

City of Ovilla

Budget for FY2023



Proposed Version - 9/02/2022

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INTRODUCTION

Ovilla
Texas
Small Town Big Heart



Annual Budget
October 01, 2022 - September 30, 2023

*105 S. Cockrell Hill Road
Ovilla, Texas 75154*

*972-617-7262
www.CityofOvilla.org*

History of Ovilla

The first settlers came to the area eight years after Texas won independence from Mexico, migrating primarily from Tennessee and Missouri. These settlers were part of the Peters Group, which contracted with the Republic of Texas to establish the first empresario colony, which became known as the Peters Colony. As with many communities in the area, the primary business was farming and ranching. Ovilla was founded by Jonathan, Samuel, and William Billingsley in 1844 on the upper reaches of Red Oak Creek. As there were no roads or houses in the area, the first inhabitants lived in tents. The tents were placed in a circular arrangement from which came the name Ovilla, meaning "a circle of houses." The early settlers had some interaction with the Kickapoo, Tonquaway, Bedai, Anadarco, Waco and other friendly Indian tribes who often hunted the surrounding prairie. Each of the families received a section of land (one mile square, or 640 acres) for homesteading, and single men over 17 received a half-section (320 acres). Settlement of the area continued after Texas joined the United States of America in December of 1845. By 1871, the first post office was established, which resulted in the official naming of the settlement as Ovilla.

The first cotton gin was built in 1885, just south of what is now central Ovilla, and the first blacksmith shop opened in 1888. By 1890, Ovilla had six stores, including a candy store, an ice cream store, and a dry goods store, with a resident population of 150. In 1900, the first bank in the area opened (Farmers Merchant Bank of Ovilla). The local Ovilla Post Office was closed in 1906 with mail now coming from Red Oak. Farming continued to be the major industry in the area through 1950. Ovilla incorporated on May 27, 1963, as the result of a close election (23 votes to 18 votes). The population at the date of its incorporation was 219 and included 56 properties. When the cotton gin closed in 1966, Ovilla began to see residential development resulting from expansion of the Dallas area and surrounding suburbs. Today, Ovilla is characterized by primarily semi-rural residential development with a population of over 4000 residents.

OVILLA MAYOR AND CITY COUNCIL

THE OVILLA GOVERNING BODY

The City of Ovilla is a type A general law city. Type A general law cities are usually the larger of general law cities. General law cities operate according to specific state statutes prescribing their powers and duties. General law cities are limited to what the state authorizes or permits them to do. If state law does not grant a general law municipality the express or implied power to initiate a particular action, none can be taken. General law cities are smaller municipalities, most of which have less than 5,000 population. Ovilla is primarily supported through ad valorem residential property tax and a limited number of commercial businesses.

The Ovilla governing body consists of the mayor and five council members. Each position is elected at-large and represents all citizens. City council meetings are scheduled on the second Monday of each month at 6:30 pm. Special meetings may be called as needed.

The city council meetings are held at the following location unless otherwise stated on the legally posted agenda:
City of Ovilla City Hall
Council Chamber Room
105 S. Cockrell Hill Road
Ovilla, TX 75154

Ovilla mayor and council members email addresses:

Mayor Richard Dormier

mayordormier@cityofovilla.org

Place 1 Kimberly Case

place1case@cityofovilla.org

Place 2 Dean Oberg

place2oberg@cityofovilla.org

Place 3 David Griffin

place3griffin@cityofovilla.org

Place 4 / Mayor Pro Tem Doug Hunt

place4hunt@cityofovilla.org

Place 5 Brad Piland

place5piland@cityofovilla.org



Location of Ovilla

The City of Ovilla is located less than eighteen miles south of downtown Dallas and is nestled between State Highway 67 and Interstate Highway 35E. Ovilla is situated in northern Ellis County and southern Dallas County with the cities of Cedar Hill, DeSoto, Glenn Heights, Oak Leaf, and Midlothian adjacent to it. Ovilla is positioned to take advantage of the residential and supporting commercial growth from south Dallas County, while maintaining the rural hometown atmosphere.

City Manager Budget Message

City Manager's Budget Message

September 12, 2022

Honorable Mayor Richard Dormier
Honorable Members of the City Council
105 S. Cockrell Hill Road
Ovilla, TX 75154

RE: Presentation of the Fiscal Year 2022-2023 Annual Budget and Message

Honorable Mayor Dormier and Honorable Members of the Ovilla City Council,

The City of Ovilla, being a general law municipality, provides that the mayor is the budget officer and provides him the authority to make assignments to the finance director for the management and preparation of the annual budget with staff cooperation. Per the Ovilla Code of Ordinances, the Mayor and staff shall present the annual budget.

Presented herein with respect, is the Fiscal Year 2022-2023 Proposed Annual Operating Budget. Our staff has worked attentively to provide this document for the continued services of the City of Ovilla and to continue the high standard quality of life that our Ovilla residents and visitors deserve. Staff concentrated on the goals and priorities set by the governing body to further the vision of Ovilla. Multiple budget workshops conducted were beneficial for all staff involved in the process. Countless hours and tough decisions went into the preparation of this document. Ovilla is anticipating growth and with that come demands for increased services, still trying to keep the scope of the budget costs as reasonable as possible. Every budget has

City Manager Budget Message

City Manager's Budget Message Pg. 2

items that could not be funded. This fiscal year was a proven challenge. Possibly, the reflection of the previous years unsettled energy markets, COVID, heat and drought, and of course, inflation in our economy has affected revenue for all municipalities. Ovilla depends primarily on the financial support of ad valorem taxes. This Fiscal Year 2022-2023, capital expenses were kept to a minimum. However, city personnel continue to strive to enhance livability and services to our residents.

All legal posting requirements and a public hearing to receive comments by the residents of Ovilla were conducted prior to the adoption of this budget.

Based on the direction of the governing body and the diligent work of staff, I am pleased to report that this budget:

- Includes a lower tax rate than the previous years,
- Meets all debt requirements,
- Adequately funds each department to maintain existing services,
- Provides year-end budget figures,
- Meets employee pay and benefits.

Funds Summary:

In previous years, Ovilla has taken from the unassigned fund balance to meet the ever-growing needs of the City to purchase capital equipment items and to provide services for new development and community engagement. This has also created the demand for increased staffing. This fiscal year, the governing body directed staff to meet certain goals for the FY 2022-2023 Budget: maintain current service levels and avoid impact to fund balance. Three general fund

City Manager Budget Message

City Manager's Budget Message Pg. 3

positions were frozen for one-half year and capital expenditures excluded, therefore, accomplishing that goal. The General Fund provides city services that encompass: Administration, Police, Fire EMS, Parks, Streets, Community Services (Code Enforcement and Animal Control), Solid Waste, and Municipal Court. Significant salary increases to the base salary of the police this year impacted their budget.

- POLICE AND FIRE: Police responses and fire protection, and emergency medical services continue to keep Ovilla safe.
- PARKS AND STREETS: The City's budget process continues to anticipate future needs, having aging infrastructure. We continually update our 10-Year Capital Improvements Plan.
- We continue to plan for the widening of FM664 and relocation of utilities.

The Water and Sewer Fund is separate from the General Fund and presents a continuation of the current services. The new monitoring system and electronic water meters will continue to be installed throughout the city.

General Fund Budget \$4,725,894

Water & Sewer Fund Budget \$1,806,199

Special Funds Revenue:

The City has multiple special funds. Three provide sales tax revenue that is used to support the City's needs and infrastructure:

- Economic Development Corporation: one half of a cent .5% (approved by the voter/residents of Ovilla)
- Municipal Development District: one quarter of a cent .25% (approved by the voter/residents of Ovilla)
- Street Sales Tax: one quarter of a cent .25% (This is voter approved every 4-years and can only be used for streets)

City Manager Budget Message

City Manager's Budget Message Pg. 4

Revenue:

Ad Valorem (property tax)

The largest source of revenue for Ovilla is based on property tax. This year the property tax rate adopted is lower than last year's and at the de minimis rate. The De Minimis Rate is a tax rate calculation designed to give smaller taxing units, including cities with a population of less than 30,000, some flexibility to budget for costs that may not be possible under the three and a half percent voter approval rate. Ovilla qualified for the De Minimis Rate.

Maintenance and Operations Rate	\$0.418178
De Minimis Rate	\$0.116997
Debt Rate	\$0.091038
Total Rate	\$0.626213

Sales Tax

Ovilla has minimal retail and commercial, however, sales tax continues to increase. Estimated sales tax to be collected this Fiscal Year 2022-2023 is \$358,000 for the General Fund, an increase from last year.

Debt Fund

The city has one General Obligation Refunding Bond, Series 2021, to be paid in full in the year 2029. This fiscal year's bond payment is \$527,638.

Brief Review in the FY2021-2022 Year: The insight and assiduousness of Fire Chief Kennedy led us to filing for multiple grants, one which resulted in the purchase of an electronic water meter data management system that increased water staff efficiency and offered an online hourly water consumption portal for the customer that allows them to pay their bills and detect leaks almost immediately. These new meters are currently being installed and will continue into FY 2022-2023.

City Manager Budget Message

City Manager's Budget Message Pg. 5

The Police Department received funds from the Municipal Development District to renovate and expand the current police building, a much-needed expansion project to an overcrowded eighteen hundred square foot building. The Ovilla Police Department continues to engage in the community and neighborhoods. This helps plan for future public safety needs and expectations.

The Parks Department received funds from the Economic Development Corporation for the new pavilion constructed in Founders Park and the new public restrooms at the park and ballfields. This has proven to be a great asset to our residents and the community to provide an array of functions.

Residential subdivisions continued their development process, with many new home permits issued in Bryson Manor III and Broadmoor Addition.

The City of Ovilla continues to be financially stable.

My sincere appreciation to Honorable Mayor Dormier and Honorable Councilmembers for their time and commitment in this annual planning and time-consuming task, and to the dedicated, hard-working staff that gave countless hours to prepare this budget with the goals set by our governing body. Our objective is to provide City Council and management a prudent financial plan in order to make decisions to benefit our current and future residents.

Respectfully submitted,

Pamela Woodall
City Manager

Population Overview

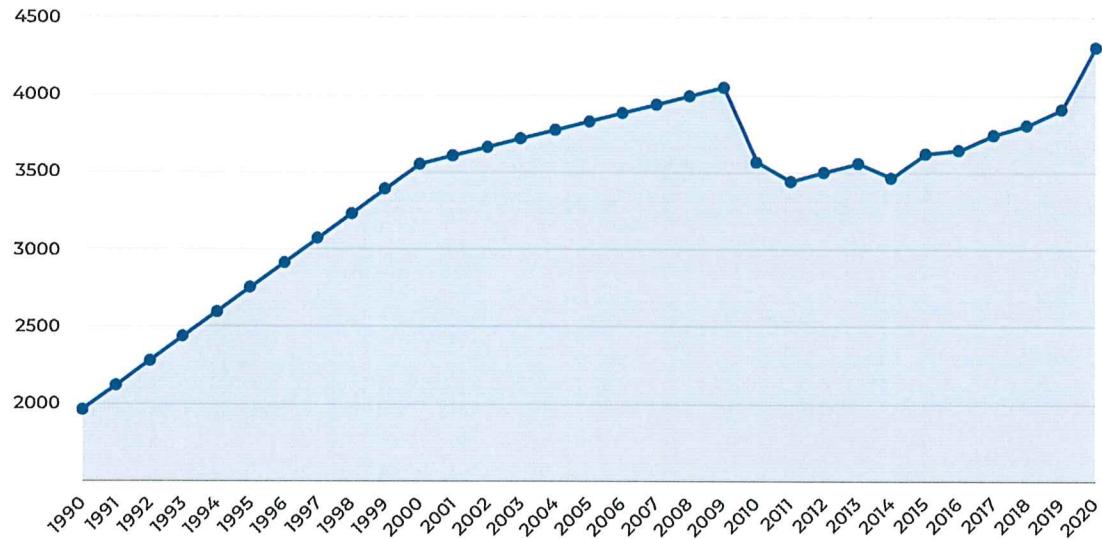


TOTAL POPULATION

4,304

▲ 10.3%
vs. 2019

GROWTH RANK
193 out of 1218
Municipalities in Texas



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



DAYTIME POPULATION

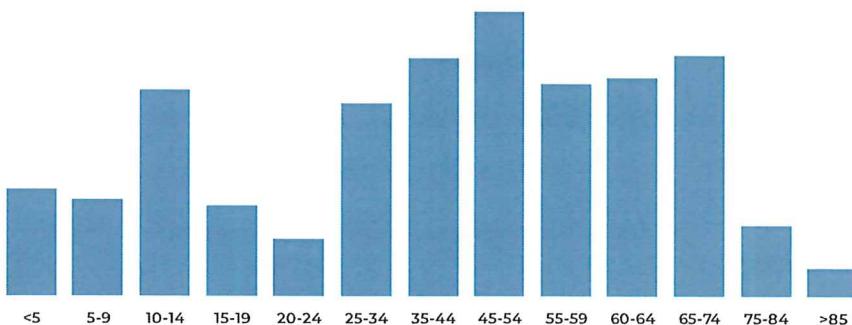
3,848

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates



POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

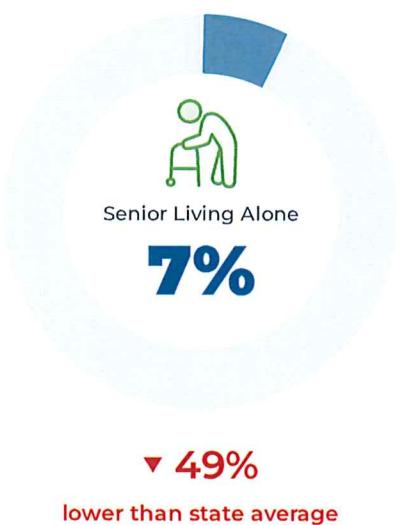
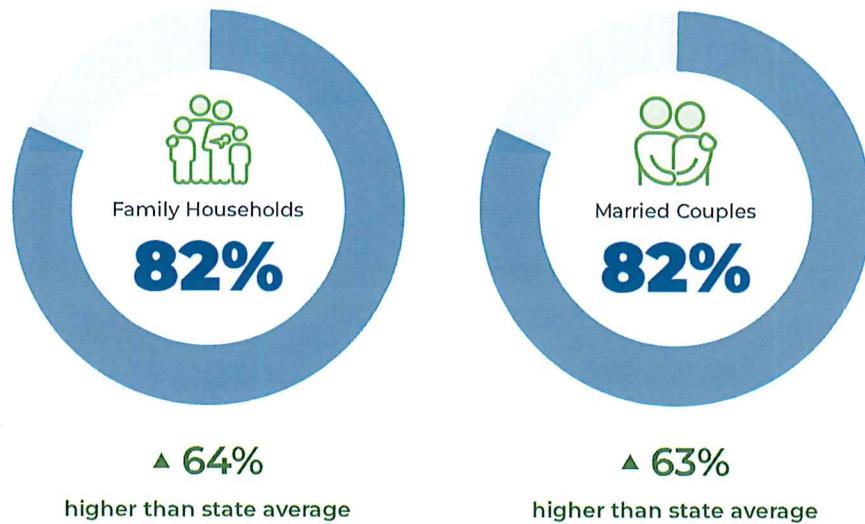
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

1,474

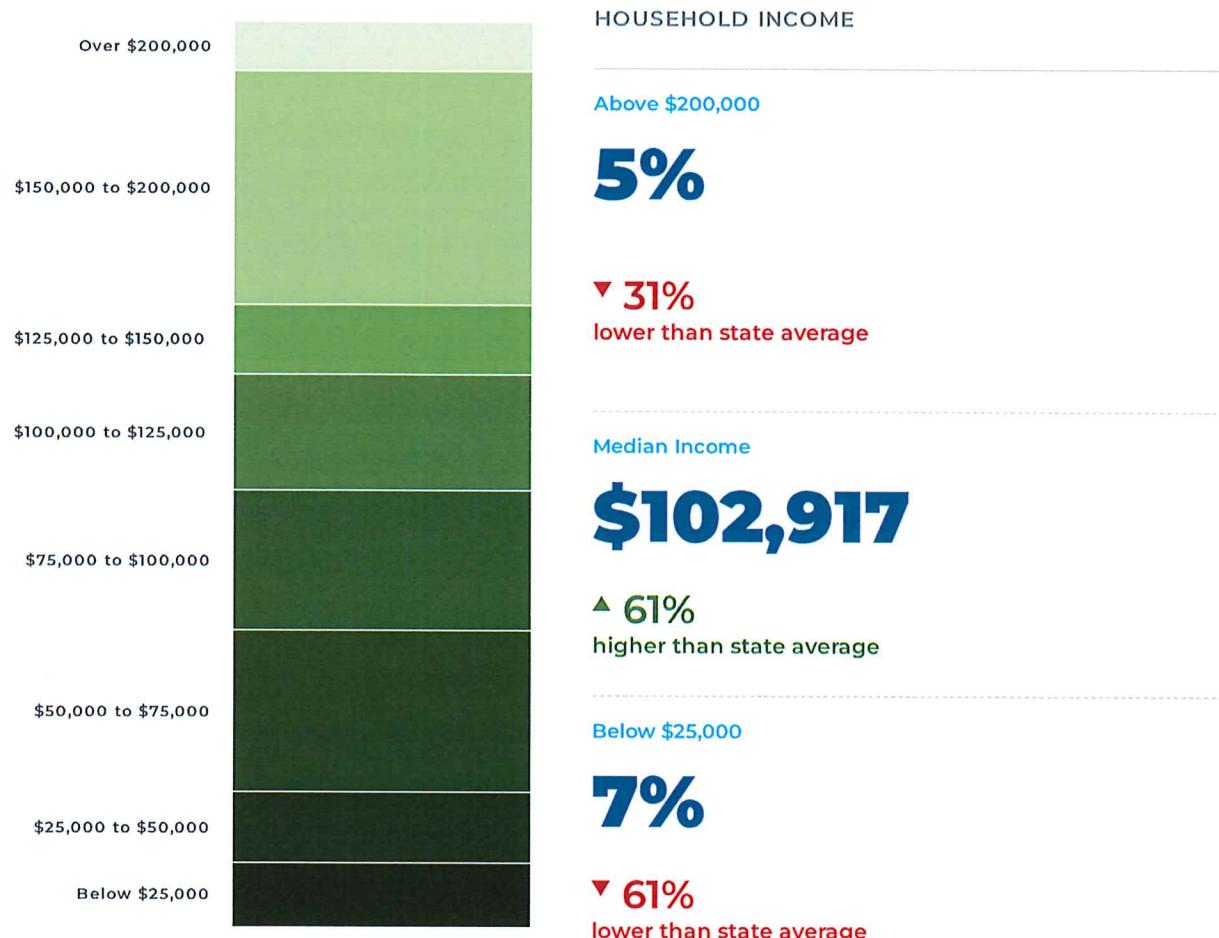
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



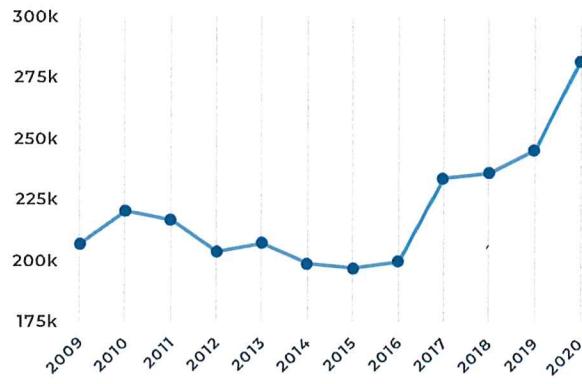
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

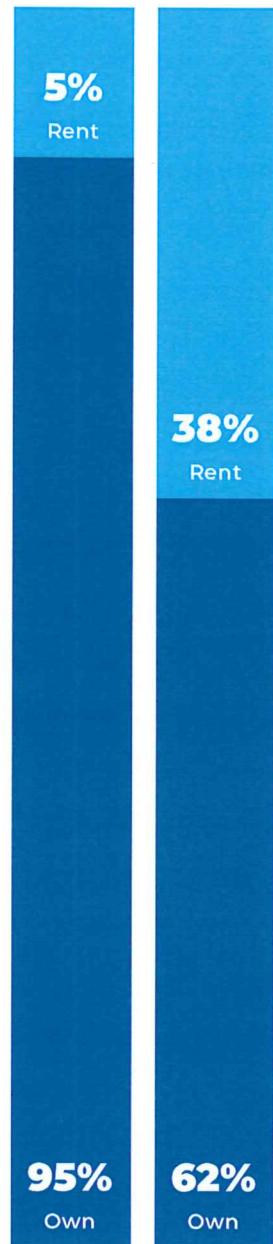
\$282,100



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Ovilla State Avg.



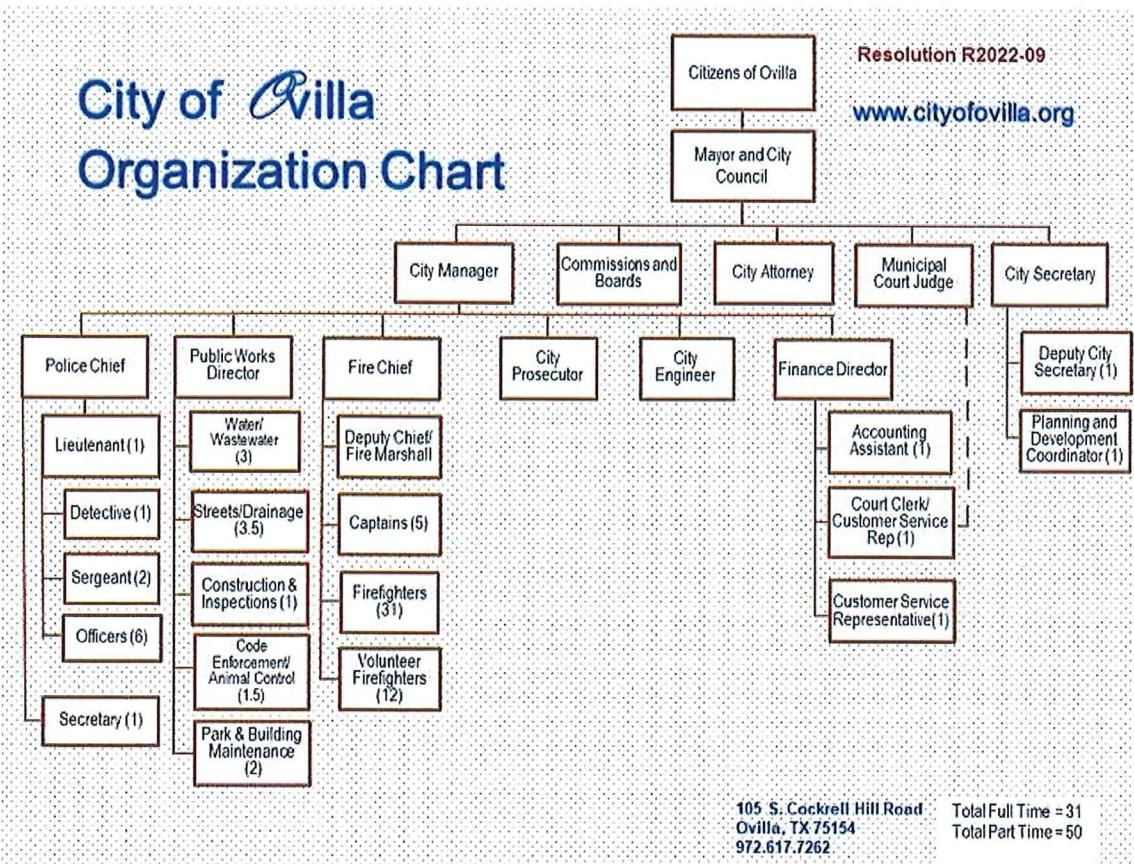
HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart



Sales and Property Tax Rates

City of Ovilla



Retail Sales Tax Rate 8.25%

Breakdown of Sales Tax Distribution

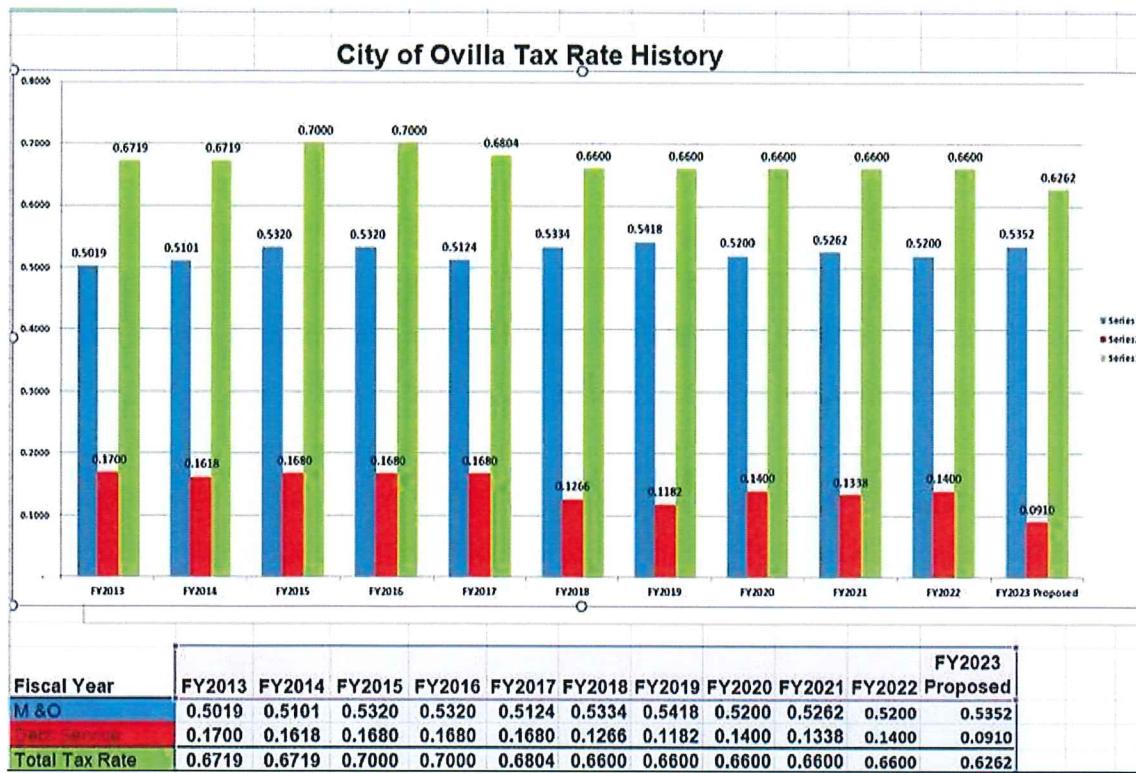
State Portion	6.25%
Economic Development	.50%
Municipal Development District	.25%
Streets	.25%
City	<u>1.00%</u>
Total Sales Tax	8.25%

Property Tax Proposed Rates FY2023 (Per \$100 assessed value)

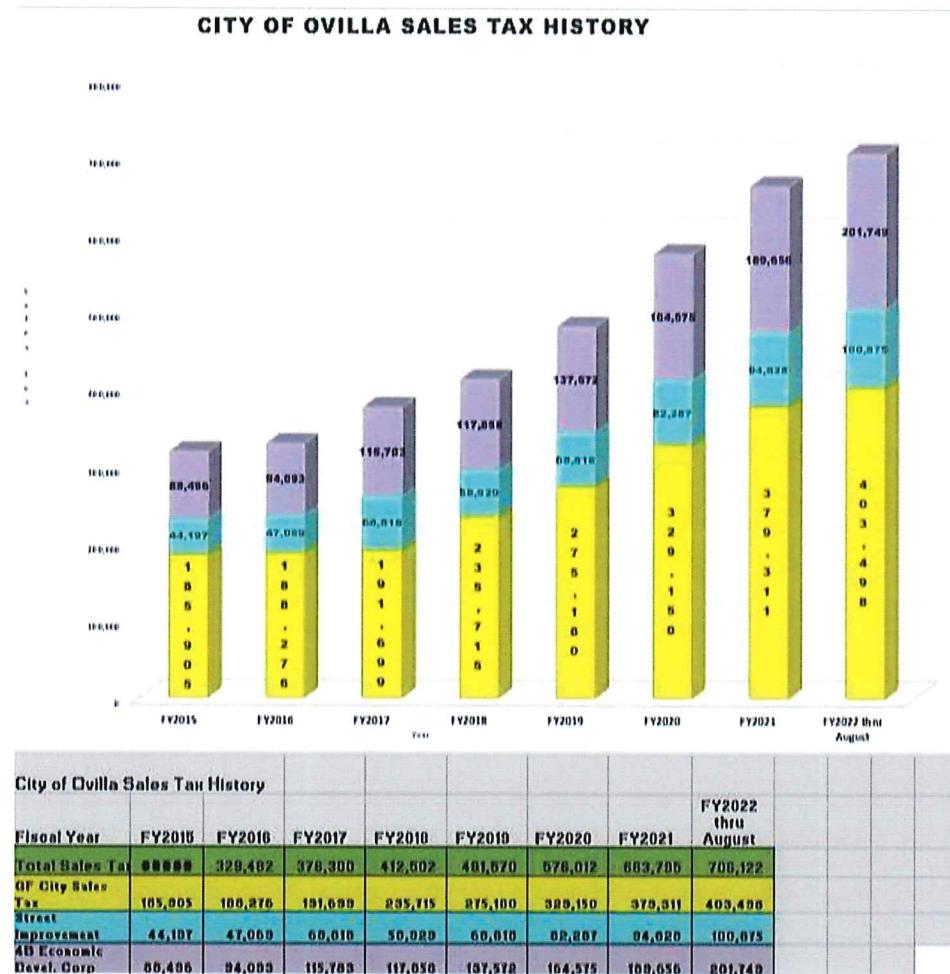
Maintenance & Operations	0.535200
Debt Rate	<u>0.091038</u>
Total Current Tax Rate	0.626213

*105 South Cockrell Hill Road
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City of Ovilla Tax Rate History



Sales Tax History for Ovilla



Budget Calendar

City of Ovilla				
Budget Calendar for FY2023				
Date	Day	Time	Action	Participants
13-Jun-22	Monday	6:30 PM	FY2022-2023 Budget Calendar Presented to Council	Council, CM, Finance, Dept. Heads
June 14 thru June 29, 2021			City Manager conducts budget meetings with Department Heads	CM, Finance, Dept. Heads
July 11, 2022	Monday	6:30 PM	City Council Meeting	Council, CM, Finance, Dept. Heads
July 11, 2022	Monday		Post Notices for Workshop #1 and Workshop #2	City Secretary
July 19, 2022	Tuesday	6:00 PM	Budget Workshop #1 Review General Fund, W&S	Council, CM, Finance, Dept. Heads
July 20, 2022	Wednesday	5:00 PM	MDO Joint Board Meeting- Review of Proposed Budget	MDO Board, Council, CM, Finance, Dept. Heads
July 20, 2022	Wednesday	5:30 PM	EDC Joint Board Meeting- Review of Proposed Budget	EDC Board, Council, CM, Finance, Dept. Heads
July 20, 2022	Wednesday	6:00 PM	Budget Workshop #2- Review the remainder of the Funds	Council, CM, Finance, Dept. Heads
July 25 thru July 29, 2022			Revisions made to proposed budget and prepare preliminary Tax Rate	CM, Finance
July 21, 2022	Thursday		Post Notice of City Council Meeting on July 26th.	City Secretary
July 25, 2022	Monday		Chief Appraisers Certify the approved Appraisal roll to all taxing units	Ellis County Appraisal District
July 26, 2022	Monday	6:30 PM	Budget Workshop #3	Council, CM, Finance, Dept. Heads
August 4, 2022	Thursday		Post Notice of City Council Meeting & MDO Meeting	City Secretary
August 8, 2022	Monday	6:00 PM	MDO Board Meeting to Approve Proposed Budget	MDO Board, CM, Finance
August 8, 2022	Monday	6:30 PM	Regular City Council Meeting- Discuss Preliminary Tax Rate and take a record Vote on proposed Tax Rate. Schedule a Public Hearing for August 16th.	Council, CM, Finance, Dept. Heads
August 8, 2022	Monday		Send Notice of Public Hearing to the newspaper	City Secretary
August 9, 2022	Tuesday		Rate decided at Aug 8th meeting, notify newspaper to publish Effective and Rollback tax Rates	City Secretary
August 9, 2022	Tuesday		Proposed Budget Filed with City Secretary	CM, Finance
August 9, 2022	Tuesday		Deliver Proposed Budget to Council	City Secretary
August 15, 2022	Monday	6:00 PM	EDC Board Meeting- Approve Proposed Budget	EDC Board, CM, Finance
August 15, 2021	Monday	6:00 PM	Public Hearing on Tax Rate and Proposed Budget	Council, CM, Finance
August 15, 2021	Monday		Send Notice of Public Hearing to the newspaper	City Secretary
August 25, 2022	Thursday		Publish Notice for Public Hearing for Budget and Tax Rate on Sept. 13th.	City Secretary and Ellis County
Sept. 8, 2022	Thursday		Post Notice for City Council Meeting	City Secretary
Sept. 12, 2022	Monday	6:30 PM	Open Public Hearing for Budget & Tax Rate. Then City Council Meeting to Adopt Budget, then Adopt 2021 Tax Rate & Ratify Tax Rate	Council, CM, Finance, Dept. Heads
City Council Meetings				
EDC Board Meetings				
MDO Board Meetings				
City Secretary				

