



City of Graham

FISCAL YEAR 2021-2022 ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$138,267.75, which is a 6.67 percent increase from the no new tax rate. The property tax revenue to be raised from new property added to the tax roll this year is \$14,942.41.

Record vote of the Governing Body

Mayor Pro-Tem Shana Weatherbee-Wolfe	Aye
Councilmember Alex Heartfield	Aye
Councilmember Randy Cantin	Aye
Councilmember Jack Little	Aye

Municipal Property Tax Rates Per \$100 Valuation

	<u>Fiscal Year 2020-2021</u>	<u>Fiscal Year 2021-2022</u>
Property Tax Rate	.605000	.605000
No New Revenue (was Effective Tax Rate)	.539697	.552000
No New Revenue Effective Maintenance & Operations Tax Rate	.606488	.522700
Voter Approval (was Rollback Rate)	.621696	.808400
Debt Rate	.109829	.131000

Total Municipal Debt Obligation \$495,804

The above is required by Section 102.007, Local Government Code, as amended by Senate Bill 656 of the 83rd Texas Legislature, effective September 1, 2013.

ORDINANCE NO. 1112

APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022

AN ORDINANCE APPROPRIATING FUNDS FOR THE OPERATION OF THE VARIOUS DEPARTMENTS OF THE CITY; AND REPEALING ALL ORDINANCES IN CONFLICT HEREWITH.

WHEREAS, a budget estimate of revenue and expenditures for the fiscal year ending September 30, 2022, has been submitted to the Mayor and Board of Aldermen by the City Manager, and,

WHEREAS, the Board of Aldermen has heretofore adopted said budget by order, to appropriate the following sums to the various departments to-wit:

GENERAL FUND	
ADMINISTRATION	489,714.00
MUNICIPAL COURT	115,732.15
CONVENTION/VISITORS BUREAU	197,000.00
ARENA	395,345.06
AMBULANCE SERVICE	35,000.00
AIRPORT	377,139.29
AUDITORIUM	71,952.82
LIBRARY	251,205.10
SWIMMING POOL	162,524.80
MUSEUM	3,691.00
BOND/PROBATION OFFICE	12,500.00
POLICE DEPARTMENT	1,947,723.29
FIRE/EMERGENCY DEPARTMENT	1,072,962.11
HEALTH AND WELFARE	62,500.00
ANIMAL CONTROL	117,789.15
CODE ENFORCEMENT	143,000.63
SANITATION	21,534.00
STREET DEPARTMENT	1,251,412.55
REFUSE DISPOSAL	192,577.28
PARKS AND PLAYGROUNDS	374,690.11
CEMETERY DEPARTMENT	111,389.05
TOTAL GENERAL FUND	\$7,407,382.39
GARBAGE FUND	
REFUSE DISPOSAL	1,640,000.00
TOTAL GARBAGE FUND	\$1,640,000.00
WATER FUND	
ADMINISTRATIVE	1,139,276.38
DISTRIBUTION/ LINE MAINTENANCE	1,350,286.85
TREATMENT PLANT	2,188,270.77
LAKES	18,454.00
TOTAL WATER FUND	\$4,696,288.00
SEWER FUND	
ADMINISTRATIVE	136,690.00
COLLECTION/ LINE MAINTENANCE	639,056.33
DISPOSAL PLANT	1,320,077.05
TOTAL SEWER FUND	\$ 2,095,823.38
TOTAL OPERATING AND ENTERPRISE FUNDS	\$15,839,493.77

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF GRAHAM, TEXAS:

That, the budget for the fiscal year ending September 30, 2022, be, and hereby is APPROVED and ADOPTED, said budget being attached hereto and made a part hereof; that, appropriations are hereby made for the operation of all City Departments as shown in said budget.

APPROVED and ADOPTED and SO ORDERED on this the 30th day of September 2021.


Neal Blanton, Mayor

ATTEST:


Sharon McFadden, City Secretary

ORDINANCE NO. 1113

TAX LEVY ORDINANCE FOR THE FSICAL YEAR BEGINNING
OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022

AN ORDINANCE FIXING THE TAX LEVY FOR THE CITY OF GRAHAM, TEXAS
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE
CITY OF GRAHAM, TEXAS:

Section 1.

