,000	4,262	2,000	7,155	2,000	1,150	2,000
110-000-30210	Penalty & Interest -Delinquent	2,000	4,701	2,000	3,201	2,000	4,583	2,000
110-000-30300	Attorney Fees Collected	2,000	6,147	2,000	9,842	2,000	4,633	6,000
110-000-31100	City Sales Tax	1,950,000	2,311,032	2,000,000	2,956,762	2,000,000	1,192,705	2,100,000
110-000-31300	Mixed Beverage Tax	6,000	8,378	7,000	6,214	7,000	4,055	8,000
110-000-31400	Franchise Fees / Gross Receipt	135,000	144,785	135,000	152,989	135,000	74,644	145,000
110-000-32000	Development Plan Review Fees	-	-	-	-	-	-	5,000
110-000-32050	Platting Fees	1,000	4,770	4,000	3,545	4,000	2,075	4,000
110-000-32110	Library Fines	75	21	75	13	75	-	20
110-000-32250	Abatement Application Fees	-	1,000	1,000	-	1,000	-	1,000
110-000-32400	Liquor License	1,250	120	1,250	2,106	1,250	375	1,250
110-000-32500	Building Permits	50,000	129,535	100,000	588,757	150,000	55,275	613,000
110-000-32505	Electrical Permits	10,000	14,401	20,000	62,300	20,000	8,893	48,000
110-000-32510	Mechanical Permits	10,000	18,029	25,000	44,063	25,000	4,806	53,000
110-000-32515	Plumbing Permits	8,000	9,936	12,000	58,697	15,000	7,918	43,000
110-000-32520	Flood Plain Permit	100	-	100	-	100	-	100
110-000-32525	Demolition Permits	200	260	200	-	200	180	200
110-000-32530	Driveway - Curb Permits	200	270	200	480	200	180	200
110-000-32535	Move-in / -out Permits	1,000	2,070	1,000	460	1,000	230	1,000
110-000-32600	Alarm Permits	100	40	100	80	100	-	100
110-000-32605	Other Permits	-	-	150	-	150	-	150
110-000-32610	Wrecker Application Fees	100	-	100	-	100	-	100
110-000-32650	Other Permits	1,150	1,905	1,000	2,424	1,000	1,287	1,000

**CITY OF WALLER  
REVENUE - GENERAL FUND 110  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-000-32700	Code Enforcement Fines	-	125	-	50	125	-	125
110-000-32710	Mowing Fee	200	625	200	200	200	-	200
110-000-32800	Animal Shelter Fees	300	975	300	1,100	950	75	300
110-000-32805	CarTag Compensation Fee	-	276	-	147	100	96	150
110-000-33100	Municipal Court Revenues	350,000	580,925	400,000	518,454	450,000	240,585	450,000
110-000-34140	Dumpster/Roll-Off Collection	175,000	308,798	200,000	305,962	300,000	158,110	305,000
110-000-34150	Solid Waste Collection	195,000	220,192	195,000	210,322	206,400	104,480	206,400
110-000-34160	Heavy Trash & Limb	2,000	1,799	2,000	1,500	2,000	587	1,500
110-000-34170	Utilities Adjustments	300	189	300	(13)	300	-	-
110-000-34180	Penalties & Service Charges	1,000	1,750	1,000	5,227	1,000	4,277	2,500
110-000-34230	History Book	-	324	300	100	300	-	100
110-000-34250	Civic Center Rentals	2,000	-	3,500	675	3,500	2,800	5,000
110-000-34330	Credit Card Fees	21,000	33,121	30,000	19,638	-	1,175	-
110-000-35100	Contributions	100	-	100	-	100	-	-
110-000-35900	Other Revenue	5,000	4,959	5,000	22,971	5,000	3,189	7,500
110-000-35910	Returned Check Fees	100	25	100	25	100	-	-
110-000-36100	Interest Earned	10,000	105,145	10,000	112,573	10,000	23,429	10,000
110-000-37100	Reimburse from EDC	37,500	31,787	37,500	33,433	37,500	5,691	-
110-000-37120	Reimb.From EDC for Future Proj	-	31,787	37,500	33,433	37,500	41,323	88,000
110-000-37920	InterFund Transfers	265,000	265,103	173,593	173,593	179,593	72,297	179,593
110-000-38000	Capital Lease Proceeds-PD	-	-	-	178,343	-	-	-
<b>TOTAL</b>		<b>\$ 4,245,675</b>	<b>\$ 5,372,124</b>	<b>\$ 4,538,629</b>	<b>\$ 6,710,000</b>	<b>\$ 5,215,021</b>	<b>\$ 3,725,716</b>	<b>\$ 6,021,736</b>

**CITY OF WALLER  
GENERAL FUND 110-100/ADMINISTRATIVE  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-100-41110-000	Exempt Salaries	74,322	74,531	78,039	77,815	80,380	37,071	170,122
110-100-41111-000	Non-Exempt Salaries	188,378	141,845	157,150	161,677	197,859	87,175	143,950
110-100-41129-000	County Vehicle Reg. Pay	-	6	-	(94)	-	-	-
110-100-41130-000	Overtime	4,000	2,757	4,000	1,753	4,101	1,562	1,600
110-100-41142-000	Cell Phone Allowance	840	875	840	805	979	489	1,399
110-100-41210-000	Group Insurance	65,379	49,420	54,030	55,211	63,940	27,580	65,225
110-100-41220-000	Social Security Contributions	19,767	16,019	18,057	17,822	20,844	9,231	23,773
110-100-41230-000	Retirement Contributions	12,402	10,072	10,740	11,294	12,995	5,831	35,839
110-100-41250-000	Unemployment Compensation	-	-	-	-	-	867	-
110-100-42150-000	Rental of Equipment & Vehicles	3,200	3,432	3,200	2,067	3,200	1,182	3,200
110-100-42160-000	Equip & Vehicle Maintenance	2,500	436	2,000	456	2,000	768	2,000
110-100-42200-000	Computer Expense	10,000	47,117	40,000	34,569	20,000	11,120	35,600
110-100-42300-000	Uniforms & Cleaning	-	-	-	909	1,000	67	1,000
110-100-42410-000	Communications	10,000	4,950	10,000	5,877	6,000	2,389	6,000
110-100-42420-000	Newspaper Notices	1,000	879	800	458	800	68	800
110-100-42430-000	Printing & Binding	2,000	26	2,000	895	1,000	953	1,500
110-100-42440-000	Postage	1,200	1,334	1,200	1,822	2,000	577	2,000
110-100-42460-000	Training & Travel	10,000	6,299	10,000	2,848	10,000	687	10,000
110-100-42470-000	Meeting Expense	300	45	300	193	300	-	300
110-100-42480-000	Promotional Expense	500	-	500	-	500	-	500
110-100-42900-000	Other Expense	5,000	3,165	5,000	16,985	5,000	1,172	5,000
110-100-42910-000	Office Equipment	3,000	408	3,000	40	3,000	(1,405)	5,000
110-100-42960-000	Credit Card Expense	20,484	17,390	20,000	19,086	20,000	9,993	20,000
110-100-43100-000	Water	1,600	1,987	1,600	2,708	2,100	1,341	2,700
110-100-43110-000	Natural Gas	1,500	204	1,500	109	-	-	-
110-100-43120-000	Electricity	5,000	3,665	5,000	7,078	5,000	284	5,000
110-100-43130-000	Fuel	600	337	600	383	600	91	600
110-100-43600-000	Office Supplies	5,500	4,278	5,500	5,582	6,000	1,003	6,000
110-100-43650-000	Books & Media	400	25	300	246	250	-	250
110-100-43900-000	General Supplies	3,000	2,204	3,000	2,571	3,000	1,055	3,000
110-100-44400-000	Repair & Maintenance Services	1,500	242	1,500	1,419	1,500	1,056	4,000
110-100-44600-000	Custodial	4,140	3,720	4,140	4,753	5,600	2,613	6,428

**CITY OF WALLER  
GENERAL FUND 110-100/ADMINISTRATIVE  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-100-44700-000	Lawn Service	3,000	1,869	3,000	2,416	-	-	-
110-100-44800-000	Pest Control	800	434	800	186	225	100	250
110-100-44900-000	Other Contract Services	35,000	69,632	57,000	35,829	50,000	16,114	62,000
110-100-45200-000	Legal	-	1,259	-	-	-	-	-
110-100-45410-000	Tax Penalties	-	522	-	(336)	-	(173)	-
110-100-45500-000	Employee Exams & Testing	500	436	500	210	500	-	200
110-100-45700-000	Prof. Dues & Subscriptions	-	-	-	-	1,000	334	1,000
110-100-47103-000	Capital Outlay - Land	-	-	10,000	1,440	-	-	-
110-100-47105-000	Capital Outlay - Computer	20,000	20,788	15,000	32,426	-	3,164	-
110-100-47107-000	Capital Outlay-Furniture & Fixtur	-	-	10,000	625	-	-	-
110-100-48100-000	Interest Expense	-	2,580	-	649	-	-	-
110-100-48500-000	Principal	-	32,059	-	26,902	-	-	-
<b>TOTAL</b>		<b>\$ 516,812</b>	<b>\$ 527,246</b>	<b>\$ 540,296</b>	<b>\$ 537,682</b>	<b>\$ 531,673</b>	<b>\$ 224,360</b>	<b>\$ 626,236</b>

**CITY OF WALLER  
GENERAL FUND 110-110/GOVERNMENTAL  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-110-41110-000	Exempt Salaries	24,500	25,039	25,179	25,647	26,491	12,217	27,550
110-110-41220-000	Social Security Contributions	1,873	1,915	1,968	1,962	2,027	935	2,108
110-110-41230-000	Retirement Contributions	1,114	1,139	1,171	1,167	1,206	556	3,130
110-110-42200-000	Computer Expense	2,000	264	5,000	1,569	3,000	260	3,000
110-110-42410-000	Communications	3,000	2,200	3,000	1,960	3,000	1,063	3,000
110-110-42430-000	Printing & Binding	300	-	300	42	500	-	500
110-110-42440-000	Postage	500	-	500	26	250	-	250
110-110-42460-000	Training & Travel	2,500	946	2,000	737	2,000	-	2,000
110-110-42470-000	Food & Travel (non-training)	1,500	1,889	2,000	1,383	2,000	65	2,000
110-110-42800-000	Insurance	75,000	92,911	101,000	102,150	150,000	52,675	150,000
110-110-42900-000	Other Expense	1,000	2,949	1,000	1,963	1,200	24	1,200
110-110-42910-000	Office Equipment	4,000	-	4,000	1,405	3,000	711	3,000
110-110-43600-000	Office Supplies	300	53	300	244	300	-	300
110-110-44900-000	Other Contract Services	75,000	65,309	75,000	59,216	79,800	29,181	80,000
110-110-45200-000	Legal Services	55,000	66,999	55,000	84,346	60,000	44,939	65,000
110-110-45400-000	Audit & Accounting Services	31,000	23,296	31,000	37,297	33,000	15,305	35,000
110-110-45700-000	Prof. Dues & Subscriptions	600	1,262	500	235	500	235	500
110-110-45800-000	Development Fees	50,000	57,535	50,000	45,207	50,000	2,427	50,000
110-110-45900-000	Other Professional	40,000	38,136	40,000	14,242	40,000	2,520	40,000
110-110-48300-000	Econmic Development Incentives	230,000	207,831	230,000	232,802	255,506	100,453	279,358
110-110-49130-000	Transfer To Debt Service	200,000	400,000	200,000	200,000	200,000	100,000	-
<b>TOTAL</b>		<b>\$ 799,187</b>	<b>\$ 989,673</b>	<b>\$ 828,918</b>	<b>\$ 813,601</b>	<b>\$ 913,780</b>	<b>\$ 363,565</b>	<b>\$ 747,895</b>