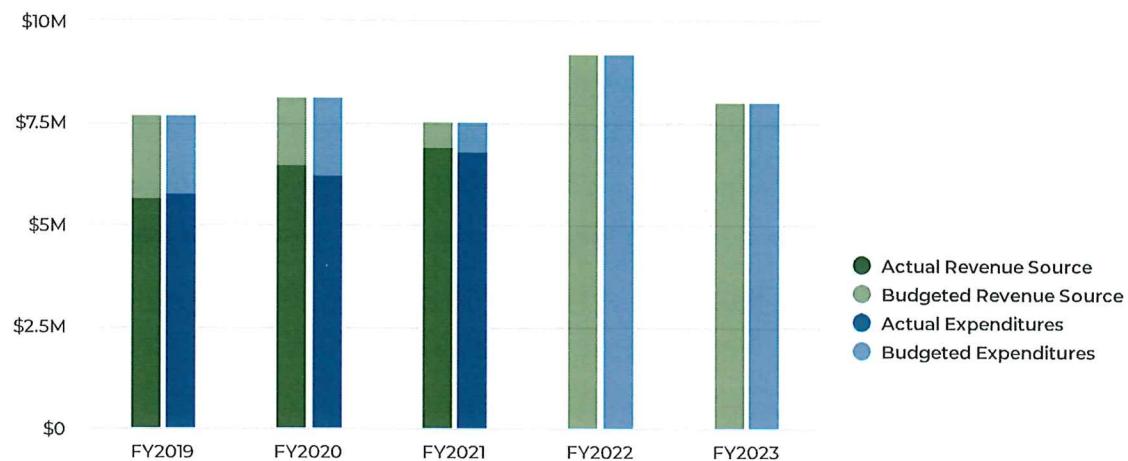
8/20/2022

FUND SUMMARIES

All Funds

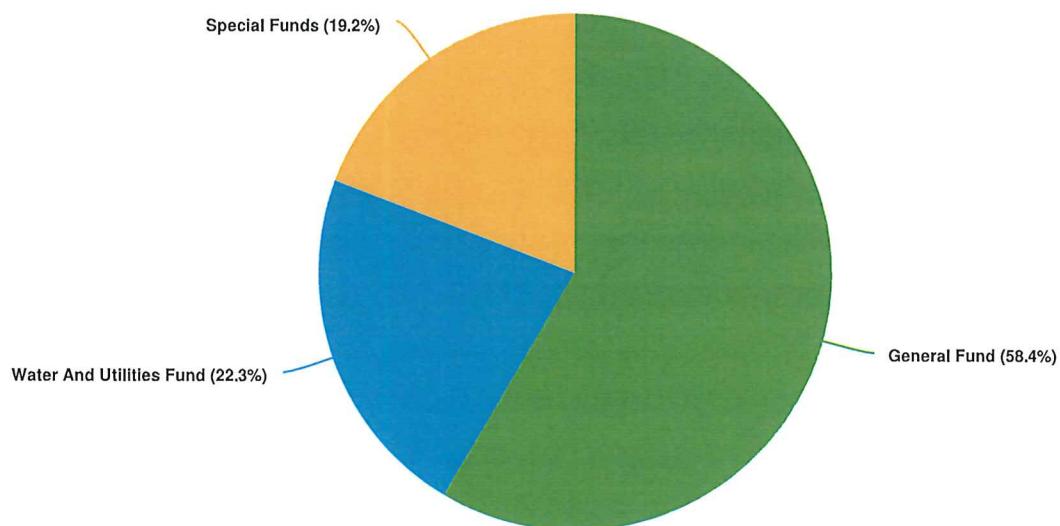
Summary

The City of Ovilla is projecting \$8.09M of revenue in FY2023, which represents a 12.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.7% or \$1.18M to \$8.09M in FY2023.



Revenue by Fund

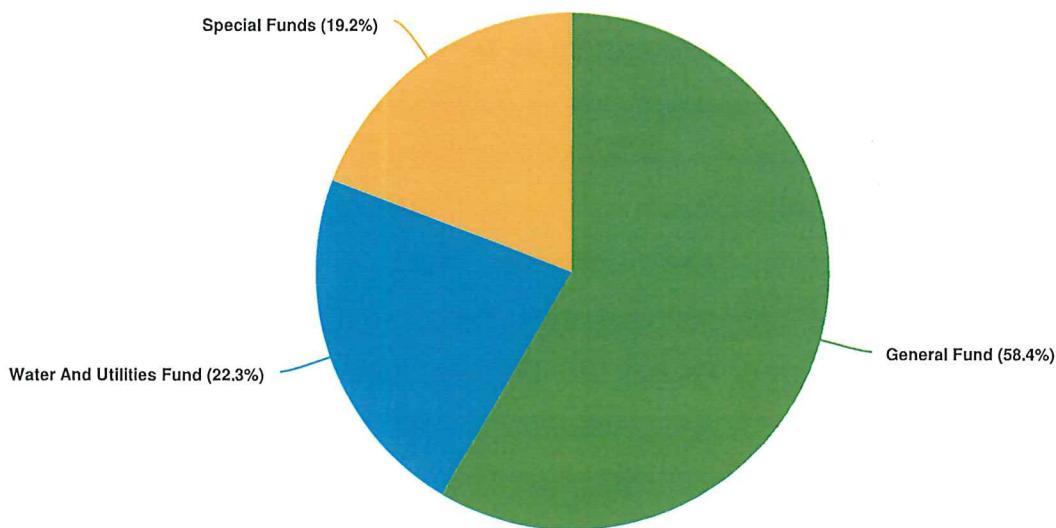
2023 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
General Fund	\$3,889,939	\$4,269,552	\$4,949,117	\$4,725,894	-4.5%
Water And Utilities Fund	\$1,579,231	\$1,515,379	\$2,579,537	\$1,806,199	-30%
Special Funds					
LEOSE	\$0	\$0	\$1,100	\$1,100	0%
Street Improvement	\$82,171	\$94,828	\$204,292	\$103,000	-49.6%
Court Technology	\$1,488	\$1,815	\$2,000	\$3,000	50%
Court Security	\$1,308	\$2,128	\$1,800	\$3,000	66.7%
Equipment Replacement Fund	\$30,000	\$0	\$0	\$0	0%
WWW Infrastructure Improvements	\$66,295	\$65,568	\$65,000	\$75,000	15.4%
Capital Projects Fund	\$2	\$0	\$0	\$0	0%
Debt Service Fund	\$568,929	\$691,810	\$562,950	\$537,158	-4.6%
Municipal Development District Fund	\$91,753	\$104,934	\$303,234	\$114,500	-62.2%
4B Economic Development Fund	\$169,468	\$195,038	\$433,152	\$203,000	-53.1%
Park Impact Fund	\$4,683	\$335	\$11,708	\$18,400	57.2%
Water And Utilities Impact Fee Fund	\$41,053	\$5,269	\$150,450	\$495,155	229.1%
Police Department Special Fund	\$1,020	\$729	\$0	\$0	0%
Total Special Funds:	\$1,058,170	\$1,162,454	\$1,735,686	\$1,553,313	-10.5%
Total:	\$6,527,339	\$6,947,385	\$9,264,340	\$8,085,406	-12.7%

Expenditures by Fund

2023 Expenditures by Fund

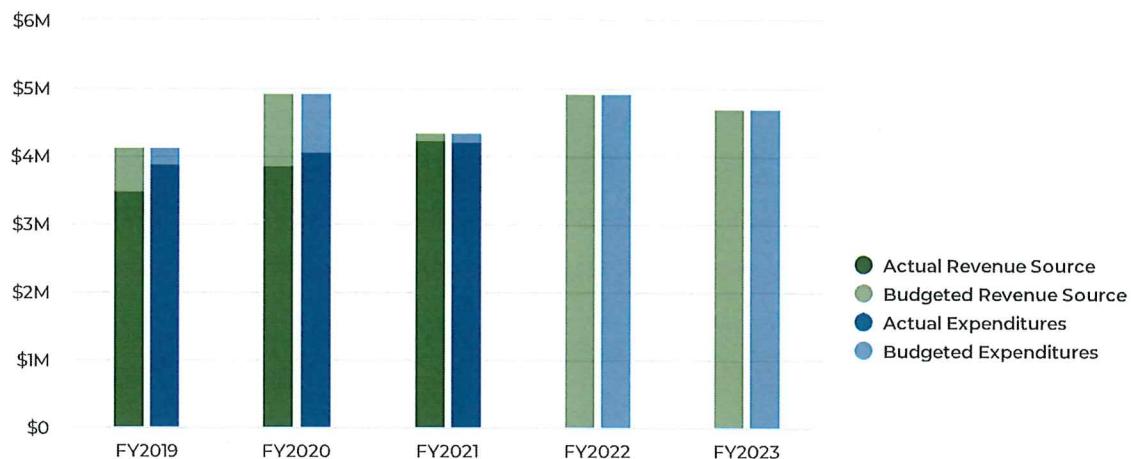


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
General Fund	\$4,080,488	\$4,254,122	\$4,949,117	\$4,725,894	-4.5%
Water And Utilities Fund	\$1,472,842	\$1,748,094	\$2,579,537	\$1,806,199	-30%
Special Funds					
LEOSE	\$0	\$0	\$1,100	\$1,100	0%
Street Improvement	\$0	\$0	\$204,292	\$103,000	-49.6%
Court Technology	\$0	\$0	\$2,000	\$3,000	50%
Court Security	\$1,236	\$879	\$1,800	\$3,000	66.7%
WWW Infrastructure Improvements	-\$4	\$0	\$65,000	\$75,000	15.4%
Debt Service Fund	\$577,850	\$570,000	\$562,950	\$537,158	-4.6%
Municipal Development District Fund	\$23,487	\$251,658	\$303,234	\$114,500	-62.2%
4B Economic Development Fund	\$50,064	\$23,955	\$433,152	\$203,000	-53.1%
Park Impact Fund	\$40,000	\$8,751	\$11,708	\$18,400	57.2%
Water And Utilities Impact Fee Fund	\$0	\$0	\$150,450	\$495,155	229.1%
Total Special Funds:	\$692,633	\$855,244	\$1,735,686	\$1,553,313	-10.5%
Total:	\$6,245,963	\$6,857,461	\$9,264,340	\$8,085,406	-12.7%

General Fund

Summary

The City of Ovilla is projecting \$4.73M of revenue in FY2023, which represents a 4.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.5% or \$223.22K to \$4.73M in FY2023.



Revenue by Fund

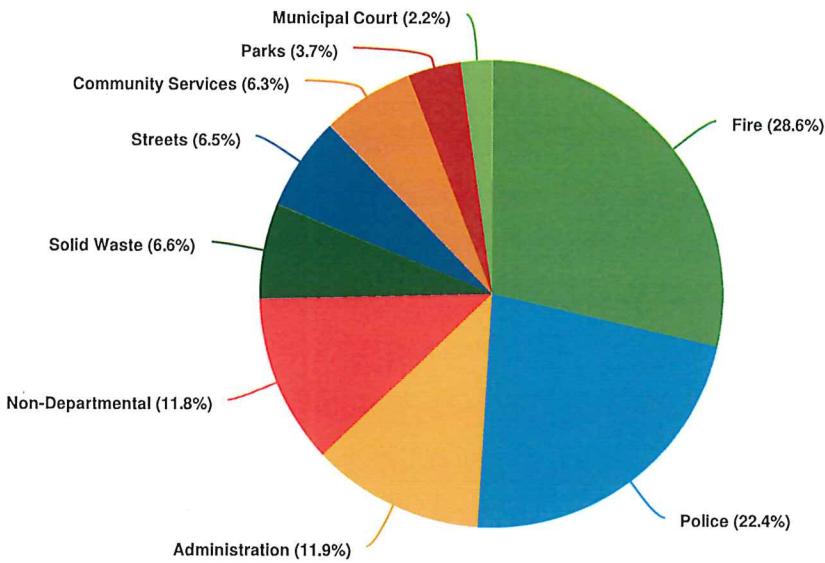
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
General Fund	\$3,889,939	\$4,269,552	\$4,949,117	\$4,725,894	-4.5%
Total General Fund:	\$3,889,939	\$4,269,552	\$4,949,117	\$4,725,894	-4.5%

Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
General Fund	\$4,080,488	\$4,254,122	\$4,949,117	\$4,725,894	-4.5%
Total General Fund:	\$4,080,488	\$4,254,122	\$4,949,117	\$4,725,894	-4.5%

Expenditures by Function

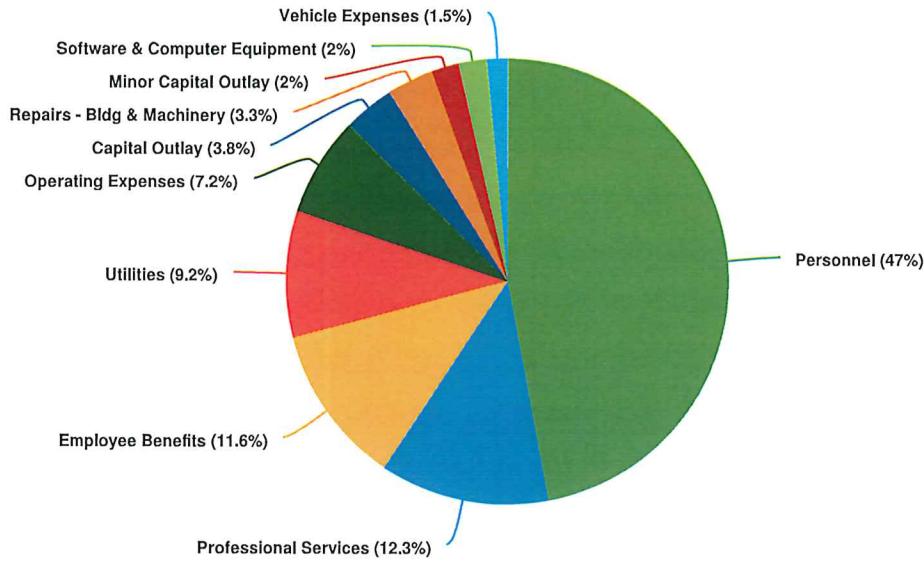
Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures					
Administration	\$581,892	\$612,251	\$602,185	\$561,925	-6.7%
Non-Departmental	\$0	\$7,078	\$393,692	\$555,731	41.2%
Police	\$1,061,382	\$1,023,472	\$1,068,268	\$1,059,570	-0.8%
Municipal Court	\$88,457	\$90,970	\$99,930	\$102,630	2.7%
Fire	\$1,042,587	\$1,283,122	\$1,246,337	\$1,349,763	8.3%
Community Services	\$183,171	\$161,628	\$240,100	\$297,150	23.8%
Solid Waste	\$252,471	\$303,417	\$285,000	\$313,500	10%
Streets	\$705,944	\$652,626	\$741,850	\$309,100	-58.3%
Parks	\$134,585	\$119,557	\$271,755	\$176,525	-35%
Non-Operational	\$30,000	\$0	\$0	\$0	0%
Total Expenditures:	\$4,080,488	\$4,254,122	\$4,949,117	\$4,725,894	-4.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

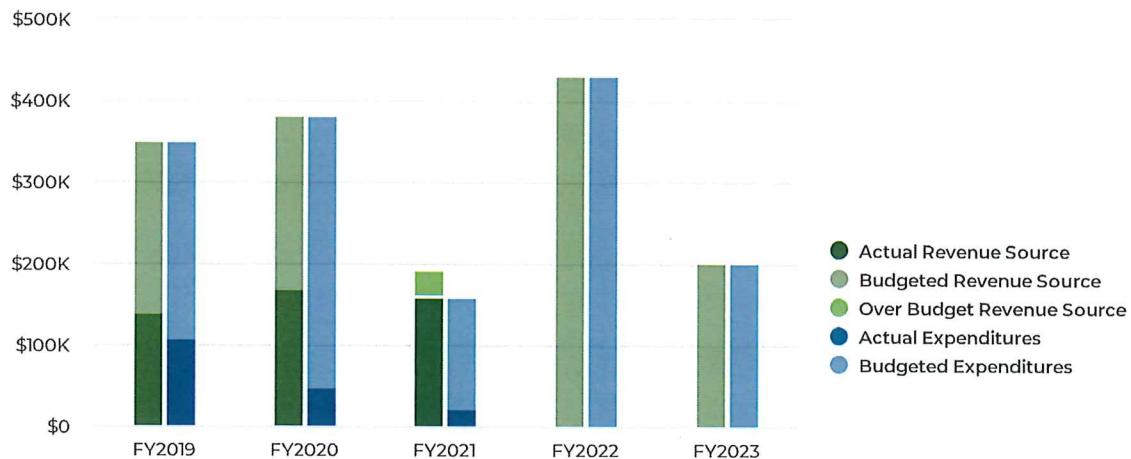


Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel	\$1,657,761	\$2,017,109	\$2,191,446	\$2,221,395	1.4%
Employee Benefits	\$308,088	\$427,590	\$466,635	\$548,450	17.5%
Contractual Services	\$389	\$0	\$0	\$0	0%
Vehicle Expenses	\$42,239	\$48,142	\$47,300	\$72,750	53.8%
Software & Computer Equipment	\$75,486	\$66,883	\$82,100	\$94,700	15.3%
Utilities	\$354,918	\$399,779	\$409,855	\$436,500	6.5%
Minor Capital Outlay	\$127,397	\$180,292	\$122,550	\$95,800	-21.8%
Transfers	\$43,427	\$2,495	\$0	\$0	0%
Operating Expenses	\$197,763	\$262,724	\$287,338	\$341,700	18.9%
Professional Services	\$390,700	\$360,326	\$531,240	\$580,096	9.2%
Repairs - Bldg & Machinery	\$148,026	\$117,162	\$150,803	\$156,400	3.7%
Capital Outlay	\$734,295	\$371,621	\$659,850	\$178,103	-73%
Total Expense Objects:	\$4,080,488	\$4,254,122	\$4,949,117	\$4,725,894	-4.5%

4B Economic Development Fund

Summary

The City of Ovilla is projecting \$203K of revenue in FY2023, which represents a 53.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 53.1% or \$230.15K to \$203K in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
4B Economic Development Fund	\$169,468	\$195,038	\$433,152	\$203,000	-53.1%
Total 4B Economic Development Fund:	\$169,468	\$195,038	\$433,152	\$203,000	-53.1%

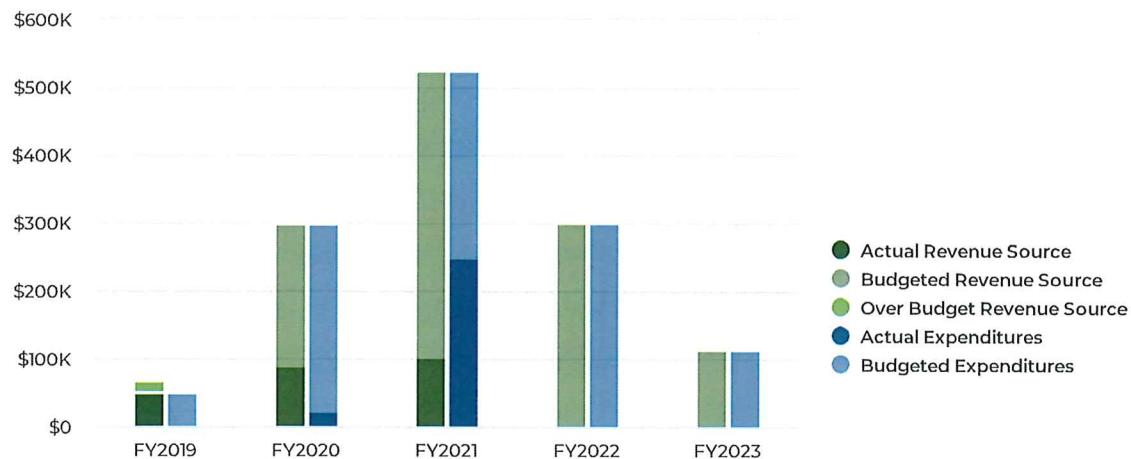
Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
4B Economic Development Fund	\$50,064	\$23,955	\$433,152	\$203,000	-53.1%
Total 4B Economic Development Fund:	\$50,064	\$23,955	\$433,152	\$203,000	-53.1%

Municipal Development District Fund

Summary

The City of Ovilla is projecting \$114.5K of revenue in FY2023, which represents a 62.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 62.2% or \$188.73K to \$114.5K in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Municipal Development District Fund	\$91,753	\$104,934	\$303,234	\$114,500	-62.2%
Total Municipal Development District Fund:	\$91,753	\$104,934	\$303,234	\$114,500	-62.2%

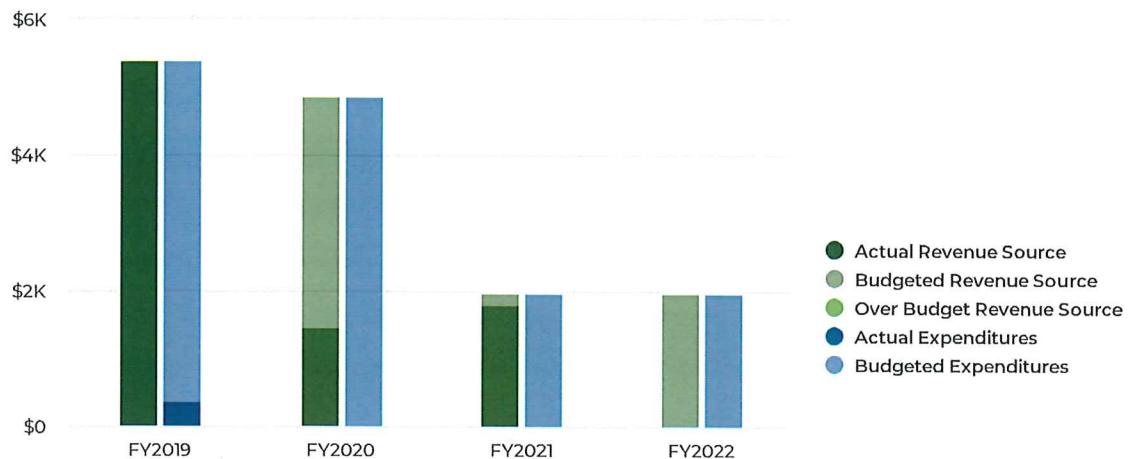
Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Municipal Development District Fund	\$23,487	\$251,658	\$303,234	\$114,500	-62.2%
Total Municipal Development District Fund:	\$23,487	\$251,658	\$303,234	\$114,500	-62.2%

Court Technology

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Court Technology	\$1,488	\$1,815	\$2,000	\$3,000	-100%
Total Court Technology:	\$1,488	\$1,815	\$2,000	\$3,000	-100%

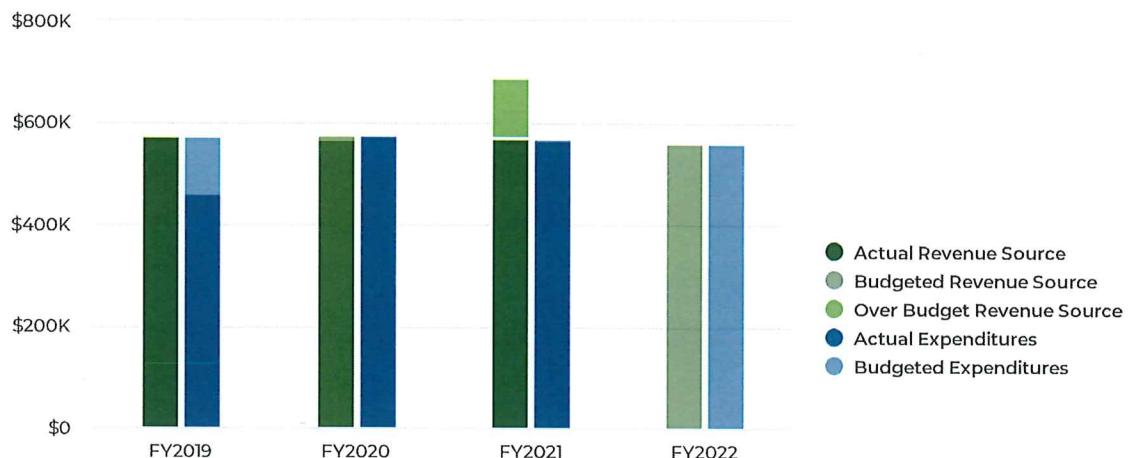
Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Court Technology	\$0	\$0	\$2,000	\$3,000	-100%
Total Court Technology:	\$0	\$0	\$2,000	\$3,000	-100%

Debt Service Fund

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Debt Service Fund	\$568,929	\$691,810	\$562,950	\$537,158	-100%
Total Debt Service Fund:	\$568,929	\$691,810	\$562,950	\$537,158	-100%

Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Debt Service Fund	\$577,850	\$570,000	\$562,950	\$537,158	-100%
Total Debt Service Fund:	\$577,850	\$570,000	\$562,950	\$537,158	-100%

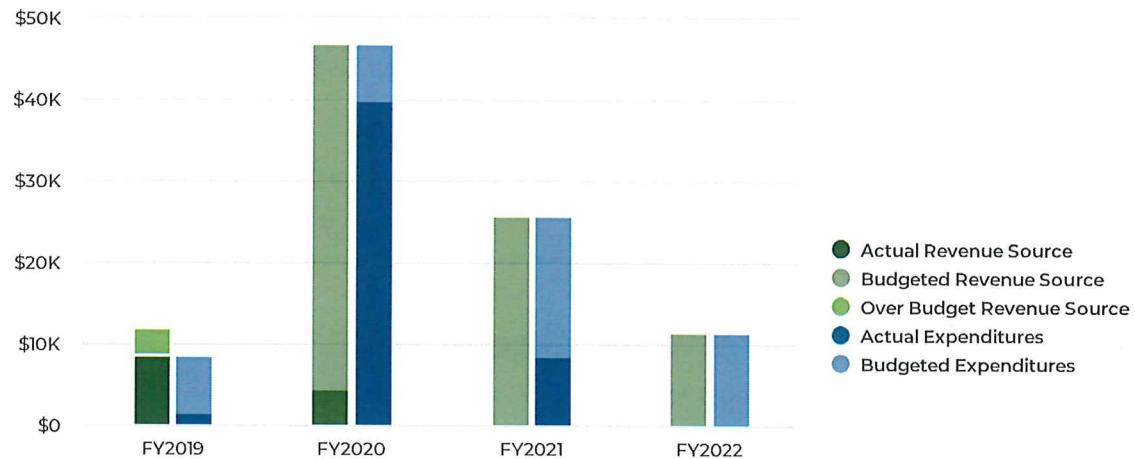
Expenditures by Function

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expenditures					
Debt	\$577,850	\$570,000	\$562,950	\$537,158	-100%
Total Expenditures:	\$577,850	\$570,000	\$562,950	\$537,158	-100%

Park Impact Fund

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

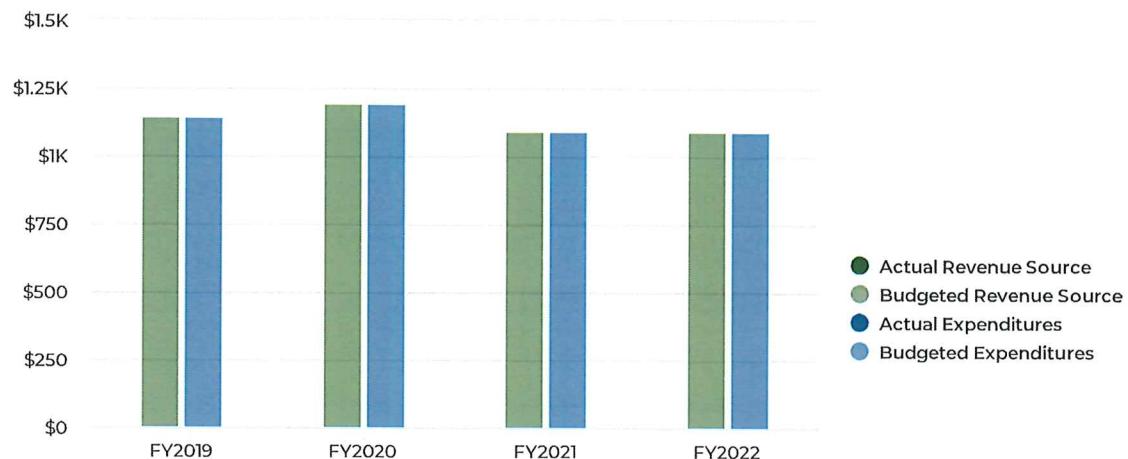
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Park Impact Fund	\$4,683	\$335	\$11,708	\$18,400	-100%
Total Park Impact Fund:	\$4,683	\$335	\$11,708	\$18,400	-100%

Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Park Impact Fund	\$40,000	\$8,751	\$11,708	\$18,400	-100%
Total Park Impact Fund:	\$40,000	\$8,751	\$11,708	\$18,400	-100%

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
LEOSE	\$0	\$0	\$1,100	\$1,100	-100%
Total LEOSE:	\$0	\$0	\$1,100	\$1,100	-100%

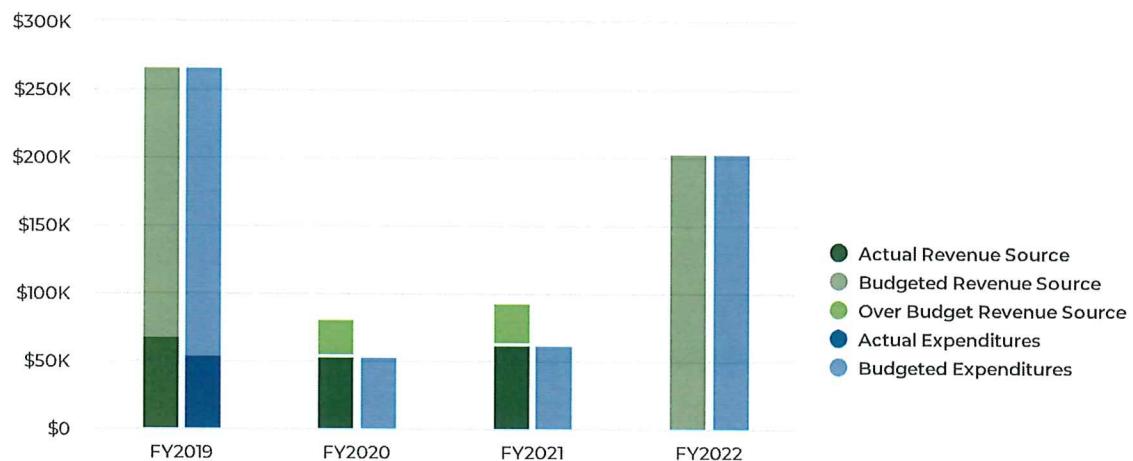
Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
LEOSE	\$0	\$0	\$1,100	\$1,100	-100%
Total LEOSE:	\$0	\$0	\$1,100	\$1,100	-100%