That there is hereby levied and assessed for the fiscal year ending September 30, 2022, upon all property subject to taxation within the corporate city limits of the City of Graham, Texas as of January 1, 2021, the following tax rate, to-wit:

An Ad Valorem Tax at the rate of 0.605000 per one hundred dollars of assessed valuation or property with all property being assessed at 100% value, said tax being so levied and to be appropriated to the specific purposes set forth as follows:

Each One Hundred Dollars Valuation, to wit:

- 1. For the GENERAL FUND.....97.84%
- 2. For the GENERAL OBLIGATION FUND.....2.16%

WHEREAS the Tax Rate Provided by this ordinance will provide \$605.00 of property tax on a "typical" \$100,000 home as compared to the amount of \$605.00 in 2020.

Section 2.

That, division of all monies collected as ad valorem taxes, including delinquent taxes, penalty, and interest, shall be as follows, to-wit:

97.84% shall be deposited in the GENERAL FUND to the account of the City of Graham in the official depository bank, herein designated, and shall be used for operations of the various city departments and 2.16% shall be deposited in the GENERAL OBLIGATIONS FUND to retire current debt on Certificate of Obligation.

Section 3.

The City Tax Assessor and Collector is hereby authorized and directed to collect and distribute, as outlined above, the pro rata part or the total tax collected and to deposit same when collected to the credit of the City of Graham, Texas, in the official depository bank. Graham Interbank, Texas is hereby designated the official depository bank for the period covered b this budget.

Members of the governing body voted on the Ad Valorem Tax Rate as follows:

FOR: Jack Little, Alex Heartfield, Shana Weatherbee-Wolfe, and Randy Cantin

AGAINST: None

PRESENT and not voting: None

ABSENT: None

APPROVED AND ADOPTED and SO ORDERED on this the 30th day of September 2021.


Neal Blanton, Mayor

ATTEST:


