



**City of Glen Rose, TX  
Proposed Budget  
FY 2023-2024**

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# City of Glen Rose Fiscal Year 2023-2024 Budget Cover Page September 12, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$52,199, which is a 7.16 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$29,683.

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

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2023-2024</b>	<b>2022-2023</b>
Property Tax Rate:	\$0.2788/100	\$0.3063/100
No-New-Revenue Tax Rate:	\$0.2676/100	\$0.2764/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.2704/100	\$0.2764/100
Voter-Approval Tax Rate:	\$0.2786/100	\$0.3062/100
Debt Rate:	\$0.0000/100	\$0.0000/100

Total debt obligation for City of Glen Rose secured by property taxes: \$0

August 14, 2023

Honorable Mayor and City Councilmembers:

The proposed Annual Operating Budget for the Fiscal Year beginning October 1, 2023 and ending on September 30, 2024, is hereby presented for your consideration. The grand total of all funds for all departments, operations, and functions proposed for the Fiscal Year 2023-2024 Annual Budget is \$6,031,260 compared to \$9,292,525 in the prior year. This is a 35% decrease over the current fiscal year. The large decrease in expense is based on movement of capital expenditure to a committed reserve account discussed below.

The proposed Fiscal Year 2024 Annual Budget is a balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated in each fund during the fiscal year. The City has also continued to strengthen its overall financial position and viability. The General Fund - the primary source of funding for basic city services ended last year (and is projected to end the current fiscal year) with an operating surplus which will result in the continued stabilization of its fund balance.

The Fiscal Year 2023-2024 Annual Budget as proposed is outlined in three (4) basic funding categories:

- **General Fund (\$3,260,000)**- revenues and expenditures related to traditional city services whose main financial support comes from tax dollars. The General Fund includes the legislative, streets, parks, code enforcement, animal control, administration, nondepartmental, municipal court, law enforcement and the preservation board departments..
- **Enterprise Funds (\$2,359,960)** - revenues and expenditures for the Water, Sewer, WWTP, sanitation, and nondepartmental. Enterprise fund revenue is solely from sales revenue.
- **Restricted Court Fund (\$11,300)** – Proceeds from this fund come from the restricted fees collected for a fine. Expenditures must be restricted to certain items.
- **CVB Hotel/Motel Fund (\$400,000)** – Proceeds from this fund come from the Convention Visitors Bureau (CVB) and Hotel/Motel funds. Expenditures must be restricted to certain items.

## Property Tax

Texas law establishes the process followed by city officials in determining (a) the value for property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. However, in the management of the overall cost to taxpayers, the only control exercised by the City of Glen Rose is the annual setting of the city tax rate.

For Fiscal Year 2024, we are proposing to adopt a tax rate of .2788 per \$100 valuation. This rate is 3.5% above the no-new revenue rate, the maximum allowed by state law without an election.

## Sales & Use Tax

The State of Texas imposes 6.25% sales and use tax on "all retail sales, leases and rentals of most goods, as well as taxable services. The City of Glen Rose imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%.

The city of Glen Rose has experienced steady growth in sales tax revenue over the last few years, but this current fiscal year the growth has increased considerably over the previous year. The 2022-2023 projected sales tax of \$1,949,255 is 12% higher than 2021-2022. The 2023-2024 sales tax of \$2,046,700 shows an increase of 5% which is a conservative increase from the prior year.

### **Employee Compensation**

The city of Glen Rose must continue to provide appropriate and market-competitive compensation for all city employees to provide the highest possible of services. The current state of the job market, combined with the City's need to grow services, makes it imperative that our compensation levels be sufficient to recruit and retain professional staff. Accordingly, the proposed Fiscal Year 2023-2024 Budget includes a Cost-of-Living Adjustment (COLA) of 5.0% in base salaries for all full-time employees that will take effect October 1. In addition to the COLA, the City is performing a compensation study and organizational study to better align with its peers to become more competitive in the marketplace. The city also plans to increase training in various departments to continue to enhance and retain quality staff.

### **General Fund Revenue**

The General Fund is the City of Glen Rose's operating fund for essential city services. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Wastewater Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

The General Fund is the largest fund for the City and is supported by a variety of revenue sources. However, Property (Ad Valorem) Taxes and Sales Tax provide the primary funding.