Street Improvement

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Street Improvement	\$82,171	\$94,828	\$204,292	\$103,000	-100%
Total Street Improvement:	\$82,171	\$94,828	\$204,292	\$103,000	-100%

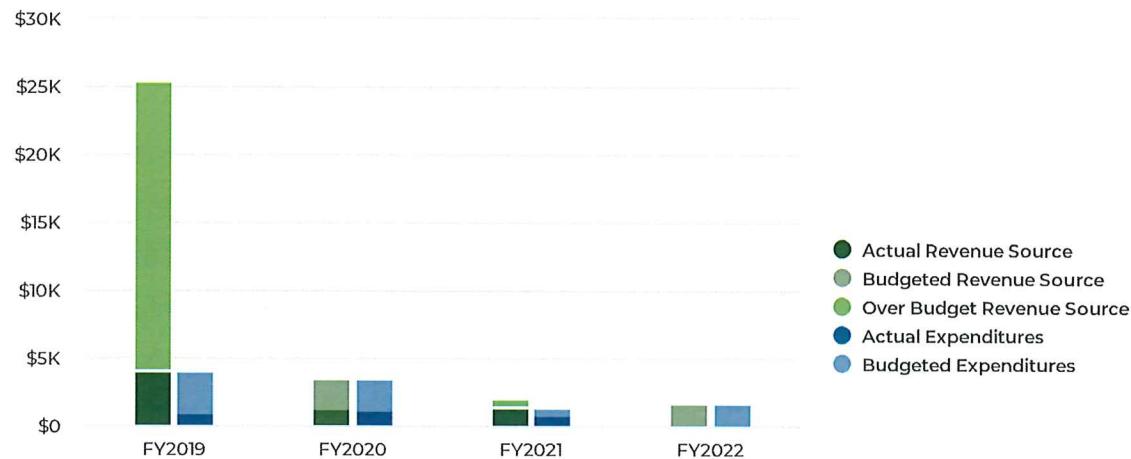
Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Street Improvement	\$0	\$0	\$204,292	\$103,000	-100%
Total Street Improvement:	\$0	\$0	\$204,292	\$103,000	-100%

Court Security

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Court Security	\$1,308	\$2,128	\$1,800	\$3,000	-100%
Total Court Security:	\$1,308	\$2,128	\$1,800	\$3,000	-100%

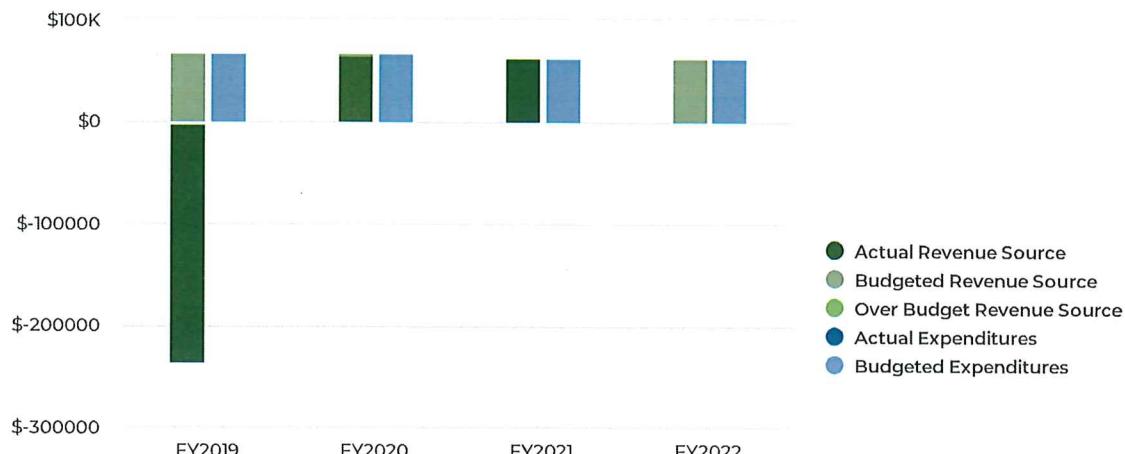
Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Court Security	\$1,236	\$879	\$1,800	\$3,000	-100%
Total Court Security:	\$1,236	\$879	\$1,800	\$3,000	-100%

WWW Infrastructure Improvements

Summary

The City of Ovilla is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
WWW Infrastructure Improvements	\$66,295	\$65,568	\$65,000	\$75,000	-100%
Total WWW Infrastructure Improvements:	\$66,295	\$65,568	\$65,000	\$75,000	-100%

Expenditures by Fund

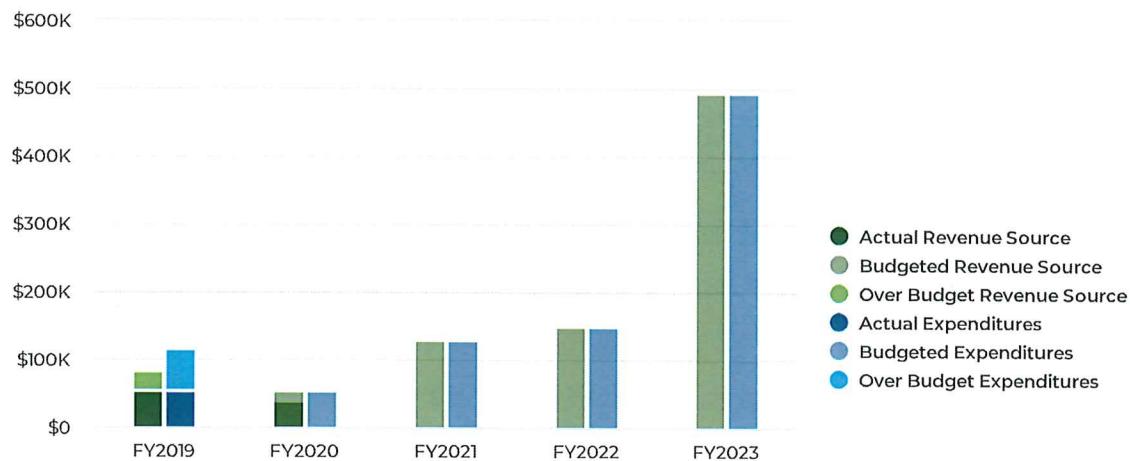
Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
WWW Infrastructure Improvements	-\$4	\$0	\$65,000	\$75,000	-100%
Total WWW Infrastructure Improvements:	-\$4	\$0	\$65,000	\$75,000	-100%

Water And Utilities Impact Fee Fund

Summary

The City of Ovilla is projecting \$495.16K of revenue in FY2023, which represents a 229.1% increase over the prior year.

Budgeted expenditures are projected to increase by 229.1% or \$344.71K to \$495.16K in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Water And Utilities Impact Fee Fund	\$41,053	\$5,269	\$150,450	\$495,155	229.1%
Total Water And Utilities Impact Fee Fund:	\$41,053	\$5,269	\$150,450	\$495,155	229.1%

Expenditures by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Water And Utilities Impact Fee Fund	\$0	\$0	\$150,450	\$495,155	229.1%
Total Water And Utilities Impact Fee Fund:	\$0	\$0	\$150,450	\$495,155	229.1%

FUNDING SOURCES

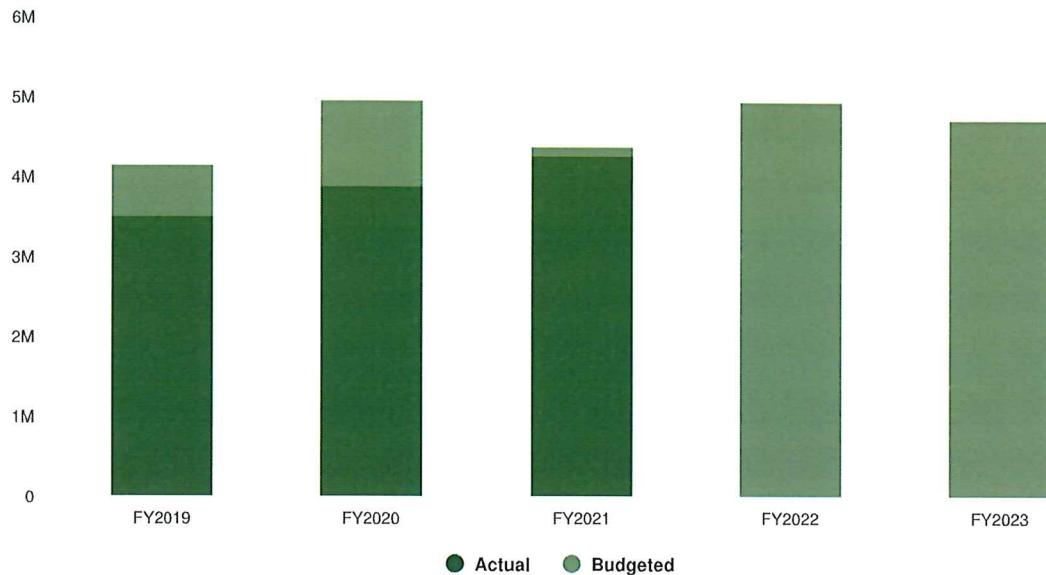
General Fund Sources Summary

\$4,725,894

-\$223,223

(-4.51% vs. prior year)

General Fund Sources Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
General Fund						
Taxes						
Ad Valorem, Current	100-4000105	\$0	\$2,125,658	\$2,440,690	\$2,766,330	13.3%
Ad Valorem, Delinquent	100-4000110	\$0	\$43,685	\$25,000	\$20,000	-20%
Interest/Penalties - Prop Tax	100-4000113	\$0	\$11,071	\$8,000	\$8,000	0%
Sales Tax	100-4000120	\$329,150	\$379,311	\$322,500	\$358,000	11%
Franchise Tax	100-4000130	\$161,892	\$159,248	\$165,000	\$175,000	6.1%
Ad Valorem, Current I & S	100-40105	\$2,061,338	\$12,679	\$0	\$0	0%
Ad Valorem Tax Delinquent	100-40110	\$16,135	\$0	\$0	\$0	0%
Total Taxes:		\$2,568,514	\$2,731,652	\$2,961,190	\$3,327,330	12.4%
Licenses-Permits-Fees						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Building Permits	100-4000208	\$25	\$0	\$0	\$0	0%
Residential Building Permits	100-4000210	\$36,100	\$2,400	\$84,000	\$132,000	57.1%
Misc Building Permits	100-4000214	\$40,631	\$49,138	\$40,000	\$40,000	0%
Plan Review Fee	100-4000230	\$7,516	\$480	\$16,800	\$72,435	331.2%
Alarm Permits	100-4000260	\$2,304	\$1,735	\$2,000	\$1,700	-15%
Animal Tag Fees	100-4000270	\$960	\$82	\$600	\$600	0%
Impound Fees	100-4000272	\$555	\$805	\$700	\$700	0%
Misc Licenses and Permits	100-4000290	\$2,024	\$2,228	\$2,000	\$2,000	0%
Total Licenses-Permits-Fees:		\$90,115	\$56,868	\$146,100	\$249,435	70.7%
Services						
ESD #2	100-4000325	\$214,000	\$190,000	\$217,600	\$250,000	14.9%
ESD #2 Equipment Support	100-4000326	\$0	\$41,978	\$0	\$12,000	N/A
ESD #4	100-4000330	\$67,614	\$67,841	\$89,421	\$98,577	10.2%
Copies and Maps	100-4000411	\$59	\$36	\$60	\$60	0%
Police Reports	100-4000415	\$42	\$42	\$50	\$50	0%
Oak Leaf Animal Control	100-4000440	\$1,040	\$1,700	\$1,500	\$1,000	-33.3%
Subdivision Fees	100-4000450	\$291,260	\$5,930	\$6,000	\$6,000	0%
Rough Proportionality	100-4000455	\$0	\$302,198	\$100,000	\$100,000	0%
Solid Waste (Garbage)	100-4000480	\$264,587	\$270,053	\$285,000	\$320,000	12.3%
50/50 Sidewalk Program	100-4000485	\$1,900	\$72	\$500	\$500	0%
Misc Charges for Services	100-4000490	\$2,617	\$2,507	\$2,500	\$1,500	-40%
Total Services:		\$843,118	\$882,356	\$702,631	\$789,687	12.4%
Fines & Forfeitures						
Fines - Police	100-4000510	\$45,305	\$40,856	\$50,000	\$100,000	100%
Fines - Animal Control	100-4000520	\$0	\$0	\$150	\$150	0%
Fines - Code Enforcement	100-4000525	\$0	\$0	\$4,800	\$4,800	0%

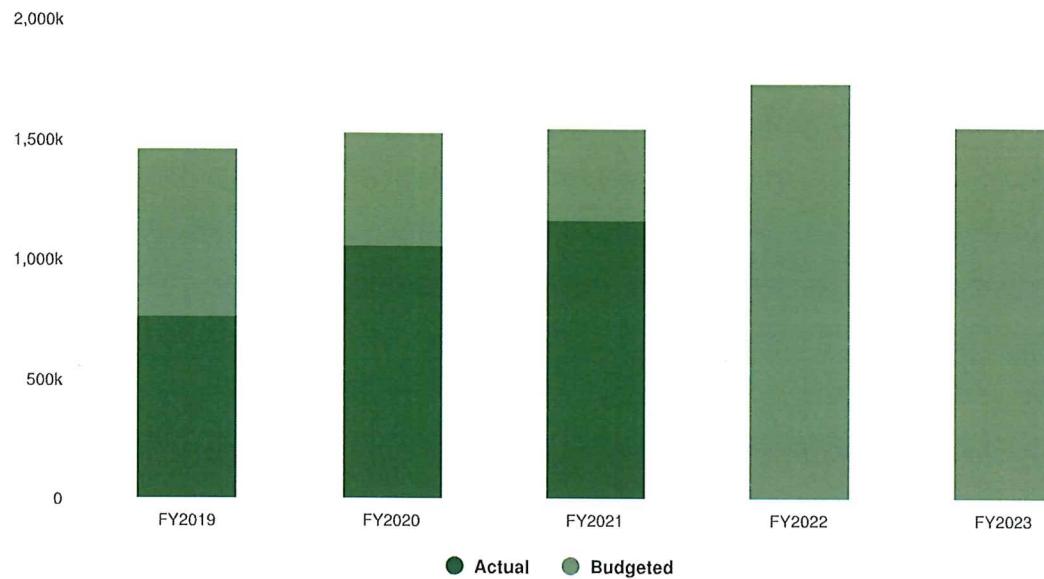
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Omni Reimbursement Fee	100-4000535	\$0	\$130	\$200	\$500	150%
Municipal Jury Fund	100-4000540	\$10	\$40	\$75	\$75	0%
Time Payment Reimbursement Fee	100-4000545	\$0	\$60	\$75	\$300	300%
Local Truancy Prevention and Diversion Fund	100-4000555	\$505	\$2,018	\$2,000	\$3,500	75%
Misc Fines and Forfeitures	100-4000590	\$10,262	\$14,437	\$14,000	\$20,000	42.9%
Warrant Fees	100-4000592	\$4,682	\$2,716	\$5,000	\$5,000	0%
Child Safety, Dallas County	100-4000594	\$387	\$415	\$350	\$350	0%
Total Fines & Forfeitures:		\$61,151	\$60,672	\$76,650	\$134,675	75.7%
Other Revenue						
Other Revenue	100-4000800	\$17,075	\$0	\$0	\$0	0%
Heritage Day	100-4000810	\$1,395	\$4,150	\$20,000	\$22,000	10%
Donations - Parks	100-4000814	\$0	\$100	\$0	\$0	0%
Donations - Fire	100-4000815	\$200	\$0	\$0	\$12,000	N/A
Leose Proceeds	100-4000818	\$1,185	\$1,086	\$0	\$0	0%
Water Tower Lease	100-4000820	\$116,680	\$121,784	\$113,000	\$126,000	11.5%
Interest Earned	100-4000840	\$39,265	\$26,248	\$30,000	\$25,000	-16.7%
Grant Proceeds	100-4000860	\$521	\$6,825	\$0	\$0	0%
Insurance Proceeds	100-4000870	\$10,256	\$70,161	\$0	\$0	0%
Proceeds from Sale of Assets	100-4000885	\$3,330	\$0	\$125,000	\$0	-100%
Misc Other Revenue	100-4000890	\$88,258	\$133,640	\$25,000	\$10,000	-60%
Transfers In	100-4000900	\$0	\$500	\$0	\$0	0%
Total Other Revenue:		\$278,167	\$364,493	\$313,000	\$195,000	-37.7%
Intergovernmental						
TX Div Emerg Mgmt	100-4000895	\$41,503	\$166,012	\$0	\$0	0%
Total Intergovernmental:		\$41,503	\$166,012	\$0	\$0	0%
Transfers						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Transfer in from EDC	100-4000880	\$7,500	\$7,500	\$0	\$7,500	N/A
Weapons Purchase Plan	100-4000905	-\$630	\$0	\$0	\$0	0%
Admin.Rev. received from 4B-EDC	100-4000925	\$0	\$0	\$7,500	\$0	-100%
Admin.Rev. Rec. from MDD Fund	100-4000940	\$500	\$0	\$500	\$0	-100%
Reduction in Fund Balance	100-4000990	\$0	\$0	\$741,546	\$22,267	-97%
Total Transfers:		\$7,370	\$7,500	\$749,546	\$29,767	-96%
Total General Fund:		\$3,889,939	\$4,269,552	\$4,949,117	\$4,725,894	-4.5%

Special Funds Summary

\$1,553,313 **-\$182,373**
(-10.51% vs. prior year)

Special Funds Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Special Funds						
LEOSE						
Other Revenue						
Grant Proceeds	110-40000860	\$0	\$0	\$1,100	\$1,100	0%
Total Other Revenue:		\$0	\$0	\$1,100	\$1,100	0%
Total LEOSE:		\$0	\$0	\$1,100	\$1,100	0%
Street Improvement						
Taxes						
Sales Tax - Street Improvement	120-40000125	\$82,287	\$94,828	\$78,120	\$103,000	31.8%
Total Taxes:		\$82,287	\$94,828	\$78,120	\$103,000	31.8%
Other Revenue						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Miscellaneous Revenue	120-40890	-\$117	\$0	\$0	\$0	0%
Total Other Revenue:		-\$117	\$0	\$0	\$0	0%
Transfers						
Reduction in Fund Balance	120-4000990	\$0	\$0	\$126,172	\$0	-100%
Total Transfers:		\$0	\$0	\$126,172	\$0	-100%
Total Street Improvement:		\$82,171	\$94,828	\$204,292	\$103,000	-49.6%
Court Technology						
Fines & Forfeitures						
Municipal Court Technology	130-4000550	\$1,488	\$1,815	\$2,000	\$3,000	50%
Total Fines & Forfeitures:		\$1,488	\$1,815	\$2,000	\$3,000	50%
Total Court Technology:		\$1,488	\$1,815	\$2,000	\$3,000	50%
Court Security						
Fines & Forfeitures						
Municipal Court Security	140-4000551	\$1,308	\$2,128	\$1,800	\$3,000	66.7%
Total Fines & Forfeitures:		\$1,308	\$2,128	\$1,800	\$3,000	66.7%
Total Court Security:		\$1,308	\$2,128	\$1,800	\$3,000	66.7%
Equipment Replacement Fund						
Transfers						
Transfer In	150-4000915	\$30,000	\$0	\$0		N/A
Total Transfers:		\$30,000	\$0	\$0		N/A
Total Equipment Replacement Fund:		\$30,000	\$0	\$0	\$0	0%
WWW Infrastructure Improvements						
Services						
Infrastructure Improvement Fee	250-4000478	\$66,295	\$65,568	\$65,000	\$75,000	15.4%
Total Services:		\$66,295	\$65,568	\$65,000	\$75,000	15.4%
Total WWW Infrastructure Improvements:		\$66,295	\$65,568	\$65,000	\$75,000	15.4%
Capital Projects Fund						
Other Revenue						
Interest Earned - Texstar	300-4000840	\$2	\$0	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Interest Earned - Prosperity	300-4000850	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$2	\$0	\$0	\$0	0%
Total Capital Projects Fund:		\$2	\$0	\$0	\$0	0%
Debt Service Fund						
Taxes						
Taxes:4000106 ♦ Ad Valorem, Current I&S New/Imp	400-40105	\$453,199	\$572,293	\$452,259	\$258,349	-42.9%
Ad Valorem Tax Delinquent	400-40110	\$4,861	\$10,113	\$100	\$7,650	7,550%
Taxes:4000114 ♦ Interest/Penalties - I & S	400-40113	\$2,291	\$2,874	\$91	\$1,865	1,949.5%
Total Taxes:		\$460,352	\$585,280	\$452,450	\$267,864	-40.8%
Other Revenue						
Other Revenue	400-4000800	\$0	-\$1,777	\$0	\$0	0%
Interest Earned	400-4000840	\$117	\$7	\$100	\$5	-95%
Other Revenue:4000900 ♦ Reduction of Reserve Fund Bal.	400-4000900	\$0	\$0	\$0	\$165,714	N/A
Total Other Revenue:		\$117	-\$1,770	\$100	\$165,719	165,619%
Transfers						
Transfer In	400-4000915	\$108,460	\$108,300	\$110,400	\$103,575	-6.2%
Total Transfers:		\$108,460	\$108,300	\$110,400	\$103,575	-6.2%
Total Debt Service Fund:		\$568,929	\$691,810	\$562,950	\$537,158	-4.6%
Municipal Development District Fund						
Taxes						
Sales tax	500-4000120	\$88,313	\$102,412	\$79,360	\$113,000	42.4%
Total Taxes:		\$88,313	\$102,412	\$79,360	\$113,000	42.4%
Other Revenue						
Other Revenue	500-4000800	\$0	\$500	\$0	\$0	0%
Interest Income	500-4000840	\$3,440	\$2,022	\$3,000	\$1,500	-50%
Total Other Revenue:		\$3,440	\$2,522	\$3,000	\$1,500	-50%
Transfers						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change
Reduction in Fund Balance	500-4000990	\$0	\$0	\$220,874	\$0	-100%
Total Transfers:		\$0	\$0	\$220,874	\$0	-100%
Total Municipal Development District Fund:		\$91,753	\$104,934	\$303,234	\$114,500	-62.2%
4B Economic Development Fund						
Taxes						
Sales tax	600-4000120	\$164,575	\$189,656	\$155,000	\$200,000	29%
Total Taxes:		\$164,575	\$189,656	\$155,000	\$200,000	29%
Other Revenue						
Interest Income	600-4000840	\$4,894	\$5,383	\$4,800	\$3,000	-37.5%
Total Other Revenue:		\$4,894	\$5,383	\$4,800	\$3,000	-37.5%
Transfers						
Reduction in Fund Balance	600-4000990	\$0	\$0	\$273,352	\$0	-100%
Total Transfers:		\$0	\$0	\$273,352	\$0	-100%
Total 4B Economic Development Fund:		\$169,468	\$195,038	\$433,152	\$203,000	-53.1%
Park Impact Fund						
Services						
Charges for Services:4000460 ♦ Park Impact	700-4000460	\$4,683	\$335	\$11,708	\$18,400	57.2%
Total Services:		\$4,683	\$335	\$11,708	\$18,400	57.2%
Other Revenue						
Other Revenue:4000840 ♦ Interest Earned	700-4000840	\$0	\$0	\$0	\$0	0%
Total Other Revenue:		\$0	\$0	\$0	\$0	0%
Total Park Impact Fund:		\$4,683	\$335	\$11,708	\$18,400	57.2%
Water And Utilities Impact Fee Fund						
Services						
Charges for Services:4000476 ♦ Water Impact Fee	800-4000476	\$16,856	\$5,267	\$73,700	\$194,000	163.2%
Charges for Services:4000477 ♦ Sewer Impact Fee	800-4000477	\$24,092	\$0	\$76,650	\$301,155	292.9%
Total Services:		\$40,948	\$5,267	\$150,350	\$495,155	229.3%
Other Revenue						

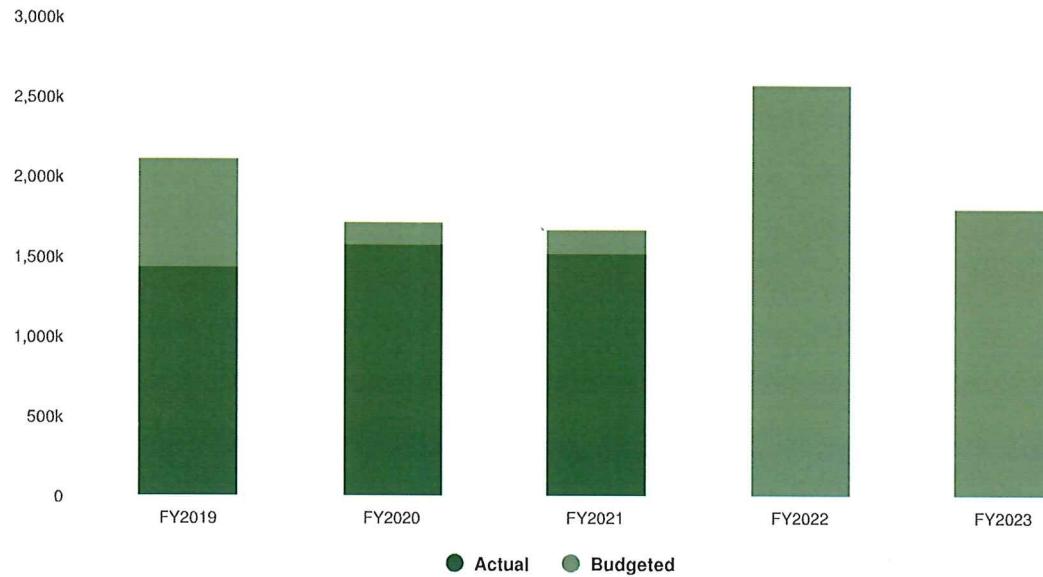
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Interest Earned	800-4000840	\$105	\$1	\$100	\$0	-100%
Total Other Revenue:		\$105	\$1	\$100	\$0	-100%
Total Water And Utilities Impact Fee Fund:		\$41,053	\$5,269	\$150,450	\$495,155	229.1%
Police Department Special Fund						
Other Revenue						
Gifts	930-4000815	\$1,020	\$729	\$0		N/A
Total Other Revenue:		\$1,020	\$729	\$0		N/A
Total Police Department Special Fund:		\$1,020	\$729	\$0	\$0	0%
Total Special Funds:		\$1,058,170	\$1,162,454	\$1,735,686	\$1,553,313	-10.5%

Water and Sewer FY2023 Summary

\$1,806,199 **-\$773,338**

(-29.98% vs. prior year)

Water and Sewer FY2023 Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Water And Utilities Fund						
Services						
Charges for Services	200-4000400	\$45	\$0	\$0	\$0	0%
Water Sales	200-4000460	\$905,754	\$856,627	\$900,000	\$1,157,199	28.6%
Sewer Service	200-4000461	\$422,791	\$418,741	\$425,000	\$527,200	24%
Water & Sewer Penalties	200-4000465	\$14,824	\$17,094	\$16,000	\$15,000	-6.2%
Reconnect Fees	200-4000471	\$3,723	\$8,931	\$18,000	\$9,500	-47.2%
Meters	200-4000472	\$3,936	\$575	\$16,625	\$23,000	38.3%
Connect Fees	200-4000473	\$2,700	\$5,757	\$3,200	\$5,500	71.9%
Infrastructure Improvement Fee	200-4000478	\$4	\$8	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
OSSF Inspection Fee	200-4000479	\$0	\$387	\$0	\$0	0%
Solid Waste Fees (Garbage)	200-4000480	-\$7	\$0	\$0	\$0	0%
Total Services:		\$1,353,769	\$1,308,119	\$1,378,825	\$1,737,399	26%
Other Revenue						
Other Revenue	200-4000800	\$3,697	\$1,670	\$0	\$0	0%
Interest Earned	200-4000840	\$17	\$6	\$50	\$50	0%
Misc Other Revenue	200-4000890	\$88,410	\$89,963	\$80,000	\$0	-100%
Total Other Revenue:		\$92,124	\$91,640	\$80,050	\$50	-99.9%
Transfers						
Capital Rec Fee	200-4000880	\$20,000	\$1,250	\$64,000	\$68,750	7.4%
Transfer In	200-4000915	\$113,338	\$114,370	\$0	\$0	0%
Reduction in Fund Balance	200-4000990	\$0	\$0	\$1,056,662	\$0	-100%
Total Transfers:		\$133,338	\$115,620	\$1,120,662	\$68,750	-93.9%
Total Water And Utilities Fund:		\$1,579,231	\$1,515,379	\$2,579,537	\$1,806,199	-30%

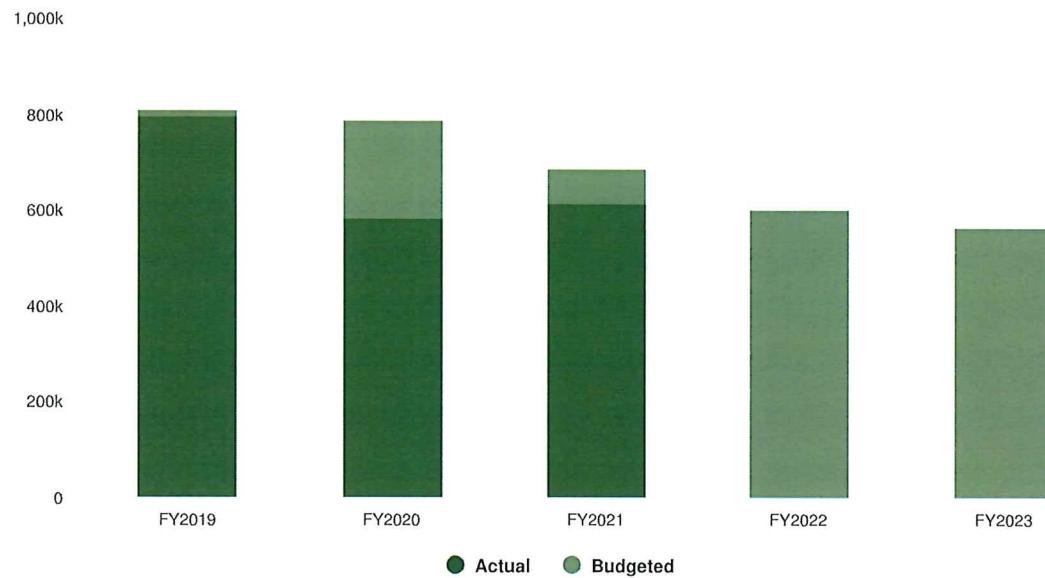
FUNDS BY DEPARTMENTS

Administration Department 10

Expenditures Summary

\$561,925 **-\$40,260**
(-6.69% vs. prior year)

Administration Department 10 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR CITY OFFICES (ADMIN) FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
City Manager	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.5 (50% Admin 50% Water)	
City Secretary	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	
Finance Director	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.5 (50% Admin 50% Water)	
Accountant		.75 (75% GF Admin 25% Water Admin.)	.5 (50% GF Admin 50% Water Admin.) Frozen for ½ year.	
Deputy CS	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	1 (100% Admin)	
TOTAL DEPT. STAFF	3	3	3.25	
Any proposed staffing changes	N/A	1 accounting position	Deputy City Sec. 100% GF Admin.	
TOTAL PROPOSED DEPT. STAFF	3	3	3.25	

Justification for any proposed staffing changes: [Accounting position frozen for ½ year and Deputy City Secretary position is now 100% GF Admin.](#)

Department Purpose

CORE FUNCTION OF THE DEPARTMENT

Deliver the highest quality municipal services and customer services to Ovilla residents and all citizens. Provide servant leadership with the highest ethical standards and integrity.