**CITY OF WALLER  
GENERAL FUND 110-200/MUNICIPAL COURT  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-200-41110-000	Exempt Salaries	22,768	22,844	28,452	28,355	29,306	13,516	30,478
110-200-41111-000	Non-Exempt Salaries	74,106	74,058	80,991	83,625	119,922	50,412	126,616
110-200-41120-000	Part-Time Salaries	-	6,554	26,312	6,841	-	-	-
110-200-41130-000	Overtime	500	-	500	1,673	4,101	1,256	1,600
110-200-41142-000	Cell Phone Allowance	-	-	420	456	563	281	563
110-200-41210-000	Group Insurance	25,898	26,102	26,748	29,718	37,571	14,998	38,223
110-200-41220-000	Social Security Contributions	7,266	7,072	10,418	8,651	10,768	4,595	10,987
110-200-41230-000	Retirement Contributions	4,559	4,422	6,196	5,487	7,002	3,014	17,910
110-200-42150-000	Rental of Equipment & Vehicles	2,500	2,717	2,500	1,822	2,500	727	2,500
110-200-42200-000	Computer Expense	7,000	10,101	7,000	15,242	7,500	5,471	4,500
110-200-42410-000	Communications	3,000	2,952	3,000	3,809	2,500	1,604	2,500
110-200-42430-000	Printing & Binding	2,500	1,112	2,500	1,040	2,000	749	2,000
110-200-42440-000	Postage	2,000	1,870	2,000	2,002	2,000	308	1,000
110-200-42460-000	Training & Travel	1,400	1,067	1,500	793	1,300	362	1,500
110-200-42900-000	Other Expense	400	97	400	920	400	163	500
110-200-42910-000	Office Equipment	-	-	-	-	-	-	4,000
110-200-43100-000	Water	350	228	90	1,301	2,100	842	2,100
110-200-43110-000	Natural Gas	60	44	20	20	-	-	-
110-200-43120-000	Electricity	1,500	1,580	375	2,632	2,500	1,249	3,750
110-200-43600-000	Office Supplies	2,000	3,275	2,000	1,339	1,000	495	1,000
110-200-44400-000	Repair & Maintenance Services	-	-	-	-	-	-	1,470
110-200-44600-000	Custodial	-	-	-	2,893	5,600	2,613	6,428
110-200-44800-000	Pest Control	-	-	-	50	225	100	225
110-200-44900-000	Other Contract Services	200	3,178	200	4,430	5,000	2,384	5,000
110-200-44920-000	Collection Agency	-	7,802	-	1,584	3,000	-	-
110-200-47107-000	Capital Outlay-Furniture & Fixture:	-	-	5,000	-	-	-	-
<b>TOTAL</b>		<b>158,007</b>	<b>177,076</b>	<b>206,622</b>	<b>204,683</b>	<b>246,858</b>	<b>105,140</b>	<b>264,849</b>

**CITY OF WALLER  
GENERAL FUND 110-300/POLICE  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-300-41110-000	Exempt Salaries	74,256	71,660	74,256	67,793	77,255	35,630	80,345
110-300-41111-000	Non-Exempt Salaries	644,966	550,079	753,734	630,950	789,856	325,950	818,960
110-300-41130-000	Overtime	40,000	37,676	40,000	27,703	40,000	18,257	40,000
110-300-41142-000	Cell Phone Allowance	5,460	4,400	5,880	4,130	5,599	2,344	5,599
110-300-41150-000	Education & Certification Pay	-	-	-	-	23,340	3,023	12,000
110-300-41210-000	Group Insurance	182,976	162,341	217,192	174,089	201,494	79,988	207,164
110-300-41220-000	Social Security Contributions	54,359	49,671	65,524	54,880	65,475	28,377	67,264
110-300-41230-000	Retirement Contributions	32,331	30,242	39,524	33,448	39,709	17,476	103,172
110-300-42150-000	Rental of Equipment & Vehicles	1,800	3,414	1,800	1,955	1,800	891	1,800
110-300-42160-000	Equip & Vehicle Maintenance	37,000	35,709	37,000	10,730	27,000	1,502	25,000
110-300-42200-000	Computer Expense	22,000	25,768	22,000	60,419	20,000	17,942	33,530
110-300-42300-000	Uniforms & Cleaning	12,000	13,822	12,000	17,718	12,000	7,668	12,000
110-300-42410-000	Communications	20,000	18,738	20,000	25,414	22,000	12,617	27,900
110-300-42420-000	Newspaper Notices	200	-	200	-	250	-	200
110-300-42430-000	Printing & Binding	1,200	-	1,200	922	1,200	591	1,500
110-300-42440-000	Postage	700	408	700	271	700	97	500
110-300-42460-000	Training & Travel	10,000	6,414	15,000	9,057	15,000	7,073	17,000
110-300-42470-000	Meeting Expense	2,500	474	3,000	700	3,000	-	2,500
110-300-42480-000	Promotional Expense	2,800	(2,734)	2,800	1,135	3,000	-	3,000
110-300-42900-000	Other Expense	4,500	1,292	4,500	1,610	3,500	89	3,500
110-300-42910-000	Office Equipment	-	-	-	-	-	918	-
110-300-43100-000	Water	2,300	1,886	2,300	1,655	2,300	1,012	2,300
110-300-43110-000	Natural Gas	500	174	500	393	500	387	500
110-300-43120-000	Electricity	6,700	6,724	6,700	6,391	8,600	1,595	6,000
110-300-43130-000	Fuel	34,000	46,255	34,000	30,576	34,000	10,223	34,000
110-300-43300-000	Safety Supplies	200	-	200	-	500	-	500
110-300-43350-000	Police Duty Supplies & Equip.	27,700	17,473	27,700	17,795	30,000	3,772	29,800
110-300-43600-000	Office Supplies	7,500	7,145	7,500	6,160	7,500	1,305	6,000
110-300-43650-000	Books & Media	1,000	-	1,000	188	1,500	177	1,000

**CITY OF WALLER  
GENERAL FUND 110-300/POLICE  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-300-43900-000	General Supplies	4,500	552	2,500	410	2,500	98	2,000
110-300-44400-000	Repair & Maintenance Services	5,600	9,831	5,600	4,686	4,000	1,942	4,500
110-300-44600-000	Custodial	4,200	3,720	4,200	4,000	4,560	2,128	5,388
110-300-44700-000	Lawn Service	3,000	1,869	3,000	2,416	1,800	-	1,800
110-300-44800-000	Pest Control	300	508	300	29	300	170	300
110-300-44900-000	Other Contract Services	11,000	36,825	26,164	37,397	32,000	12,732	35,000
110-300-45500-000	Employee Exams & Testing	4,000	1,181	4,000	2,400	5,000	1,070	4,000
110-300-45700-000	Prof. Dues & Subscriptions	350	5,420	-	489	1,000	716	1,000
110-300-47105-000	Capital Outlay - Computer	93,000	9,566	-	-	18,000	18,565	4,500
110-300-47107-000	Capital Outlay-Furniture & Fixtures	-	-	-	-	-	13,239	5,000
110-300-47108-000	Capital Outlay-Vehicles	53,500	96,789	53,500	253,260	39,243	39,243	39,243
<b>TOTALS</b>		<b>\$ 1,408,398</b>	<b>\$ 1,255,294</b>	<b>\$ 1,495,474</b>	<b>\$ 1,491,168</b>	<b>\$ 1,545,481</b>	<b>\$ 668,803</b>	<b>\$ 1,645,765</b>



**CITY OF WALLER  
GENERAL FUND 110-400/PERMIT/CODE ENFORCEMENT  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-400-41111-000	Non-Exempt Salaries	97,962	97,670	101,133	89,613	106,308	48,912	112,724
110-400-41120-000	PT Salaries	-	-	-	-	-	-	18,720
110-400-41210-000	Group Insurance	26,089	26,295	26,918	26,517	26,307	11,923	26,992
110-400-41220-000	Social Security Contributions	7,347	7,416	7,737	6,814	8,062	3,702	9,960
110-400-41230-000	Retirement Contributions	4,610	4,455	4,602	4,105	4,837	2,226	14,932
110-400-42110-000	Nuisance Abatement	32,600	36	32,000	1,144	32,000	-	32,000
110-400-42150-000	Rental of Equipment & Vehicles	4,200	3,218	4,200	1,676	4,200	582	4,200
110-400-42160-000	Equip & Vehicle Maintenance	2,000	1,489	2,000	1,833	2,000	717	2,000
110-400-42200-000	Computer Expense	8,000	8,405	8,000	3,791	8,000	282	18,000
110-400-42300-000	Uniforms & Cleaning	2,500	1,506	2,500	1,171	2,500	806	2,500
110-400-42410-000	Communications	2,840	2,158	2,850	2,797	2,850	1,009	2,850
110-400-42420-000	Newspaper Notices	150	-	150	-	150	-	150
110-400-42430-000	Printing & Binding	50	-	50	1	50	-	50
110-400-42440-000	Postage	350	627	350	691	350	222	600
110-400-42460-000	Training & Travel	1,600	6,344	3,000	1,656	3,000	2,729	3,000
110-400-42900-000	Other Expense	800	251	600	1,408	600	565	1,000
110-400-43100-000	Water	500	432	125	233	125	-	-
110-400-43120-000	Electricity	1,000	329	250	155	250	-	-
110-400-43130-000	Fuel	1,400	1,038	1,400	518	1,400	315	1,400
110-400-43300-000	Safety Supplies	50	250	50	-	50	-	50
110-400-43600-000	Office Supplies	1,300	367	1,300	808	1,300	321	1,300
110-400-43650-000	Books & Media	200	-	200	-	200	-	200
110-400-43900-000	General Supplies	600	54	600	-	600	78	600
110-400-44400-000	Repair & Maintenance Services	1,200	-	1,200	-	1,200	-	-
110-400-44900-000	Other Contract Services	65,000	80,692	65,000	141,174	65,000	406,571	394,000
110-400-45100-000	Engineering	-	-	-	-	-	-	75,000
110-400-45500-000	Employee Exams & Testing	250	105	250	105	250	-	250
110-400-47107-000	Capital Outlay-Furniture & Fixtur	-	-	5,000	-	-	-	-
<b>TOTAL</b>		<b>\$ 262,598</b>	<b>\$ 243,137</b>	<b>\$ 271,465</b>	<b>\$ 286,211</b>	<b>\$ 271,589</b>	<b>\$ 480,962</b>	<b>\$ 722,477</b>

**CITY OF WALLER  
GENERAL FUND 110-500/PUBLIC WORKS  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2021 Adopted</b>
110-500-41110-000	Exempt Salaries	74,916	75,060	77,163	77,009	79,478	36,655	82,657
110-500-41111-000	Non-Exempt Salaries	72,664	60,208	89,440	75,969	92,123	41,759	137,969
110-500-41130-000	Overtime	870	1,298	1,040	1,649	-	2,796	3,500
110-500-41142-000	Cell Phone Allowance	840	843	840	773	840	385	1,260
110-500-41210-000	Group Insurance	39,233	38,726	40,399	39,813	39,501	16,808	53,995
110-500-41220-000	Social Security Contributions	11,133	10,585	12,889	11,832	12,187	5,745	15,796
110-500-41230-000	Retirement Contributions	6,985	6,345	7,666	7,246	7,846	3,726	25,206
110-500-42120-000	Animal Control	4,000	2,983	4,000	775	4,000	-	3,500
110-500-42150-000	Rental of Equipment & Vehicles	200	3,792	1,000	4,097	2,500	-	2,500
110-500-42160-000	Equip & Vehicle Maintenance	8,000	32,037	15,000	18,207	15,000	5,486	15,000
110-500-42180-000	Street Lights Expense	15,000	15,522	15,000	16,393	15,000	3,423	20,000
110-500-42200-000	Computer Expense	2,500	765	2,500	3,193	2,500	3,018	14,500
110-500-42300-000	Uniforms & Cleaning	1,625	1,849	1,625	2,187	1,800	1,057	1,800
110-500-42410-000	Communications	6,500	5,397	6,500	6,085	6,500	2,584	6,500
110-500-42420-000	Newspaper Notices	500	52	500	-	500	-	500
110-500-42430-000	Printing & Binding	75	46	75	-	75	-	75
110-500-42440-000	Postage	100	-	100	28	100	26	100
110-500-42460-000	Training & Travel	1,700	1,994	1,700	955	5,395	4,925	5,395
110-500-42900-000	Other Expense	1,000	2,621	1,000	4,075	1,200	1,171	2,000
110-500-42910-000	Office Equipment	-	-	-	-	-	336	1,000
110-500-43100-000	Water	-	-	-	1,853	2,100	842	2,100
110-500-43110-000	Natural Gas	1,000	1,754	1,500	987	1,500	-	1,500
110-500-43120-000	Electricity	1,000	-	1,000	2,179	2,500	1,249	3,730
110-500-43130-000	Fuel	4,000	3,386	4,000	2,783	3,500	1,277	3,500
110-500-43200-000	Chemicals	15,000	28,073	15,000	(16,401)	10,000	8,586	25,000
110-500-43300-000	Safety Supplies	200	-	200	-	200	181	200
110-500-43400-000	Animal Control Supplies	500	124	500	128	500	558	1,000
110-500-43500-000	Soil & Roadbase	10,000	8,283	10,000	20,064	15,000	-	15,000
110-500-43550-000	Drainage & Detention	13,000	5,640	13,000	-	-	-	13,000