### **General Fund Expenses**

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. The proposed Fiscal Year 2023-2024 Annual Budget includes total General Fund Expenditures of \$3.26M. The General Fund Expenditures are those costs associated with essential city services including, but not limited to, legislative, streets & parks, code enforcement, animal control, administration, nondepartmental, municipal court, law enforcement and the preservation board.

### **Utility Fund Revenue**

Water , sewer and trash revenues were held steady for the proposed FY 2024 budget.

### **Capital Projects/Committed Fund**

The City of Glen Rose has been financially prudent in controlling their expenses and managing their revenues, resulting in accumulation of significant Unrestricted Reserve balances. These Unrestricted Reserves allow the City to address some very needed projects in the coming year. The Governmental Accounting Standards Board, under GASB 54, allows the designation of Committed Reserves, completely controlled by the City Council through management by ordinance. The Capital projects shown in the capital projects section, while not a part of the Budget, are a planned investment in the City of Glen Rose for unassigned reserves.

### **CVB Department**

Recently, the Somervell County Commissioners Court voted to terminate the Interlocal agreement for Hotel Occupancy tax Services between Somervell County and the City of Glen Rose. Consequently, the City of Glen Rose decided to create a new CVB Department to handle Hotel Occupancy Services for the City. This new CVB Department will focus on supporting the Tourism and Hotel community. Unlike property tax and sales tax revenue, which cities can use for most public purposes, local hotel occupancy tax revenues fall under a more structured statutory mandate. The ultimate test for use of the hotel occupancy tax is the result of 'more heads in beds' and fitting into one of nine approved categories of expense.

Given the short time period available for budgeting, the City has decided to budget known expenses per prior year's experiences, and consolidate the remaining available expenses into a contingency line awaiting results of community meetings scheduled in the near future to receive guidance and input from the community to assist the City Council in making the right decisions on the best approach for tourism and hotel occupancy success.

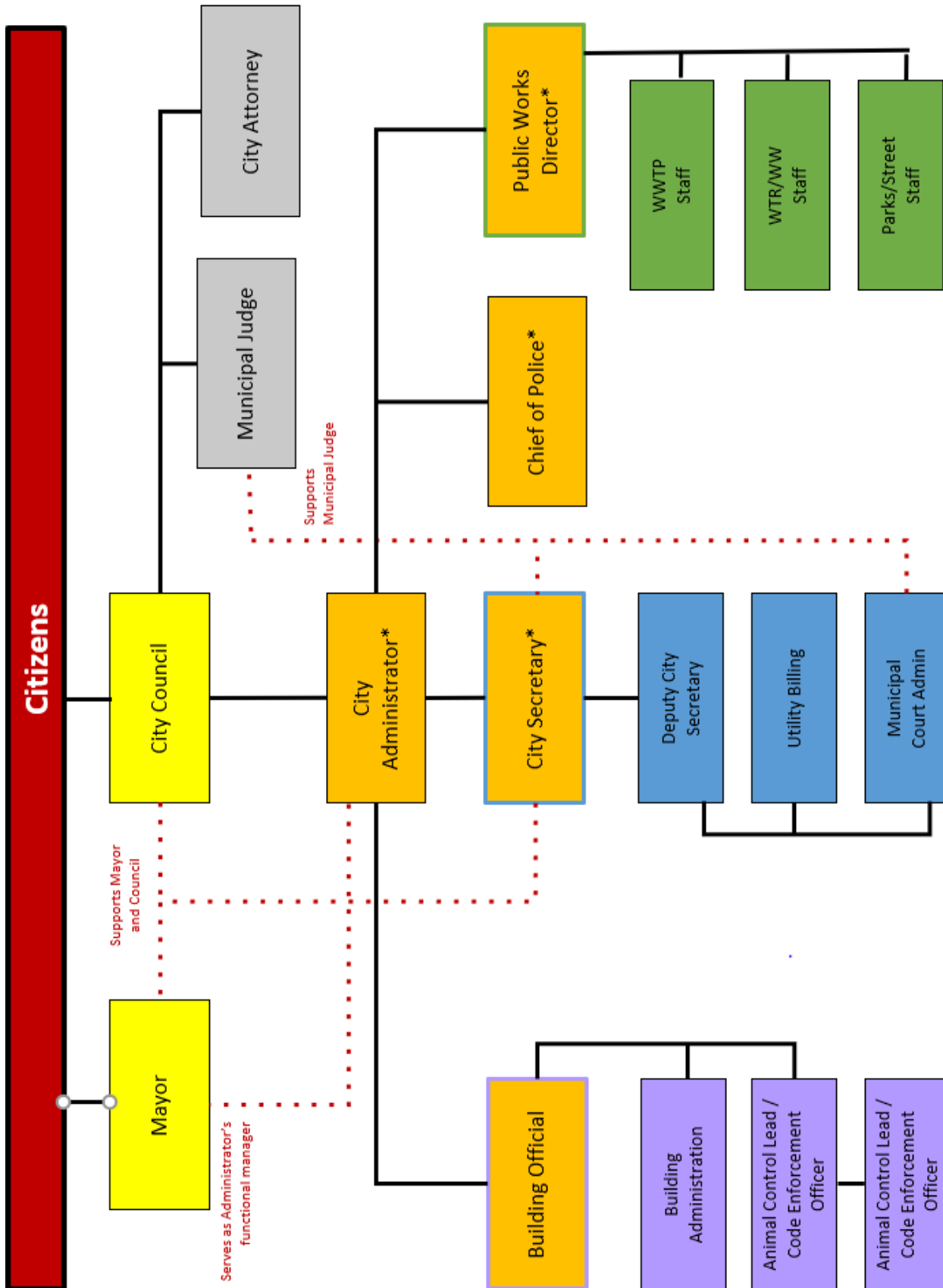
These are exciting times for the City of Glen Rose and this financial plan for the next fiscal year will allow our operations to continue moving forward. The proposed budget for Fiscal Year 2024 complies with the Council-approved financial policies and incorporates the necessary financial strategies to fund the operation of the City, while maintaining financial stability into the future.