CORE FUNCTION OF THE CITY MANAGER

To serve the City Council and the citizens of Ovilla by providing quality services in a timely, effective, efficient and customer friendly manner. To assist the City Council with the development and implementation of policy for the City of Ovilla through the accomplishment of City goals, objectives, and directives. Manage the City's daily operation and meet the City Council's priorities. Assist in the management of the City's website.

Approved Staffing

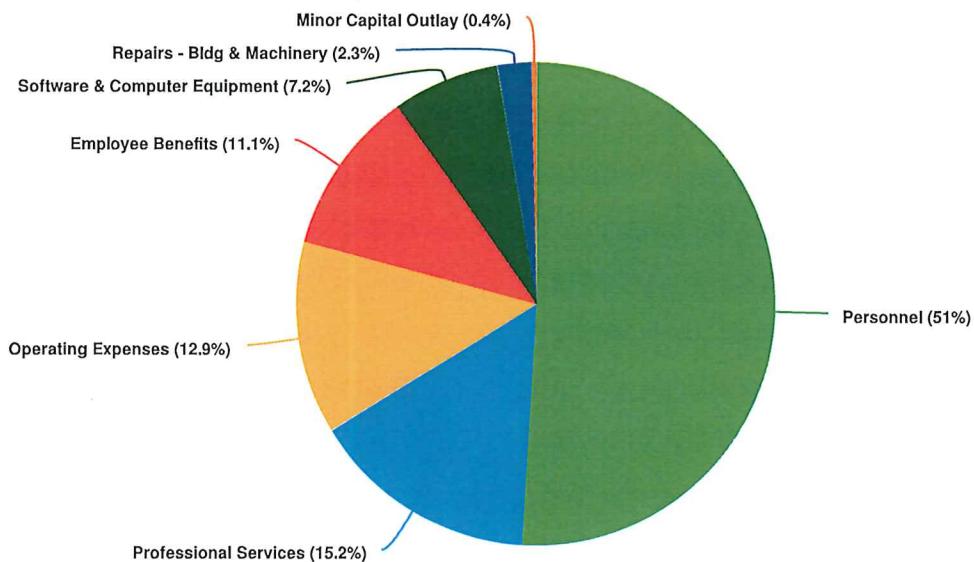
SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR CITY OFFICES (ADMIN) FY2022-2023

CORE FUNCTION OF THE CITY SECRETARY: Manage, produce, post, record and maintain official records of the City Council and the City of Ovilla according to state law and records policies. Assist in the management of the City's website & Document Room. Administer City elections.

CORE FUNCTION OF THE FINANCE DIRECTOR: Manage, produce, post, record and maintain official records of the city's finances.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
Payroll Emergency	100-10-51030	\$0	\$706	\$0	\$0	0%
Salaries & Wages	100-10-51100	\$41,683	-\$3,515	\$0	\$0	0%
City Manager	100-10-51110	\$80,886	\$76,395	\$80,700	\$85,675	6.2%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
City Secretary	100-10-51115	\$38,057	\$52,880	\$54,500	\$58,100	6.6%
City Accountant	100-10-51117	\$22,384	\$61,173	\$61,300	\$42,200	-31.2%
Admin. Support	100-10-51120	\$15,639	\$33,540	\$35,650	\$47,090	32.1%
Public Works Director	100-10-51130	\$3,115	\$29,693	\$38,225	\$39,600	3.6%
Support Staff	100-10-51405	\$316	\$0	\$33,000	\$12,650	-61.7%
Overtime	100-10-51490	\$2,030	\$0	\$500	\$1,000	100%
Total Personnel:		\$204,111	\$250,871	\$303,875	\$286,315	-5.8%
Employee Benefits						
Employee Benefits	100-10-52100	\$2,340	\$3,595	\$0	\$0	0%
Group Insurance	100-10-52110	\$10,515	\$19,957	\$32,900	\$27,500	-16.4%
TMRS	100-10-52135	\$19,850	\$19,480	\$30,700	\$28,900	-5.9%
Worker's Compensation	100-10-52160	\$1,280	\$245	\$0	\$0	0%
Payroll Taxes	100-10-52170	\$3,090	\$2,965	\$4,500	\$3,900	-13.3%
Unemployment Taxes	100-10-52180	-\$62	\$156	\$0	\$0	0%
Indiv. Membership Dues	100-10-52196	\$449	\$704	\$2,000	\$2,000	0%
Total Employee Benefits:		\$37,462	\$47,101	\$70,100	\$62,300	-11.1%
Contractual Services						
Contract Labor - Individual	100-10-0052355	\$389	\$0	\$0	\$0	0%
Total Contractual Services:		\$389	\$0	\$0	\$0	0%
Software & Computer Equipment						
Computer - Software	100-10-55240	\$29,753	\$27,575	\$33,000	\$40,200	21.8%
Total Software & Computer Equipment:		\$29,753	\$27,575	\$33,000	\$40,200	21.8%
Utilities						
Telephone	100-10-55410	\$8,211	\$1,695	\$0	\$0	0%
Cellular Phone	100-10-55415	\$1,942	\$1,870	\$0	\$0	0%
Internet	100-10-55417	\$3,364	\$2,475	\$0	\$0	0%
Wireless Cards	100-10-55420	\$912	\$836	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Electricity	100-10-55450	\$3,549	\$3,171	\$0	\$0	0%
Total Utilities:		\$17,978	\$10,046	\$0	\$0	0%
Minor Capital Outlay						
Machinery & Equipment	100-10-56440	\$8,047	\$2,358	\$2,000	\$2,000	0%
Furniture	100-10-56465	\$1,894	\$8,279	\$4,000	\$0	-100%
Total Minor Capital Outlay:		\$9,941	\$10,637	\$6,000	\$2,000	-66.7%
Transfers						
Transfer Out	100-10-58216	\$13,427	\$2,495	\$0	\$0	0%
Total Transfers:		\$13,427	\$2,495	\$0	\$0	0%
Operating Expenses						
Election - Supplies	100-10-52620	\$361	\$2,500	\$2,500	\$5,000	100%
Codification Book Update	100-10-52650	\$375	\$5,715	\$3,600	\$3,600	0%
Office Supplies	100-10-53110	\$11,066	\$10,060	\$11,000	\$11,500	4.5%
Uniforms	100-10-53140	\$178	\$284	\$900	\$1,500	66.7%
Supplies - Custodial	100-10-53410	\$1,400	\$1,453	\$1,500	\$1,500	0%
Covid Supplies	100-10-53415	\$1,989	\$723	\$0	\$0	0%
Emergency Expenses	100-10-53425	\$0	\$24,445	\$0	\$0	0%
Miscellaneous	100-10-53460	\$3,458	\$8,827	\$0	\$0	0%
Travel - Local	100-10-54210	\$52	\$13	\$250	\$250	0%
Professional Development	100-10-54220	\$5,720	\$1,087	\$6,000	\$7,000	16.7%
Professional Develop - Council	100-10-54222	\$990	\$0	\$0	\$0	0%
City Council Meal Expense	100-10-54225	\$2,194	\$0	\$0	\$0	0%
Copier Expense	100-10-55310	\$4,740	\$5,207	\$5,000	\$5,500	10%
Printing & Postage - Newsletters	100-10-55320	\$1,609	\$1,278	\$4,800	\$3,000	-37.5%
Printing - Forms	100-10-55330	\$708	\$1,153	\$1,500	\$2,000	33.3%
Insurance - Property	100-10-55610	\$2,517	\$1,757	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Insurance - Liability	100-10-55620	\$3,050	\$2,949	\$0	\$0	0%
Insurance - Fidelity Bond	100-10-55630	\$250	\$250	\$0	\$0	0%
Notary Bond	100-10-55632	\$0	\$185	\$0	\$0	0%
Public Officials Surety Bonds	100-10-55635	\$71	\$0	\$0	\$0	0%
Insurance - Vehicle	100-10-55640	\$146	\$0	\$0	\$0	0%
Postage	100-10-55705	\$5,799	\$4,945	\$6,000	\$6,500	8.3%
Cash - Over/Short	100-10-55710	\$0	\$0	\$10	\$10	0%
Records Management Expense	100-10-55725	\$952	\$954	\$1,200	\$2,500	108.3%
City - Memberships	100-10-55730	\$2,723	\$2,203	\$3,000	\$3,500	16.7%
Legal Notices/Advertisement	100-10-55740	\$10,936	\$4,562	\$7,000	\$5,000	-28.6%
Council Discretionary	100-10-55751	\$28	\$1,914	\$6,000	\$6,000	0%
Employment Screening	100-10-55752	\$550	\$237	\$500	\$700	40%
Solicitor Screening	100-10-55753	\$16	\$144	\$250	\$1,000	300%
Bank Service Charge	100-10-55760	\$3,082	\$1,910	\$3,200	\$3,200	0%
Filing Fees	100-10-55764	\$716	\$446	\$800	\$800	0%
Miscellaneous	100-10-55765	\$711	\$18,128	\$2,600	\$2,600	0%
Total Operating Expenses:		\$66,387	\$103,328	\$67,610	\$72,660	7.5%
Professional Services						
Tax Assessing & Collecting Fees	100-10-52210	\$1,865	\$1,681	\$2,400	\$2,700	12.5%
Tax Appraisal Fee	100-10-52220	\$26,741	\$10,267	\$20,000	\$22,900	14.5%
Legal Fees	100-10-52230	\$21,879	\$23,570	\$35,000	\$35,000	0%
Audit	100-10-52240	\$8,750	\$10,800	\$0	\$0	0%
Accounting	100-10-52250	\$31,593	\$30,349	\$20,000	\$5,000	-75%
Engineering Fees	100-10-52260	\$23,859	\$4,422	\$0	\$0	0%
Contractual Services	100-10-52300	\$80	\$0	\$0	\$0	0%
Consultant Fees	100-10-52310	\$207	\$6,708	\$25,000	\$12,000	-52%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Contract Building Inspection	100-10-52315	\$1,456	\$0	\$0	\$0	0%
Contract Labor - Company	100-10-52350	\$8,226	\$0	\$0	\$0	0%
Maintenance Agreements	100-10-52510	\$0	\$300	\$800	\$1,050	31.3%
Custodial Service Contract	100-10-52530	\$3,955	\$3,678	\$6,000	\$7,000	16.7%
IT - Computer Maintenance	100-10-52540	\$60,555	\$65,952	\$0	\$0	0%
Total Professional Services:		\$189,166	\$157,727	\$109,200	\$85,650	-21.6%
Repairs - Bldg & Machinery						
Repairs - Buildings	100-10-55520	\$11,153	\$1,347	\$12,000	\$12,400	3.3%
Repairs - Machinery & Equipment	100-10-55540	\$985	\$0	\$400	\$400	0%
Repairs - Other	100-10-55590	\$1,140	\$1,124	\$0	\$0	0%
Total Repairs - Bldg & Machinery:		\$13,278	\$2,471	\$12,400	\$12,800	3.2%
Total Expense Objects:		\$581,892	\$612,251	\$602,185	\$561,925	-6.7%

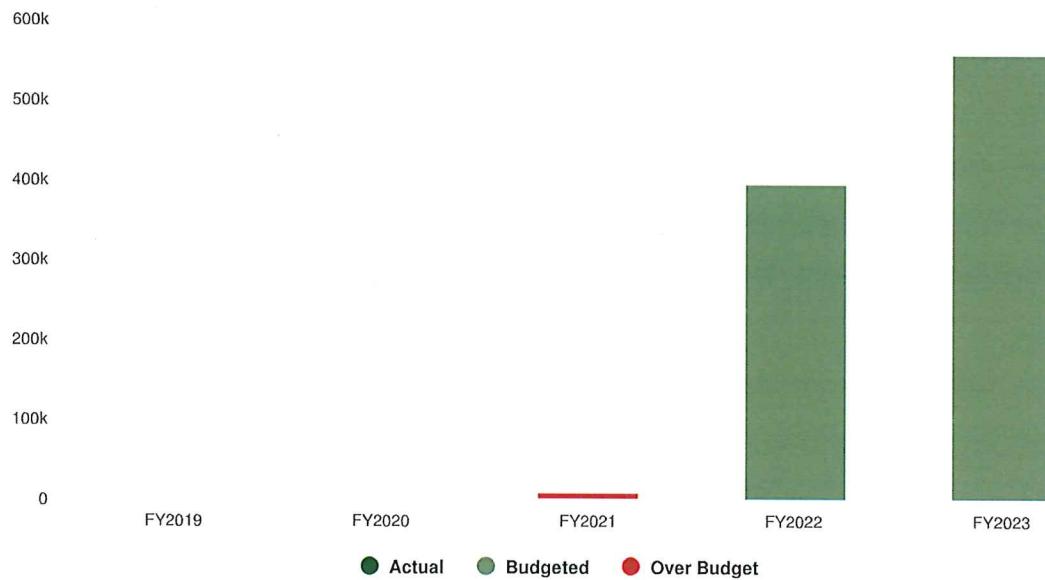
Non-Departmental Department 16

Expenditures Summary

\$555,731 **\$162,039**

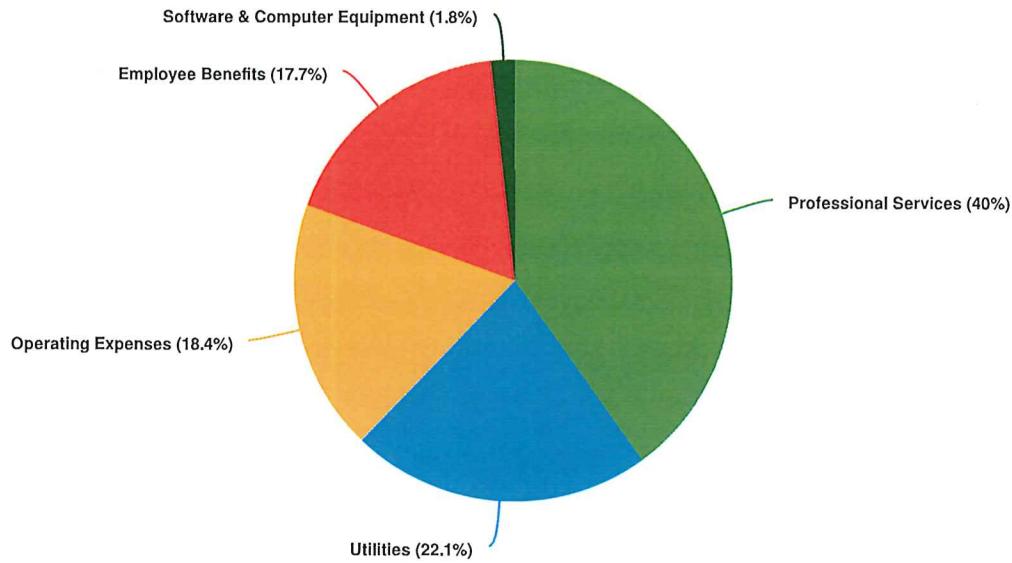
(41.16% vs. prior year)

Non-Departmental Department 16 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Employee Benefits						
Worker's Compensation	100-16-52160	\$0	\$0	\$40,650	\$96,295	136.9%
Unemployment Taxes	100-16-52180	\$0	\$0	\$2,000	\$2,000	0%
Total Employee Benefits:		\$0	\$0	\$42,650	\$98,295	130.5%
Software & Computer Equipment						
Computer Equipment	100-16-52545	\$0	\$0	\$10,000	\$10,000	0%
Total Software & Computer Equipment:		\$0	\$0	\$10,000	\$10,000	0%
Utilities						
Telephone	100-16-55410	\$0	\$415	\$14,500	\$7,500	-48.3%
Cellular Phone	100-16-55415	\$0	\$366	\$7,300	\$7,000	-4.1%
Telephone Equipment	100-16-55416	\$0	\$0	\$3,975	\$5,000	25.8%
Internet	100-16-55417	\$0	\$1,097	\$18,000	\$16,000	-11.1%
Wireless Cards	100-16-55420	\$0	\$304	\$8,980	\$5,000	-44.3%

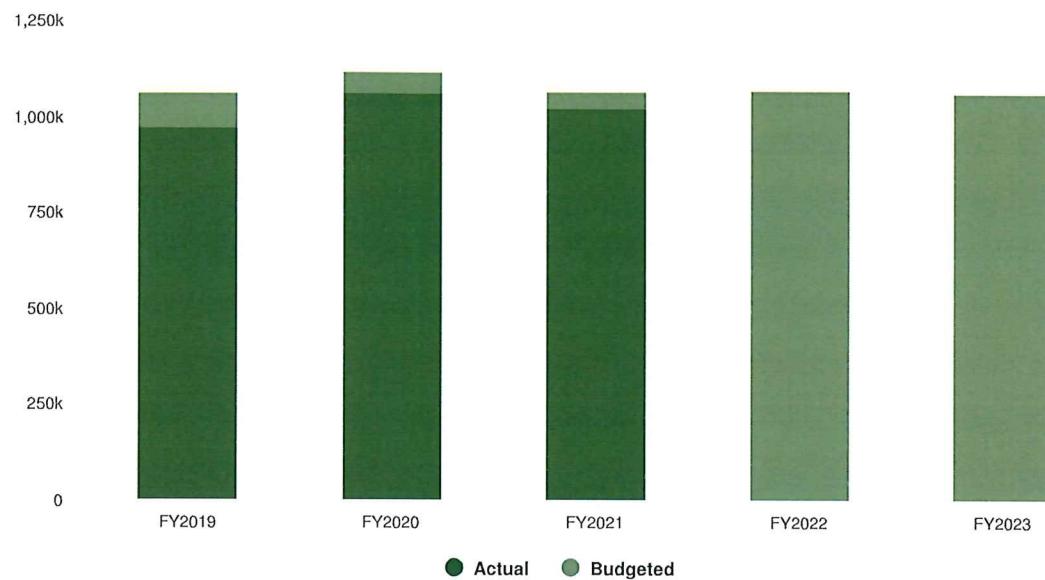
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Natural Gas	100-16-55430	\$0	\$0	\$2,500	\$3,500	40%
Electricity	100-16-55450	\$0	\$0	\$69,600	\$79,000	13.5%
Total Utilities:		\$0	\$2,182	\$124,855	\$123,000	-1.5%
Operating Expenses						
Insurance - Property	100-16-55610	\$0	\$0	\$7,900	\$8,800	11.4%
Sewer:5805600 ♦ Insurance:5805620 ♦ Insurance - Liability	100-16-55620	\$0	\$0	\$15,200	\$16,500	8.6%
Fidelity Bond	100-16-55630	\$0	\$0	\$250	\$1,040	316%
Insurance - Vehicle	100-16-55640	\$0	\$0	\$18,300	\$23,000	25.7%
664 Widening	100-16-55756	\$0	\$0	\$31,305	\$52,800	68.7%
Total Operating Expenses:		\$0	\$0	\$72,955	\$102,140	40%
Professional Services						
Audit	100-16-52240	\$0	\$0	\$11,232	\$12,000	6.8%
Engineering Fees	100-16-52260	\$0	\$4,897	\$80,000	\$20,000	-75%
Dispatch	100-16-52380				\$125,296	N/A
Computer Maintenance	100-16-52540	\$0	\$0	\$52,000	\$65,000	25%
Total Professional Services:		\$0	\$4,897	\$143,232	\$222,296	55.2%
Total Expense Objects:		\$0	\$7,078	\$393,692	\$555,731	41.2%

Police Department 20

Expenditures Summary

\$1,059,570 **-\$8,698**
(-0.81% vs. prior year)

Police Department 20 Proposed and Historical Budget vs. Actual



Authorized Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR WATER ADMIN FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
City Manager	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.5 (50% GF Admin 50% Water Admin)	
City Secretary	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	
Finance Director	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.5 (50% GF Admin 50% Water)	
Accountant		.75 (75% Admin 25% Water) From Feb.- Sept.	.5 (50% GF Admin 50% Water Admin) Funded for $\frac{1}{2}$ Year	
Deputy CS	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)		
PW Director	.50 (50% Admin 50 Water)	.50 (50% Admin 50 Water)	.5 (50% GF Admin 50% Water Admin)	
TOTAL DEPT. STAFF	3.50	4.25	2.75	
Any proposed staffing changes	N/A	N/A	$\frac{1}{2}$ Year on Accountant Pos.	
TOTAL APPROVED DEPT. STAFF	3.50	4.25	2.75	

Justification for any proposed staffing changes: Changed Deputy CS to 100% GF Admin., Budgeted $\frac{1}{2}$ Year for Accounting position to save funds. Changed City Manager, Finance Director & Accountant from 25% to 50%.

Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR WATER ADMIN FY2022-2023

Department Purpose

CORE FUNCTION OF THE DEPARTMENT

To promote cost-effective measures, prevent losses, and control the consumption of resources. You need to balance debt, assets, expenditures, and revenue. Utility rates should be high enough to cover costs but in line with community expectations. Continually look for ways to make improvements that will save money without compromising the integrity of the system. Safeguarding the infrastructure of water and sewer systems. Strategic business planning, goal setting, and the anticipation of future needs are essential elements of a long-term plan.

CORE FUNCTION OF THE CITY MANAGER

To serve the City Council and the citizens of Ovilla by providing quality services in a timely, effective, efficient and customer friendly manner. To interpret the governing body's visions and to assist the governing body with the development and implementation of policy for the City of Ovilla through the accomplishment of City goals, objectives and directives. Manage the City's daily operation and meet the City Council's priorities.

CORE FUNCTION OF THE FINANCE DIRECTOR: Plans, organizes, leads, controls, and maintains the official financial records of the City, working with all departments of the City to assist in the planning and management of the budget.

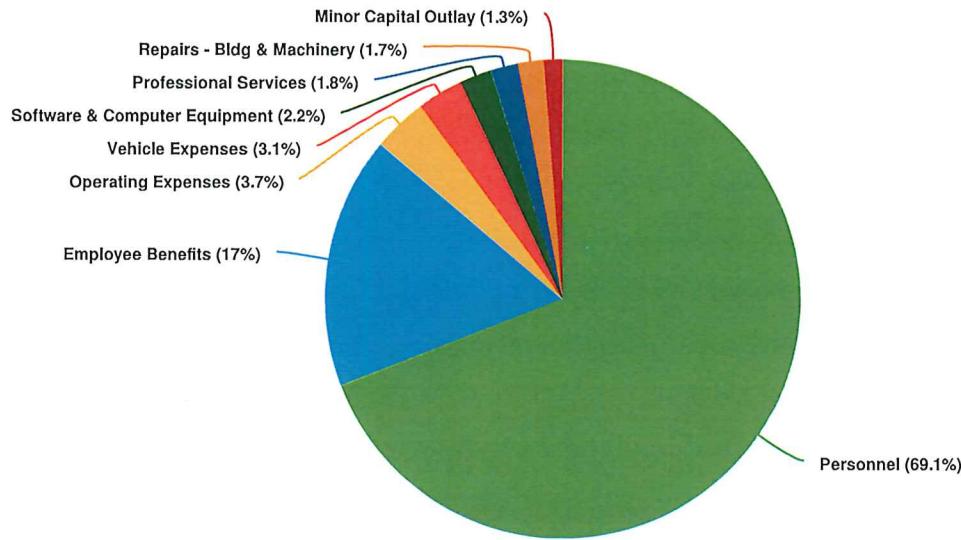
CORE FUNCTION OF THE CITY SECRETARY: The records custodian for the City, from housing the historical archive of city council minutes, ordinances, and resolutions to maintaining a record of contracts and agreements, the City Secretary's office coordinates records for the City.

CORE FUNCTION OF THE DEPUTY CITY SECRETARY: Assists in all general services as a back up to the City Secretary. In the absence of the City Secretary, performs the City Secretary duties.

CORE FUNCTION OF THE PW DIRECTOR: Manages the operations of all divisions of the public works department, providing support, safety regulations, and guidance to staff. Ensures the required and proper training in all divisions remains current. Meets all state law requirements, prepares reports to the City Manager, Mayor and Council.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 FMLA	100-20-51000	\$196	\$0	\$0	\$0	0%
COVID-19 Reimbursable Expense	100-20-51010	\$755	\$13,465	\$0	\$0	0%
COVID-19 Non-Reimbursable Expense	100-20-51020	\$2,138	\$0	\$0	\$0	0%
Payroll Emergency	100-20-51030	\$0	\$1,288	\$0	\$0	0%
Police Chief	100-20-51120	\$85,303	\$82,188	\$82,200	\$85,700	4.3%
Command Staff	100-20-51143	\$68,452	\$83,599	\$68,800	\$72,900	6%
Certification Pay	100-20-51150	\$2,432	\$1,938	\$4,600	\$6,100	32.6%
T-Close Master 2	100-20-51151	\$1,696	\$6,003	\$6,000	\$0	-100%
Support Staff	100-20-51405	\$31,889	\$27,523	\$35,460	\$33,400	-5.8%
Sergeant	100-20-51408	\$115,503	\$132,603	\$130,100	\$137,400	5.6%
Patrol	100-20-51410	\$301,611	\$316,513	\$370,500	\$392,370	5.9%
Patrol Part Time	100-20-51412	\$2,538	\$1,488	\$9,600	\$0	-100%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Police Certification Pay	100-20-51415	\$2,397	\$1,975	\$0	\$0	0%
Overtime	100-20-51490	\$1,675	\$2,945	\$4,000	\$4,000	0%
Total Personnel:		\$616,586	\$671,527	\$711,260	\$731,870	2.9%
Employee Benefits						
Group Insurance	100-20-52110	\$51,286	\$92,733	\$92,900	\$92,900	0%
TMRS	100-20-52135	\$61,025	\$66,479	\$71,100	\$76,500	7.6%
Worker's Compensation	100-20-52160	\$16,316	\$11,219	\$0	\$0	0%
Payroll Taxes	100-20-52170	\$7,168	\$9,476	\$10,300	\$10,800	4.9%
Unemployment Taxes	100-20-52180	\$8	\$0	\$0	\$0	0%
Membership Dues	100-20-52196	\$436	\$436	\$400	\$400	0%
Total Employee Benefits:		\$136,238	\$180,343	\$174,700	\$180,600	3.4%
Vehicle Expenses						
Vehicle Expenses	100-20-54270	\$23,515	\$24,175	\$25,000	\$33,000	32%
Total Vehicle Expenses:		\$23,515	\$24,175	\$25,000	\$33,000	32%
Software & Computer Equipment						
Computer- Equipment	100-20-55220	\$7,570	\$4,562	\$0	\$0	0%
Computer - Software	100-20-55240	\$22,554	\$22,265	\$21,000	\$23,000	9.5%
Total Software & Computer Equipment:		\$30,124	\$26,826	\$21,000	\$23,000	9.5%
Utilities						
Telephone	100-20-55410	\$1,465	\$1,517	\$0	\$0	0%
Cellular Phone	100-20-55415	\$1,523	\$1,401	\$0	\$0	0%
Internet - PD	100-20-55417	\$2,187	\$2,475	\$0	\$0	0%
Wireless Cards	100-20-55420	\$2,987	\$2,507	\$0	\$0	0%
Electricity	100-20-55450	\$3,148	\$3,206	\$0	\$0	0%
Total Utilities:		\$11,310	\$11,106	\$0	\$0	0%
Minor Capital Outlay						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Machinery & Equipment	100-20-56440	\$4,204	\$8,609	\$7,000	\$11,000	57.1%
Personal Protective Equipment	100-20-56445	\$1,838	\$3,710	\$3,000	\$3,000	0%
Total Minor Capital Outlay:		\$6,042	\$12,319	\$10,000	\$14,000	40%
Operating Expenses						
National Night Out	100-20-52675	\$0	\$315	\$500	\$0	-100%
Office Supplies	100-20-53110	\$1,134	\$1,257	\$1,350	\$1,350	0%
Uniforms	100-20-53140	\$2,113	\$7,517	\$8,500	\$8,500	0%
Evidence Gathering	100-20-53170	\$932	\$1,611	\$2,000	\$2,000	0%
Supplies - Custodial	100-20-53410	\$740	\$412	\$800	\$800	0%
Covid Supplies	100-20-53415	\$1,510	\$135	\$0	\$0	0%
Emergency Expenses	100-20-53425	\$0	\$53	\$0	\$0	0%
Travel - Local	100-20-54210	\$0	\$889	\$250	\$100	-60%
Professional Development	100-20-54220	\$3,126	\$3,571	\$6,925	\$6,500	-6.1%
Professional Dev - LEOSE	100-20-54225	\$0	\$657	\$0	\$0	0%
Ammo	100-20-54235	\$0	\$0	\$1,700	\$1,500	-11.8%
Copier Expense	100-20-55310	\$1,216	\$1,207	\$1,300	\$3,000	130.8%
Printing - Forms	100-20-55330	\$150	\$825	\$950	\$950	0%
Printing - Other	100-20-55350	\$135	\$66	\$0	\$0	0%
Insurance - Property	100-20-55610	\$3,667	\$1,630	\$0	\$0	0%
Insurance - Liability	100-20-55620	\$6,746	\$2,046	\$0	\$0	0%
Law Enforcement Liab. Insur.	100-20-55625	\$0	\$0	\$8,748	\$8,900	1.7%
Insurance - Vehicle	100-20-55640	\$4,567	\$3,779	\$0	\$0	0%
Public Relations	100-20-55742	\$0	\$0	\$550	\$550	0%
Weapons Purchase Plan	100-20-55745	\$0	\$0	\$3,000	\$3,000	0%
Employment Screening	100-20-55752	\$0	\$200	\$800	\$500	-37.5%
Miscellaneous	100-20-55765	\$973	\$1,220	\$1,500	\$1,500	0%

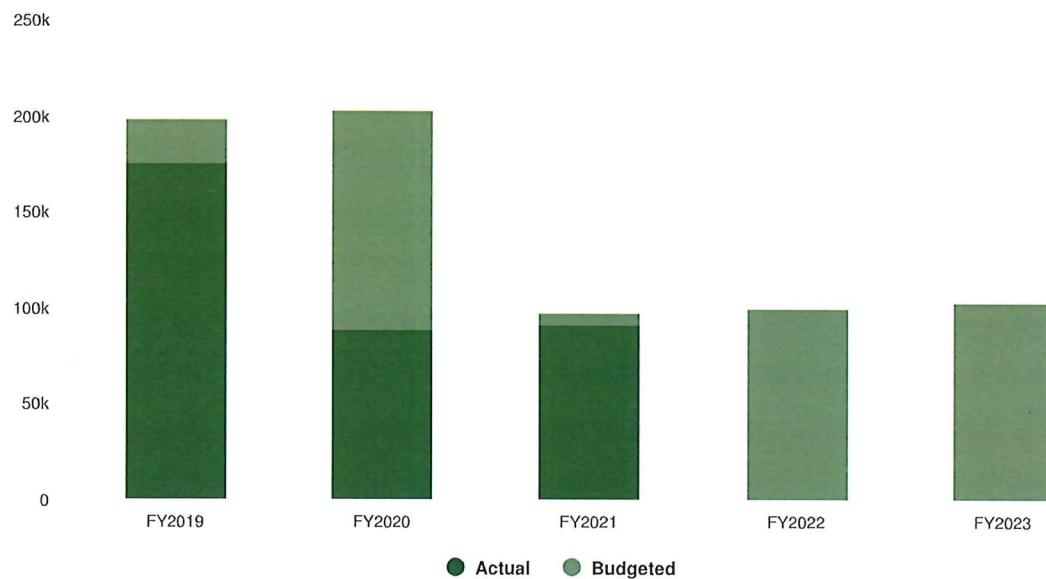
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Operating Expenses:		\$27,009	\$27,390	\$38,873	\$39,150	0.7%
Professional Services						
Gingerbread House	100-20-52356	\$1,000	\$1,000	\$1,000	\$1,000	0%
Dispatch	100-20-52380	\$41,598	\$48,639	\$53,485	\$0	-100%
Jail Expense	100-20-52385	\$0	\$0	\$0	\$1,000	N/A
Special Response Team	100-20-52390	\$8,250	\$8,250	\$8,250	\$8,250	0%
Custodial Service Contract	100-20-52530	\$1,294	\$580	\$4,200	\$6,000	42.9%
Internet Subsciptions	100-20-52560	\$380	\$750	\$2,500	\$3,200	28%
Total Professional Services:		\$52,522	\$59,219	\$69,435	\$19,450	-72%
Repairs - Bldg & Machinery						
Repairs & Building Improvements	100-20-55500	\$409	\$0	\$0	\$0	0%
Repairs - Building	100-20-55520	\$1,426	\$409	\$5,000	\$2,500	-50%
Repairs- Machinery & Equipment	100-20-55540	\$401	\$299	\$1,000	\$1,000	0%
Repairs - Vehicles	100-20-55550	\$11,782	\$9,858	\$12,000	\$15,000	25%
Total Repairs - Bldg & Machinery:		\$14,019	\$10,566	\$18,000	\$18,500	2.8%
Capital Outlay						
Buildings	100-20-57420	\$29,522	\$0	\$0	\$0	0%
Vehicles	100-20-57450	\$114,494	\$0	\$0	\$0	0%
Total Capital Outlay:		\$144,016	\$0	\$0	\$0	0%
Total Expense Objects:		\$1,061,382	\$1,023,472	\$1,068,268	\$1,059,570	-0.8%

Municipal Court Department 25

Expenditures Summary

\$102,630 **\$2,700**
(2.70% vs. prior year)

Municipal Court Department 25 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR MUN COURT FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
Court Clerk	1	1	1	1
Municipal Judge	1	1	1	1
TOTAL DEPT. STAFF	2	2	2	2
Any proposed staffing changes	None	None	None	None
TOTAL APPROVED DEPT. STAFF	2	2	2	2

Justification for any proposed staffing changes: None

Department Purpose

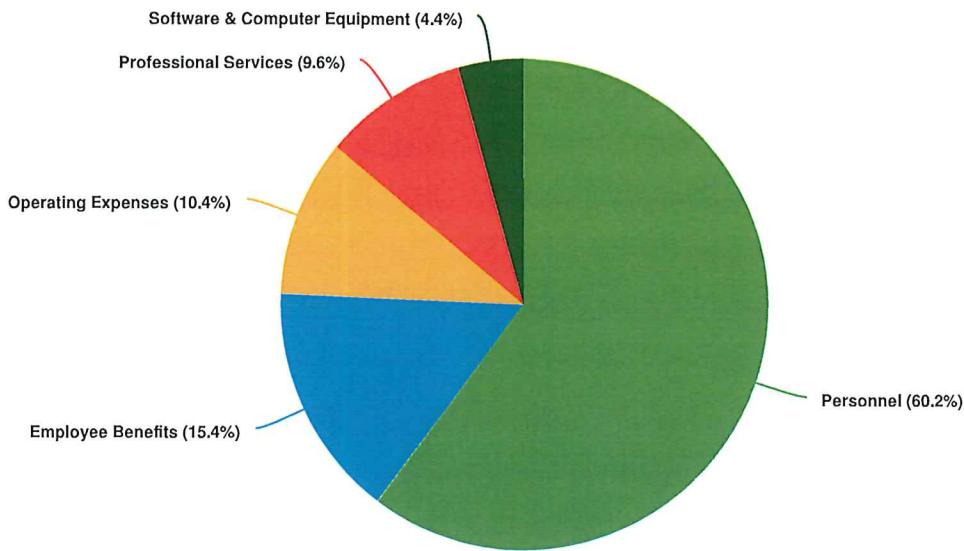
CORE FUNCTION OF THE DEPARTMENT: To give justice to the people by providing the highest quality of ethical standards and protection of rights according to the laws and constitution.