Sharon McFadden, City Secretary

FINANCIAL STATEMENT

SUMMARY OF REVENUE & EXPENSES

FUND
YEAR

10 -GENERAL FUND
2020-21

(Past 3 Yrs) (Prev. 2 Yrs)
YRS 10/2017 YRS 10/2018
THRU 9/2020 THRU 9/2020

ACCT# ACCOUNT NAME	(Thru 5/31/21)				AVERAGE ANN. BUDGET	AVERAGE Y-T-D ACTUAL	2021-22 BUDGET
	ANNUAL BUDGET	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE			
REVENUE SUMMARY							
TAXES	\$5,072,728.00	\$4,416,013.30	87.05%	\$656,714.70	\$5,179,166.67	\$5,058,632.14	\$5,138,000.00
SERVICE CHARGES	\$37,625.00	\$27,010.93	71.79%	\$10,614.07	\$1,028,166.67	\$877,956.04	\$37,800.00
LEASE & RENTAL	\$36,500.00	\$23,137.96	63.39%	\$13,362.04	\$65,666.67	\$60,085.84	\$25,500.00
SALES	\$286,000.00	\$350,129.05	122.42%	(\$64,129.05)	\$284,166.67	\$386,059.32	\$261,000.00
LICENCES, PERMITS & FEES	\$60,100.00	\$67,852.17	112.90%	(\$7,752.17)	\$59,633.33	\$80,711.06	\$72,500.00
FINES & PENALTIES	\$210,250.00	\$104,127.31	49.53%	\$106,122.69	\$319,835.00	\$226,745.64	\$165,750.00
ASSESSMENTS	\$1,000.00	\$1,455.50	145.55%	(\$455.50)	\$3,333.33	\$5,933.92	\$1,500.00
ADMISSIONS & CONCESSIONS	\$207,000.00	\$65,685.13	31.73%	\$141,314.87	\$135,743.95	\$184,166.16	\$100,000.00
MISCELLANEOUS	\$952,631.28	\$1,056,795.81	110.93%	(\$104,164.53)	\$926,516.67	\$1,062,542.66	\$788,425.20
INTEREST INCOME	\$1,000.00	\$543.21	54.32%	\$456.79	\$1,500.00	\$1,507.42	\$500.00
TRANSFERS IN	\$782,185.00	(\$6,089.40)	-0.78%	\$788,274.40	\$730,390.03	\$1,033,803.57	\$797,000.00
TRANSFERS IN	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$84,224.97	\$0.00
*** TOTAL REVENUES ***	\$7,647,019.28	\$6,106,660.97	79.86%	\$1,540,358.31	\$8,734,118.98	\$9,062,368.71	\$7,387,975.20
EXPENDITURE SUMMARY							
110 ADMINISTRATIVE	\$464,596.22	\$318,054.74	68.46%	\$146,541.48	\$660,060.16	\$685,971.14	\$489,714.00
111 MUNICIPAL COURT	\$126,075.75	\$76,947.58	61.03%	\$49,128.17	\$225,641.18	\$215,007.74	\$115,732.15
112 CONVENTION VISITORS	\$182,185.00	\$121,666.64	66.78%	\$60,518.36	\$182,500.00	\$182,500.00	\$197,000.00
113 YOUNG CO. ARENA	\$398,180.71	\$265,619.14	66.71%	\$132,561.57	\$456,387.10	\$478,042.39	\$395,345.06
120 AMBULANCE	\$35,000.00	\$17,500.00	50.00%	\$17,500.00	\$35,000.00	\$35,000.00	\$35,000.00
121 AIRPORT	\$556,581.77	\$394,256.87	70.84%	\$162,324.90	\$418,315.86	\$479,710.93	\$377,139.29
122 AUDITORIUM	\$78,340.81	\$46,316.83	59.12%	\$32,023.98	\$127,699.06	\$127,095.60	\$71,952.82
123 LIBRARY	\$353,521.93	\$170,458.42	48.22%	\$183,063.51	\$253,133.36	\$292,841.46	\$251,205.10
124 SWIMMING POOL	\$146,285.28	\$55,622.62	38.02%	\$90,662.66	\$184,417.50	\$141,998.67	\$162,524.80
127 MUSEUM	\$13,184.60	\$5,786.71	43.89%	\$7,397.89	\$13,126.95	\$11,906.67	\$3,691.00
129 BOND SUPERVISOR	\$12,500.00	\$12,565.32	100.52%	(\$65.32)	\$67,310.88	\$64,907.52	\$12,500.00
130 POLICE DEPARTMENT	\$2,028,750.09	\$1,246,721.55	61.45%	\$782,028.54	\$2,060,740.91	\$2,040,129.00	\$1,947,723.29
131 FIRE DEPARTMENT	\$1,138,805.27	\$691,966.62	60.76%	\$446,838.65	\$1,089,120.24	\$1,127,761.57	\$1,072,962.11
132 EMERGENCY OPERATIONS	\$0.00	\$16,831.84	0.00%	(\$16,831.84)	\$1,939.70	\$2,909.55	\$0.00
133 HEALTH & WELFARE	\$59,432.78	\$39,895.03	67.13%	\$19,537.75	\$111,470.77	\$124,405.44	\$62,500.00
134 ANIMAL CONTROL	\$167,957.69	\$132,932.48	79.15%	\$35,025.21	\$97,920.79	\$96,696.76	\$117,789.15
135 CODE ENFORCEMENT	\$110,087.48	\$70,983.21	64.48%	\$39,104.27	\$133,455.52	\$136,383.23	\$143,000.63
136 SANITATION	\$24,729.11	\$5,349.08	21.63%	\$19,380.03	\$18,260.39	\$22,507.86	\$21,534.00
140 STREET DEPARTMENT	\$1,162,735.59	\$544,346.03	46.82%	\$618,389.56	\$796,186.26	\$784,636.21	\$1,251,412.55
141 REFUSE DISPOSAL	\$188,563.92	\$146,342.12	77.61%	\$42,221.80	\$1,180,546.92	\$1,002,637.65	\$192,577.28
142 PARKS, PLAYGROUNDS	\$369,442.35	\$236,722.86	64.08%	\$132,719.49	\$429,363.71	\$442,776.29	\$374,690.11
143 CEMETERIES	\$119,652.44	\$80,049.38	66.90%	\$39,603.06	\$111,816.99	\$111,539.65	\$111,389.05
999 BAD DEBT	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	(\$55.18)	\$0.00
*** TOTAL EXPENDITURES ***	\$7,736,608.79	\$4,696,935.07	60.71%	\$3,039,673.72	\$8,654,414.24	\$8,607,310.09	\$7,407,382.39
*** REVENUES OVER/(UNDER) EXPENDITURE ***	(\$89,589.51)	\$1,409,725.90	-1573.54%	(\$1,499,315.41)	\$79,704.74	\$455,058.62	(\$19,407.19)