**CITY OF WALLER  
GENERAL FUND 110-500/PUBLIC WORKS  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2021 Adopted</b>
110-500-43600-000	Office Supplies	1,000	563	1,000	586	1,000	241	1,000
110-500-43900-000	General Supplies	6,000	8,654	6,000	8,556	6,000	4,095	12,000
110-500-44100-000	Garbage Collection	400,000	471,027	400,000	478,189	400,000	206,135	450,000
110-500-44400-000	Repair & Maintenance Services	3,500	1,190	3,500	1,189	3,500	-	3,500
110-500-44600-000	Custodial	3,000	3,720	3,000	4,753	5,600	2,613	6,428
110-500-44700-000	Lawn Service	3,000	1,869	3,000	2,416	-	-	-
110-500-44800-000	Pest Control	-	347	-	50	225	100	225
110-500-44900-000	Other Contract Services	18,100	13,947	20,600	41,479	25,000	4,922	25,000
110-500-45100-000	Engineering	1,000	3,460	1,000	17,385	1,000	-	3,200
110-500-45500-000	Employee Exams & Testing	250	260	250	75	250	205	350
110-500-45900-000	Other Professional	2,100	-	2,100	-	2,100	-	-
110-500-47101-000	Capital Outlay - Equipment	11,000	12,200	-	2,875	-	-	8,800
110-500-47104-000	Capital Outlay-Infrastructure Improvement	-	-	-	-	380,000	15,800	300,000
<b>TOTAL</b>		<b>\$ 741,491</b>	<b>\$ 824,621</b>	<b>\$ 764,087</b>	<b>\$ 839,433</b>	<b>\$ 1,146,520</b>	<b>\$ 376,704</b>	<b>\$ 1,268,786</b>

**CITY OF WALLER  
GENERAL FUND 110-600/LIBRARY  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-600-41111-000	Non-Exempt Salaries	35,091	18,144	25,792	25,726	26,566	12,327	27,628
110-600-41120-000	Part-Time Salaries	3,500	11,500	9,360	-	-	-	17,306
110-600-41210-000	Group Insurance	-	-	-	-	-	-	13,418
110-600-41220-000	Social Security Contributions	2,182	2,268	2,690	1,968	2,032	943	3,437
110-600-41230-000	Retirement Contributions	1,213	800	1,174	1,171	1,209	561	5,105
110-600-42150-000	Rental of Equipment & Vehicles	2,000	2,662	2,000	1,624	2,500	725	2,000
110-600-42160-000	Equip & Vehicle Maintenance	100	-	100	-	250	-	250
110-600-42200-000	Computer Expense	3,000	2,146	5,000	3,895	3,000	6,818	5,000
110-600-42410-000	Communications	2,600	1,832	2,600	2,473	2,500	727	2,500
110-600-42430-000	Printing & Binding	1,000	-	1,000	188	500	-	500
110-600-42460-000	Training & Travel	50	-	50	-	50	-	50
110-600-42900-000	Other Expense	300	-	300	40	300	-	300
110-600-43100-000	Water	2,050	1,809	2,050	1,448	2,200	1,035	2,200
110-600-43110-000	Natural Gas	700	703	700	475	700	414	700
110-600-43120-000	Electricity	5,000	2,349	5,000	3,549	5,000	754	5,000
110-600-43600-000	Office Supplies	400	-	400	-	400	-	400
110-600-43900-000	General Supplies	600	679	1,000	67	800	193	800
110-600-44400-000	Repair & Maintenance Services	4,000	881	4,000	3,342	4,000	417	5,320
110-600-44600-000	Custodial	3,000	3,720	3,000	4,000	4,560	2,128	5,388
110-600-44700-000	Lawn Service	3,000	1,309	3,000	2,506	3,000	400	3,000
110-600-44800-000	Pest Control	1,000	673	1,000	689	1,000	340	1,000
110-600-44900-000	Other Contract Services	5,000	4,277	4,000	3,872	4,000	4,218	4,500
110-600-47106-000	Capital Outlay - Buildings	-	-	10,000	11,598	30,000	8,502	10,000
<b>TOTAL</b>		<b>\$ 75,786</b>	<b>\$ 55,750</b>	<b>\$ 84,216</b>	<b>\$ 68,631</b>	<b>\$ 94,567</b>	<b>\$ 40,501</b>	<b>\$ 115,802</b>

**CITY OF WALLER  
GENERAL FUND 110-700/CIVIC CENTER  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-700-41111-000	Non-Exempt Salaries	-	-	45,000	28,884	44,990	-	44,990
110-700-41120-000	Part-Time Salaries	20,280	-	-	-	-	-	-
110-700-41142-000	Cell Phone Allowance	420	-	420	-	-	-	-
110-700-41210-000	Group Insurance	-	-	-	8,884	13,139	-	13,435
110-700-41220-000	Social Security Contributions	1,584	-	3,475	2,210	3,442	-	3,475
110-700-41230-000	Retirement Contributions	942	-	2,067	1,314	2,047	-	5,161
110-700-42160-000	Equip & Vehicle Maintenance	1,500	-	1,500	-	1,500	-	1,500
110-700-42200-000	Computer Expense	1,000	-	2,500	2,980	2,500	172	2,500
110-700-42410-000	Communications	500	(11)	1,000	444	1,000	245	1,000
110-700-42430-000	Printing & Binding	800	-	800	65	800	-	800
110-700-42460-000	Training & Travel	500	-	1,500	845	1,500	-	1,500
110-700-42480-000	Promotional Expense	3,000	-	3,000	1,257	5,000	-	5,000
110-700-42900-000	Other Expense	2,000	-	2,000	282	2,000	-	2,000
110-700-43100-000	Water	1,000	715	1,000	1,780	2,000	1,129	2,000
110-700-43110-000	Natural Gas	800	240	800	332	800	1,376	1,800
110-700-43120-000	Electricity	3,000	1,686	6,000	9,330	8,000	898	5,000
110-700-43600-000	Office Supplies	500	10	500	230	500	-	500
110-700-43900-000	General Supplies	1,000	21	1,000	1,769	2,000	33	2,000
110-700-44400-000	Repair & Maintenance Services	7,000	1,120	7,000	7,713	5,000	874	7,400
110-700-44600-000	Custodial	1,000	-	2,000	-	2,500	-	2,500
110-700-44700-000	Lawn Service	-	-	-	-	800	320	800
110-700-44800-000	Pest Control	800	429	800	533	800	210	800
110-700-45500-000	Employee Exams & Testing	-	-	-	105	105	-	105
<b>TOTAL</b>		<b>\$ 47,626</b>	<b>\$ 4,210</b>	<b>\$ 82,362</b>	<b>\$ 68,955</b>	<b>\$ 100,423</b>	<b>\$ 5,257</b>	<b>\$ 104,266</b>

**CITY OF WALLER  
GENERAL FUND 110-800/PARKS & REC  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
110-800-42150-000	Rental of Equipment & Vehicles	1,300	1,992	1,800	1,800	1,800	900	1,800
110-800-42160-000	Equip & Vehicle Maintenance	300	-	300	-	300	-	-
110-800-42200-000	Computer Expense	500	-	500	-	500	-	-
110-800-42300-000	Uniforms & Cleaning	100	-	100	-	100	-	-
110-800-42410-000	Communications	400	(17)	400	-	400	-	-
110-800-42420-000	Newspaper Notices	100	-	100	-	100	-	100
110-800-42900-000	Other Expense	300	-	300	64	300	-	300
110-800-43100-000	Water	300	-	300	905	300	363	-
110-800-43120-000	Electricity	500	73	500	86	500	14	500
110-800-43130-000	Fuel	150	-	150	-	150	-	-
110-800-43300-000	Safety Supplies	150	-	150	-	150	-	-
110-800-43600-000	Office Supplies	100	-	100	-	100	-	-
110-800-43900-000	General Supplies	1,000	93	1,000	44	1,000	-	1,000
110-800-44400-000	Repair & Maintenance Services	5,000	1,000	5,000	-	5,000	-	5,000
110-800-44700-000	Lawn Service				1,400	6,000	4,360	13,000
110-800-44900-000	Other Contract Services	2,500	2,500	2,500	-	2,500	2,700	2,500
110-800-47102-000	Capital Outlay - Improvement	-	-	-	-	75,000	-	75,000
<b>TOTAL</b>		<b>\$ 12,700</b>	<b>\$ 5,640</b>	<b>\$ 13,200</b>	<b>\$ 4,299</b>	<b>\$ 94,200</b>	<b>\$ 8,337</b>	<b>\$ 99,200</b>



## **WATER & SEWER FUND**

**CITY OF WALLER  
REVENUE - WATER/SEWER FUND  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
210-000-32310	Tapping Fees	10,000	20,098	17,000	30,750	35,000	18,060	84,200
210-000-34100	Water Revenue	680,000	712,240	670,000	769,261	737,000	393,566	795,000
210-000-34101	Temporary Water Service	200	805	500	762	3,000	560	900
210-000-34110	Sewer Revenue	457,000	534,220	429,850	608,266	600,000	298,502	600,000
210-000-34170	Utilities Adjustments	5,000	(1,699)	5,000	(35)	5,000	-	50
210-000-34180	Penalties & Service Charges	46,000	46,174	40,000	23,573	40,000	15,378	35,000
210-000-35900	Other Revenue	100	225	100	-	100	-	100
210-000-35910	Returned Check Fees	750	475	400	350	400	200	200
210-000-35950	Capital Contributions	-	403,859	-	919,728	-	-	-
210-000-36100	Interest Earned	5,000	17,210	1,000	12,446	5,000	1,502	2,000
210-000-37920	InterFund Transfers	-	26,269	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 1,204,050</b>	<b>\$ 1,759,877</b>	<b>\$ 1,163,850</b>	<b>\$ 2,365,099</b>	<b>\$ 1,425,500</b>	<b>\$ 727,767</b>	<b>\$ 1,517,450</b>



**CITY OF WALLER  
WATER/SEWER FUND 210-710/Water  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
210-710-41111-000	Non-Exempt Salaries	117,115	147,600	163,314	158,004	202,491	88,473	218,119
210-710-41130-000	Overtime	1,500	2,153	1,500	603	-	350	1,500
210-710-41142-000	Cell Phone Allowance	840	840	840	770	1,260	560	1,260
210-710-41210-000	Group Insurance	38,927	51,678	53,519	53,443	65,580	28,114	67,299
210-710-41220-000	Social Security Contributions	8,887	11,458	12,598	12,191	15,516	6,837	16,690
210-710-41230-000	Retirement Contributions	5,576	6,882	7,493	7,316	9,271	4,096	24,921
210-710-41230-999	Pension Expense	-	1,999	-	(3,488)	-	-	-
210-710-42150-000	Rental of Equipment & Vehicles	5,000	1,538	5,000	143	5,000	95	5,000
210-710-42160-000	Equip & Vehicle Maintenance	4,000	406	4,000	1,399	4,000	1,323	4,000
210-710-42200-000	Computer Expense	5,000	6,096	5,000	9,515	5,000	1,037	8,300
210-710-42300-000	Uniforms & Cleaning	2,520	1,295	2,500	1,897	2,500	1,804	3,500
210-710-42410-000	Communications	6,800	3,708	6,800	1,949	3,500	508	3,500
210-710-42420-000	Newspaper Notices	200	-	200	-	200	-	200
210-710-42430-000	Printing & Binding	800	1,418	800	1,209	800	494	1,200
210-710-42440-000	Postage	4,500	1,951	4,500	3,657	4,500	1,339	4,500
210-710-42460-000	Training & Travel	2,000	2,143	3,000	894	3,000	720	3,000
210-710-42600-000	Cash Over & Short	-	21	-	11	-	(0)	-
210-710-42900-000	Other Expense	250	275	250	59	250	188	500
210-710-43100-000	Water	175	216	175	117	175	-	175
210-710-43110-000	Natural Gas	650	107	650	312	650	1,595	2,500
210-710-43120-000	Electricity	45,000	45,250	45,000	53,668	45,000	12,303	51,500
210-710-43130-000	Fuel	4,000	2,979	4,000	1,244	4,000	1,232	4,000
210-710-43200-000	Chemicals	5,500	255	5,500	-	5,500	-	5,500
210-710-43300-000	Safety Supplies	55	-	55	-	55	181	55
210-710-43500-000	Soil & Roadbase	2,000	4,729	2,000	850	2,000	-	2,000
210-710-43600-000	Office Supplies	1,000	393	1,000	1,831	1,500	62	1,500
210-710-43900-000	General Supplies	30,000	50,918	30,000	67,619	30,000	21,286	99,000