CORE FUNCTION OF THE MUNICIPAL COURT CLERK: Supports the Judge of the Court. Preparing and processing issued orders of the court, including dockets of cases, and other duties as may be outlined in the City ordinances in a most efficient manner and delivering the highest ethical standards and efficiency to the public.

CORE FUNCTION OF THE MUNICIPAL COURT JUDGE: Presides over the municipal court sessions (including pre-trials, trials, hearings, and other judicial proceedings) Acts in the interpretation, application and enforcement of local ordinances and applicable State laws. To be fair and unbiased and decides whether the accused person is guilty or innocent on the basis of the evidence presented and in accordance with the law.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 Non-Reimbursable Expense	100-25-51020	\$3,213	\$1,928	\$0	\$0	0%
Payroll Emergency	100-25-51030	\$0	\$367	\$0	\$0	0%
Municipal Judge	100-25-51140	\$8,285	\$8,236	\$9,000	\$9,000	0%
Support Staff	100-25-51405	\$45,661	\$46,862	\$50,700	\$52,300	3.2%
Overtime	100-25-51490	\$1,033	\$0	\$500	\$500	0%
Total Personnel:		\$58,191	\$57,393	\$60,200	\$61,800	2.7%
Employee Benefits						
Group Insurance	100-25-52110	\$3,293	\$8,678	\$7,740	\$7,740	0%
TMRS	100-25-52135	\$4,884	\$4,882	\$6,000	\$6,500	8.3%
Worker's Compensation	100-25-52160	\$149	\$35	\$0	\$0	0%
Payroll Taxes	100-25-52170	\$1,095	\$1,314	\$1,450	\$1,450	0%
Unemployment Taxes	100-25-52180	\$10	\$0	\$0	\$0	0%

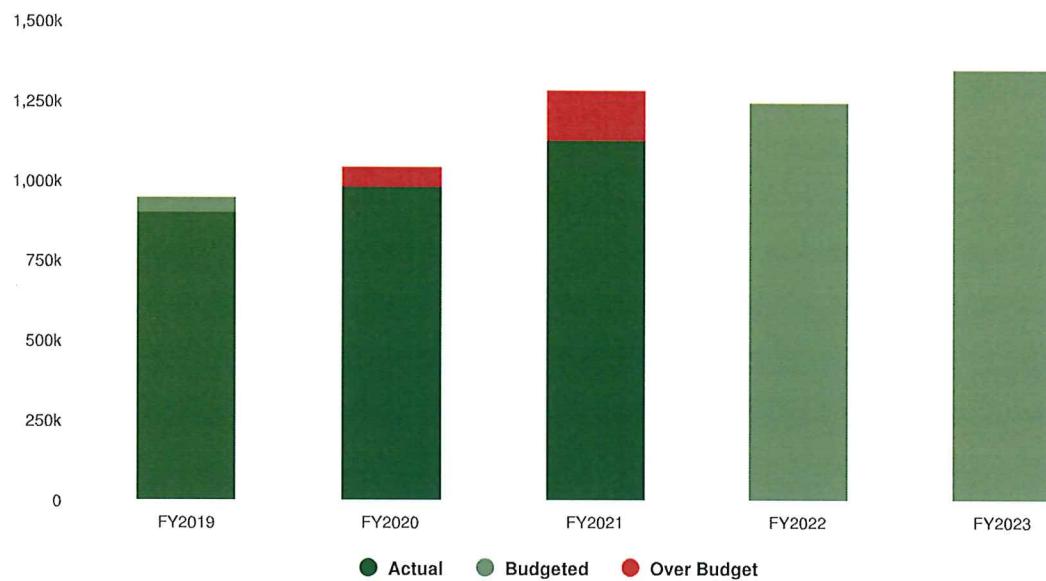
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Membership Dues	100-25-52196	\$150	-\$20	\$140	\$140	0%
Total Employee Benefits:		\$9,582	\$14,890	\$15,330	\$15,830	3.3%
Software & Computer Equipment						
Computer Software	100-25-55240	\$3,721	\$3,775	\$3,900	\$4,500	15.4%
Total Software & Computer Equipment:		\$3,721	\$3,775	\$3,900	\$4,500	15.4%
Operating Expenses						
Office Supplies	100-25-53110	\$200	\$177	\$200	\$200	0%
Uniforms	100-25-53140	\$0	\$110	\$300	\$300	0%
Travel - Local	100-25-54210	\$36	\$0	\$100	\$100	0%
Professional Development	100-25-54220	\$0	\$250	\$300	\$300	0%
Printing - Other	100-25-55350	\$431	\$574	\$500	\$500	0%
Insurance - Liability	100-25-55620	\$325	\$3,356	\$0	\$0	0%
Miscellaneous	100-25-55765	\$0	\$0	\$50	\$50	0%
Collection Agency Fees	100-25-55768	\$7,558	\$4,187	\$8,000	\$8,000	0%
Warrant Fee - Omni	100-25-55772	\$432	\$1,166	\$1,200	\$1,200	0%
Court Security Expense	100-25-55782	\$296	\$0	\$0	\$0	0%
Total Operating Expenses:		\$9,277	\$9,821	\$10,650	\$10,650	0%
Professional Services						
Jury Fees	100-25-51420	\$896	\$0	\$250	\$250	0%
City Prosecutor	100-25-51425	\$6,790	\$5,092	\$9,000	\$9,000	0%
Contract Labor - Company	100-25-52350	\$0	\$0	\$600	\$600	0%
Total Professional Services:		\$7,686	\$5,092	\$9,850	\$9,850	0%
Total Expense Objects:		\$88,457	\$90,970	\$99,930	\$102,630	2.7%

Fire Department 30

Expenditures Summary

\$1,349,763 **\$103,426**
(8.30% vs. prior year)

Fire Department 30 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR FIRE DEPARTMENT FY 2022-2023

STAFFING	ACTUAL 2020 - 2021	ACTUAL 2021 - 2022	PROPOSED 2022 - 2023	APPROVED 2022 - 2023
Fire Chief	1	1	1	
Deputy Chief / Fire Marshal	1	1	1	
Captain	5	5	5	
Firefighter Paramedic	23	25	25	
Firefighter Basic	8	6	6	
Volunteer Firefighter	12	12	12	
TOTAL DEPT. STAFF	50	50	50	
Any proposed staffing changes	0	0	0	
TOTAL PROPOSED DEPT. STAFF	50	50	50	

Justification for any proposed staffing changes: Justification for any proposed staffing changes: We have Firefighters that were hired as Firefighter Basics that have now served our department for 2 years or more in that role and have since went to school and received their Paramedic at no cost to the city. Rather than increasing our overall number of positions to pay them for the role they are working in, we can take away 2 basic positions and add 2 paramedic positions with minimal cost increase.

Department Purpose

CORE FUNCTION OF THE DEPARTMENT

The mission of the Ovilla Fire Department is to provide services designed to protect citizens and property of the City of Ovilla and outlying areas. All persons and or departments requesting assistance from the Ovilla Fire Department because of the adverse effects of fire, medical emergencies, or hazardous conditions created by man or nature will be dealt with in a professional manner, consistent with the economic capability of the community.

CORE FUNCTION OF THE FIRE CHIEF: To plan, direct, and review the activities and operations of the fire agency, including fire suppression, fire prevention and education, hazardous material response, and emergency medical services; to coordinate assigned activities with other city departments and divisions and outside agencies; and to provide highly responsible and complex administrative support to the City Manager.

CORE FUNCTION OF THE FIRE CHIEF DEPUTY FIRE CHIEF / FIRE MARSHAL: To assist in managing, directing, and coordinating the activities and operations of the fire agency including safety training and education,

Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR FIRE DEPARTMENT FY 2022-2023

emergency medical services, fire suppression and rescue; to coordinate activities with other divisions and departments; and to provide highly responsible and complex administrative support to the Fire Chief. Provides leadership, supervises, and coordinates all programs and activities of the Fire Marshal office, community relation initiatives, internal affairs investigations, regulatory agency compliance. Performs all other duties as assigned by the Fire Chief.

CORE FUNCTIONS OF THE FIRE CAPTAIN: To assist in the supervision of an assigned fire company at a signal station in active firefighting and rescue operations within the fire agency; to provide supervision in response to fire alarms, medical emergencies, hazardous materials incidents, and other calls; to participate in fire prevention training activities, station maintenance, and other station activities and operations.

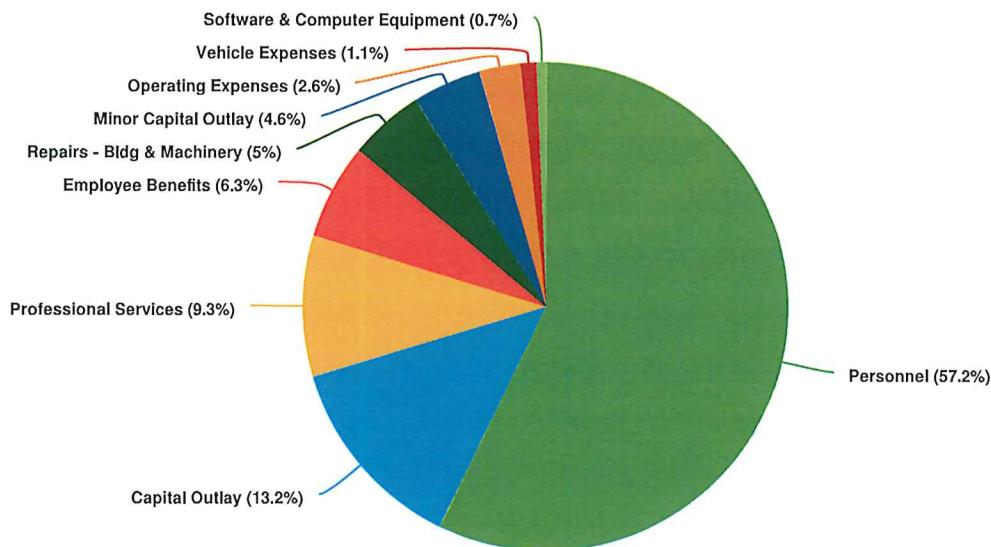
CORE FUNCTIONS OF THE FIREFIGHTER PARAMEDIC: To respond to fire alarms, medical emergencies, and other emergency to protect life and property; to operate and maintain a variety of fire and rescue apparatus and firefighting equipment as necessary; to participate in firefighting activities, emergency medical services at an advanced life support level (ALS), hazardous materials incidents, fire prevention, and training activities.

CORE FUNCTIONS OF THE FIREFIGHTER EMT-BASIC: To respond to fire alarms, medical emergencies, and other emergency to protect life and property; to operate and maintain a variety of fire and rescue apparatus and firefighting equipment as necessary; to participate in firefighting activities, emergency medical services at a basic life support level (BLS), hazardous materials incidents, fire prevention, and training activities.

CORE FUNCTIONS OF THE VOLUNTEER FIREFIGHTER: To respond to fire alarms, medical emergencies, and other emergency to protect life and property; to operate and maintain a variety of fire and rescue apparatus and firefighting equipment as necessary; to participate in firefighting activities, emergency medical services, hazardous materials incidents, fire prevention, and training activities.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Personnel						
COVID-19 Reimbursable Expense	100-30-51010	\$35,428	\$38,166	\$0	\$0	0%
Payroll Emergency	100-30-51030	\$0	\$13,719	\$0	\$0	0%
Salaries & Wages	100-30-51100	\$24	\$0	\$0	\$0	0%
Fire Chief	100-30-51125	\$49,244	\$61,176	\$63,663	\$65,571	3%
Deputy Chief/Fire Marshall	100-30-51135	\$32,584	\$48,161	\$49,828	\$48,750	-2.2%
Fire Captains	100-30-51140	\$67,289	\$84,953	\$108,150	\$111,395	3%
Officer in Charge and Holiday	100-30-51150	\$12,640	\$12,307	\$12,648	\$27,144	114.6%
Firefighters	100-30-51440	\$367,730	\$448,730	\$481,472	\$492,000	2.2%
Firefighter - Event	100-30-51442	\$0	\$30	\$1,000	\$1,000	0%
Firefighter - Officer in Charge	100-30-51445	\$24	\$0	\$0	\$0	0%
Volunteer Incentive Program	100-30-51485	\$29,352	\$21,777	\$35,000	\$25,600	-26.9%
Total Personnel:		\$594,315	\$729,018	\$751,761	\$771,460	2.6%
Employee Benefits						
TMRS	100-30-52135	\$8,604	\$11,554	\$11,700	\$12,350	5.6%
Volunteer Retirement	100-30-52137	\$3,708	\$2,880	\$5,200	\$20,000	284.6%
Worker's Compensation	100-30-52160	\$20,632	\$16,235	\$0	\$0	0%
Payroll Taxes	100-30-52170	\$32,241	\$50,446	\$46,150	\$49,800	7.9%
Unemployment Taxes	100-30-52180	-\$6	\$0	\$0	\$0	0%
Membership Dues	100-30-52196	\$3,603	\$3,668	\$3,500	\$3,500	0%
Total Employee Benefits:		\$68,783	\$84,784	\$66,550	\$85,650	28.7%
Vehicle Expenses						
Vehicle Expenses	100-30-54270	\$10,815	\$10,401	\$10,000	\$15,000	50%
Total Vehicle Expenses:		\$10,815	\$10,401	\$10,000	\$15,000	50%
Software & Computer Equipment						
Computer-Maintenance & Repair	100-30-55230	\$0	\$2,525	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Computer - Software	100-30-55240	\$4,389	\$5,982	\$6,700	\$9,000	34.3%
Total Software & Computer Equipment:		\$4,389	\$8,508	\$6,700	\$9,000	34.3%
Utilities						
Telephone	100-30-55410	\$3,574	\$3,723	\$0	\$0	0%
Cellular Phone	100-30-55415	\$992	\$990	\$0	\$0	0%
Internet - Fire Dept.	100-30-55417	\$5,451	\$5,974	\$0	\$0	0%
Natural Gas	100-30-55430	\$1,806	\$2,239	\$0	\$0	0%
Electricity	100-30-55450	\$5,126	\$4,178	\$0	\$0	0%
Total Utilities:		\$16,948	\$17,103	\$0	\$0	0%
Minor Capital Outlay						
Machinery & Equipment	100-30-56440	\$19,754	\$39,059	\$26,500	\$26,500	0%
Personal Protective Equipment	100-30-56445	\$20,307	\$59,541	\$30,000	\$35,000	16.7%
Vehicles	100-30-56450	\$0	\$11,200	\$0	\$0	0%
Total Minor Capital Outlay:		\$40,061	\$109,800	\$56,500	\$61,500	8.8%
Operating Expenses						
National Night Out	100-30-52675	\$0	\$0	\$350	\$0	-100%
Office Supplies	100-30-53110	\$849	\$735	\$1,000	\$1,000	0%
Uniforms	100-30-53140	\$2,954	\$6,784	\$6,000	\$6,000	0%
Medical Supplies	100-30-53160	\$5,011	\$4,519	\$5,000	\$7,000	40%
Medical Support	100-30-53165	\$648	\$401	\$1,000	\$1,000	0%
Evidence Gathering	100-30-53170	\$908	\$545	\$1,000	\$1,000	0%
Education Aids	100-30-53175	\$16	\$1,285	\$1,000	\$500	-50%
Supplies - Custodial	100-30-53410	\$4,196	\$3,745	\$4,000	\$4,000	0%
Covid Supplies	100-30-53415	\$4,670	\$32,900	\$0	\$0	0%
Emergency Expenses	100-30-53425	\$0	\$11,921	\$0	\$0	0%
Professional Development	100-30-54220	\$9,516	\$9,717	\$10,000	\$10,000	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Copier Expense	100-30-55310	\$3,509	\$3,322	\$3,200	\$3,700	15.6%
Insurance - Property	100-30-55610	\$2,015	\$1,491	\$0	\$0	0%
Insurance - Liability	100-30-55620	\$1,836	\$547	\$0	\$0	0%
Insurance - Vehicle	100-30-55640	\$14,095	\$9,888	\$0	\$0	0%
Employment Screening	100-30-55752	\$226	\$900	\$500	\$1,000	100%
Flags & Miscellaneous	100-30-55765	\$0	\$0	\$0	\$500	N/A
Total Operating Expenses:		\$50,450	\$88,700	\$33,050	\$35,700	8%
Professional Services						
Consultant Fees	100-30-52310	\$3,000	\$3,000	\$3,000	\$3,000	0%
Dispatch	100-30-52380	\$5,246	\$16,310	\$15,000	\$0	-100%
Emergency Transport Service	100-30-52385	\$47,669	\$79,449	\$96,803	\$103,550	7%
Maintenance Agreements	100-30-52510	\$8,234	\$9,195	\$10,000	\$5,500	-45%
Warning System Maintenance	100-30-52570	\$0	\$2,250	\$6,500	\$6,500	0%
Generator Maintenance	100-30-52580	\$3,291	\$2,896	\$2,120	\$3,000	41.5%
Building Alarm Maintenance	100-30-53420	\$0	\$0	\$2,300	\$4,300	87%
Total Professional Services:		\$67,439	\$113,101	\$135,723	\$125,850	-7.3%
Repairs - Bldg & Machinery						
Repairs & Bldg Improvements	100-30-55500	\$416	\$0	\$0	\$0	0%
Repairs - Building	100-30-55520	\$4,258	\$9,389	\$7,553	\$7,500	-0.7%
Repairs - Machinery & Equipment	100-30-55540	\$12,292	\$1,339	\$5,000	\$6,500	30%
Repairs - Apparatus	100-30-55545	\$53,644	\$57,833	\$45,000	\$50,000	11.1%
Repairs - Vehicles	100-30-55550	\$2,603	\$220	\$3,500	\$3,500	0%
Total Repairs - Bldg & Machinery:		\$73,212	\$68,782	\$61,053	\$67,500	10.6%
Capital Outlay						
Capital Machinery & Equipment	100-30-57440	\$39,118	\$52,926	\$0	\$0	0%
Capital Warning Sirens	100-30-57445	\$23,254	\$0	\$0	\$0	0%

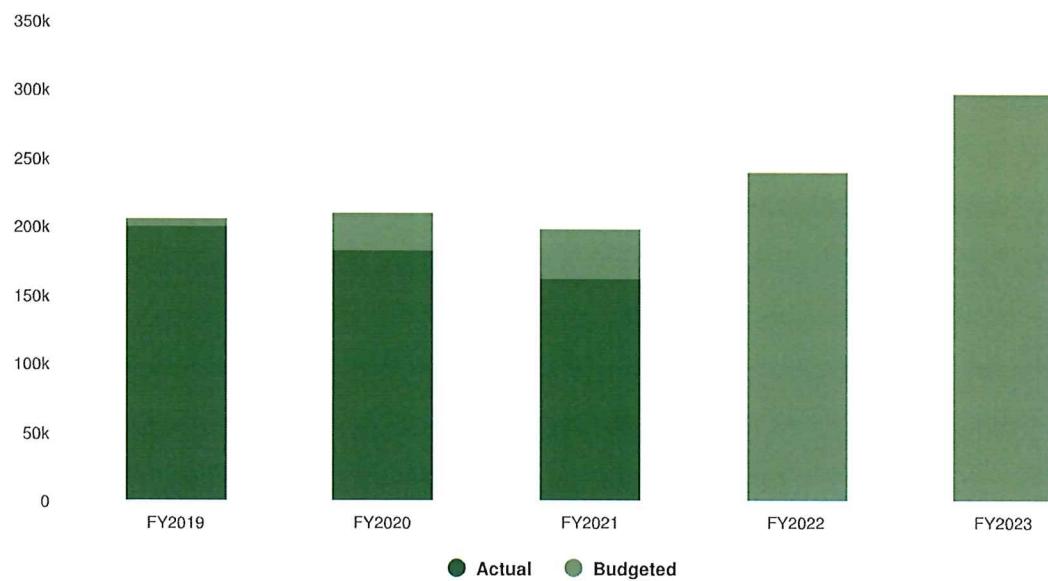
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Vehicles	100-30-57450	\$53,802	\$0	\$125,000	\$178,103	42.5%
Total Capital Outlay:		\$116,174	\$52,926	\$125,000	\$178,103	42.5%
Total Expense Objects:		\$1,042,587	\$1,283,122	\$1,246,337	\$1,349,763	8.3%

Community Services Department 40

Expenditures Summary

\$297,150 **\$57,050**
(23.76% vs. prior year)

Community Services Department 40 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR COMMUNITY SERVICES FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
Planning Secretary Permit Clerk	1	1	.75 (75% Comm. Serv. & 25%)	
Code Enf. Animal Control	1.5	1.5	1.5	
TOTAL DEPT. STAFF	2.5	2.5	2.25	
No Proposed changes			Planning/Permit Clerk now at 75%	
TOTAL APPROVED DEPT. STAFF	2.5	2.5	2.25	

Justification for any proposed staffing changes: Planning Clerk now 75% from Comm. Service and 25% from Water Dept.

Department Purpose

CORE FUNCTION OF THE DEPARTMENT

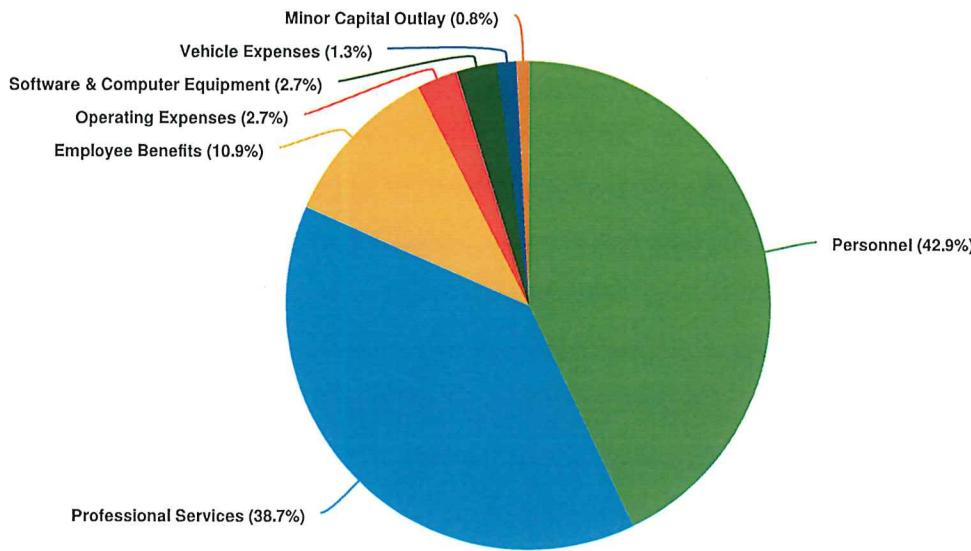
To serve the city and the Citizens of Ovilla by maintaining the City's health and safety with relation to code enforcement and animal control services throughout the city and consistent with state law and the constitution.

CORE FUNCTION OF THE CODE ENFORCEMENT OFFICER / ANIMAL CONTROL OFFICER: To prevent, detect, investigate, and enforce violations of the city municipal Code, city ordinances, and state laws with regard to the inspection, improvement, and rehabilitation of environmental hazards in public and private premises by determining the presence of a variety of City violations and nuisance violations. Additionally, enforce laws concerning the care and treatment of animals, protect and rescue domesticated animals and maintain public health standards, protecting the public from dangerous animals.

CORE FUNCTION OF THE PLANNING SECRETARY/PERMIT CLERK: Manages the operations of all basic building construction permits as well as code violations within the city. Performs administrative tasks to support daily business operations. Assists and stores the paperwork in subdivision development.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 Reimbursable Expense	100-40-51010	\$238	\$3,698	\$0	\$0	0%
COVID-19 Non-Reimbursable Expense	100-40-51020	\$2,320	\$0	\$0	\$0	0%
Payroll Emergency	100-40-51030	\$0	\$827	\$0	\$0	0%
ACO/Code Enforcement Officer	100-40-51135	\$54,177	\$54,362	\$57,100	\$57,200	0.2%
Permit Clerk - Code	100-40-51140	\$21,352	\$9,961	\$36,600	\$36,800	0.5%
ACO/Code Part Time	100-40-51143	\$5,005	\$21,781	\$23,800	\$24,800	4.2%
Overtime	100-40-51190	\$7,079	\$7,566	\$6,500	\$8,000	23.1%
Certification Pay	100-40-51415	\$2	\$577	\$600	\$600	0%
Total Personnel:		\$90,173	\$98,772	\$124,600	\$127,400	2.2%
Employee Benefits						
Group Insurance	100-40-52110	\$14,911	\$19,758	\$19,350	\$17,600	-9%
TMRS	100-40-52135	\$11,247	\$15,059	\$12,000	\$12,700	5.8%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Worker's Compensation	100-40-52160	\$584	\$488	\$0	\$0	0%
Payroll Taxes	100-40-52170	\$778	\$1,274	\$1,700	\$1,750	2.9%
License	100-40-52190	\$230	\$1,082	\$700	\$350	-50%
Total Employee Benefits:		\$27,750	\$37,661	\$33,750	\$32,400	-4%
Vehicle Expenses						
Vehicle Expenses	100-40-54270	\$1,370	\$1,813	\$1,800	\$3,750	108.3%
Total Vehicle Expenses:		\$1,370	\$1,813	\$1,800	\$3,750	108.3%
Software & Computer Equipment						
Computer - Software	100-40-55240	\$7,500	\$100	\$7,500	\$8,000	6.7%
Total Software & Computer Equipment:		\$7,500	\$100	\$7,500	\$8,000	6.7%
Utilities						
Cellular Phone	100-40-55415	\$680	\$443	\$0	\$0	0%
Wireless Cards	100-40-55420	\$304	\$418	\$0	\$0	0%
Total Utilities:		\$984	\$861	\$0	\$0	0%
Minor Capital Outlay						
Machinery & Equipment	100-40-56440	\$3,659	\$302	\$2,450	\$2,500	2%
Other	100-40-56490	\$163	\$0	\$0	\$0	0%
Total Minor Capital Outlay:		\$3,821	\$302	\$2,450	\$2,500	2%
Operating Expenses						
Environmental Testing	100-40-52680	\$0	\$87	\$1,500	\$500	-66.7%
Septic Tank Fee to State	100-40-52683	\$10	\$31	\$100	\$100	0%
Clean up Day	100-40-52685	\$0	\$0	\$100	\$0	-100%
Abatement Nuisance	100-40-52687	\$0	\$200	\$2,000	\$3,000	50%
Office Supplies	100-40-53110	\$724	\$331	\$0	\$0	0%
Animal Care	100-40-53120	\$0	\$111	\$300	\$300	0%
Pet Supplies	100-40-53122	\$915	\$743	\$1,200	\$1,000	-16.7%

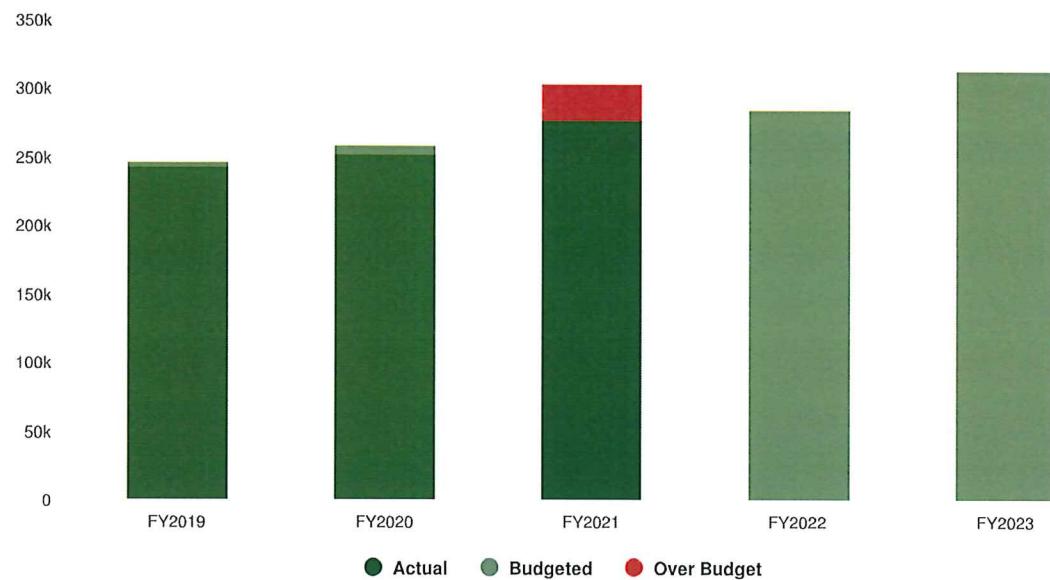
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Uniforms	100-40-53140	\$748	\$725	\$1,000	\$1,000	0%
Miscellaneous	100-40-53460	\$430	\$252	\$0	\$0	0%
Travel - Local	100-40-54210	\$249	\$0	\$300	\$400	33.3%
Professional Development	100-40-54220	\$474	\$127	\$800	\$1,300	62.5%
Printing - Forms	100-40-55330	\$0	\$0	\$400	\$0	-100%
Insurance - Property	100-40-55610	\$29	\$8	\$0	\$0	0%
Insurance - Liability	100-40-55620	\$251	\$71	\$0	\$0	0%
Insurance - Vehicle	100-40-55640	\$185	\$49	\$0	\$0	0%
Miscellaneous	100-40-55765	\$291	\$0	\$500	\$500	0%
Total Operating Expenses:		\$4,306	\$2,734	\$8,200	\$8,100	-1.2%
Professional Services						
Contract Building Inspections	100-40-52315	\$45,717	\$16,669	\$59,500	\$112,000	88.2%
Impound Fees	100-40-52370	\$1,550	\$2,717	\$2,300	\$3,000	30.4%
Total Professional Services:		\$47,267	\$19,386	\$61,800	\$115,000	86.1%
Total Expense Objects:		\$183,171	\$161,628	\$240,100	\$297,150	23.8%