As you review the proposed Fiscal Year 2023-2024 Budget, please recognize the efforts of each department head in preparing their budget and maintaining expenditure levels. We look forward to working with you to finalize the City budget.

Sincerely,

Joe Boles  
Mayor, City of Glen Rose

# ORGANIZATIONAL CHART



\* Indicates City Council responsible for hiring / termination

# FUND BALANCES



<b>General Fund</b>				
	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Projected	2023-2024 Proposed Budget
<b>Beginning Fund Balance</b>	5,450,147	6,676,451	6,676,451	6,730,519
Revenues	3,120,151	4,208,853	3,555,371	3,719,422
Expenditures	1,893,847	3,464,867	3,501,303	3,260,000
<b>Net Surplus (Deficit)</b>	<b>1,226,304</b>	<b>743,986</b>	<b>54,068</b>	<b>459,422</b>
<b>Ending Fund Balance</b>	6,676,451	7,420,437	6,730,519	7,189,941
<b>Utility Fund</b>				
	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Projected	2023-2024 Proposed Budget
<b>Beginning Fund Balance</b>	3,393,863	4,221,807	4,221,807	4,230,800
Revenues	2,683,624	5,803,000	2,433,821	2,420,591
Expenditures	1,855,680	5,803,000	2,424,829	2,359,960
<b>Net Surplus (Deficit)</b>	<b>827,944</b>	<b>-</b>	<b>8,993</b>	<b>60,631</b>
<b>Ending Fund Balance</b>	4,221,807	4,221,807	4,230,800	4,291,431



# ALL FUNDS SUMMARY



## General Fund

	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Revenues	3,120,151	4,208,853	2,846,437	3,555,371	3,719,422	-12%
Expenditures	1,893,847	3,464,867	1,720,074	3,501,303	3,260,000	-6%
<b>Net Surplus (Deficit)</b>	<b>1,226,304</b>	<b>743,986</b>	<b>1,126,363</b>	<b>54,068</b>	<b>459,422</b>	<b>-38%</b>

## Utility Fund

	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Revenues	2,683,624	5,803,000	1,745,786	2,433,821	2,420,591	-58%
Expenditures	1,855,680	5,803,000	1,343,603	2,424,829	2,359,960	-59%
<b>Net Surplus (Deficit)</b>	<b>827,944</b>	<b>-</b>	<b>402,183</b>	<b>8,993</b>	<b>60,631</b>	<b>0%</b>