**CITY OF WALLER  
WATER/SEWER FUND 210-710/Water  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
210-710-44400-000	Repair & Maintenance Services	131,628	153,906	60,000	66,330	60,000	44,785	160,000
210-710-44500-000	Laboratory Testing	844	611	844	924	844	413	844
210-710-44800-000	Pest Control	100	-	100	75	-	-	-
210-710-44900-000	Other Contract Services	58,000	71,072	60,500	95,526	60,500	47,000	75,300
210-710-45100-000	Engineering	3,200	-	3,200	-	3,200	-	3,200
210-710-45500-000	Employee Exams & Testing	500	255	500	75	500	130	500
210-710-45900-000	Other Professional	1,500	57	1,500	2,582	2,500	3,971	4,000
210-710-45910-000	Ground Water Conservation	7,200	8,271	7,200	7,979	7,200	3,406	8,000
210-710-46000-000	Compensated Absences Expens	-	1,101	-	1,904	-	-	-
210-710-47105-000	Capital Outlay - Computer	-	-	-	1,270	12,000	11,150	-
210-710-47200-000	Depreciation Expense	-	298,515	-	317,268	-	-	-
210-710-49110-000	Transfer To General	72,094	134,149	72,094	72,094	72,094	36,047	72,094
210-710-49130-000	Transfer to Debt Service	-	-	19,000	19,000	19,000	9,500	-
210-710-49140-000	Transfer To Reserves - Tank Ma	50,000	-	50,000	-	50,000	-	50,000
<b>TOTAL</b>		<b>\$ 617,361</b>	<b>\$ 1,014,245</b>	<b>\$ 634,632</b>	<b>\$ 960,238</b>	<b>\$ 699,586</b>	<b>\$ 329,000</b>	<b>\$ 903,657</b>

**CITY OF WALLER  
WATER/SEWER FUND 210-720/SEWER  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
210-720-41111-000	Non-Exempt Salaries	33,945	27,281	37,440	35,895	38,564	18,456	45,546
210-720-41130-000	Overtime	2,841	300	2,841	450	-	489	1,500
210-720-41142-000	Cell Phone Allowance	420	350	420	385	420	210	420
210-720-41210-000	Group Insurance	12,924	12,954	13,293	13,223	13,107	5,942	13,466
210-720-41220-000	Social Security Contributions	2,612	2,145	2,937	2,780	2,982	1,449	3,483
210-720-41230-000	Retirement Contributions	1,554	1,294	1,747	1,673	1,774	871	5,222
210-720-41230-999	Pension Expense	-	513	-	(710)	-	-	-
210-720-42150-000	Rental of Equipment & Vehicles	2,000	1,869	2,000	1,043	2,000	143	2,000
210-720-42160-000	Equip & Vehicle Maintenance	2,000	885	2,000	7,881	3,500	1,506	3,500
210-720-42200-000	Computer Expense	4,500	6,043	4,500	6,592	4,500	505	7,600
210-720-42300-000	Uniforms & Cleaning	1,800	594	1,800	546	1,800	435	1,800
210-720-42410-000	Communications	200	-	200	-	200	-	200
210-720-42420-000	Newspaper Notices	450	-	450	-	450	-	450
210-720-42430-000	Printing & Binding	1,300	1,418	1,300	1,209	1,300	494	1,300
210-720-42440-000	Postage	1,500	2,128	1,500	1,404	1,500	716	1,700
210-720-42460-000	Training & Travel	750	825	1,000	2,200	1,000	770	1,000
210-720-42900-000	Other Expense	600	-	600	-	600	-	600
210-720-43100-000	Water	48,000	27,363	48,000	27,316	26,000	21,460	26,000
210-720-43110-000	Natural Gas	-	364	-	261	550	1,134	2,000
210-720-43120-000	Electricity	61,000	49,731	61,000	43,763	61,000	13,291	61,000
210-720-43130-000	Fuel	3,500	5,235	3,500	4,321	3,500	381	3,500
210-720-43200-000	Chemicals	90,000	109,654	90,000	97,813	90,000	57,348	120,000
210-720-43300-000	Safety Supplies	55	-	55	-	55	60	55
210-720-43500-000	Soil & Roadbase	1,500	2,925	1,500	3,050	1,500	-	1,500
210-720-43600-000	Office Supplies	350	86	350	381	350	-	350
210-720-43900-000	General Supplies	40,000	29,669	40,000	39,422	40,000	6,381	40,000
210-720-44400-000	Repair & Maintenance Services	40,000	47,521	40,000	65,657	40,000	18,708	41,320
210-720-44500-000	Laboratory Testing	7,000	7,895	7,000	8,610	7,000	3,770	9,000

**CITY OF WALLER  
WATER/SEWER FUND 210-720/SEWER  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
210-720-44800-000	Pest Control	110	-	110	-	-	-	-
210-720-44900-000	Other Contract Services	25,000	56,066	27,500	80,070	27,500	42,812	111,500
210-720-45100-000	Engineering	9,072	4,975	9,000	-	9,000	-	9,000
210-720-45500-000	Employee Exams & Testing	300	857	800	-	800	-	800
210-720-45900-000	Other Professional	5,000	7,717	8,000	4,629	8,000	4,629	5,000
210-720-47103-000	Capital Outlay - Land	-	-	-	-	-	-	-
210-720-47108-000	Capital Outlay-Vehicles	-	-	30,000	-	-	29,542	-
210-720-49130-000	Transfer to Debt Service	-	-	19,000	19,000	19,000	9,500	-
<b>TOTAL</b>		<b>\$ 400,283</b>	<b>\$ 408,657</b>	<b>\$ 459,843</b>	<b>\$ 468,863</b>	<b>\$ 407,952</b>	<b>\$ 240,999</b>	<b>\$ 520,812</b>



## **GAS SERVICES FUND**

**CITY OF WALLER  
REVENUE - GAS FUND 220  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
220-000-32300	Impact Fees - Regulator Station	-	-	-	-	-	-	25,000
220-000-32310	Tapping Fees	3,000	3,800	10,000	15,525	10,000	6,725	57,500
220-000-34120	Gas Revenue - Waller	375,000	476,963	405,000	386,594	405,000	339,568	405,000
220-000-34121	Gas Revenue - Prairie View	124,000	165,395	144,000	128,264	144,000	112,086	144,000
220-000-34170	Utilities Adjustments	1,000	(2,410)	1,000	-	1,000	-	-
220-000-34180	Penalties & Service Charges	-	-	-	3,900	4,500	3,121	4,500
220-000-35900	Other Revenue	1,000	802	1,000	9,385	1,000	607	1,000
220-000-36100	Interest Earned	5,000	16,227	5,000	8,576	5,000	955	1,200
220-000-37920	InterFund Transfers	-	7,230	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 509,000</b>	<b>\$ 668,006</b>	<b>\$ 566,000</b>	<b>\$ 552,244</b>	<b>\$ 570,500</b>	<b>\$ 463,062</b>	<b>\$ 638,200</b>

**CITY OF WALLER  
GAS FUND 220-730/GAS WALLER  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
220-730-41111-000	Non-Exempt Salaries	38,189	25,436	74,880	47,488	38,564	17,952	43,264
220-730-41130-000	Overtime	1,000	1,076	1,000	297	-	381	1,500
220-730-41142-000	Cell Phone Allowance	420	245	840	350	420	210	420
220-730-41210-000	Group Insurance	12,869	7,694	26,626	13,253	13,107	5,940	13,462
220-730-41220-000	Social Security Contributions	2,922	1,537	5,869	2,993	2,982	1,438	3,342
220-730-41230-000	Retirement Contributions	1,738	1,234	3,491	2,264	1,774	855	4,963
220-730-42150-000	Rental of Equipment & Vehicle	1,500	382	1,000	286	1,000	191	1,000
220-730-42160-000	Equip & Vehicle Maintenance	3,500	4,452	3,500	5,626	4,000	499	4,000
220-730-42200-000	Computer Expense	4,000	3,770	4,000	7,175	4,000	470	6,000
220-730-42300-000	Uniforms & Cleaning	1,900	544	2,100	498	2,100	399	2,100
220-730-42410-000	Communications	500	855	500	501	500	161	500
220-730-42420-000	Newspaper Notices	200	-	200	-	200	-	200
220-730-42430-000	Printing & Binding	2,136	1,986	2,136	1,693	2,136	694	2,136
220-730-42440-000	Postage	2,000	2,728	2,000	1,919	2,000	1,034	2,200
220-730-42460-000	Training & Travel	1,500	5,292	6,500	2,070	6,500	75	6,500
220-730-42900-000	Other Expense	1,500	2,700	1,500	8,271	1,500	667	1,500
220-730-43110-000	Natural Gas	600	289	600	172	600	99	600
220-730-43120-000	Electricity	2,226	956	2,226	921	2,226	186	800
220-730-43130-000	Fuel	3,400	2,585	3,400	2,069	3,400	672	3,400
220-730-43200-000	Chemicals	1,000	-	1,000	-	1,000	-	1,000
220-730-43300-000	Safety Supplies	250	-	250	-	250	60	250
220-730-43500-000	Soil & Roadbase	500	-	500	-	500	-	500
220-730-43600-000	Office Supplies	400	49	400	118	400	-	400
220-730-43900-000	General Supplies	20,000	11,251	20,000	9,613	20,000	23,281	50,000
220-730-44200-000	Gas Consumed - Waller	121,000	141,239	121,000	78,206	121,000	52,977	121,000

**CITY OF WALLER  
GAS FUND 220-730/GAS WALLER  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
220-730-44400-000	Repair & Maintenance Service	20,000	9,868	20,000	34,972	20,000	17,683	50,000
220-730-44900-000	Other Contract Services	10,000	15,207	12,500	128,755	30,000	33,258	30,000
220-730-45100-000	Engineering	3,000	-	3,000	9,510	3,000	-	3,000
220-730-45500-000	Employee Exams & Testing	250	255	250	-	250	-	250
220-730-45600-000	RR Comm Safety Fees	560	4,063	560	1,443	560	558	560
220-730-45700-000	Prof. Dues & Subscriptions	-	360	500	390	500	390	500
220-730-46000-000	Compensated Absences Expe	-	(520)	-	477	-	-	-
220-730-47108-000	Capital Outlay-Vehicles	-	-	30,000	-	-	29,542	-
220-730-47200-000	Depreciation Expense	-	23,339	-	22,996	-	-	-
220-730-48100-000	Interest Expense	-	33	600	-	-	-	-
220-730-49110-000	Transfer To General	79,436	106,168	57,499	57,499	57,499	28,750	57,499
220-730-49130-000	Transfer to Debt Service	-	33,000	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 338,496</b>	<b>\$ 408,070</b>	<b>\$ 410,427</b>	<b>\$ 441,823</b>	<b>\$ 341,968</b>	<b>\$ 218,422</b>	<b>\$ 412,846</b>