Solid Waste Department 45

Expenditures Summary

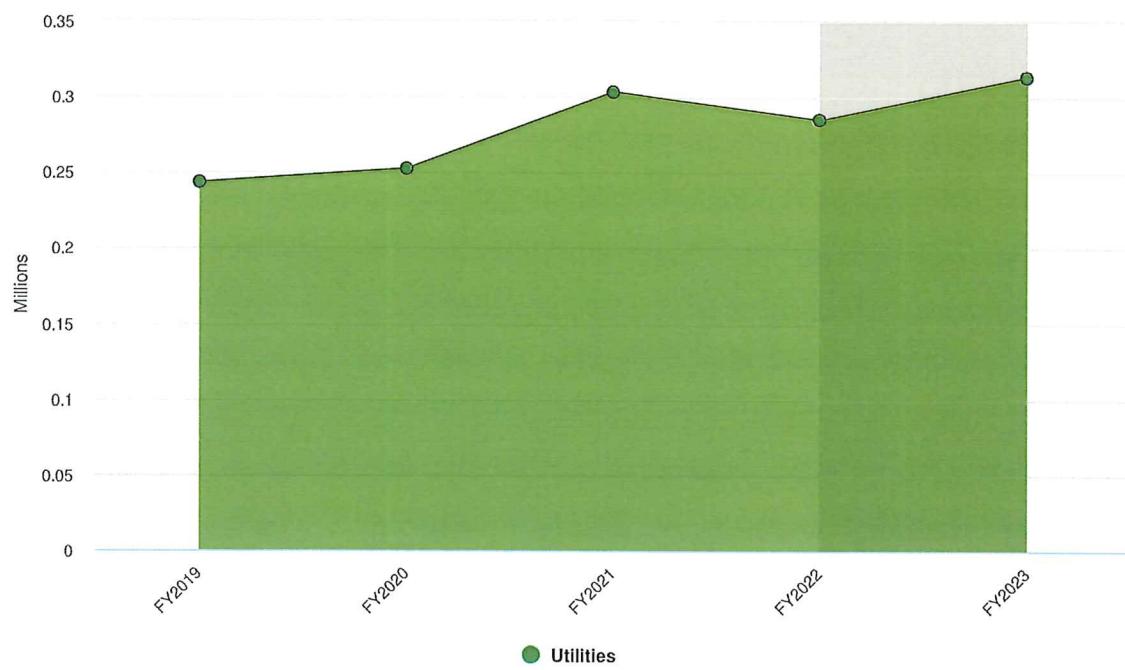
\$313,500 **\$28,500**
(10.00% vs. prior year)

Solid Waste Department 45 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

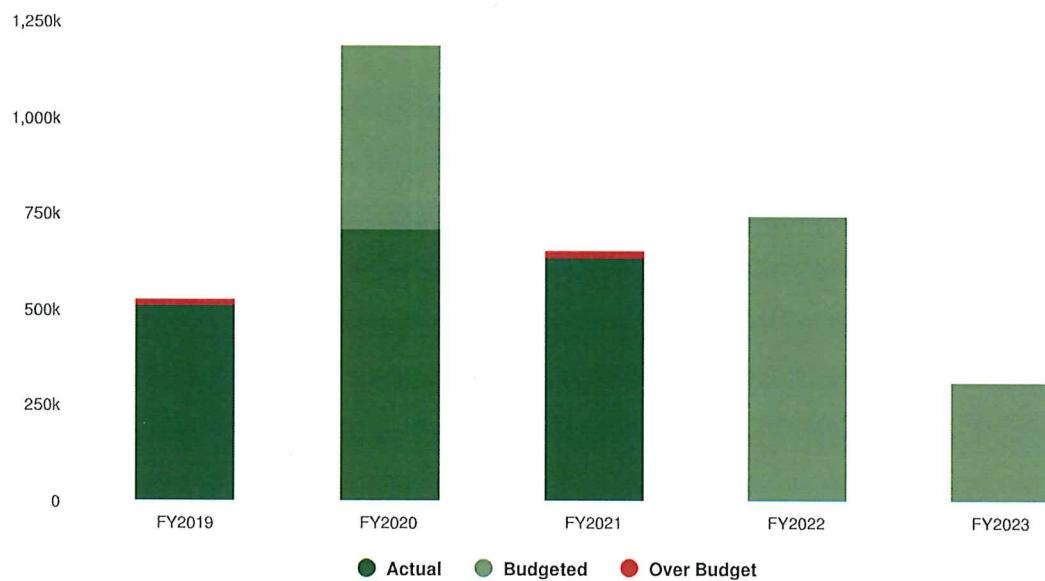
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Utilities						
Solidwaste Pickup (Garbage)	100-45-55465	\$252,471	\$303,417	\$285,000	\$313,500	10%
Total Utilities:		\$252,471	\$303,417	\$285,000	\$313,500	10%
Total Expense Objects:		\$252,471	\$303,417	\$285,000	\$313,500	10%

Streets Department 50

Expenditures Summary

\$309,100 **-\$432,750**
(-58.33% vs. prior year)

Streets Department 50 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR STREET DEPARTMENT FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
Street/Drainage Supervisor	1 Street	1 Street	1 Street	
Street/Drainage Tech	2.5 Street	2.5 Street	2.5 Street, 1 position frozen for ½ Year	
TOTAL DEPT. STAFF	3.5	3.5	3.5	
TOTAL PROPOSED DEPT. STAFF	3.5	3.5	3.5	

Justification for any proposed staffing changes: 1 street tech position frozen for ½ year

Department Purpose

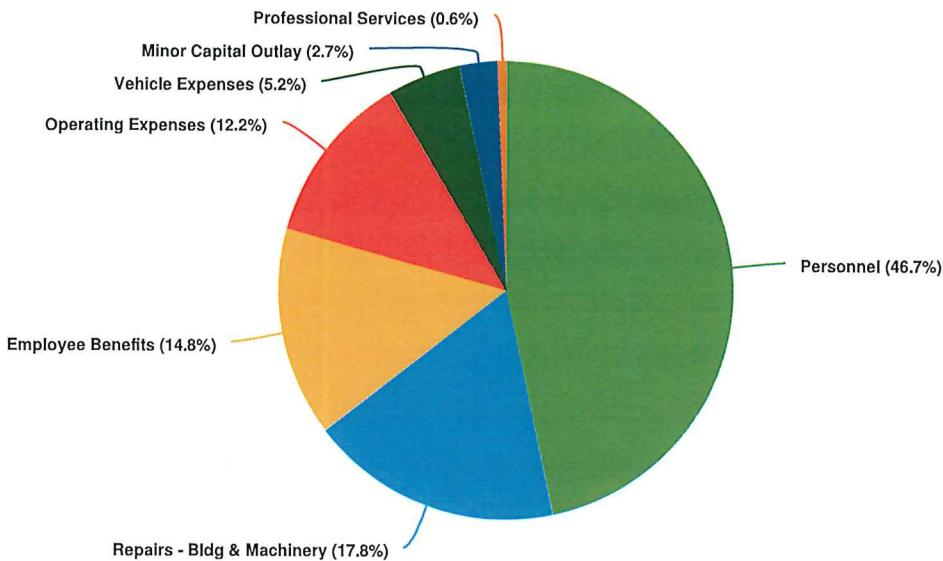
CORE FUNCTION OF THE DEPARTMENT: To provide public spaces as well as arteries for movement throughout the city, facilitating the provision of and maintenance to basic services such as water and approach to stormwater management/drainage. To realize the potential health, safety, and mobility benefits to the community and for development. To serve the city and the Citizens of Ovilla by maintaining the City's infrastructure and providing the highest level of street and drainage systems.

CORE FUNCTION OF THE STREET SUPERVISOR: Supervise, assign, and coordinate pavement and sidewalk construction, maintenance and repair work; inspect work during its performance and upon completion; provide assistance to subordinates.

CORE FUNCTION OF THE PW DIRECTOR: Manages the operations of all divisions of the public works department, providing support, safety regulations, and guidance to staff. Ensures the required and proper training in all divisions remains current. Meets all state law requirements, prepares reports to the City Manager, Mayor and Council.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 Reimbusable Expense	100-50-51010	\$0	\$8,391	\$0	\$0	0%
COVID-19 Non-Reimbursable Expense	100-50-51020	\$0	\$1,552	\$0	\$0	0%
Payroll Emergency	100-50-51030	\$0	\$2,494	\$0	\$0	0%
Payroll Emergency-Overtime	100-50-51035	\$0	\$3,243	\$0	\$0	0%
Salaries & Wages	100-50-51100	\$100	\$0	\$0	\$0	0%
Salaries & Wages: Supervisor	100-50-51133	\$12,064	\$51,581	\$56,900	\$58,800	3.3%
Maintenance Crew	100-50-51415	\$37,435	\$84,818	\$90,750	\$74,750	-17.6%
Sewer:5801400 ♦ Support Salaries:5801450 ♦ Certification Pay	100-50-51450	\$0	\$0	\$600	\$600	0%
Overtime	100-50-51490	\$3,004	\$8,047	\$7,000	\$8,000	14.3%
On Call	100-50-51500	\$364	\$1,705	\$1,800	\$2,200	22.2%
Total Personnel:		\$52,967	\$161,830	\$157,050	\$144,350	-8.1%
Employee Benefits						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Employee Benefits	100-50-52100	\$1,077	\$3,850	\$4,200	\$0	-100%
Group Insurance	100-50-52110	\$11,177	\$23,817	\$22,900	\$27,500	20.1%
TMRS	100-50-52135	\$5,191	\$13,701	\$9,300	\$16,000	72%
Worker's Compensation	100-50-52160	\$1,530	\$4,940	\$0	\$0	0%
Payroll Taxes	100-50-52170	\$606	\$1,950	\$2,200	\$2,200	0%
License	100-50-52190	\$111	\$111	\$150	\$150	0%
Total Employee Benefits:		\$19,693	\$48,369	\$38,750	\$45,850	18.3%
Vehicle Expenses						
Vehicle Expenses	100-50-54270	\$6,539	\$8,878	\$8,000	\$16,000	100%
Total Vehicle Expenses:		\$6,539	\$8,878	\$8,000	\$16,000	100%
Software & Computer Equipment						
Computer - Software	100-50-55240	\$0	\$100	\$0	\$0	0%
Total Software & Computer Equipment:		\$0	\$100	\$0	\$0	0%
Utilities						
Utilities	100-50-55400	\$6,474	\$0	\$0	\$0	0%
Cellular Phone	100-50-55415	\$329	\$443	\$0	\$0	0%
Electricity	100-50-55450	\$42,745	\$49,074	\$0	\$0	0%
Total Utilities:		\$49,548	\$49,517	\$0	\$0	0%
Minor Capital Outlay						
Crack Sealing	100-50-55555	\$2,250	\$10,829	\$12,000	\$0	-100%
Repairs - Infrastruct Drainage	100-50-55565	\$0	\$6,603	\$10,000	\$7,500	-25%
Machinery & Equipment	100-50-56440	\$58,545	\$9,515	\$2,500	\$0	-100%
Personal Protective Equipment	100-50-56445	\$278	\$920	\$600	\$800	33.3%
Other	100-50-56490	\$831	\$944	\$0	\$0	0%
Total Minor Capital Outlay:		\$61,905	\$28,812	\$25,100	\$8,300	-66.9%
Operating Expenses						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Emergency Clean Up	100-50-52620	\$0	\$0	\$2,000	\$2,000	0%
Office Supplies	100-50-53110	\$87	\$59	\$0	\$0	0%
Uniforms	100-50-53140	\$1,496	\$2,982	\$4,000	\$3,000	-25%
Education Aids	100-50-53175	\$0	\$0	\$500	\$0	-100%
Drainage Maintenance	100-50-53405	\$14,251	\$0	\$10,000	\$30,000	200%
Emergency Expenses	100-50-53425	\$0	\$661	\$0	\$0	0%
Miscellaneous	100-50-53460	\$6,119	\$894	\$1,400	\$0	-100%
Professional Development	100-50-54220	\$379	\$795	\$1,500	\$1,500	0%
Insurance - Liability	100-50-55620	\$1,960	\$4,042	\$0	\$0	0%
Insurance - Vehicle	100-50-55640	\$3,996	\$2,439	\$0	\$0	0%
Employment Screening	100-50-55752	\$320	\$246	\$300	\$300	0%
Miscellaneous	100-50-55765	\$0	\$0	\$0	\$800	N/A
Total Operating Expenses:		\$28,608	\$12,117	\$19,700	\$37,600	90.9%
Professional Services						
NCTCOG- SWMP Fees	100-50-52280	\$100	\$0	\$0	\$0	0%
Supplies - Street Signs	100-50-53420	\$1,384	-\$6,584	\$2,000	\$2,000	0%
Total Professional Services:		\$1,484	-\$6,584	\$2,000	\$2,000	0%
Repairs - Bldg & Machinery						
Repairs - 50/50 Sidewalk Progra	100-50-0055575	\$958	\$90	\$0	\$0	0%
Repairs - Building	100-50-55520	\$4,326	\$71	\$0	\$0	0%
Repairs - Machinery & Equipment	100-50-55540	\$4,741	\$4,250	\$5,500	\$5,500	0%
Repairs - Vehicles	100-50-55550	\$2,189	\$1,356	\$2,500	\$2,000	-20%
Repairs -Street Maint.& Repairs	100-50-55560	\$31,608	\$24,847	\$47,000	\$47,000	0%
Repairs - Street Signs	100-50-55570	\$0	\$218	\$0	\$0	0%
Repairs - Other	100-50-55590	\$1,969	\$62	\$500	\$500	0%
Total Repairs - Bldg & Machinery:		\$45,790	\$30,892	\$55,500	\$55,000	-0.9%

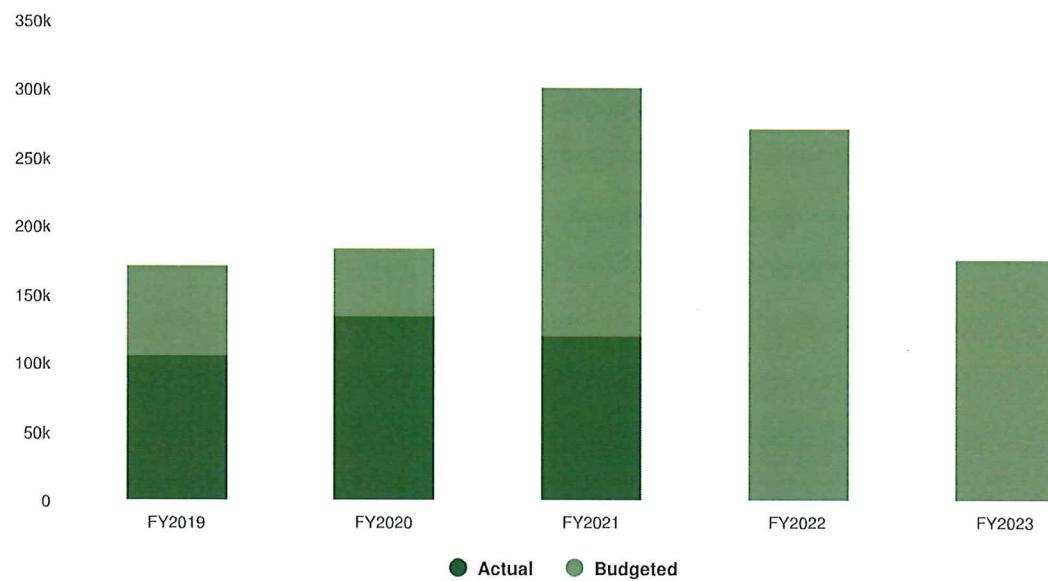
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Capital Outlay						
Buildings	100-50-57420	\$196,779	\$0	\$0	\$0	0%
Capital Improvements	100-50-57427	\$64,268	\$0	\$0	\$0	0%
Machinery & Equipment	100-50-57440	\$15,800	\$11,536	\$63,300	\$0	-100%
Vehicles	100-50-57450	\$0	\$0	\$86,000	\$0	-100%
Infrastructure	100-50-57460	\$147,273	\$0	\$286,450	\$0	-100%
Infrastructure - Water Street Bridge	100-50-57463	\$15,290	\$307,159	\$0	\$0	0%
Total Capital Outlay:		\$439,411	\$318,695	\$435,750	\$0	-100%
Total Expense Objects:		\$705,944	\$652,626	\$741,850	\$309,100	-58.3%

Parks Department 60

Expenditures Summary

\$176,525 **-\$95,230**
(-35.04% vs. prior year)

Parks Department 60 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR PARKS DEPARTMENT FY 2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
Park/Building Facilities supervisor	1	1	1	
Parks/building facilities tech	1	1	1	
TOTAL DEPT. STAFF	2	2	2	
TOTAL APPROVED DEPT. STAFF	2	2	2	

Justification for any proposed staffing changes: None

Department Purpose

CORE FUNCTION OF THE PARKS DEPARTMENT

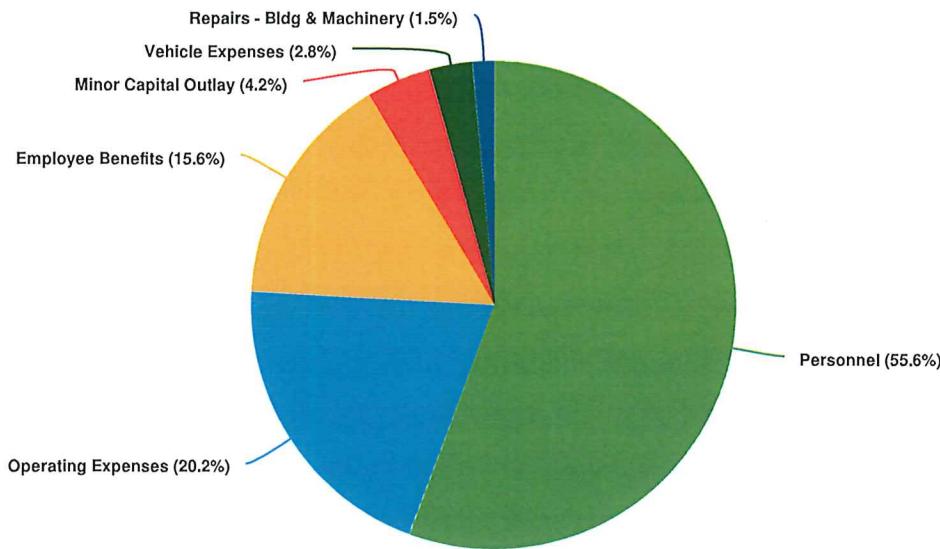
To serve the city and the Citizens of Ovilla by providing parks and recreation resources for the purposes of leisure, entertainment and recreational pursuits with open space areas, trails, and facilities. by maintaining the City's infrastructure and providing the highest level of services for City parks and upkeep of the buildings.

CORE FUNCTION OF THE PARKS DEPARTMENT SUPERVISOR: To provide and be responsible for developing, implementing, monitoring, evaluating, and supervising the operations, staff, and activities of park maintenance to maximize service delivery to the community. Oversees the work of contractors, concessionaires, and vendors; establishes the goals and objectives of a park with the aim of providing the best recreational experience to the residents of Ovilla and visitors.

CORE FUNCTION OF THE PARKS DEPARTMENT MAINTENANCE WORKER: Under the guidance and direct supervision of the Park Supervisor keep up the appearance, health, and safety of landscapes and features in public parks. They maintain jogging and biking paths, hiking trails, athletic fields, playgrounds, picnic tables, benches, lawns, flower beds, and gardens.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 Reimbursable Expense	100-60-51010	\$0	\$3,322	\$0	\$0	0%
COVID-19 Non-Reimbursable Expense	100-60-51020	\$380	\$777	\$0	\$0	0%
Payroll Emergency	100-60-51030	\$0	\$1,399	\$0	\$0	0%
Payroll Emergency-Overtime	100-60-51035	\$0	\$29	\$0	\$0	0%
Salaries & Wages: Supervisor	100-60-51133	\$0	\$12,455	\$48,300	\$57,100	18.2%
Support Staff	100-60-51405	\$0	\$27,697	\$31,200	\$37,500	20.2%
Certification Pay - CPSI	100-60-51415	\$37,459	\$365	\$600	\$600	0%
Overtime	100-60-51490	\$3,065	\$1,454	\$2,200	\$3,000	36.4%
On Call	100-60-51500	\$514	\$200	\$400	\$0	-100%
Total Personnel:		\$41,418	\$47,697	\$82,700	\$98,200	18.7%
Employee Benefits						
Employee Benefits	100-60-52100	\$0	\$3,855	\$4,200	\$0	-100%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Group Insurance	100-60-52110	\$2,514	\$3,728	\$11,280	\$16,000	41.8%
TMRS	100-60-52135	\$4,055	\$5,128	\$8,150	\$10,200	25.2%
Worker's Compensation	100-60-52160	\$1,530	\$963	\$0	\$0	0%
Payroll Taxes	100-60-52170	\$481	\$769	\$1,050	\$1,200	14.3%
Membership Dues	100-60-52196	\$0	\$0	\$125	\$125	0%
Total Employee Benefits:		\$8,581	\$14,442	\$24,805	\$27,525	11%
Vehicle Expenses						
Vehicle Expenses	100-60-54270	\$0	\$2,875	\$2,500	\$5,000	100%
Total Vehicle Expenses:		\$0	\$2,875	\$2,500	\$5,000	100%
Utilities						
Utilities	100-60-55400	\$1,125	\$0	\$0	\$0	0%
Cellular Phone	100-60-55415	\$0	\$163	\$0	\$0	0%
Electricity	100-60-55450	\$4,553	\$5,385	\$0	\$0	0%
Total Utilities:		\$5,677	\$5,548	\$0	\$0	0%
Minor Capital Outlay						
Land Improvements	100-60-56410	\$4,276	\$6,974	\$20,000	\$4,500	-77.5%
Machinery & Equipment	100-60-56440	\$1,351	\$11,448	\$2,500	\$2,500	0%
Personal Protective Equipment	100-60-56445				\$500	N/A
Total Minor Capital Outlay:		\$5,626	\$18,422	\$22,500	\$7,500	-66.7%
Operating Expenses						
Rental - Other	100-60-52490	\$3,118	\$3,807	\$3,300	\$2,000	-39.4%
Heritage Day	100-60-52680	\$3,972	\$6,485	\$15,000	\$17,000	13.3%
Special Events	100-60-52690	\$324	\$0	\$5,000	\$2,500	-50%
Uniforms	100-60-53140	\$138	\$883	\$1,600	\$1,200	-25%
Supplies - Custodial	100-60-53410	\$53	\$1,085	\$2,000	\$3,000	50%
Covid Supplies	100-60-53415	\$1,522	\$0	\$0	\$0	0%
Emergency Expenses	100-60-53425	\$0	\$617	\$0	\$0	0%

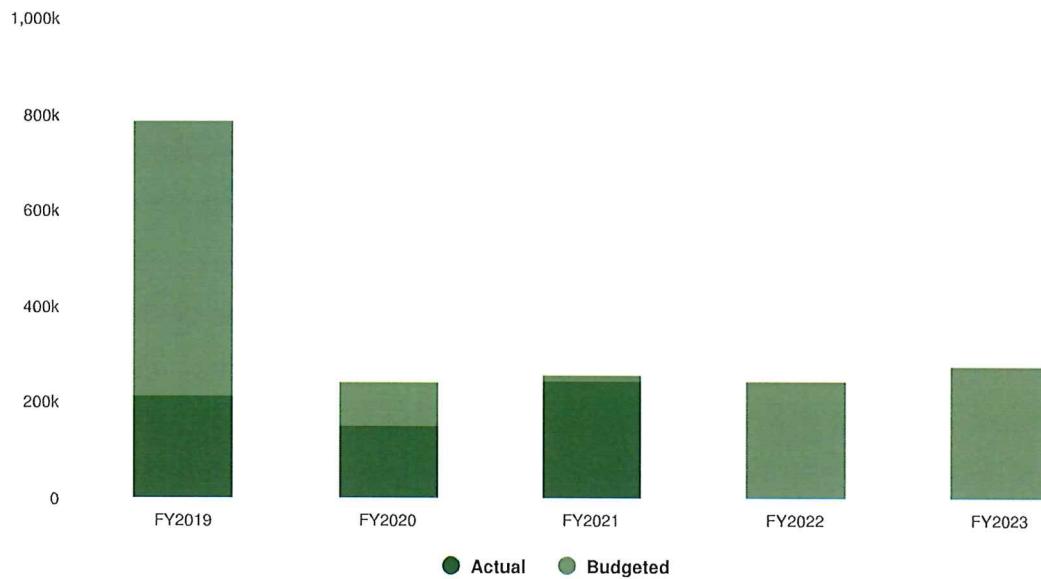
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Miscellaneous	100-60-53460	\$639	\$2,024	\$0	\$0	0%
Travel - Local	100-60-54210	\$53	\$0	\$0	\$0	0%
Professional Development	100-60-54220	\$560	\$0	\$500	\$500	0%
Insurance - Property	100-60-55610	\$359	\$222	\$0	\$0	0%
Insurance - Liability	100-60-55620	\$571	\$161	\$0	\$0	0%
Insurance - Vehicle	100-60-55640	\$120	\$0	\$0	\$0	0%
Miscellaneous	100-60-55765	\$296	\$3,352	\$8,900	\$9,500	6.7%
Total Operating Expenses:		\$11,726	\$18,634	\$36,300	\$35,700	-1.7%
Professional Services						
Custodial Service Contract	100-60-52530	\$45	\$0	\$0	\$0	0%
Mowing Service Contract	100-60-52535	\$25,090	\$7,489	\$0	\$0	0%
Total Professional Services:		\$25,135	\$7,489	\$0	\$0	0%
Repairs - Bldg & Machinery						
Repairs - Building	100-60-55520	\$0	\$1,278	\$250	\$500	100%
Repairs-Imp Other Than Bldgs	100-60-55530	\$1,408	\$1,588	\$2,000	\$500	-75%
Repairs - Machinery & Equipment	100-60-55540	\$319	\$1,584	\$1,600	\$1,600	0%
Total Repairs - Bldg & Machinery:		\$1,727	\$4,450	\$3,850	\$2,600	-32.5%
Capital Outlay						
Buildings	100-60-57420	\$0	\$0	\$5,000	\$0	-100%
Machinery & Equipment	100-60-57440	\$34,694	\$0	\$44,100	\$0	-100%
Capital Vehicles	100-60-57450	\$0	\$0	\$50,000	\$0	-100%
Total Capital Outlay:		\$34,694	\$0	\$99,100	\$0	-100%
Total Expense Objects:		\$134,585	\$119,557	\$271,755	\$176,525	-35%

Water & Sewer Admin 70

Expenditures Summary

\$275,825 **\$30,951**
(12.64% vs. prior year)

Water & Sewer Admin 70 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR WATER ADMIN FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
City Manager	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.5 (50% GF Admin 50% Water Admin)	
City Secretary	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	
Finance Director	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)	.5 (50% GF Admin 50% Water)	
Accountant		.75 (75% Admin 25% Water) From Feb.- Sept.	.5 (50% GF Admin 50% Water Admin) Funded for $\frac{1}{2}$ Year	
Deputy CS	.75 (75% Admin 25% Water)	.75 (75% Admin 25% Water)		
PW Director	.50 (50% Admin 50 Water)	.50 (50% Admin 50 Water)	.5 (50% GF Admin 50% Water Admin)	
TOTAL DEPT. STAFF	3.50	4.25	2.75	
Any proposed staffing changes	N/A	N/A	$\frac{1}{2}$ Year on Accountant Pos.	
TOTAL APPROVED DEPT. STAFF	3.50	4.25	2.75	

Justification for any proposed staffing changes: Changed Deputy CS to 100% GF Admin., Budgeted $\frac{1}{2}$ Year for Accounting position to save funds. Changed City Manager, Finance Director & Accountant from 25% to 50%.

Department Purpose

CORE FUNCTION OF THE DEPARTMENT

Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR WATER ADMIN FY2022-2023

To promote cost-effective measures, prevent losses, and control the consumption of resources. You need to balance debt, assets, expenditures, and revenue. Utility rates should be high enough to cover costs but in line with community expectations. Continually look for ways to make improvements that will save money without compromising the integrity of the system. Safeguarding the infrastructure of water and sewer systems. Strategic business planning, goal setting, and the anticipation of future needs are essential elements of a long-term plan.

CORE FUNCTION OF THE CITY MANAGER

To serve the City Council and the citizens of Ovilla by providing quality services in a timely, effective, efficient and customer friendly manner. To interpret the governing body's visions and to assist the governing body with the development and implementation of policy for the City of Ovilla through the accomplishment of City goals, objectives and directives. Manage the City's daily operation and meet the City Council's priorities.

CORE FUNCTION OF THE FINANCE DIRECTOR: Plans, organizes, leads, controls, and maintains the official financial records of the City, working with all departments of the City to assist in the planning and management of the budget.

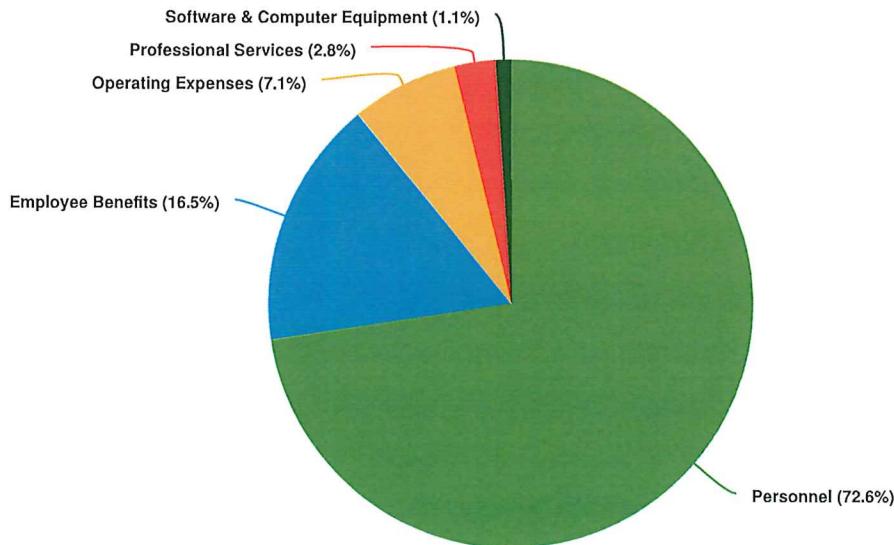
CORE FUNCTION OF THE CITY SECRETARY: The records custodian for the City, from housing the historical archive of city council minutes, ordinances, and resolutions to maintaining a record of contracts and agreements, the City Secretary's office coordinates records for the City.