## Restricted Court Fund

	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Revenues	7,559	24,658	4,972	6,629	6,900	-72%
Expenditures	2	24,658	8,063	10,751	11,300	-54%
<b>Net Surplus (Deficit)</b>	<b>7,557</b>	<b>-</b>	<b>(3,091)</b>	<b>(4,122)</b>	<b>(4,400)</b>	<b>0%</b>

## CVB Hotel/Motel

	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Revenues	-	-	-	-	400,500	0%
Expenditures	-	-	-	-	400,000	0%
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>0%</b>

<b>Net Surplus (Deficit)</b>	<b>2,061,805</b>	<b>743,986</b>	<b>1,525,455</b>	<b>58,939</b>	<b>515,653</b>	<b>-31%</b>
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# GENERAL FUND

# GENERAL FUND SUMMARY

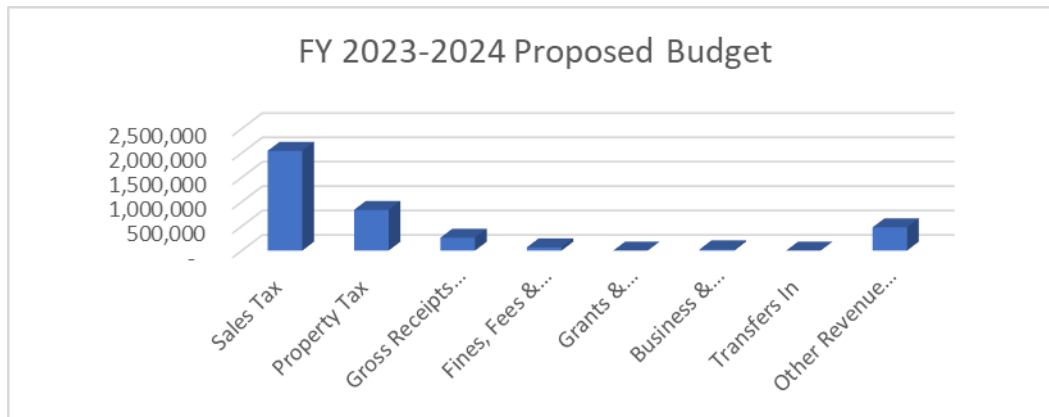


<b>Revenues</b>	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Property & Sales Tax	2,775,217	2,649,203	2,462,880	3,043,961	3,182,322	20%
Interest Income	74,372	25,000	227,038	302,717	317,900	1172%
Other Revenue Sources	160,325	141,500	87,554	116,738	122,600	-13%
Fines, Fees & Forfeitures	70,580	105,150	48,746	64,995	68,300	-35%
Grants & Donations	9,454	331,000	720	960	1,000	-100%
Business & Franchise	25,000	27,000	19,500	26,000	27,300	1%
Transfers In	5,204	930,000	-	-	-	-100%
	3,120,151	4,208,853	2,846,437	3,555,371	3,719,422	-12%
<b>Expenditures</b>	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Legislative	104,320	84,539	76,069	113,800	360,600	327%
Streets & Parks	471,701	1,667,447	665,538	1,319,901	730,900	-56%
Code Enforcement	203,012	207,370	110,026	240,299	252,600	22%
Animal Control	96,634	109,124	65,070	112,966	120,200	10%
Administration	426,788	622,652	403,543	580,103	601,900	-3%
Nondepartmental	329,808	336,629	197,065	800,429	840,400	150%
Municipal Court	67,232	83,975	48,551	88,595	93,100	11%
Law Enforcement	191,564	243,981	154,548	237,009	251,600	3%
Preservation Board	2,789	109,150	(335)	8,200	8,700	-92%
	1,893,847	3,464,867	1,720,074	3,501,303	3,260,000	-6%
<b>Net Surplus (Deficit)</b>	<b>1,226,304</b>	<b>743,986</b>	<b>1,126,363</b>	<b>54,068</b>	<b>459,422</b>	<b>-38%</b>

# GENERAL FUND REVENUES



	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Sales Tax	1,735,339	1,600,000	1,461,937	1,949,250	2,046,700	28%
Property Tax	750,460	807,203	785,312	807,203	833,722	3%
Gross Receipts tax	207,824	200,000	189,409	252,546	265,200	33%
Fines, Fees & Forfeitures	70,580	105,150	48,746	64,995	68,300	-35%
Grants & Donations	9,454	331,000	720	960	1,000	-100%
Business & Franchise	25,000	27,000	19,500	26,000	27,300	1%
Transfers In	5,204	930,000	-	-	-	-100%
Other Revenue Sources	316,291	208,500	340,813	454,418	477,200	129%
	3,120,151	4,208,853	2,846,437	3,555,371	3,719,422	-12%