**CITY OF WALLER  
GAS FUND 220-740/GAS PRAIRIE VIEW  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
220-740-41111-000	Non-Exempt Salaries	34,476	30,283	37,440	37,582	38,564	17,943	40,106
220-740-41130-000	Overtime	1,000	3,087	1,000	675	-	431	1,500
220-740-41142-000	Cell Phone Allowance	420	420	420	385	420	210	420
220-740-41210-000	Group Insurance	12,869	12,954	13,293	13,223	13,107	5,940	13,445
220-740-41220-000	Social Security Contributions	2,618	2,600	2,936	2,969	2,982	1,433	3,062
220-740-41230-000	Retirement Contributions	1,642	1,569	1,747	1,789	1,774	862	4,604
220-740-42150-000	Rental of Equipment & Vehicles	600	95	600	72	600	48	600
220-740-42160-000	Equip & Vehicle Maintenance	2,500	3,443	2,500	3,547	2,500	257	2,500
220-740-42200-000	Computer Expense	2,300	1,526	2,300	3,722	2,300	458	6,000
220-740-42300-000	Uniforms & Cleaning	1,200	1,179	1,200	1,067	1,200	696	1,200
220-740-42430-000	Printing & Binding	500	851	500	725	500	295	725
220-740-42440-000	Postage	1,300	1,169	1,300	809	1,300	430	1,300
220-740-42460-000	Training & Travel	500	2,041	4,500	595	4,500	227	4,500
220-740-42900-000	Other Expense	450	484	450	-	450	-	450
220-740-43120-000	Electricity	1,300	941	1,300	1,026	1,300	459	1,300
220-740-43130-000	Fuel	1,250	953	1,250	-	1,250	342	1,250
220-740-43300-000	Safety Supplies	50	-	50	-	50	60	50
220-740-43500-000	Soil & Roadbase	500	-	500	-	500	-	500
220-740-43600-000	Office Supplies	200	-	200	-	200	-	200
220-740-43900-000	General Supplies	4,492	177	4,492	794	4,492	40	4,492
220-740-44210-000	Gas Consumed - Prairie View	38,000	40,321	38,000	22,668	38,000	14,735	38,000
220-740-44220-000	Gross Receipts Tax - PV	3,000	3,067	3,000	2,977	3,000	2,341	3,000
220-740-44400-000	Repair & Maintenance Services	5,000	(6,316)	5,000	10,830	5,000	6,485	24,000
220-740-44900-000	Other Contract Services	20,000	9,157	20,000	15,329	20,000	3,112	20,000
220-740-45500-000	Employee Exams & Testing	50	105	50	285	50	105	150
220-740-45600-000	RR Comm Safety Fees	240	-	240	716	240	235	240
220-740-49110-000	Transfer To General	18,000	24,683	9,000	9,000	9,000	4,500	9,000
220-740-49130-000	Transfer to Debt Service	-	5,000	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 154,457</b>	<b>\$ 139,789</b>	<b>\$ 153,268</b>	<b>\$ 130,784</b>	<b>\$ 153,279</b>	<b>\$ 61,644</b>	<b>\$ 182,594</b>



## **DEBT SERVICE FUND**

The General Debt Service Fund accounts for the accumulation and payment of the principal and interest payment on long-term debt secured by the general taxing powers of the jurisdiction. Debt Service Funds are expendable each fiscal year to handle debt service payments to offset that year's debt obligation.

**CITY OF WALLER  
DEBT SERVICE FUND 130  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
<b>Revenue</b>								
130-000-30100	Property Tax - Current	571,505	560,019	684,856	688,004	699,144	688,281	931,141
130-000-30110	Property Tax - Delinquent	5,000	69	5,000	2,940	5,000	1,381	5,000
130-000-30200	Penalty & Interest -Current	500	2,119	500	4,132	500	505	500
130-000-30210	Penalty & Interest -Delinquent	1,500	4,809	1,500	1,521	1,500	5,365	1,500
130-000-36100	Interest Revenue	50,000	66,726	40,000	66,358	1,000	1,457	1,000
130-000-37920	InterFund Transfers (From G/F)	200,000	400,000	200,000	200,000	200,000	100,000	-
130-000-37930	Interfund Transfer (Gas Fund)	38,000	38,000	-	-	-	-	-
130-000-37940	InterFund Transfers (Trans from W/S)	-	-	38,000	38,000	38,000	19,000	-
	<b>TOTAL REVENUE</b>	<b>\$ 866,505</b>	<b>\$ 1,071,743</b>	<b>\$ 969,856</b>	<b>\$ 1,000,954</b>	<b>\$ 945,144</b>	<b>\$ 815,990</b>	<b>\$ 939,141</b>
<b>Expense</b>								
130-000-48100-000	Interest Expense	474,504	465,331	422,996	423,041	408,490	204,742	371,637
130-000-48500-000	Principal	385,000	384,750	515,000	515,000	530,000	125,000	555,000
130-000-48900-000	Other Expense	2,000	2,300	3,000	3,800	3,300	900	3,300
	<b>TOTAL EXPENSE</b>	<b>861,504</b>	<b>852,381</b>	<b>940,996</b>	<b>941,841</b>	<b>941,790</b>	<b>330,642</b>	<b>929,937</b>
	<b>TOTALS</b>	<b>\$ 5,001</b>	<b>\$ 219,362</b>	<b>\$ 28,860</b>	<b>\$ 59,113</b>	<b>\$ 3,354</b>	<b>\$ 485,348</b>	<b>\$ 9,205</b>

### FY 2021-2022 Debt Semi-Annual Payment Schedule

<u>Title</u>	<u>Due Date</u>	<u>Principal</u>	<u>Due Date</u>	<u>Interest</u>	<u>Total Payments</u>
<b>GORB Series 2014</b>	8/1/2022	\$ 95,000.00	2/1/2022	\$ 2,004.50	\$ 99,009.00
			8/1/2022	\$ 2,004.50	
<b>Tax Note 2016</b>	2/1/2022	\$ 125,000.00	2/1/2022	\$ 2,129.25	\$ 128,214.75
			8/1/2022	\$ 1,085.50	
<b>C of O Series 2017</b>	8/1/2022	\$ 75,000.00	2/1/2022	\$ 43,331.25	\$ 161,662.50
			8/1/2022	\$ 43,331.25	
<b>GOB Series 2018</b>	8/1/2022	\$ 135,000.00	2/1/2022	\$ 123,940.63	\$ 382,881.26
			8/1/2022	\$ 123,940.63	
<b>GORB Series 2021</b>	8/1/2022	\$ 125,000.00	2/1/2022	\$ 14,798.00	\$ 154,596.00
			8/1/2022	\$ 14,798.00	
<b>P &amp; I Totals</b>		<b>\$ 555,000.00</b>		<b>\$ 371,363.51</b>	<b>\$ 926,363.51</b>

**BOND DEBT SERVICE**

City of Waller, Texas  
General Obligation Refunding Bonds, Series 2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2014	185,000	2.110%	6,713.32	191,713.32	191,713.32
02/01/2015			11,183.00	11,183.00	
08/01/2015	160,000	2.110%	11,183.00	171,183.00	182,366.00
02/01/2016			9,495.00	9,495.00	
08/01/2016	140,000	2.110%	9,495.00	149,495.00	158,990.00
02/01/2017			8,018.00	8,018.00	
08/01/2017	135,000	2.110%	8,018.00	143,018.00	151,036.00
02/01/2018			6,593.75	6,593.75	
08/01/2018	130,000	2.110%	6,593.75	136,593.75	143,187.50
02/01/2019			5,222.25	5,222.25	
08/01/2019	105,000	2.110%	5,222.25	110,222.25	115,444.50
02/01/2020			4,114.50	4,114.50	
08/01/2020	100,000	2.110%	4,114.50	104,114.50	108,229.00
02/01/2021			3,059.50	3,059.50	
08/01/2021	100,000	2.110%	3,059.50	103,059.50	106,119.00
02/01/2022			2,004.50	2,004.50	
08/01/2022	95,000	2.110%	2,004.50	97,004.50	99,009.00
02/01/2023			1,002.25	1,002.25	
08/01/2023	95,000	2.110%	1,002.25	96,002.25	97,004.50
	1,245,000		108,098.82	1,353,098.82	1,353,098.82

**BOND DEBT SERVICE**

City of Waller, Texas  
 Tax Notes, Series 2016  
 Private Placement with Bank of Texas  
 —FINAL NUMBERS—

Dated Date 02/22/2016  
 Delivery Date 02/22/2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2016			6,269.46	6,269.46	
02/01/2017	110,000	1.670%	7,097.50	117,097.50	123,366.96
08/01/2017			6,179.00	6,179.00	
02/01/2018	120,000	1.670%	6,179.00	126,179.00	132,358.00
08/01/2018			5,177.00	5,177.00	
02/01/2019	120,000	1.670%	5,177.00	125,177.00	130,354.00
08/01/2019			4,175.00	4,175.00	
02/01/2020	120,000	1.670%	4,175.00	124,175.00	128,350.00
08/01/2020			3,173.00	3,173.00	
02/01/2021	125,000	1.670%	3,173.00	128,173.00	131,346.00
08/01/2021			2,129.25	2,129.25	
02/01/2022	125,000	1.670%	2,129.25	127,129.25	129,258.50
08/01/2022			1,085.50	1,085.50	
02/01/2023	130,000	1.670%	1,085.50	131,085.50	132,171.00
	850,000		57,204.46	907,204.46	907,204.46

**BOND DEBT SERVICE**

City of Waller, Texas  
Certificates of Obligation, Series 2017  
\*\*\*FINAL NUMBERS\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2018			31,487.50	31,487.50	
08/01/2018	55,000	3.000%	47,231.25	102,231.25	133,718.75
02/01/2019			46,406.25	46,406.25	
08/01/2019	65,000	3.000%	46,406.25	111,406.25	157,812.50
02/01/2020			45,431.25	45,431.25	
08/01/2020	70,000	3.000%	45,431.25	115,431.25	160,862.50
02/01/2021			44,381.25	44,381.25	
08/01/2021	70,000	3.000%	44,381.25	114,381.25	158,762.50
02/01/2022			43,331.25	43,331.25	
08/01/2022	75,000	3.000%	43,331.25	118,331.25	161,662.50
02/01/2023			42,206.25	42,206.25	
08/01/2023	80,000	3.000%	42,206.25	122,206.25	164,412.50
02/01/2024			41,006.25	41,006.25	
08/01/2024	85,000	3.000%	41,006.25	126,006.25	167,012.50
02/01/2025			39,731.25	39,731.25	
08/01/2025	90,000	3.000%	39,731.25	129,731.25	169,462.50
02/01/2026			38,381.25	38,381.25	
08/01/2026	90,000	3.000%	38,381.25	128,381.25	166,762.50
02/01/2027			37,031.25	37,031.25	
08/01/2027	95,000	3.000%	37,031.25	132,031.25	169,062.50
02/01/2028			35,606.25	35,606.25	
08/01/2028	100,000	3.000%	35,606.25	135,606.25	171,212.50
02/01/2029			34,106.25	34,106.25	
08/01/2029	105,000	3.000%	34,106.25	139,106.25	173,212.50
02/01/2030			32,531.25	32,531.25	
08/01/2030	110,000	3.000%	32,531.25	142,531.25	175,062.50
02/01/2031			30,881.25	30,881.25	
08/01/2031	115,000	3.000%	30,881.25	145,881.25	176,762.50
02/01/2032			29,156.25	29,156.25	
08/01/2032	125,000	3.000%	29,156.25	154,156.25	183,312.50
02/01/2033			27,281.25	27,281.25	
08/01/2033	130,000	3.000%	27,281.25	157,281.25	184,562.50
02/01/2034			25,331.25	25,331.25	
08/01/2034	135,000	3.150%	25,331.25	160,331.25	185,662.50
02/01/2035			23,205.00	23,205.00	
08/01/2035	140,000	3.150%	23,205.00	163,205.00	186,410.00
02/01/2036			21,000.00	21,000.00	
08/01/2036	150,000	3.150%	21,000.00	171,000.00	192,000.00
02/01/2037			18,637.50	18,637.50	
08/01/2037	155,000	3.500%	18,637.50	173,637.50	192,275.00
02/01/2038			15,925.00	15,925.00	
08/01/2038	165,000	3.500%	15,925.00	180,925.00	196,850.00
02/01/2039			13,037.50	13,037.50	
08/01/2039	175,000	3.500%	13,037.50	188,037.50	201,075.00
02/01/2040			9,975.00	9,975.00	
08/01/2040	180,000	3.500%	9,975.00	189,975.00	199,950.00
02/01/2041			6,825.00	6,825.00	
08/01/2041	190,000	3.500%	6,825.00	196,825.00	203,650.00
02/01/2042			3,500.00	3,500.00	
08/01/2042	200,000	3.500%	3,500.00	203,500.00	207,000.00
	2,950,000		1,488,528.75	4,438,528.75	4,438,528.75