FINANCIAL STATEMENT

SUMMARY OF REVENUE & EXPENSES

FUND
YEAR

65 -GARBAGE FUND
2020-21

(Past 3 Yrs) (Prev. 2 Yrs)
YRS 10/2017 YRS 10/2018

(Thru 5/31/21)

THRU 9/2020 THRU 9/2020

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE	AVERAGE ANN. BUDGET	AVERAGE Y-T-D ACTUAL	2021-22 BUDGET
REVENUE SUMMARY								
	TAXES	\$93,250.00	\$59,704.08	64.03%	\$33,545.92	\$85,000.00	\$101,675.57	\$90,000.00
	SERVICE CHARGES	\$1,565,500.00	\$1,154,130.03	73.72%	\$411,369.97	\$1,612,500.00	\$1,640,497.15	\$1,615,000.00
	MISCELLANEOUS	\$0.00	\$442.57	0.00%	(\$442.57)	\$0.00	\$635.03	\$0.00
	TRANSFERS IN	\$0.00	(\$1,767.54)	0.00%	\$1,767.54	\$0.00	(\$166,047.06)	\$0.00
	*** TOTAL REVENUES ***	\$1,658,750.00	\$1,212,509.14	73.10%	\$446,240.86	\$1,697,500.00	\$1,576,760.69	\$1,705,000.00
EXPENDITURE SUMMARY								
	600 REFUSE DISPOSAL	\$1,556,000.00	\$994,757.66	63.93%	\$561,242.34	\$1,481,818.07	\$1,624,067.44	\$1,640,000.00
	999 BAD DEBT	\$0.00	(\$93.07)	0.00%	\$93.07	\$0.00	\$13,582.54	\$0.00
	*** TOTAL EXPENDITURES ***	\$1,556,000.00	\$994,664.59	63.92%	\$561,335.41	\$1,481,818.07	\$1,637,649.98	\$1,640,000.00
	*** REVENUES OVER/(UNDER) EXPENDITURES	\$102,750.00	\$217,844.55	212.01%	(\$115,094.55)	\$215,681.93	(\$60,889.29)	\$65,000.00

FINANCIAL STATEMENT

SUMMARY OF REVENUE & EXPENSES

FUND
YEAR

70 -WATER FUND
2020-21

(Past 3 Yrs) (Prev. 2 Yrs)
YRS 10/2017 YRS 10/2018
THRU 9/2020 THRU 9/2020

(Thru 5/31/21)

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE	AVERAGE ANN. BUDGET	AVERAGE Y-T-D ACTUAL	2021-22 BUDGET
REVENUE SUMMARY								
	SERVICE CHARGES	\$79,550.00	\$48,048.42	60.40%	\$31,501.58	\$147,033.33	\$130,350.90	\$74,000.00
	SALES	\$4,250,000.00	\$2,727,319.41	64.17%	\$1,522,680.59	\$4,192,000.00	\$4,598,406.22	\$4,300,000.00
	TU CONTRACT	\$45,000.00	\$43,725.92	97.17%	\$1,274.08	\$46,487.00	\$46,741.75	\$45,725.00
	MISCELLANEOUS	\$268,860.00	\$64,267.14	23.90%	\$204,592.86	\$20,116.67	\$20,334.66	\$216,000.00
	LEASES & RENTALS	\$121,175.00	\$1,171.62	0.97%	\$120,003.38	\$119,501.08	\$123,247.58	\$123,425.00
	TAPPING FEES	\$3,000.00	\$6,700.00	223.33%	(\$3,700.00)	\$4,333.33	\$4,562.91	\$10,500.00
	INTEREST INCOME	\$7,500.00	\$4,684.62	62.46%	\$2,815.38	\$4,666.67	\$14,115.38	\$6,000.00
	TRANSFERS IN	\$0.00	\$1,767.54	0.00%	(\$1,767.54)	\$0.00	(\$1,201.44)	\$0.00
	*** TOTAL REVENUES ***	\$4,775,085.00	\$2,897,684.67	60.68%	\$1,877,400.33	\$4,534,138.08	\$4,936,557.95	\$4,775,650.00
EXPENDITURE SUMMARY								
	500 ADMINISTRATIVE	\$1,048,443.51	\$464,348.34	44.29%	\$584,095.17	\$912,717.25	\$1,711,547.72	\$1,139,276.38
	501 DISTRIBUTION/MAINTENA	\$1,097,334.83	\$753,936.54	68.71%	\$343,398.29	\$1,107,173.25	\$784,422.53	\$1,350,286.85
	502 TREATMENT	\$2,342,707.62	\$817,595.90	34.90%	\$1,525,111.72	\$2,165,236.08	\$1,635,514.27	\$2,188,270.77
	503 LAKES	\$11,691.17	\$11,690.57	99.99%	\$0.60	\$100,781.92	\$91,273.79	\$18,454.00
	999 BAD DEBT	\$0.00	(\$570.22)	0.00%	\$570.22	\$12,275.51	(\$739.41)	\$0.00
	*** TOTAL EXPENDITURES ***	\$4,500,177.13	\$2,047,001.13	45.49%	\$2,453,176.00	\$4,298,184.02	\$4,222,018.90	\$4,696,288.00
	*** REVENUES OVER/(UNDER) EXPENDITURE ***	\$274,907.87	\$850,683.54	309.44%	(\$575,775.67)	\$235,954.06	\$714,539.05	\$79,362.00