# GENERAL FUND REVENUES



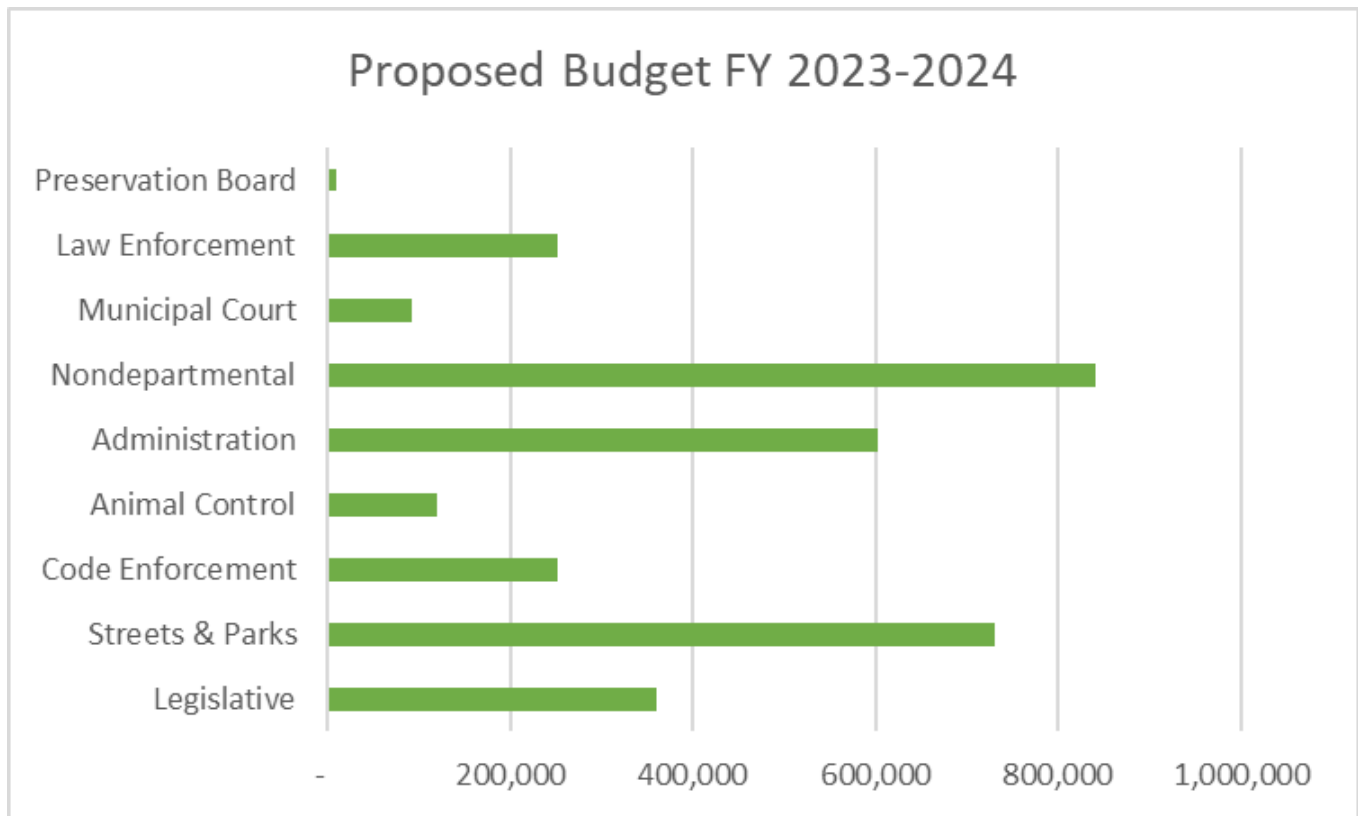
Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
10-4000	Sales Tax	1,735,339	1,600,000	1,461,937	1,949,250	2,046,700	28%
10-4001	Mixed Drinks Tax	25,218	22,000	15,079	20,105	21,100	-4%
10-4002	Gross Receipts Tax	207,824	200,000	189,409	252,546	265,200	33%
10-4005	Property Taxes	750,460	807,203	785,312	807,203	833,722	3%
10-4006	Penalites & Interest	27,010	10,000	8,630	11,506	12,100	21%
10-4010	Property Taxes (Delinquent)	56,376	20,000	11,143	14,858	15,600	-22%
10-4200	Permits	122,435	120,000	68,396	91,194	95,800	-20%
10-4300	Pound Fees	725	500	815	1,087	1,100	120%
10-4301	Municipal Court Fine Revenue	44,659	70,000	28,755	38,340	40,300	-42%
10-4303	Deferred Adjudication	8,509	14,000	5,950	7,933	8,300	-41%
10-4304	Court Dismissal Fees	-	-	-	-	-	0%
10-4305	Time Payment Reimbursement Fe	534	500	315	420	400	-20%
10-4313	Child Safety -Muni Court	-	-	75	100	100	0%
10-4316	Court Costs	8,741	13,000	5,538	7,384	7,800	-40%
10-4317	Ct Seat Belts	-	-	-	-	-	0%
10-4318	Warrant Fee-Muni Court	1,097	1,000	900	1,200	1,300	30%
10-4319	Omnibase Reimbursement Fee	180	-	120	160	200	0%
10-4330	Donations	565	1,000	720	960	1,000	0%
10-4331	Clear The Shelter	979	2,000	-	-	-	-100%
10-4332	County Res Impound Fee	2,001	1,900	2,700	3,600	3,800	100%
10-4345	Quarantine Fee	-	350	-	-	-	-100%
10-4346	Boarding Fee	60	200	-	-	-	-100%
10-4347	Adopting Fee	2,620	1,500	3,188	4,251	4,500	200%
10-4348	Euthanasia Fee	475	200	390	520	500	150%
10-4500	Interest Income	47,363	15,000	218,408	291,210	305,800	1939%
10-4700	Miscellaneous Income	37,890	11,500	11,658	15,544	16,300	42%
10-4703	Vrc Loan Repayment	-	10,000	7,500	10,000	10,500	5%
10-4704	Glen Rose Wrecker	7,000	9,000	6,000	8,000	8,400	-7%
10-4705	Nextlink	18,000	18,000	13,500	18,000	18,900	5%
10-4707	Safe Routes Grant & Cost Shar	8,228	230,000	-	-	-	-100%
10-4709	Nrhp Grant	-	100,000	-	-	-	-100%
10-4710	Transfer in Reserves	5,204	930,000	-	-	-	-100%
10-4715	COVID-19 Relief	661	-	-	-	-	0%
		3,120,151	4,208,853	2,846,437	3,555,371	3,719,422	-12%