## BOND DEBT SERVICE

City of Waller, Texas  
 General Obligation Bonds, Series 2018  
 \*\*\*\*\* Final Award Numbers \*\*\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2019			173,754.17	173,754.17	
08/01/2019			130,315.63	130,315.63	304,069.79
02/01/2020			130,315.63	130,315.63	
08/01/2020	125,000	5.000%	130,315.63	255,315.63	385,631.25
02/01/2021			127,190.63	127,190.63	
08/01/2021	130,000	5.000%	127,190.63	257,190.63	384,381.25
02/01/2022			123,940.63	123,940.63	
08/01/2022	135,000	5.000%	123,940.63	258,940.63	382,881.25
02/01/2023			120,565.63	120,565.63	
08/01/2023	145,000	5.000%	120,565.63	265,565.63	386,131.25
02/01/2024			116,940.63	116,940.63	
08/01/2024	150,000	5.000%	116,940.63	266,940.63	383,881.25
02/01/2025			113,190.63	113,190.63	
08/01/2025	160,000	4.000%	113,190.63	273,190.63	386,381.25
02/01/2026			109,990.63	109,990.63	
08/01/2026	160,000	4.000%	109,990.63	269,990.63	379,981.25
02/01/2027			106,790.63	106,790.63	
08/01/2027	165,000	4.000%	106,790.63	271,790.63	378,581.25
02/01/2028			103,490.63	103,490.63	
08/01/2028	170,000	4.000%	103,490.63	273,490.63	376,981.25
02/01/2029			100,090.63	100,090.63	
08/01/2029	180,000	4.000%	100,090.63	280,090.63	380,181.25
02/01/2030			96,490.63	96,490.63	
08/01/2030	185,000	4.000%	96,490.63	281,490.63	377,981.25
02/01/2031			92,790.63	92,790.63	
08/01/2031	190,000	4.000%	92,790.63	282,790.63	375,581.25
02/01/2032			88,990.63	88,990.63	
08/01/2032	195,000	4.000%	88,990.63	283,990.63	372,981.25
02/01/2033			85,090.63	85,090.63	
08/01/2033	205,000	4.000%	85,090.63	290,090.63	375,181.25
02/01/2034			80,990.63	80,990.63	
08/01/2034	210,000	4.000%	80,990.63	290,990.63	371,981.25
02/01/2035			76,790.63	76,790.63	
08/01/2035	220,000	4.000%	76,790.63	296,790.63	373,581.25
02/01/2036			72,390.63	72,390.63	
08/01/2036	230,000	3.500%	72,390.63	302,390.63	374,781.25
02/01/2037			68,365.63	68,365.63	
08/01/2037	240,000	3.500%	68,365.63	308,365.63	376,731.25
02/01/2038			64,165.63	64,165.63	
08/01/2038	250,000	3.625%	64,165.63	314,165.63	378,331.25
02/01/2039			59,634.38	59,634.38	
08/01/2039	260,000	3.625%	59,634.38	319,634.38	379,268.75
02/01/2040			54,921.88	54,921.88	
08/01/2040	285,000	3.625%	54,921.88	339,921.88	394,843.75
02/01/2041			49,756.25	49,756.25	
08/01/2041	300,000	3.625%	49,756.25	349,756.25	399,512.50
02/01/2042			44,318.75	44,318.75	
08/01/2042	315,000	3.625%	44,318.75	359,318.75	403,637.50
02/01/2043			38,609.38	38,609.38	
08/01/2043	325,000	3.625%	38,609.38	363,609.38	402,218.75
02/01/2044			32,718.75	32,718.75	
08/01/2044	320,000	3.750%	32,718.75	352,718.75	385,437.50
02/01/2045			26,718.75	26,718.75	
08/01/2045	335,000	3.750%	26,718.75	361,718.75	388,437.50



BOND DEBT SERVICE

City of Waller, Texas  
General Obligation Bonds, Series 2018  
\*\*\*\*\* Final Award Numbers \*\*\*\*\*

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/2046			20,437.50	20,437.50	
08/01/2046	345,000	3.750%	20,437.50	365,437.50	385,875.00
02/01/2047			13,968.75	13,968.75	
08/01/2047	365,000	3.750%	13,968.75	378,968.75	392,937.50
02/01/2048			7,125.00	7,125.00	
08/01/2048	380,000	3.750%	7,125.00	387,125.00	394,250.00
	6,675,000		4,757,632.29	11,432,632.29	11,432,632.29

## BOND DEBT SERVICE

### Waller, City of (General Obligation Debt) Proposed Series 2021 General Obligation Refunding Bonds

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Final Verified Numbers - 4/8/21

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
08/01/2021	15,000	1.510%	7,041.42	22,041.42	22,041.42
02/01/2022			14,798.00	14,798.00	
08/01/2022	125,000	1.510%	14,798.00	139,798.00	154,596.00
02/01/2023			13,854.25	13,854.25	
08/01/2023	125,000	1.510%	13,854.25	138,854.25	152,708.50
02/01/2024			12,910.50	12,910.50	
08/01/2024	130,000	1.510%	12,910.50	142,910.50	155,821.00
02/01/2025			11,929.00	11,929.00	
08/01/2025	135,000	1.510%	11,929.00	146,929.00	158,858.00
02/01/2026			10,909.75	10,909.75	
08/01/2026	140,000	1.510%	10,909.75	150,909.75	161,819.50
02/01/2027			9,852.75	9,852.75	
08/01/2027	145,000	1.510%	9,852.75	154,852.75	164,705.50
02/01/2028			8,758.00	8,758.00	
08/01/2028	155,000	1.510%	8,758.00	163,758.00	172,516.00
02/01/2029			7,587.75	7,587.75	
08/01/2029	155,000	1.510%	7,587.75	162,587.75	170,175.50
02/01/2030			6,417.50	6,417.50	
08/01/2030	160,000	1.510%	6,417.50	166,417.50	172,835.00
02/01/2031			5,209.50	5,209.50	
08/01/2031	165,000	1.510%	5,209.50	170,209.50	175,419.00
02/01/2032			3,963.75	3,963.75	
08/01/2032	170,000	1.510%	3,963.75	173,963.75	177,927.50
02/01/2033			2,680.25	2,680.25	
08/01/2033	175,000	1.510%	2,680.25	177,680.25	180,360.50
02/01/2034			1,359.00	1,359.00	
08/01/2034	180,000	1.510%	1,359.00	181,359.00	182,718.00
	1,975,000		227,501.42	2,202,501.42	2,202,501.42



## **CAPITAL PROJECT FUNDS**

The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities, water, sewer, and gas infrastructure and equipment. Funds from various types of bonds and from developers will provide the funding for various projects.

**CITY OF WALLER  
SUMMARY OF CAPITAL PROJECTS FUND  
TOTALS AS OF JULY 31, 2021**

**142 - Water & Sewer**

Beg Fund Balance 10/01/20	470,450.22
Revenues	301,478.00
Expense	(590,960.00)
Ending Fund Bal. 07/31/21	<u><b>180,968.22</b></u>

**146 -Certificate of Obligation Constr Project 2017**

Beg Fund Balance 10/01/20	1,635,575.40
Revenues	5,817.93
Expenses	(571,421.44)
Ending Fund Bal. 07/31/21	<u><b>1,069,971.89</b></u>

**148 -Certificate of Obligation Constr Project 2018**

Beg Fund Balance 10/01/20	39,638.63
Revenues	154.25
Expenses	(1,677.00)
Ending Fund Bal. 07/31/21	<u><b>38,115.88</b></u>



## **SPECIAL REVENUE FUNDS**

The Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government and include intergovernmental revenues in the form of state and federal grant funds. A summary of revenues and expenditures, departmental organizational charts, and a departmental summary for each department are provided.



**CITY OF WALLER**  
**SPECIAL REVENUE FUND 153 / HOTEL OCCUPANCY TAX**  
**FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
<b>Revenue</b>								
153-000-31200	Hotel Occupancy Tax Income	-	156,363	132,000	135,201	72,000	53,398	135,000
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 156,363</b>	<b>\$ 132,000</b>	<b>\$ 135,201</b>	<b>\$ 72,000</b>	<b>\$ 53,398</b>	<b>\$ 135,000</b>
<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
153-000-42480-000	Promotional Expense (HOT Tax)	-	25,000	35,000	27,162	18,000	3,900	45,000
153-000-44400-000	Repair & Maintenance Services	-	32,849	-	26,023	-	-	-
153-000-47102-000	Capital Outlay - Improvement	-	-	-	21,100	-	-	30,000
153-000-49110-000	Transfer to General Fund	-	-	35,000	35,000	35,000	-	35,000
	<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ 57,849</b>	<b>\$ 70,000</b>	<b>\$ 109,285</b>	<b>\$ 53,000</b>	<b>\$ 3,900</b>	<b>\$ 110,000</b>
	<b>TOTALS</b>	<b>-</b>	<b>98,514</b>	<b>62,000</b>	<b>25,916</b>	<b>19,000</b>	<b>49,498</b>	<b>25,000</b>

**CITY OF WALLER**  
**SPECIAL REVENUE FUND 155 / MC TECHNOLOGY**  
**FY 2021-2022 - Adopted**

Account #	Description	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 Total Activity	2020-2021 Total Budget	2020-2021 YTD Activity as of 3/31/21	2021-2022 Adopted
<b>Revenue</b>								
155-000-33110	MC-Technology Fee Revenue	-	21,764	20,000	14,506	15,000	6,472	14,500
155-000-33150	SRF-MC Efficiency Fund Revenue	-	200	175	178	175	95	175
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 21,965</b>	<b>\$ 20,175</b>	<b>\$ 14,684</b>	<b>\$ 15,175</b>	<b>\$ 6,567</b>	<b>\$ 14,675</b>

Account #	Description	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 Total Activity	2020-2021 Total Budget	2020-2021 YTD Activity	2021-2022 Adopted
155-000-42200-000	MC Computer Expense	-	-	1,092	7,145	1,165	485	6,500
<b>TOTAL EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,092</b>	<b>\$ 7,145</b>	<b>\$ 1,165</b>	<b>\$ 485</b>	<b>\$ 6,500</b>

<b>TOTALS</b>		<b>-</b>	<b>21,965</b>	<b>19,083</b>	<b>7,539</b>	<b>14,010</b>	<b>6,082</b>	<b>8,175</b>
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**CITY OF WALLER**  
**SPECIAL REVENUE FUND 156 / MC BUILDING SECURITY**  
**FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
156-000-33120	MC-Bldg Security Revenue	-	16,250	15,000	13,494	14,400	7,247	14,400
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 16,250</b>	<b>\$ 15,000</b>	<b>\$ 13,494</b>	<b>\$ 14,400</b>	<b>\$ 7,247</b>	<b>\$ 14,400</b>
<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
156-000-42900-000	Other Expense	-	-	-	17	-	711	500
156-000-44900-000	MC Other Contract Services	-	-	6,000	6,000	-	-	2,500
156-000-49110-000	Transfer to General Fund	-	-	-	-	6,000	3,000	6,000
<b>TOTAL EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,017</b>	<b>\$ 6,000</b>	<b>\$ 3,711</b>	<b>\$ 9,000</b>
<b>TOTALS</b>		<b>-</b>	<b>16,250</b>	<b>9,000</b>	<b>7,477</b>	<b>8,400</b>	<b>3,536</b>	<b>5,400</b>

**CITY OF WALLER  
SPECIAL REVENUE FUND 157 / CHILD SAFETY FEE  
FY 2021-2022 - Adopted**

Account #	Description	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 Total Activity	2020-2021 Total Budget	2020-2021 YTD Activity as of 3/31/21	2021-2022 Adopted
157-000-33130	MC-Child Safety Fee Revenues	-	557	550	506	550	245	850
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 557</b>	<b>\$ 550</b>	<b>\$ 506</b>	<b>\$ 550</b>	<b>\$ 245</b>	<b>\$ 850</b>

**CITY OF WALLER**  
**SPECIAL REVENUE FUND 159 / SRF-LIBRARY DONATIONS**  
**FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity as of 3/31/21</b>	<b>2021-2022 Adopted</b>
<b>Revenue</b>								
159-000-35100	Library Memorial/Donations	-	482	300	100	300	-	300
156-000-44900-000	Intergovernmental Revenue	-	-	-	10,000	5,000	-	5,000
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 482</b>	<b>\$ 300</b>	<b>\$ 10,100</b>	<b>\$ 5,300</b>	<b>\$ -</b>	<b>\$ 5,300</b>
<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
159-000-42450-000	Library Books & Media	-	-	300	1,168	5,300	-	5,300
<b>TOTAL EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 1,168</b>	<b>\$ 5,300</b>	<b>\$ -</b>	<b>\$ 5,300</b>
<b>TOTALS</b>		<b>-</b>	<b>482</b>	<b>-</b>	<b>8,932</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF WALLER**  
**SPECIAL REVENUE FUND 162 / MC LOCAL TRUANCY PREVENTION**  
**FY 2021-2022 - Adopted**

Account #	Description	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 Total Activity	2020-2021 Total Budget	2020-2021 YTD Activity as of 3/31/21	2021-2022 Adopted
162-000-33155	MC-Truancy Prevention Fee Revenue	-	-	-	7,021	4,000	6,316	14,000
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,021</b>	<b>\$ 4,000</b>	<b>\$ 6,316</b>	<b>\$ 14,000</b>

**CITY OF WALLER**  
**SPECIAL REVENUE FUND 164 / MC JURY FUND**  
**FY 2021-2022 - Adopted**

Account #	Description	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	2019-2020 Total Activity	2020-2021 Total Budget	2020-2021 YTD Activity as of 3/31/21	2021-2022 Adopted
Revenue								
164-000-33160	MC-Jury Fund Revenue	-	-	-	143	100	126	300
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143</b>	<b>\$ 100</b>	<b>\$ 126</b>	<b>\$ 300</b>



**ECONOMIC DEVELOPMENT CORPORATION  
(EDC)**

The EDC operates as a component unit of the City of Waller. As such, its budget is separate from the City.