FINANCIAL STATEMENT

SUMMARY OF REVENUE & EXPENSES

FUND
YEAR

71 -SEWER FUND
2020-21

(Past 3 Yrs) (Prev. 2 Yrs)
YRS 10/2017 YRS 10/2018
THRU 9/2020 THRU 9/2020

(Thru 5/31/21)

ACCT#	ACCOUNT NAME	ANNUAL BUDGET	Y-T-D ACTUAL	% OF BUDGET	BUDGET BALANCE	AVERAGE ANN. BUDGET	AVERAGE Y-T-D ACTUAL	2021-22 BUDGET
REVENUE SUMMARY								
	SERVICE CHARGES	\$1,173,500.00	\$785,005.59	66.89%	\$388,494.41	\$1,189,200.00	\$1,174,477.70	\$1,448,675.00
	LEASE & RENTAL	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
	MISCELLANEOUS	\$72,500.00	\$18,558.47	25.60%	\$53,941.53	\$26,666.67	\$34,126.44	\$727,735.00
	LEASES & RENTALS	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	\$0.00
	TAPPING FEES	\$1,500.00	\$4,980.00	332.00%	(\$3,480.00)	\$2,133.33	\$1,800.00	\$7,000.00
	INTEREST INCOME	\$1,250.00	\$345.23	27.62%	\$904.77	\$2,000.00	\$1,738.11	\$450.00
	TRANSFERS IN	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	(\$47,550.00)	\$0.00
	*** TOTAL REVENUES ***	\$1,248,750.00	\$808,889.29	64.78%	\$439,860.71	\$1,220,000.00	\$1,164,592.25	\$2,183,860.00
EXPENDITURE SUMMARY								
	510 ADMINISTRATIVE	\$126,283.47	\$30,871.79	24.45%	\$95,411.68	\$140,260.33	\$169,529.63	\$136,690.00
	511 COLLECITION/MAINTENAN	\$488,577.75	\$287,620.57	58.87%	\$200,957.18	\$480,712.40	\$456,184.05	\$639,056.33
	512 DISPOSAL PLANT	\$607,070.23	\$391,792.63	64.54%	\$215,277.60	\$582,244.12	\$580,819.43	\$1,320,077.05
	999 BAD DEBT	\$0.00	(\$107.62)	0.00%	\$107.62	\$0.00	\$12,641.59	\$0.00
	*** TOTAL EXPENDITURES ***	\$1,221,931.45	\$710,177.37	58.12%	\$511,754.08	\$1,203,216.84	\$1,219,174.69	\$2,095,823.38
	*** REVENUES OVER/(UNDER) EXPENDITUR	\$26,818.55	\$98,711.92	368.07%	(\$71,893.37)	\$16,783.16	(\$54,582.45)	\$88,036.62



City of Graham

Texas Local Government Code Sec. 102.009. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE.

(d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

The documents mentioned above have been provided to the County Clerk of Young County, Texas as required.

I acknowledge receipt of the 2021-2022 City of Graham Fiscal Year documents presented by City Secretary/CFO, Sharon McFadden that include: Budget Cover Letter, Ordinance #1112 – Council Adoption of Budget, Ordinance #1113 – Council Approval of Tax Levy, Budget Summaries for General Fund, Garbage Enterprise Fund, Water Enterprise Fund, and Sewer Enterprise Fund.

Name/Title

9/30/2021

Date