CORE FUNCTION OF THE DEPUTY CITY SECRETARY: Assists in all general services as a back up to the City Secretary. In the absence of the City Secretary, performs the City Secretary duties.

CORE FUNCTION OF THE PW DIRECTOR: Manages the operations of all divisions of the public works department, providing support, safety regulations, and guidance to staff. Ensures the required and proper training in all divisions remains current. Meets all state law requirements, prepares reports to the City Manager, Mayor and Council.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 Reimbursable Expense	200-70-51010	\$0	\$2,206	\$0	\$0	0%
Salaries & Wages	200-70-51100	\$6,695	\$2,110	\$0	\$0	0%
City Manager	200-70-51110	\$17,551	\$25,122	\$26,700	\$85,675	220.9%
City Secretary	200-70-51115	\$12,753	\$17,386	\$18,100	\$19,500	7.7%
Finance Accountant	200-70-51117	\$0	\$21,086	\$20,400	\$42,200	106.9%
Admin. Support	200-70-51120	\$0	\$3,778	\$11,900	\$0	-100%
Public Works Director	200-70-51130	\$32,188	\$34,498	\$38,400	\$39,600	3.1%
Support Staff	200-70-51405	\$0	\$0	\$11,000	\$12,650	15%
Certification Pay	200-70-51415	\$178	\$596	\$600	\$600	0%
Total Personnel:		\$69,366	\$106,783	\$127,100	\$200,225	57.5%
Employee Benefits						
Employee Benefits	200-70-52100	\$196	\$933	\$2,100	\$0	-100%
Group Insurance	200-70-52110	\$477	\$11,861	\$13,600	\$20,000	47.1%
TMRS	200-70-52135	\$7,616	\$13,950	\$12,800	\$22,500	75.8%
Worker's Compensation	200-70-52160	\$2,134	\$963	\$0	\$0	0%
Payroll Taxes	200-70-52170	\$578	\$1,851	\$1,900	\$3,000	57.9%
Total Employee Benefits:		\$11,000	\$29,558	\$30,400	\$45,500	49.7%
Software & Computer Equipment						
Computer-Maintenance & Repairs	200-70-55230	\$1,029	\$2,452	\$0	\$0	0%
Computer - Software	200-70-55240	\$5,366	\$2,155	\$3,500	\$3,000	-14.3%
Total Software & Computer Equipment:		\$6,395	\$4,607	\$3,500	\$3,000	-14.3%
Utilities						
Telephone	200-70-55410	\$1,863	\$1,738	\$0	\$0	0%
Cellular Phone	200-70-55415	\$980	\$1,100	\$0	\$0	0%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Internet	200-70-55417	\$2,557	\$2,933	\$0	\$0	0%
Total Utilities:		\$5,399	\$5,770	\$0	\$0	0%
Minor Capital Outlay						
Machinery & Equipment	200-70-56440	\$0	\$4,775	\$0	\$0	0%
Total Minor Capital Outlay:		\$0	\$4,775	\$0	\$0	0%
Operating Expenses						
Office Supplies	200-70-53110	\$1,687	\$1,481	\$3,000	\$3,000	0%
Uniforms	200-70-53140	\$518	\$0	\$1,600	\$1,000	-37.5%
Supplies - Custodial	200-70-53410	\$1,125	\$1,597	\$1,200	\$1,000	-16.7%
Emergency Expenses	200-70-53425	\$0	\$143	\$0	\$0	0%
Travel - Local	200-70-54210	\$0	\$58	\$1,000	\$0	-100%
Professional Development	200-70-54220	\$0	\$906	\$1,000	\$1,500	50%
Printing Expense	200-70-55300	\$0	\$1,258	\$1,800	\$2,000	11.1%
Copier Expense	200-70-55310	\$41	\$0	\$0	\$0	0%
Printing - Other	200-70-55350	\$1,277	\$1,666	\$0	\$0	0%
Postage	200-70-55705	\$5,101	\$6,597	\$6,500	\$8,000	23.1%
Bank Service Charge	200-70-55760	\$0	\$0	\$500	\$500	0%
Miscellaneous	200-70-55765	\$3,446	\$2,939	\$2,500	\$2,500	0%
Interest Expense - 2011	200-70-58228	\$31,579	\$29,132	\$28,854	\$0	-100%
Total Operating Expenses:		\$44,774	\$45,775	\$47,954	\$19,500	-59.3%
Professional Services						
Audit	200-70-52240	\$8,150	\$10,800	\$0	\$0	0%
Accounting	200-70-52250	\$0	\$0	\$2,000	\$1,000	-50%
Engineering Fees	200-70-52260	\$4,935	\$36,327	\$0	\$0	0%
Consultant Fees	200-70-52310	\$0	\$0	\$5,000	\$0	-100%
Custodial Service Contract	200-70-52530	\$250	\$637	\$4,620	\$6,600	42.9%
Total Professional Services:		\$13,335	\$47,764	\$11,620	\$7,600	-34.6%

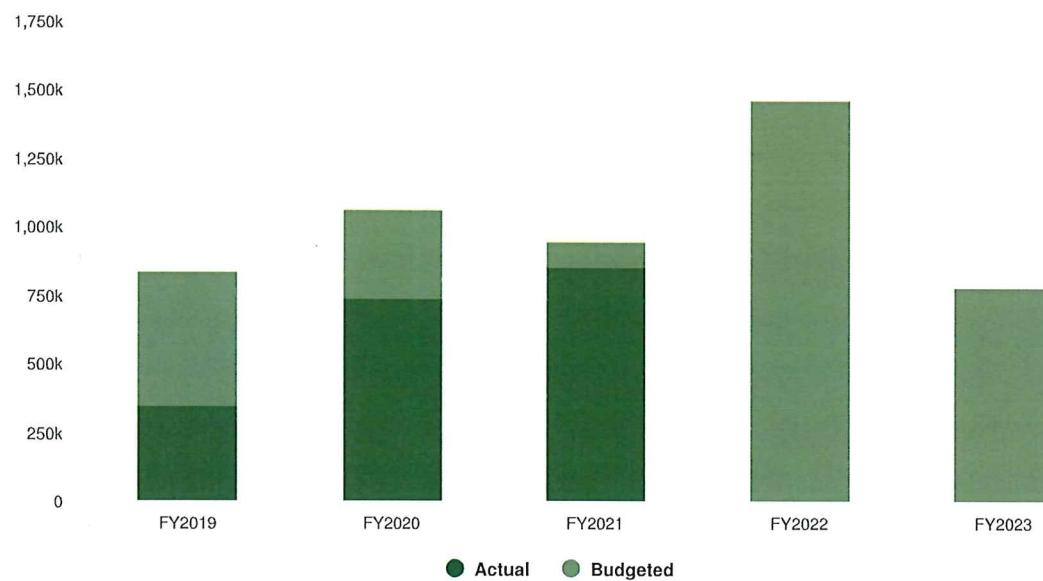
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Capital Outlay						
Machinery & Equipment	200-70-57440	\$0	\$0	\$24,300	\$0	-100%
Total Capital Outlay:		\$0	\$0	\$24,300	\$0	-100%
Total Expense Objects:		\$150,269	\$245,032	\$244,874	\$275,825	12.6%

Water Department 75

Expenditures Summary

\$780,522 **-\$684,952**
(-46.74% vs. prior year)

Water Department 75 Proposed and Historical Budget vs. Actual



Authorized Staffing

SUMMARY OF APPROVED STAFFING FOR WATER DEPARTMENT FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
Water/Sewer Supervisor	1	1	1	
Customer Service Rep	.50 (50% Water 50% Sewer)	.50 (50% Water 50% Sewer)	.50 (50% Water 50% Sewer)	
Water Techs	2	2	2	
Permit Tech	0	0	.25 75% GF Comm. Serv. & 25% Water	
TOTAL DEPT. STAFF	3.5	3.5	3.75	
TOTAL APPROVED DEPT. STAFF	3.5	3.5	3.75	

Justification for any proposed staffing changes: Added 25% of Permit Tech position to Water

Department Purpose

CORE FUNCTION OF THE DEPARTMENT

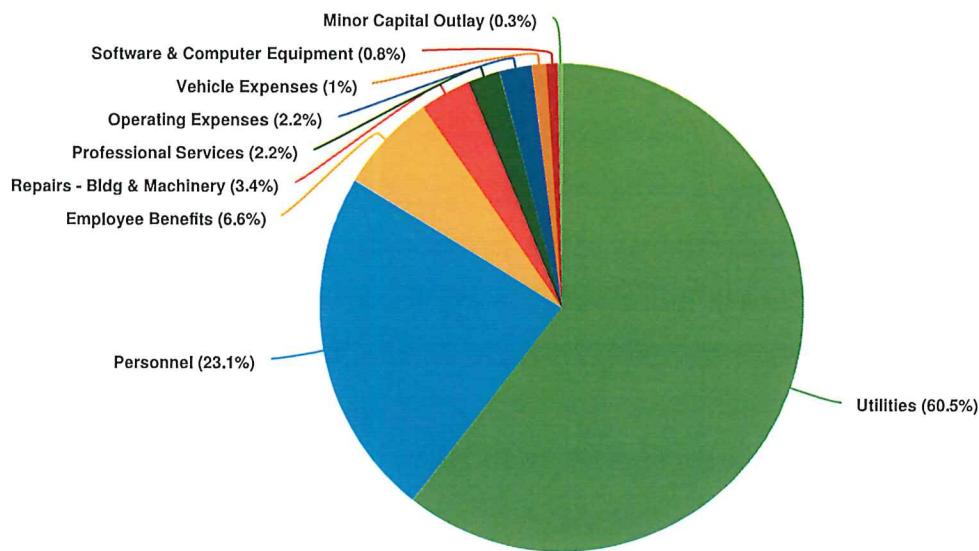
To serve the city and the Citizens of Ovilla by maintaining the City's water infrastructure and providing the highest level of water quality services throughout the city and consistent with the law.

CORE FUNCTION OF THE PW DIRECTOR: Manages the operations of all divisions, providing support, safety regulations, and guidance to his staff. Ensures the required and proper training in all divisions remains current. Meets all state law requirements, prepares reports to the City Manager, Mayor, and Council.

CORE FUNCTION OF THE WATER SUPERVISOR: Administrative and supervisory services for the Water Division of the Department of Public Works, including responsibility for the supervision, assignments, reviews, and participation in the work of staff responsible for the water distribution systems, service, repair, inspection, preventative maintenance; supervises, and coordinates the activities of the water division on a daily basis.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
COVID-19 Reimbursable Expense	200-75-51010	\$100	\$2,771	\$0	\$0	0%
COVID-19 Non-Reimbursable Expense	200-75-51020	\$4,008	\$0	\$0	\$0	0%
Payroll Emergency	200-75-51030	\$0	\$3,201	\$0	\$0	0%
Payroll Emergency-Overtime	200-75-51035	\$0	\$4,582	\$0	\$0	0%
Salaries & Wages	200-75-51100	\$768	\$1,112	\$0	\$0	0%
Salaries & Wages: Supervisor	200-75-51133	\$42,911	\$52,451	\$57,000	\$59,000	3.5%
Overtime	200-75-51190	\$116	\$503	\$0	\$0	0%
Support Staff	200-75-51405	\$18,703	\$27,989	\$18,800	\$31,500	67.6%
Maintenance Crew	200-75-51415	\$43,992	\$49,285	\$76,350	\$83,500	9.4%
Certification Pay	200-75-51450	\$925	\$894	\$1,800	\$900	-50%
Overtime	200-75-51490	\$3,984	\$2,480	\$3,500	\$4,500	28.6%
On Call	200-75-51500	\$1,074	\$830	\$1,040	\$1,100	5.8%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Total Personnel:		\$116,580	\$146,099	\$158,490	\$180,500	13.9%
Employee Benefits						
Employee Benefits	200-75-52100	\$0	\$582	\$0	\$0	0%
Group Insurance	200-75-52110	\$11,027	\$31,884	\$27,100	\$29,500	8.9%
TMRS	200-75-52135	\$16,273	\$22,016	\$16,500	\$18,500	12.1%
Worker's Compensation	200-75-52160	\$4,388	\$1,995	\$0	\$0	0%
Payroll Taxes	200-75-52170	\$1,613	\$3,662	\$3,000	\$3,000	0%
Licenses	200-75-52190	\$222	\$208	\$222	\$222	0%
Total Employee Benefits:		\$33,524	\$60,347	\$46,822	\$51,222	9.4%
Vehicle Expenses						
Vehicle Expenses	200-75-54270	\$5,915	\$5,733	\$7,500	\$7,500	0%
Total Vehicle Expenses:		\$5,915	\$5,733	\$7,500	\$7,500	0%
Software & Computer Equipment						
Computer-Maintenance & Repairs	200-75-55230	\$450	\$2,400	\$0	\$0	0%
Computer - Software	200-75-55240	\$4,400	\$8,478	\$6,000	\$6,000	0%
Total Software & Computer Equipment:		\$4,850	\$10,878	\$6,000	\$6,000	0%
Utilities						
Cellular Phone	200-75-55415	\$198	\$0	\$0	\$0	0%
Electricity	200-75-55450	\$17,107	\$20,080	\$0	\$0	0%
Water, wholesale	200-75-55460	\$393,272	\$437,234	\$450,000	\$472,500	5%
Total Utilities:		\$410,577	\$457,315	\$450,000	\$472,500	5%
Minor Capital Outlay						
Machinery & Equipment	200-75-56440	\$3,641	\$3,492	\$2,500	\$2,500	0%
Other	200-75-56490	\$488	\$469	\$0	\$0	0%
Total Minor Capital Outlay:		\$4,129	\$3,960	\$2,500	\$2,500	0%
Operating Expenses						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Rental - Machinery & Equipment	200-75-52420	\$0	\$969	\$1,500	\$1,500	0%
Uniforms	200-75-53140	\$2,861	\$3,203	\$3,000	\$1,800	-40%
Supplies - Custodial	200-75-53410	\$93	\$127	\$0	\$0	0%
Covid Supplies	200-75-53415	\$1,468	\$405	\$0	\$0	0%
Emergency Expenses	200-75-53425	\$0	\$11,215	\$0	\$0	0%
Miscellaneous	200-75-53460	\$1,679	\$344	\$0	\$0	0%
Travel - Local	200-75-54210	\$0	\$35	\$0	\$0	0%
Professional Development	200-75-54220	\$796	\$2,203	\$2,500	\$2,500	0%
Printing Expenses	200-75-55300	\$0	\$0	\$2,000	\$0	-100%
Printing - Other	200-75-55350	\$1,502	\$0	\$0	\$0	0%
Water Meter Supplies	200-75-55585	\$0	\$0	\$0	\$10,000	N/A
Insurance - Property	200-75-55610	\$4,971	\$2,676	\$0	\$0	0%
Insurance - Liability	200-75-55620	\$2,926	\$500	\$0	\$0	0%
Insurance - Vehicle	200-75-55640	\$2,262	\$1,529	\$0	\$0	0%
Postage	200-75-55705	\$500	\$0	\$0	\$0	0%
Employment Screening	200-75-55752	\$402	\$181	\$200	\$200	0%
Miscellaneous	200-75-55765	-\$4,466	\$168	\$600	\$800	33.3%
Total Operating Expenses:		\$14,994	\$23,555	\$9,800	\$16,800	71.4%
Professional Services						
Engineering Fees	200-75-52260	-\$1,750	\$0	\$0	\$0	0%
Contract Labor - Company	200-75-52350	\$2,500	\$0	\$10,000	\$10,000	0%
Water Testing	200-75-52580	\$3,843	\$3,518	\$3,500	\$3,500	0%
TCEQ Fees	200-75-52590	\$3,095	\$3,215	\$3,500	\$3,500	0%
Total Professional Services:		\$7,688	\$6,733	\$17,000	\$17,000	0%
Repairs - Bldg & Machinery						
Repairs- Machinery & Equipment	200-75-55540	\$5,461	\$1,560	\$2,000	\$2,000	0%

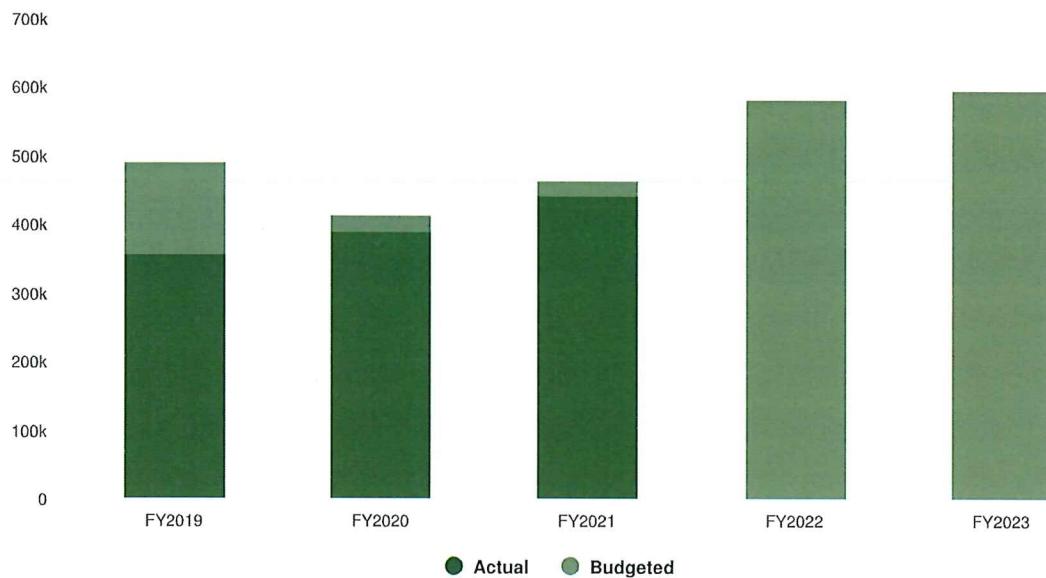
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Repairs - Vehicles	200-75-55550	\$1,481	\$1,573	\$3,500	\$3,500	0%
Inventory Expense	200-75-55570	\$13,431	\$14,843	\$11,500	\$10,000	-13%
Water Chemical Expense	200-75-55580	\$6,668	\$2,989	\$9,500	\$4,500	-52.6%
Repairs - Other	200-75-55590	\$3,987	\$8,219	\$4,200	\$6,500	54.8%
Total Repairs - Bldg & Machinery:		\$31,028	\$29,184	\$30,700	\$26,500	-13.7%
Capital Outlay						
Buildings	200-75-57420	\$0	\$676	\$0	\$0	0%
Machinery & Equipment	200-75-57440	\$0	\$0	\$516,262	\$0	-100%
Infrastructure - Water	200-75-57470	\$0	\$0	\$110,000	\$0	-100%
Main Street Sewer Project	200-75-57475	\$0	\$2,000	\$0	\$0	0%
Total Capital Outlay:		\$0	\$2,676	\$626,262	\$0	-100%
Reserve						
Admin. Expense to Debt Fund	200-75-58225	\$108,460	\$108,300	\$110,400	\$0	-100%
Total Reserve:		\$108,460	\$108,300	\$110,400	\$0	-100%
Total Expense Objects:		\$737,744	\$854,780	\$1,465,474	\$780,522	-46.7%

Sewer Department 80

Expenditures Summary

\$596,772 **\$14,430**
(2.48% vs. prior year)

Sewer Department 80 Proposed and Historical Budget vs. Actual



Approved Staffing

SUMMARY OF APPROVED & ADOPTED STAFFING FUNDED FOR SEWER DEPARTMENT FY2022-2023

STAFFING	ACTUAL 2020-2021	ACTUAL 2021-2022	PROPOSED 2022-2023	APPROVED 2022-2023
Customer Service Rep	.50 50% Water & 50% Sewer	.50 50% Water & 50% Sewer	.50 50% Water & 50% Sewer	
Construction/Building Inspector	1	1	1	
TOTAL DEPT. STAFF	1.5	1.5	1.5	
No Changes				
TOTAL APPROVED DEPT. STAFF	1.5	1.5	1.5	

Justification for any proposed staffing changes: None

Department Purpose

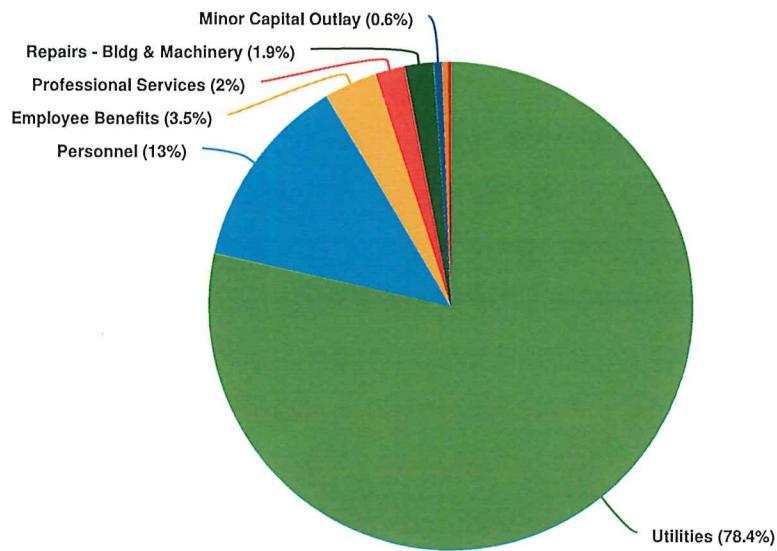
CORE FUNCTION OF THE DEPARTMENT: To protect water quality and public health. A series of underground pipes and manholes, pumping stations, and other appurtenances convey sewage from homes, businesses, and industries to wastewater treatment plants where it is cleaned and returned to the environment. To provide quality drinking water and wastewater management in the areas serviced by it. Improving services in water supply and sanitation.

CORE FUNCTION OF THE CONSTRUCTION/BUILDING INSPECTOR: Inspects work quality and materials used in a variety of public works projects for compliance with building and construction standards and codes, ordinances, and regulations. Reviews plans and specifications for assigned project prior to inspection.

CORE FUNCTION OF THE PW DIRECTOR: Manages the operations of all divisions of the public works department, providing support, safety regulations, and guidance to staff. Ensures the required and proper training in all divisions remains current. Meets all state law requirements, prepares reports to the City Manager, Mayor and Council.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel						
Support Salaries	200-80-0051400	\$0	\$47	\$0	\$0	0%
COVID-19 Reimbursable Expense	200-80-51010	\$0	\$1,981	\$0	\$0	0%
COVID-19 Non-Reimbursable Expense	200-80-51020	\$773	\$0	\$0	\$0	0%
Salaries & Wages	200-80-51100	\$768	\$1,112	\$0	\$0	0%
Support Staff	200-80-51405	\$22,573	\$17,317	\$18,720	\$19,000	1.5%
Maintenance Crew	200-80-51415	\$50,792	\$45,276	\$53,300	\$54,900	3%
Certification Pay	200-80-51450	\$925	\$894	\$1,200	\$1,500	25%
Overtime	200-80-51490	\$3,851	\$2,507	\$1,000	\$2,000	100%
On Call	200-80-51500	\$350	\$0	\$200	\$0	-100%
Total Personnel:		\$80,033	\$69,135	\$74,420	\$77,400	4%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (%) Change)
Employee Benefits						
Group Insurance	200-80-52110	\$1,454	\$5,143	\$11,650	\$11,650	0%
TMRS	200-80-52135	\$9,175	\$2,501	\$7,400	\$7,900	6.8%
Worker's Compensation-Sewer	200-80-52160	\$4,387	\$507	\$0	\$0	0%
Payroll Taxes	200-80-52170	\$871	\$501	\$1,050	\$1,100	4.8%
Licenses	200-80-52190	\$222	\$336	\$222	\$222	0%
Total Employee Benefits:		\$16,108	\$8,987	\$20,322	\$20,872	2.7%
Vehicle Expenses						
Vehicle Expense	200-80-54270	\$515	\$838	\$1,200	\$1,500	25%
Total Vehicle Expenses:		\$515	\$838	\$1,200	\$1,500	25%
Utilities						
Cellular Phone	200-80-55415	\$152	\$443	\$0	\$0	0%
Electricity	200-80-55450	\$5,022	\$1,480	\$0	\$0	0%
TRA Wastewater Treatment	200-80-55463	\$260,650	\$334,790	\$444,000	\$468,000	5.4%
Total Utilities:		\$265,824	\$336,713	\$444,000	\$468,000	5.4%
Minor Capital Outlay						
Machinery & Equipment	200-80-56440	\$9,400	\$5,835	\$5,000	\$3,500	-30%
Total Minor Capital Outlay:		\$9,400	\$5,835	\$5,000	\$3,500	-30%
Operating Expenses						
Uniforms	200-80-53140	\$633	\$599	\$1,000	\$600	-40%
Supplies - Custodial	200-80-53410	\$16	\$0	\$0	\$0	0%
Miscellaneous	200-80-53460	\$538	\$290	\$0	\$0	0%
Professional Development	200-80-54220	\$3,530	\$0	\$1,000	\$1,000	0%
Insurance - Property	200-80-55610	\$1,543	\$1,008	\$0	\$0	0%
Insurance - Liability	200-80-55620	\$348	\$152	\$0	\$0	0%

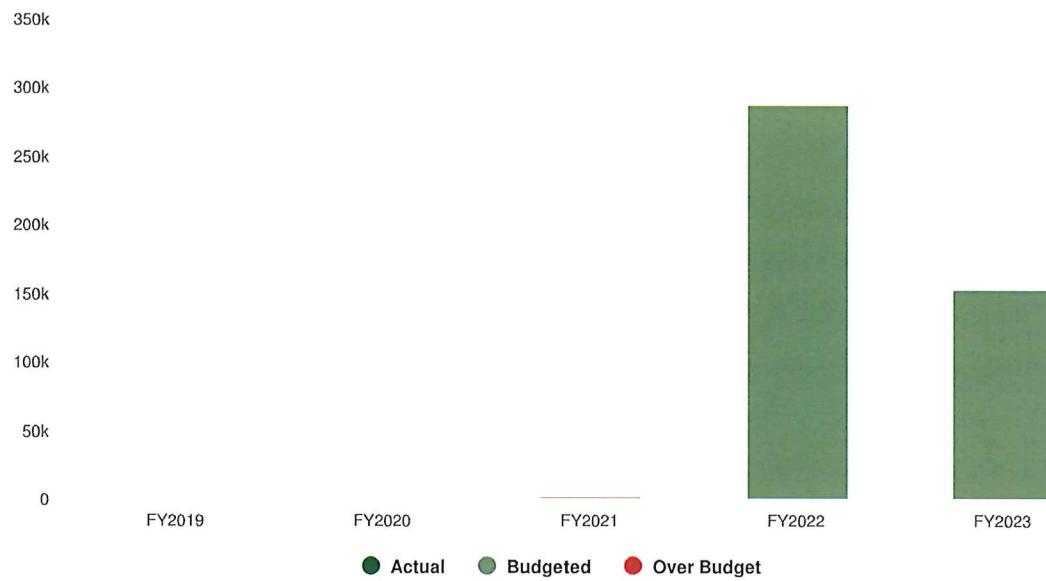
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs, FY2023 Budgeted (% Change)
Insurance - Vehicle	200-80-55640	\$424	\$425	\$0	\$0	0%
Employment Screening	200-80-55752	\$80	\$0	\$100	\$100	0%
Miscellaneous	200-80-55765	\$0	\$0	\$500	\$500	0%
Total Operating Expenses:		\$7,112	\$2,474	\$2,600	\$2,200	-15.4%
Professional Services						
Contract Labor - Company	200-80-52350	\$0	\$8,050	\$10,000	\$10,000	0%
Sardis Collection Expense	200-80-52515	\$200	\$1,800	\$1,800	\$1,800	0%
Total Professional Services:		\$200	\$9,850	\$11,800	\$11,800	0%
Repairs - Bldg & Machinery						
Repairs - Land Improvements	200-80-55510	\$1,999	\$350	\$4,000	\$1,000	-75%
Repairs - Machinery & Equipment	200-80-55540	\$4,818	\$3,606	\$6,000	\$8,000	33.3%
Inventory Expense	200-80-55570	\$2,830	\$5,579	\$3,000	\$2,500	-16.7%
Water:5755500 ♦ Repairs & Building Improvements:5755580 ♦ Water Chemical Expense	200-80-55580	\$995	\$0	\$0	\$0	0%
Repairs - Other	200-80-55590	\$209	\$0	\$0	\$0	0%
Total Repairs - Bldg & Machinery:		\$10,851	\$9,535	\$13,000	\$11,500	-11.5%
Capital Outlay						
Machinery & Equipment	200-80-57440	\$0	\$0	\$10,000	\$0	-100%
Total Capital Outlay:		\$0	\$0	\$10,000	\$0	-100%
Total Expense Objects:		\$390,043	\$443,367	\$582,342	\$596,772	2.5%

Water & Sewer Non-Departmental 85

Expenditures Summary

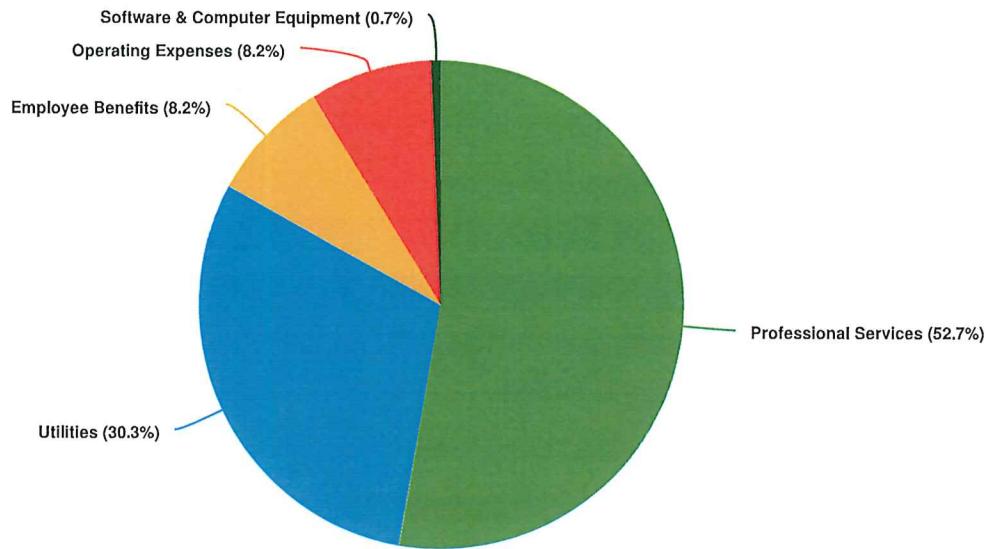
\$153,080 **-\$133,767**
(-46.63% vs. prior year)

Water & Sewer Non-Departmental 85 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Expense Objects						
Employee Benefits						
Worker's Compensation	200-85-52160	\$0	\$0	\$7,000	\$10,000	42.9%
Unemployment Taxes	200-85-52180	\$0	\$0	\$2,000	\$2,500	25%
Total Employee Benefits:		\$0	\$0	\$9,000	\$12,500	38.9%
Software & Computer Equipment						
Computer Equipment	200-85-52545	\$0	\$0	\$3,500	\$1,000	-71.4%
Total Software & Computer Equipment:		\$0	\$0	\$3,500	\$1,000	-71.4%
Utilities						
Telephone	200-85-55410	\$0	\$138	\$3,875	\$2,500	-35.5%
Sewer:5805400 ♦ Utilities:5805415 ♦ Cellular Phone	200-85-55415	\$0	\$319	\$2,385	\$2,300	-3.6%
Telephone Equipment	200-85-55416	\$0	\$0	\$1,325	\$1,000	-24.5%
Internet - PD	200-85-55417	\$0	\$226	\$6,825	\$4,500	-34.1%
Sewer:5805400 ♦ Utilities:5805420 ♦ Wireless Cards	200-85-55420	\$0	\$0	\$500	\$1,080	116%

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Budgeted	FY2022 Adopted vs. FY2023 Budgeted (% Change)
Electricity	200-85-55450	\$0	\$0	\$35,000	\$35,000	0%
Total Utilities:		\$0	\$683	\$49,910	\$46,380	-7.1%
Operating Expenses						
Sewer:5805600 ♦ Insurance:5805610 ♦ Insurance - Property	200-85-55610	\$0	\$0	\$5,500	\$6,500	18.2%
Sewer:5805600 ♦ Insurance:5805620 ♦ Insurance - Liability	200-85-55620	\$0	\$0	\$2,450	\$3,000	22.4%
Sewer:5805600 ♦ Insurance:5805640 ♦ Insurance - Vehicle	200-85-55640	\$0	\$0	\$3,735	\$3,000	-19.7%
Total Operating Expenses:		\$0	\$0	\$11,685	\$12,500	7%
Professional Services						
Audit	200-85-52240	\$0	\$0	\$11,232	\$11,700	4.2%
Engineering Fees	200-85-52260	\$0	\$0	\$182,520	\$50,000	-72.6%
Computer Maintenance	200-85-52540	\$0	\$0	\$19,000	\$19,000	0%
Total Professional Services:		\$0	\$0	\$212,752	\$80,700	-62.1%
Total Expense Objects:		\$0	\$683	\$286,847	\$153,080	-46.6%

CAPITAL IMPROVEMENTS

Capital Purchase Amount Increase

RESOLUTION NO. R2020-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OVILLA, TEXAS, AMENDING SECTION 5 OF THE CITY'S PURCHASING MANUAL BY INCREASING THE AMOUNT OF CAPITAL PURCHASES AND FIXED ASSETS FROM; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council previously adopted a Purchasing Manual and thereby established financial policies and procedures for municipal purchases; and

WHEREAS, Section 5 of the Purchasing Manual provides that a capital purchase is the purchase of any item or combination of items in excess of \$2,000; and

WHEREAS, Section 5 of the Purchasing Manual further provides that a "fixed asset" is any item or items costing \$2,000 or more with a useful life of greater than one year; and

WHEREAS, Section 5 of the Purchasing Manual further provides that all items purchased at the cost of \$2,000 or more and having a useful life of more than one year will be placed on the City's fixed asset list; and

WHEREAS, the City Council finds and determines that it is in the best interest of the efficient financial administration of the City to amend and increase the capital expenditure and fixed asset amount from \$2,000 to \$5,000.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OVILLA, TEXAS, THAT:

SECTION 1. A capital purchase shall be the purchase of any item or combination of items costing \$5,000 or more.