**CITY OF WALLER  
FUND 120 / EDC  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
<b>Revenue</b>								
120-101-31100	City Sales Tax	568,800	547,449	600,000	757,313	600,000	239,153	630,000
120-101-31110	City Sales Tax - 10% Promotion	63,200	73,746	66,667	100,679	66,667	40,750	70,000
120-101-35900	Other Revenue	-	-	-	3,000	1,500	0	-
120-101-35920	Sublease	-	-	-	3,375	5,400	2,250	5,400
120-101-36100	Interest Revenue	-	42,749	-	1,346	1,800	125	30,000
<b>TOTAL REVENUE</b>		<b>\$ 632,000</b>	<b>\$ 663,944</b>	<b>\$ 666,667</b>	<b>\$ 865,713</b>	<b>\$ 675,367</b>	<b>\$ 282,278</b>	<b>\$ 735,400</b>

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
120-101-41110-000	Exempt Salaries	91,980	92,235	94,740	94,475	97,582	45,005	101,485
120-101-41210-000	Group Insurance	12,232	13,281	13,505	13,278	13,175	5,970	13,509
120-101-41220-000	Social Security Contributions	5,703	7,066	7,248	7,240	7,465	3,448	7,764
120-101-41230-000	Retirement Contributions	4,185	4,197	4,103	4,298	4,440	2,048	11,529
120-101-42140-000	Rental of Land & Building	-	-	-	12,750	18,000	9,000	18,000
120-101-42195-000	Payments to Taxing Entities	66,000	69,277	68,200	74,693	72,000	33,484	85,500
120-101-42200-000	Computer Expense	8,000	4,971	8,000	4,619	8,000	364	8,000
120-101-42410-000	Communications	6,600	3,631	7,200	4,577	7,200	1,977	7,200
120-101-42420-000	Newspaper Notices	600	-	600	-	600	-	600
120-101-42440-000	Postage	200	94	200	99	200	-	200
120-101-42460-000	Training & Travel	13,000	13,130	14,000	6,944	14,000	836	14,000
120-101-42480-000	Promotional Expense	63,200	16,710	66,667	17,952	66,667	2,969	70,000
120-101-42800-000	Insurance	1,200	-	1,200	-	1,200	-	1,200
120-101-42900-000	Other Expense	1,200	236	1,200	393	1,200	134	1,200
120-101-43100-000	Water	2,400	402	2,400	592	-	-	-
120-101-43120-000	Electricity	2,700	2,789	3,000	1,324	400	98	400
120-101-43600-000	Office Supplies	1,200	1,451	1,400	1,515	1,400	196	1,400

**CITY OF WALLER  
FUND 120 / EDC  
FY 2021-2022 - Adopted**

<b>Account #</b>	<b>Description</b>	<b>2018-2019 Total Budget</b>	<b>2018-2019 Total Activity</b>	<b>2019-2020 Total Budget</b>	<b>2019-2020 Total Activity</b>	<b>2020-2021 Total Budget</b>	<b>2020-2021 YTD Activity</b>	<b>2021-2022 Adopted</b>
<b>Revenue</b>								
120-101-43900-000	General Supplies	200	102	200	-	200	-	200
120-101-44400-000	Repair & Maintenance Services	2,500	-	2,500	983	2,500	-	2,500
120-101-44700-000	Lawn Service	1,200	880	1,200	360	600	-	-
120-101-44900-000	Other Contract Services	20,200	36,862	20,806	21,488	21,430	15,196	6,000
120-101-44910-000	Other Contract Services - Admin Support	-	-	-	-	-	-	22,287
120-101-45100-000	Engineering	6,000	-	6,000	-	6,000	-	6,000
120-101-45200-000	Legal	9,000	9,180	9,000	3,900	9,000	1,770	9,000
120-101-45400-000	Audit & Accounting Services	2,400	2,400	2,400	2,400	2,400	-	2,400
120-101-45500-000	Employee Exams & Testing	20	-	20	-	20	-	20
120-101-45700-000	Prof. Dues & Subscriptions	7,000	6,385	7,000	5,888	7,000	4,735	7,500
120-101-45900-000	Other Professional	30,000	30,714	30,000	146	40,000	-	40,000
120-101-47101-000	Capital Outlay - Equipment	1,500	-	1,500	-	1,500	-	1,500
120-101-47103-000	Capital Outlay - Land	-	-	-	-	-	65,105	-
<b>TOTAL EXPENSE</b>		<b>\$ 360,420</b>	<b>\$ 315,992</b>	<b>\$ 374,289</b>	<b>\$ 279,914</b>	<b>\$ 404,179</b>	<b>\$ 192,335</b>	<b>\$ 439,394</b>
<b>TOTALS</b>		<b>271,580</b>	<b>347,952</b>	<b>292,378</b>	<b>585,799</b>	<b>271,188</b>	<b>89,943</b>	<b>296,006</b>





## **TAX RATE CALCULATION DETAILS**

# **NOTICE OF ADOPTED 2021 TAX RATE PROPERTY TAX RATE FOR CITY OF WALLER**

A tax rate of \$0.5888 per \$100 valuation has been adopted by the governing body of the City of Waller

ADOPTED TAX RATE	\$0.5888 per \$100
PRECEDING YEAR'S TAX RATE	\$0.4998 per \$100
NO NEW REVENUE TAX RATE	\$0.5888 per \$100

The no new revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Waller from the same properties in both 2020 tax year and the 2021 tax year.

**YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCUALTED AS FOLLOWS:**

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of property}) / 100$$

For assistance and detailed information about tax calculations, please contact:

Brenda K. Bundick  
City of Waller tax assessor-collector  
1918 Key Street, Waller, TX 77484  
936-372-3695  
bbundick@wallerisd.net  
www.wallerised.net

# 2021 Tax Rate Calculation Worksheet

Date: 08/17/2021 05:45 PM

## Taxing Units Other Than School Districts or Water Districts

### City of Waller

**936-372-3880**

Taxing Unit Name

Phone (area code and number)

**1218 Farr St, Waller, TX 77484**

**www.wallertexas.com**

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

Taxing Unit's Website Address

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

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

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

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

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

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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$502,686,271
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$502,686,271
<b>4. 2020 total adopted tax rate.</b>	\$0.4998/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
<b>A. Original 2020 ARB values:</b>	\$11,999,444

<b>B. 2020 values resulting from final court decisions:</b>	\$10,369,726
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$1,629,718
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$51,509,397
<b>B. 2020 disputed value:</b>	\$15,784,048
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$35,725,349
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$37,355,067
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$540,041,338
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</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 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$830
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$206,500
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$207,330
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$621,487
<b>B. 2021 productivity or special appraised value:</b>	\$1,070
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$620,417
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$827,747
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$539,213,591
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$2,694,989
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$19,558

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$2,714,547
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
A. <b>Certified values:</b>	\$457,799,866
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$0
E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$457,799,866
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A. <b>2021 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>	\$21,986,664
B. <b>2021 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>	\$4,678,216
C. <b>Total value under protest or not certified:</b> Add A and B.	\$26,664,880
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$484,464,746

<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$9,570
<b>23. Total 2021 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 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$23,458,539
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$23,468,109
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$460,996,637
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.5888/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

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

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

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

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

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.3560/\$100
<b>29. 2020 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> .	\$540,041,338
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,922,547
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</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 2020. This line applies only to tax years preceding tax year 2020.	\$12,556
<b>B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$12,556
<b>E. Add Line 30 to 31D.</b>	\$1,935,103
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$460,996,637
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.4197/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p><b>B. 2020 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.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 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, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>



C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
<b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
<b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.4197/\$100
<b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$981,167
<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.	\$0.2128/\$100
<b>C.</b> Add Line 40B to Line 39.	\$0.6325/\$100
<b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.6546/\$100
<b>D41. Disaster Line 41 (D41): 2021 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	\$0/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <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>	
<p><b>42. Total 2021 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> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup> Enter debt amount.</p>	\$926,362
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$926,362
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$926,362
<b>45. 2021 anticipated collection rate.</b>	
A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	99.45%
B. Enter the 2020 actual collection rate	98.37%
C. Enter the 2019 actual collection rate	100.02%
D. Enter the 2018 actual collection rate	100.14%
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>	99.45%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$931,485
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$484,464,746
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.1922/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.8468/\$100
<b>D49. Disaster Line 49 (D49): 2021 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.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</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 2020, enter 0.</p>	\$0
<p><b>52. 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></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p style="text-align: center;">- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$846,241
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$484,464,746
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.1747/\$100
<p><b>55. 2021 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>.</p>	\$0.5888/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.5888/\$100
<p><b>57. 2021 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>.</p>	\$0.8468/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.6721/\$100

<sup>31</sup>Reserved for expansion

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

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

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

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

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

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$484,464,746
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.6721/\$100

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

<sup>38</sup>Tex. Tax Code Section 26.045(i)

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.0503
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.0503/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.7224/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

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

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 6: De Minimis Rate

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

De Minimis Rate Worksheet	Amount/Rate
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.4197/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$484,464,746
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.1032
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1922/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.7151/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

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

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

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

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

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p><b>- or -</b></p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	79 N/A



<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 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).	N/A

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. Tax Code Section 26.04(c-2) and (d-2)

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

#### No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.5888/\$100

Indicate the line number used: 26

#### Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.7224/\$100

Indicate the line number used: 67

#### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.7151/\$100

### SECTION 9: Taxing Unit Representative Name and Signature

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

**print here** Brenda Bundick

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_

Date

## Notice About 2021 Tax Rates

### Property Tax Rates in City of Waller

This notice concerns the 2021 property tax rates for City of Waller. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.5888/\$100  
**This year's voter-approval tax rate:** \$0.7224/\$100

To see the full calculations, please visit [www.wallerisd.net](http://www.wallerisd.net) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
UNENCUMBERED DEBT SERVICE FUND	402,722

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
General Obligation Refunding Bonds, Series 2014	95,000	4,009	0	99,009
Tax Notes, Series 2016	125,000	3,214	0	128,214
Certificates of Obligation, Series 2017	75,000	86,662	0	161,662
General Obligation Bonds, Series 2018	135,000	247,881	0	382,881
General Obligation Refunding Bonds, Series 2021	125,000	29,596	0	154,596

Total required for 2021 debt service	\$926,362
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2021	\$926,362
+ Amount added in anticipation that the unit will collect only 99.45% of its taxes in 2021	\$5,123
= Total debt levy	\$931,485

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Brenda K. Bundick, Tax Assessor Collector on August 20, 2021.

# 2021 Governing Body Summary #1B\*

## Comparison of This Year's Tax Levy with Last Year's Tax Levy (Includes Frozen Levy) City of Waller

Date: 08/20/2021 12:53 PM

Last Year's Tax Levy\*\*: \$2,718,684  
Last Year's Frozen Homestead Amount: \$0  
This Year's Frozen Homestead Amount: \$0

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.4998	\$2,421,355	\$-297,329
No-New-Revenue Tax Rate	\$0.5888	\$2,852,528	\$133,844
De Minimis Tax Rate*****	\$0.7151	\$3,464,407	\$745,723
VAR NOT Adjusted for Unused Increment Rate	\$0.6721	\$3,256,088	\$537,404
VAR Adjusted for Unused Increment Rate	\$0.7224	\$3,499,773	\$781,089
Proposed Tax Rate	\$0.5888	\$2,852,528	\$133,844

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

\*\*\*This year's tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

\*\*\*\*Tax levy increase is the difference between this year's tax levy and last year's tax levy.

**2021 Governing Body Summary #1B\***  
**Comparison of This Year's Tax Levy with Last Year's Tax Levy**  
**(Does Not Include Frozen Levy)**  
**City of Waller**

Date: 08/20/2021

Last Year's Tax Levy\*\*: \$2,718,684

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.4998	\$2,421,355	\$-297,329
No-New-Revenue Tax Rate	\$0.5888	\$2,852,528	\$133,844
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VAR NOT Adjusted for Unused Increment Rate	\$0.6721	\$3,256,088	\$537,404
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\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

\*\*\*This year's tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet.

\*\*\*\*Tax levy increase is the difference between this year's tax levy and last year's tax levy.



# **OBJECT CODE DESCRIPTIONS**

- 41110 **Exempt Salaries**  
Employees that provide supervisory service and direction.
- 41111 **Non-Exempt Salaries**  
Employees that provide clerical services, Streets, Parks, Sanitation, Public Works, Police, and Fire, etc.
- 41120 **Part-Time Salaries**  
Town employees who work less than forty hours per week.
- 41130 **Overtime**  
Pay received by employees for work in excess of their regular workweek.
- 41142 **Cell Phone Allowance**  
Pay received by employees for use of personal cell phones for work matters.
- 41150 **Education & Certification Pay**  
Under policies and guidelines established by the City of Waller, employees may receive additional compensation per month for education and certifications within their respective fields of work. (Department heads are not eligible for incentive pay).
- 41210 **Group Insurance**  
Includes life insurance, hospitalization, medical, surgical, dental, vision, ltd, and major medical insurance and miscellaneous coverage available to employees through payroll deductions.
- 41220 **Social Security Contributions**  
Includes payment for the Federal Insurance Contributions Act (FICA) Tax.
- 41230 **Retirement Contributions**  
City matches contributions to Texas Municipal Retirement System (TMRS).
- 41250 **Unemployment Compensation**  
Reimbursement to Texas Workforce Commission for employees which collected unemployment benefits.
- 42110 **Nuisance Abatement**  
Funds for cost of abating property, where the property owner does not pay and the city files a lien on the property.
- 42120 **Animal Control**  
Fees for delivering unclaimed animals.
- 42140 **Rental of Land & Building**  
Includes payments for use of all facilities not owned by the City.
- 42150 **Rental of Equipment & Vehicles**  
Includes payments for use of all equipment not owned by the City. *i.e. copiers, concrete tools and postage machine.*

- 42160 **Equipment & Vehicle Maintenance**  
Includes all materials, part, fluids and services required in the maintenance and repair of all motor vehicles, including the purchase, repair, and maintenance of tires and tubes. *i.e. vehicles washes, batteries, repairs or replacement of: brakes, light bars, hitches, mats, etc., motor vehicle inspection, new tires, flat repair, tire rotation, labor, oil, antifreeze, etc.*
- 42170 **Street Equipment & Maintenance**  
Includes all materials, batteries, small parts and services required in the maintenance and repair of machinery and heavy equipment. *i.e. crawler tractors, maintainers, backhoes, loaders, scrapers, mowing, mowing machines, portable welders, street sweeper, high lifts, fire pumpers, etc.*
- 42180 **Street Lights Expense**  
Fees for street lights billed to the City by electricity provider.
- 42190 **Direct Business incentives**  
Includes funding for various incentives for developers to create or enhance the economic environment of the City.
- 42195 **Payments to Taxing Entities**  
EDC line item for payments to the City of Waller.
- 42200 **Computer Expense**  
Includes computers, parts for computers, scanners, and related items.
- 42300 **Uniforms and Cleaning**  
Includes all items associated with uniforms for City employees. *i.e. shirts, pants, rental uniforms, cleaning costs, etc.*
- 42410 **Communications**  
Includes payment for communication services. *i.e. mobile phones, DSL lines, telephone services, etc.*
- 42420 **Newspaper notices**  
Includes cost of advertising. *i.e. public notices, ordinances, bid invitations, parade notices, notices of City sponsored events, advertising in school directories, etc.*
- 42430 **Printing & Binding**  
Includes all expenditures provided for the City by an outside printing press or Graphics company. *i.e. letterhead stationery, typeset envelopes, business cards, binding printing, copying, etc.*
- 42440 **Postage**  
Includes postage for utility bills, disconnect notices, and other mailings, (includes refill).
- 42450 **Library Books & Media**  
Books and media for the library.

42460 **Training and Travel**

Includes costs for associated with seminars and training classes, including cost of attendance, lodging, meals, transportation, mileage reimbursement, etc.

42470 **Meeting Expense**

Includes food and supplies purchased for meals required during periods of extended operations, meetings, and functions. *i.e. City Council night dinner/snacks, department meetings, working lunch/dinner, etc.*

42480 **Promotional Expenses**

Includes all items, or supplies, that are bought for the use of promoting the City and the services provided to residents, developers, and other reasons.

42800 **Insurance**

Includes payments for general comprehensive liability, automobile liability, bodily injury and property damage, fire extended coverage insurance, public officials' liability insurance, surety bonds, and all expenditures to pay damage claims not reimbursed by insurance.

42900 **Other Expense**

Includes the repair or replacement of personal articles and items lost in the performance of official duty, and other supplies and items not covered under another line item. *i.e. filing fees, employee certificates, and other items.*

42910 **Office Equipment**

Includes office furniture and data processing equipment costing less than \$5,000. *i.e. filing cabinets, bookshelves, bulletin boards, chairs, small tables, desks, printers, computers, palm pilots, fax machines, radios, etc.*

42960 **Credit Card Expense**

Fees which the City is charged for accepting the card.

43100 **Water**

Includes any expenditure for the payment of water usage by City facilities.

43110 **Natural Gas**

Includes any expenditure for the payment of gas usage by City facilities.

43120 **Electricity**

Includes any expenditures for the payment of electricity usage by City facilities.

43130 **Fuel**

Fuel for City vehicles.

43200 **Chemicals**

Includes chemicals for water plant and wastewater treatment plant, mechanical, and paint supplies. *i.e. weed killers, powder enzymes, etc.*

43300 **Safety supplies**

Includes all items of safety equipment and supplies costing less than \$1,000. *i.e. glasses, gloves, traffic/safety cones, reflective vest, flares, fire extinguishers, dehydration drinks for those required to work in hot weather, etc.*



- 43350 **Police Duty Supplies & Equipment**  
PD officers' duty and training supplies and equipment.
- 43400 **Animal Control Supplies**  
Supplies, food and other related items needed for caring for animals when they have been impounded.
- 43500 **Soil & Road Base**  
Includes all materials, road base service expenditures required in the maintenance of streets and alleys.
- 43550 **Drainage & Detention**  
Includes all costs associated with drainage and detention, *i.e., ditch clearing/cleaning, detention ponds*
- 43600 **Offices Supplies**  
Includes supplies for the operation of an office. *i.e. Paper, pens, pencils, scissors, letter openers, in/out trays, frames, calendar refills, fax machine toner, certificate stock, desk & file keys, name plates, calculators, and supplies for operation of computers.*
- 43650 **Books and Media**  
Professional books and/or media needed for resource materials.
- 43900 **General Supplies**  
Operational supplies that do not fall under a specific category already listed.  
*i.e. grass seed*
- 44100 **Garbage Collections**  
Expenses for monthly services billed to refuse customers for trash pick-up.
- 44200 **Gas Consumed – Waller**  
Expenses for monthly services billed to Waller gas customers for gas.
- 44210 **Gas Consumed – Prairie View**  
Expenses for monthly services billed to Prairie View gas customers for gas.
- 44220 **Gross receipts Tax – PV**  
2% Tax Gas billed for Gas system which is paid to the City of PV annually.
- 44300 **Utility System – Water & Sewer**  
Includes improvements to the water and sewer system
- 44350 **Utility System – Gas**  
Includes improvements to the gas system.
- 44400 **Repair & Maintenance Services**  
Includes repairs and maintenance to facilities.
- 44500 **Laboratory Testing**  
Includes all fees for required laboratory testing. *i.e. TSS, pH, CL, BOD, and NH3*

- 44600 **Custodial**  
Includes fees for cleaning facilities by contract, and other general cleaning supplies.
- 44700 **Lawn Service**  
Includes fees for mowing City properties.
- 44800 **Pest Control**  
Includes fees for servicing for termite and pest control for City facilities.
- 44900 **Other Contracted Services**  
Includes all other contractual services not covered under other line items.
- 45100 **Engineering Services**  
Includes fees for consulting services for engineering.
- 45200 **Legal Fees**  
Includes attorney's fees for contracts, agreements, ordinances, etc. and for litigation, should it be needed.
- 45400 **Audit & Accounting Services**  
Includes fees for bookkeeping and financial auditing services.
- 45500 **Employee Exams & Testing**  
Includes quarterly random fees for contract drug testing. (DOT drug testing compliance)
- 45600 **RR Comm Safety Fees**  
Annual fees for gas pipeline safety (Railroad Commission). Fees are billed to the customer in January or February and then paid to the Railroad Commission.
- 45700 **Prof. Dues & Subscriptions**  
Professional Memberships and Subscriptions. *i.e. GFOAT, TCMA, 3CMA, TRAPS, TLERA, CLEAT, APA, IMSA, ICBO, etc.*
- 45800 **Development Fees**  
Fees provided to the city for consultants for a specific development, should the development require additional information from the city. This was set up for the Waller Town Center Development.
- 45900 **Other Professional Fees**  
Cost of professional services not specifically listed in another line item.  
*i.e. Waller I.S.D. for tax collection.*
- 45910 **Ground Water Conservation**  
Fees paid to water conservation district per Texas Water Code.
- 47100 **Construction**  
Costs associated with actual construction. Includes capital projects, bond projects, etc.

- 47101 **Capital Outlay – Equipment**  
Includes the purchase price and transportation of large equipment used to conduct City services, i.e. trailers, tractors, dump trucks, replacement parts/motors, etc.
- 47102 **Capital Outlay – Improvement**  
Includes all expenditures covering cost of drainage, engineering, inspections, sodding, grading, landscape improvements, etc.
- 47103 **Capital Outlay – Land**  
Includes all costs of acquiring land such as purchase price, commission, abstracts, court cost, filing fees, appraisals, attorney fees, etc.
- 47104 **Capital Outlay – Infrastructure Improvement**  
Includes all costs related to improvements of the city’s infrastructure, including water, sewer, gas, streets and drainage.
- 47105 **Capital Outlay – Computers**  
Includes all new or used additions to office equipment that cost \$5,000 or more. *i.e. computers, servers, cameras, copiers, duplication machines, etc.*
- 47106 **Capital Outlay – Buildings**  
Includes cost for acquiring buildings as well renovations and large repairs.
- 47107 **Capital Outlay – Furniture & Fixtures**  
Includes all new or used additions to office furniture and fixtures that cost \$5,000 or more. *i.e. desks, tables, chairs, filing cabinets, bookshelves, pictures, etc.*
- 47108 **Capital Outlay – Vehicles**  
Police, P.W. or Utility Vehicles. All items purchased to equip the vehicle for services are to be charged to this account.
- 47200 **Depreciation Expense**  
Used for year-end recording of depreciation per financial audit.
- 48100 **Interest Expense**  
Includes fees for interest paid on bonds.
- 48300 **Economic Development Incentives**  
Includes expenses associated with development rebates. *i.e. 380 agreements*
- 48500 **Principal**  
Payments for the principal part of bond payments & loans.
- 48900 **Other Expense – DS**  
Includes expenses related to bond management. *i.e. bond agent fees*
- 49110 **Transfer to General Fund**  
Includes transfers to General Fund for projects.
- 49130 **Transfer to Debt Service**  
Includes transfers to Debt Service Fund for projects.

49140 **Transfer to Reserves – Tank Maintenance**

Includes annual transfer for future repairs and maintenance of water storage tanks.

49210 **Transfer to Water & Sewer**

Includes transfers to Water and Sewer Fund for projects.

49220 **Transfer to Gas**

Includes transfers to Gas Fund for projects.