SECTION 2. A fixed asset shall be any item or items purchased at a cost of \$5,000 or more.

SECTION 3. The City Secretary shall amend or cause to be amended Section 5 of the City's Purchasing Manual to read as follows:

SECTION 5: CAPITAL PURCHASES / FIXED ASSETS

1. Capital Purchase is any item or combination of items purchased at a cost of \$5,000 or more.
2. Fixed Asset is any item or items purchased at a cost of \$5,000 or more and with a useful life greater than one year.
3. All items purchased at a cost of \$5,000 or more and having a useful life in excess of one year will be placed on the fixed asset list. Each department will be required to monitor their inventory and be accountable for the location of the asset.

RESOLUTION NO. R2020-13

4. All capital items, regardless of the dollar amount, are to be purchased using the Purchasing Policy.

SECTION 4. All provisions of any and all other Resolutions of the City found to be in conflict with the provisions of this Resolution are hereby repealed, and all other provisions of such other Resolutions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 5. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said Resolution, which shall remain in full force and effect.

SECTION 6. This Resolution shall become effective immediately from and after its passage and approval.

PASSED, APPROVED and ADOPTED by the City Council of the City of Ovilla, Texas, this 10 day of AUGUST, 2020.



DEBT

General Obligation Refunding Bond December 2021

ORDINANCE NO. 2021-22|

AN ORDINANCE AUTHORIZING THE ISSUANCE OF "CITY OF OVILLA, TEXAS, GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021"; SPECIFYING THE TERMS AND FEATURES OF SAID BONDS; LEVYING A CONTINUING DIRECT ANNUAL AD VALOREM TAX FOR THE PAYMENT OF SAID BONDS; PROVIDING FOR THE REDEMPTION OF CERTAIN OUTSTANDING OBLIGATIONS OF THE CITY; AND RESOLVING OTHER MATTERS INCIDENT AND RELATED TO THE ISSUANCE, SALE, PAYMENT AND DELIVERY OF SAID BONDS, INCLUDING THE APPROVAL AND EXECUTION OF A PAYING AGENT REGISTRAR AGREEMENT AND A PURCHASE LETTER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS the City Council (the "Council") of the City of Ovilla, Texas (the "City") has heretofore issued, sold, and delivered, and there are currently outstanding obligations of the following issue or series (, the "Refunded Obligation"), to wit:

"City of Ovilla, Texas General Obligation Refunding Bonds, Series 2011" dated June 15, 2011, scheduled to mature on August 15 in each of the years 2022 through 2027 inclusive, and on August 15, 2029, and aggregating in the principal amount of \$3,435,000.

WHEREAS, pursuant to the provisions of Texas Government Code, Chapter 1207, as amended, the Council is authorized to issue refunding bonds and deposit the proceeds of sale directly with the place of payment for the Refunded Obligation, or other authorized depository, and such deposit, when made in accordance with said statute, shall constitute the making of firm banking and financial arrangements for the discharge and final payment of the Refunded Obligation; and

WHEREAS, the Council hereby finds and determines that the Refunded Obligation should be refunded at this time, and such refunding will result in the City saving approximately \$295,647.46 in debt service payments on such indebtedness and further provide a net present value savings of approximately \$279,484.00.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OVILLA, TEXAS:

SECTION 1: Authorization - Designation - Principal Amount - Purpose. General obligation bonds of the City shall be and are hereby authorized to be issued in the aggregate principal amount of \$3,550,000 to be designated and bear the title "CITY OF OVILLA, TEXAS, GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021" (hereinafter referred to as the "Bonds"), for the purpose of providing funds for the discharge and final payment of certain outstanding obligations of the City (identified in the preamble hereof and referred to as the "Refunded Obligation") and to pay costs of issuance, in accordance with the Constitution and laws of the State of Texas, including Texas Government Code, Chapter 1207, as amended.

General Obligation Refunding Bond December 2021

SECTION 2: Fully Registered Obligations - Bond Date - Authorized Denominations Stated Maturity - Interest Rate. The Bonds shall be issued as fully registered obligations only, shall be dated December 1, 2021 (the "Bond Date"), shall be in denominations of \$100,000 or any integral multiple of \$1, 000 in excess thereof, and shall become due and payable on August 15, 2028 (the "Stated Maturity").

The Bonds shall bear interest on the unpaid principal amounts from, the date of initial delivery of the Bonds at the rate of 1.23% per annum (calculated on the basis of a 360-day year of twelve 30-day months). Interest on the Bonds shall be payable on August 15 and February 15 in each year, commencing February 15, 2022, until maturity or prior redemption.

SECTION 3: Terms of Payment - Paying Agent/Registrar. The principal of, premium, if any, and the interest on the Bonds, due and payable by reason of maturity or otherwise, shall be payable only to the registered owners or holders of the Bonds (hereinafter called the "Holders") appearing on the registration and transfer books maintained by the Paying Agent/Registrar and the payment thereof shall be in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts, and shall be without exchange or collection charges to the Holders.

The selection and appointment of Wilmington Trust, National Association, Dallas, Texas to serve as Paying Agent/Registrar for the Bonds is hereby approved and confirmed. Books and records relating to the registration, payment, transfer and exchange of the Bonds (the "Security Register") shall at all times be kept and maintained on behalf of the City by the Paying Agent/Registrar, as provided herein and in accordance with the terms and provisions of a "Paying Agent/Registrar Agreement," substantially in the form attached hereto as Exhibit A, and such reasonable rules and regulations as the Paying Agent/Registrar and the City may prescribe. The Mayor or Mayor Pro Tem and City Secretary are authorized to execute and deliver such Paying Agent/Registrar Agreement in connection with the delivery of the Bonds. The City covenants to always maintain and provide a Paying Agent/Registrar until the Bonds are paid and discharged, and any successor Paying Agent/Registrar shall be a commercial bank, trust company, financial institution or other entity qualified and authorized to serve in such capacity and perform the duties and services of Paying Agent/Registrar. Upon any change in the Paying Agent/Registrar for the Bonds, the City agrees to promptly cause a written notice thereof to be sent to each Holder by first class United States mail, postage prepaid, which notice shall also give the address of the new Paying Agent/Registrar.

Principal of and premium, if any, on the Bonds, shall be payable at the Stated Maturity thereof only upon presentation and surrender of the Bonds to the Paying Agent/Registrar at its designated offices, initially in Wilmington, Delaware, or, with respect to a successor Paying Agent/Registrar, at the designated offices of such successor (the "Designated Payment/Transfer Office"); provided, however, with respect to principal payments prior to the Stated Maturity, and so long as The American National Bank of Texas or an entity related to the Purchaser owns 100% of the Outstanding Bonds, the Bonds need not be surrendered to the Paying Agent/Registrar, who will merely document such payment on an internal ledger maintained by the Paying Agent/Registrar. Interest on the Bonds shall be paid to the Holders whose names appear in the Security Register at the close of business on the Record Date (the last business day of the month next preceding each interest payment date) and shall be paid by the Paying Agent/Registrar (i) by check sent by first class United States mail, postage prepaid, to the address of the Holder recorded

General Obligation Refunding Bond December 2021

in the Security Register or (ii) by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Holder. If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day when banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day when banking institutions are authorized to close; and payment on such date shall have the same force and effect as if made on the original date payment was due.

In the event of a nonpayment of interest on a scheduled payment date, and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the City. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by first class United States mail, postage prepaid, to the address of each Holder appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

SECTION 4: Redemption.

(a) Optional Redemption. The Bonds shall be subject to optional redemption prior to maturity, at the option of the City, in whole or in part, in principal amounts of \$100,000 or any integral multiple of \$1,000 in excess thereof (and if in part by lot by the Paying Agent/Registrar), on any date at the redemption price of par plus accrued interest to the date of redemption.

(b) Mandatory Redemption. The Bonds shall be subject to mandatory redemption prior to maturity at the price of par plus accrued interest to the mandatory redemption date on the respective dates and in principal amounts as follows:

<u>Redemption Date</u>	<u>Principal Amount</u> (\$)
8/15/2022	490,000
8/15/2023	490,000
8/15/2024	500,000
8/15/2025	505,000
8/15/2026	515,000
8/15/2027	520,000
8/15/2028*	530,000

*maturity

(c) Notice of Redemption. Not less than thirty (30) days prior to a redemption date for the Bonds, a notice of redemption shall be sent by United States Mail, first class postage prepaid, in the name of the City and at the City's expense, to each Holder of a Bond to be redeemed in whole or in part at the address of the Holder appearing on the Security Register at the close of business on the business day next preceding the date of mailing such notice, and any notice of redemption so mailed shall be conclusively presumed to have been duly given irrespective of whether received by the Holder.

General Obligation Refunding Bond December 2021

All notices of redemption shall (i) specify the date of redemption for the Bonds, (ii) identify the Bonds to be redeemed and, in the case of a portion of the principal amount to be redeemed, the principal amount thereof to be redeemed, (iii) state the redemption price, (iv) state that the Bonds, or the portion of the principal amount thereof to be redeemed, shall become due and payable on the redemption date specified, and the interest thereon, or on the portion of the principal amount thereof to be redeemed, shall cease to accrue from and after the redemption date, and (v) specify that payment of the redemption price for the Bonds, or the principal amount thereof to be redeemed, shall be made at the Designated Payment/Transfer Office of the Paying Agent/Registrar only upon presentation and surrender thereof by the Holder. If a Bond is subject by its terms to prior redemption and has been called for redemption and notice of redemption thereof has been duly given as hereinabove provided, such Bond (or the principal amount thereof to be redeemed) shall become due and payable and interest thereon shall cease to accrue from and after the redemption date therefor; provided moneys sufficient for the payment of such Bond (or of the principal amount thereof to be redeemed) at the then applicable redemption price are held for the purpose of such payment by the Paying Agent/Registrar.

(d) Conditional Notice of Redemption. With respect to any optional redemption of the Bonds, unless certain prerequisites to such redemption required by this Ordinance have been met and moneys sufficient to pay the principal of and premium, if any, and interest on the Bonds to be redeemed shall have been received by the Paying Agent/Registrar prior to the giving of such notice of redemption, such notice may state that said redemption is conditional upon the satisfaction of such prerequisites and receipt of such moneys by the Paying Agent/Registrar on or prior to the date fixed for such redemption. If a conditional notice of redemption is given and such prerequisites to the redemption are not satisfied or sufficient moneys are not received, such notice shall be of no force and effect, the City shall not redeem such Bonds and the Paying Agent/Registrar shall give notice, in the manner in which the notice of redemption was given, to the effect that the Bonds have not been redeemed.

SECTION 5: Registration - Transfer - Exchange of Bonds - Predecessor Bonds. A Security Register relating to the registration, payment, and transfer or exchange of the Bonds shall at all times be kept and maintained by the City at the Designated Payment/Transfer Office of the Paying Agent/Registrar, as provided herein and in accordance with the provisions of an agreement with the Paying Agent/Registrar and such rules and regulations as the Paying Agent/Registrar and the City may prescribe. The Paying Agent/Registrar shall obtain, record, and maintain in the Security Register the name and address of each Holder of the Bonds issued under and pursuant to the provisions of this Ordinance, or if appropriate, the nominee thereof. Any Bond may, in accordance with its terms and the terms hereof, be transferred or exchanged for Bonds of other authorized denominations upon the Security Register by the Holder, in person or by his duly authorized agent, upon surrender of such Bond to the Paying Agent/Registrar for cancellation, accompanied by a written instrument of transfer or request for exchange duly executed by the Holder or by his duly authorized agent, in form satisfactory to the Paying Agent/Registrar.

Upon surrender of any Bond (other than the Initial Bond referenced in Section 7 hereof) for transfer at the Designated Payment/Transfer Office of the Paying Agent/Registrar, the Paying Agent/Registrar shall register and deliver, in the name of the designated transferee or transferees, one or more new Bonds of authorized denominations and having the same Stated Maturity and of a like aggregate principal amount as the Bond or Bonds surrendered for transfer.

General Obligation Refunding Bond December 2021

At the option of the Holder, Bonds (other than the Initial Bond referenced in Section 7 hereof) may be exchanged for other Bonds of authorized denominations and of like aggregate principal amount as the Bonds surrendered for exchange, upon surrender of the Bonds to be exchanged at the Designated Payment/Transfer Office of the Paying Agent/Registrar. Whenever any Bonds are surrendered for exchange, the Paying Agent/Registrar shall register and deliver new Bonds to the Holder requesting the exchange.

All Bonds issued in any transfer or exchange of Bonds shall be delivered to the Holders at the Designated Payment/Transfer Office of the Paying Agent/Registrar or sent by United States mail, first class, postage prepaid to the Holders, and, upon the registration and delivery thereof, the same shall be the valid obligations of the City, evidencing the same obligation to pay, and entitled to the same benefits under this Ordinance, as the Bonds surrendered in such transfer or exchange.

All transfers or exchanges of Bonds pursuant to this Section shall be made without expense or service charge to the Holder, except as otherwise herein provided, and except that the Paying Agent/Registrar shall require payment by the Holder requesting such transfer or exchange of any tax or other governmental charges required to be paid with respect to such transfer or exchange.

Bonds cancelled by reason of an exchange or transfer pursuant to the provisions hereof are hereby defined to be "Predecessor Bonds," evidencing all or a portion, *as the case may be, of the same obligation to pay evidenced by the new Bond or Bonds registered and delivered in the exchange or transfer therefor.* Additionally, the term "Predecessor Bonds" shall include any mutilated, lost, destroyed, or stolen Bond for which a replacement Bond has been issued, registered, and delivered in lieu thereof pursuant to the provisions of Section 10 hereof and such new replacement Bond shall be deemed to evidence the same obligation as the mutilated, lost, destroyed, or stolen Bond.

Neither the City nor the Paying Agent/Registrar shall be required to issue or transfer to an assignee of a Holder any Bond called for redemption, in whole or in part, within 45 days of the date fixed for the redemption of such Bond; provided, however, such limitation on transferability shall not be applicable to an exchange by the Holder of the unredeemed balance of a Bond called for redemption in part.

SECTION 6: Execution - Registration. The Bonds shall be executed on behalf of the City by the Mayor or Mayor Pro Tem under its seal reproduced or impressed thereon and countersigned by the City Secretary or Interim City Secretary. The signature of said officers and the seal of the City on the Bonds may be manual or facsimile. Bonds bearing the manual or facsimile signatures of individuals who are or were the proper officers of the City on the Bond Date shall be deemed to be duly executed on behalf of the City, notwithstanding that one or more of the individuals shall cease to hold such offices at the time of delivery of the Bonds to the initial purchaser(s) and with respect to Bonds delivered in subsequent exchanges and transfers, all as authorized and provided in Texas Government Code, Chapter 1201, as amended.

No Bond shall be entitled to any right or benefit under this Ordinance, or be valid or obligatory for any purpose, unless there appears on such Bond either a certificate of registration substantially in the form provided in Section 8(c), manually executed by the Comptroller of Public Accounts of the State of Texas, or his duly authorized agent, or a certificate of registration substantially in the form provided in Section 8(d), manually executed by an authorized officer,

General Obligation Refunding Bond December 2021

employee or representative of the Paying Agent/Registrar, and either such certificate duly signed upon any Bond shall be conclusive evidence, and the only evidence, that such Bond has been duly certified, registered, and delivered.

SECTION 7: Initial Bond. The Bonds herein authorized shall be initially issued as a single fully registered bond in the aggregate principal amount stated in Section 1 hereof and numbered T-1 (hereinafter called the "Initial Bond") and, the Initial Bond shall be registered in the name of the initial purchaser(s) or the designee thereof. The Initial Bond shall be the Bond submitted to the Office of the Attorney General of the State of Texas for approval, certified and registered by the Office of the Comptroller of Public Accounts of the State of Texas and delivered to the initial purchaser(s). Any time after the delivery of the Initial Bond, the Paying Agent/Registrar, pursuant to written instructions from the Purchaser (as defined in Section 14 hereof), or the designee thereof, shall cancel the Initial Bond delivered hereunder and exchange therefor definitive Bonds of authorized denominations, Stated Maturities, principal amounts and bearing applicable interest rates for transfer and delivery to the Holders named at the addresses identified therefor; all pursuant to and in accordance with such written instructions from the initial purchaser(s), or the designee thereof, and such other information and documentation as the Paying Agent/Registrar may reasonably require. The Purchaser may elect to hold the Initial Bond in lieu of delivery of the definitive Bonds.

SECTION 8: Forms.

(a) Forms Generally. The Bonds, the Registration Certificate of the Comptroller of Public Accounts of the State of Texas, the Registration Certificate of Paying Agent/Registrar, and the form of Assignment to be printed on each of the Bonds, shall be substantially in the forms set forth in this Section with such appropriate insertions, omissions, substitutions, and other variations as are permitted or required by this Ordinance and may have such letters, numbers, or other marks of identification (including identifying numbers and letters of the Committee on Uniform Securities Identification Procedures of the American Bankers Association) and such legends and endorsements (including insurance legends in the event the Bonds, or any maturities thereof, are purchased with insurance and any reproduction of an opinion of counsel) thereon as may, consistently herewith, be established by the City or determined by the officers executing such Bonds as evidenced by their execution. Any portion of the text of any Bonds may be set forth on the reverse thereof, with an appropriate reference thereto on the face of the Bond.

The definitive Bonds and the Initial Bond shall be printed, lithographed, engraved, typewritten, photocopied, or otherwise reproduced in any other similar manner, all as determined by the officers executing such Bonds as evidenced by their execution thereof.

(b) Form of Bond.

REGISTERED	REGISTERED NO.
T-11R- 1	\$3,550,000

UNITED STATES OF AMERICA
STATE OF TEXAS

General Obligation Refunding Bond December 2021

CITY OF OVILLA, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2021

Bond Date: December 1, 2021 Interest Rate: 1.23% Stated Maturity: August 15, 2028

Registered Owner: THE AMERICAN NATIONAL BANK OF TEXAS

Principal Amount: THREE MILLION FIVE HUNDRED FIFTY THOUSAND DOLLARS

The City of Ovilla (hereinafter referred to as the "City"), a body corporate and municipal corporation in the Counties of Dallas and Ellis, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the registered owner named above, or the registered assigns thereof (the "Registered Owner"), on the Stated Maturity date specified above the Principal Amount hereinabove stated (or so much thereof as shall not have been paid upon prior redemption) and to pay interest on the unpaid principal amount hereof from the interest payment date next preceding the "Registration Date" of this Bond appearing below (unless this Bond bears a "Registration Date" as of an interest payment date, in which case it shall bear interest from such date, or unless the "Registration Date" of this Bond is prior to the initial interest payment date in which case it shall bear interest from the date of initial delivery of the Bonds) at the per annum rate of interest specified above computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on February 15 and August 15 in each year, commencing February 15, 2022, until maturity or prior redemption. Principal of this Bond shall be payable at its Stated Maturity to the Registered Owner hereof upon presentation and surrender to Wilmington Trust, National Association, Dallas Texas (the "Paying Agent/Registrar"), or its successor, upon presentation and surrender at its designated offices, initially in Wilmington, Delaware, or, with respect to a successor paying agent/registrar, at the designated offices of such successor (the "Designated Payment/Transfer Office"); provided; however, with respect to principal payments prior to the Stated Maturity, and so long as The American National Bank of Texas or an entity related to the Purchaser owns 100% of the Outstanding Bonds, the Bonds need not be surrendered to the Paying Agent/Registrar, who will merely document such payment on an internal ledger maintained by the Paying Agent/Registrar. Interest is payable to the registered owner of this Bond (or one or more Predecessor Bonds, as defined in the Ordinance hereinafter referenced) whose name appears on the "Security Register" maintained by the Paying Agent/Registrar at the close of business on the "Record Date", which is the last business day of the month next preceding each interest payment date, and interest shall be paid by the Paying Agent/Registrar by check sent by first class United States mail, postage prepaid, to the address of the registered owner recorded in the Security Register or by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the registered owner. If the date for the payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, a legal holiday, or a day when banking institutions in the city where the Designated Payment/Transfer Office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a Saturday, Sunday, legal holiday, or day when banking institutions are authorized to close; and payment on such date shall have the same force and effect as if made on the original date payment was due. All payments of principal of, premium, if any, and interest on this Bond

General Obligation Refunding Bond December 2021

shall be without exchange or collection charges to the owner hereof and in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts.

This Bond is one of the series specified in its title issued in the aggregate principal amount of \$3,550,000 (herein referred to as the "Bonds") for the purpose of providing funds for the discharge and final payment of the Refunded Obligation (identified and defined in the Ordinance hereinafter referenced), and to pay costs of issuance, under and in strict conformity with the Constitution and laws of the State of Texas and pursuant to an Ordinance adopted by the City Council of the City (herein referred to as the "Ordinance").

The Bonds are subject to mandatory redemption prior to maturity and shall be redeemed in part prior to maturity at the price of par and accrued interest thereon to the date of redemption, and without premium, on the dates and in the principal amounts as follows:

<u>Redemption Date</u>	<u>Principal Amount (\$)</u>
8/15/2022	490,000
8/15/2023	490,000
8/15/2024	500,000
8/15/2025	505,000
8/15/2026	515,000
8/15/2027	520,000
8/15/2028*	530,000

*Maturity

If more than one Bond exists, the Bonds shall be redeemed on a pro rata basis.

The Bonds shall be subject to optional redemption prior to maturity at the option of the City, in whole or in part, in principal amounts of \$100,000 or any integral multiple of \$1,000 in excess thereof (and if in part by lot by the Paying Agent/Registrar), on any date, at the redemption price of par plus accrued interest to the date of redemption.

At least thirty days prior to the date fixed for an optional redemption of Bonds, the City shall cause a written notice of such redemption to be sent by United States Mail, first class postage prepaid, to the registered owners of each Bond to be redeemed at the address shown on the Security Register and subject to the terms and provisions relating thereto contained in the Ordinance. If a Bond (or any portion of its principal sum) shall have been duly called for redemption and notice of such redemption duly given, then upon such redemption date such Bond (or the portion of its principal sum to be redeemed) shall become due and payable, and interest thereon shall cease to accrue from and after the redemption date therefor; provided moneys for the payment of the redemption price and the interest on the principal amount to be redeemed to the date of redemption are held for the purpose of such payment by the Paying Agent/Registrar.

In the event a portion of the principal amount of a Bond is to be optionally redeemed, payment of the redemption price of such principal amount shall be made to the registered owner only upon presentation and surrender of such Bond to the Designated Payment/Transfer Office of the Paying Agent/Registrar, and a new Bond or Bonds of like maturity and interest rate in any

General Obligation Refunding Bond December 2021

authorized denominations provided by the Ordinance for the then unredeemed balance of the principal sum thereof will be issued to the registered owner, without charge. If a Bond is selected for redemption, in whole or in part, the City and the Paying Agent/Registrar shall not be required to transfer such Bond to an assignee of the registered owner within 45 days of the redemption date therefor; provided, however, such limitation on transferability shall not be applicable to an exchange by the registered owner of the unredeemed balance of a Bond redeemed in part.

With respect to any optional redemption of the Bonds, unless certain prerequisites to such redemption required by the Ordinance have been met and moneys sufficient to pay the principal of and premium, if any, and interest on the Bonds to be redeemed shall have been received by the Paying Agent/Registrar prior to the giving of such notice of redemption, such notice may state that said redemption is conditional upon the satisfaction of such prerequisites and receipt of such moneys by the Paying Agent/Registrar on or prior to the date fixed for such redemption. If a conditional notice of redemption is given and such prerequisites to the redemption are not satisfied or sufficient moneys are not received, such notice shall be of no force and effect, the City shall not redeem such Bonds and the Paying Agent/Registrar shall give notice, in the manner in which the notice of redemption was given, to the effect that the Bonds have not been redeemed.

The Bonds are payable from the proceeds of an ad valorem tax levied, within the limitations prescribed by law, upon all taxable property in the City. Reference is hereby made to the Ordinance, a copy of which is on file in the Designated Payment/Transfer Office of the Paying Agent/Registrar, and to all of the provisions of which the owner or holder of this Bond by the acceptance hereof hereby assents, for definitions of terms; the description of and the nature and extent of the tax levied for the payment of the Bonds; the terms and conditions relating to the transfer or exchange of this Bond; the conditions upon which the Ordinance may be amended or supplemented with or without the consent of the Holders; the rights, duties, and obligations of the City and the Paying Agent/Registrar; the terms and provisions upon which this Bond may be discharged at its maturity, and deemed to be no longer Outstanding thereunder; and for other terms and provisions contained therein. Capitalized terms used herein have the meanings assigned in the Ordinance.

This Bond, subject to certain limitations contained in the Ordinance, may be transferred on the Security Register only upon its presentation and surrender at the Designated Payment/Transfer Office of the Paying Agent/Registrar, with the Assignment hereon duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Paying Agent/Registrar duly executed by, the registered owner hereof, or his duly authorized agent. When a transfer on the Security Register occurs, one or more new fully registered Bonds of the same Stated Maturity, of authorized denominations, bearing the same rate of interest, and of the same aggregate principal amount will be issued by the Paying Agent/Registrar to the designated transferee or transferees.

The City and the Paying Agent/Registrar, and any agent of either, shall treat the registered owner whose name appears on the Security Register (i) on the Record Date as the owner entitled to payment of interest hereon, (ii) on the date of surrender of this Bond as the owner entitled to payment of principal hereof at its Stated Maturity, and (iii) on any other date as the owner for all other purposes, and neither the City nor the Paying Agent/Registrar, or any agent of either, shall be affected by notice to the contrary. In the event of nonpayment of interest on a scheduled payment date and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for

General Obligation Refunding Bond December 2021

the payment of such interest have been received from the City. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be 15 days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by first class United States mail, postage prepaid, to the address of each Holder appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

It is hereby certified, recited, represented and declared that the City is a body corporate and political subdivision duly organized and legally existing under and by virtue of the Constitution and laws of the State of Texas; that the issuance of the Bonds is duly authorized by law; that all acts, conditions and things required to exist and be done precedent to and in the issuance of the Bonds to render the same lawful and valid obligations of the City have been properly done, have happened and have been performed in regular and due time, form and manner as required by the Constitution and laws of the State of Texas, and the Ordinance; that the Bonds do not exceed any Constitutional or statutory limitation; and that due provision has been made for the payment of the principal of and interest on the Bonds by the levy of a tax as a foreclosed. In case any provision in this Bond shall be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. The terms and provisions of this Bond and the Ordinance shall be construed in accordance with and shall be governed by the laws of the State of Texas.

IN WITNESS WHEREOF, the City Council of the City has caused this Bond to be duly executed under the official seal of the City as of the Bond Date.

CITY OF OVILLA, TEXAS



COUNTERSIGNED:

J. Meier
[City Secretary][Interim City Secretary]

(City Seal)

(c) Form of Registration Certificate of Comptroller of Public Accounts to appear on Initial Bond only.

REGISTRATION CERTIFICATE OF
COMPTROLLER OF PUBLIC ACCOUNTS
OFFICE OF THE COMPTROLLER
OF PUBLIC ACCOUNTS

REGISTER NO. _____

103068124.4/1001183081

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General Obligation Refunding Bond December 2021

City of Ovilla, TX
General Obligation Refunding Bonds, Series 2021
Final 1.23% Private Placement Rate
Pricing 11/8/21

Date	Prior Debt Service	Refunding Debt Service	Savings
09/30/2022	562,400.00	519,959.04	42,440.96
09/30/2023	570,400.00	527,638.00	42,762.00
09/30/2024	572,400.00	531,611.00	40,789.00
09/30/2025	573,600.00	530,461.00	43,139.00
09/30/2026	574,000.00	534,249.50	39,750.50
09/30/2027	573,600.00	532,915.00	40,685.00
09/30/2028	577,400.00	536,519.00	40,881.00
09/30/2029	5,200.00		5,200.00
	4,009,000.00	3,713,352.54	295,647.46

Savings Summary

Savings PV date	12/08/2021
Savings PV rate	1.699847%
PV of savings from cash flow	279,484.00
Net PV Savings	279,484.00

GO 2021 Bond Payment Schedule

City of Ovilla, TX
General Obligation Refunding Bonds, Series 2021
Final 1.23% Private Placement Rate
Pricing 11/8/21

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2022			8,126.54	8,126.54	
08/15/2022	490,000	1.230%	21,832.50	511,832.50	
09/30/2022					519,959.04
02/15/2023			18,819.00	18,819.00	
08/15/2023	490,000	1.230%	18,819.00	508,819.00	
09/30/2023					527,638.00
02/15/2024			15,805.50	15,805.50	
08/15/2024	500,000	1.230%	15,805.50	515,805.50	
09/30/2024					531,611.00
02/15/2025			12,730.50	12,730.50	
08/15/2025	505,000	1.230%	12,730.50	517,730.50	
09/30/2025					530,461.00
02/15/2026			9,624.75	9,624.75	
08/15/2026	515,000	1.230%	9,624.75	524,624.75	
09/30/2026					534,249.50
02/15/2027			6,457.50	6,457.50	
08/15/2027	520,000	1.230%	6,457.50	526,457.50	
09/30/2027					532,915.00
02/15/2028			3,259.50	3,259.50	
08/15/2028	530,000	1.230%	3,259.50	533,259.50	
09/30/2028					536,519.00
3,550,000			163,352.54	3,713,352.54	3,713,352.54

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.