# GENERAL FUND EXPENDITURES



## SUMMARY

Expenditures	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Legislative	104,320	84,539	76,069	113,800	360,600	327%
Streets & Parks	471,701	1,667,447	665,538	1,319,901	730,900	-56%
Code Enforcement	203,012	207,370	110,026	240,299	252,600	22%
Animal Control	96,634	109,124	65,070	112,966	120,200	10%
Administration	426,788	622,652	403,543	580,103	601,900	-3%
Nondepartmental	329,808	336,629	197,065	800,429	840,400	150%
Municipal Court	67,232	83,975	48,551	88,595	93,100	11%
Law Enforcement	191,564	243,981	154,548	237,009	251,600	3%
Preservation Board	2,789	109,150	(335)	8,200	8,700	-92%
	1,893,847	3,464,867	1,720,074	3,501,303	3,260,000	-6%



# GENERAL FUND EXPENDITURES



## LEGISLATIVE DEPARTMENT

Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
10-05-5055	Mayor & Council Pay	8,800	14,750	5,546	22,800	23,900	62%
10-05-5145	Exp Mayor & Council	985	2,000	557	2,000	2,100	5%
10-05-5201	Attorney	71,648	36,000	52,125	50,000	52,500	46%
10-05-5240	Election Expense	11,361	15,000	3,150	15,000	15,800	5%
10-05-5401	Telephone	-	789	-	-	-	-100%
10-05-5407	Council Laptops		6,000	6,336	1,500	1,600	-73%
10-05-5502	Mayor & Council Travel	7,346	7,500	6,921	15,000	15,800	111%
10-05-5503	Mayor & Council Training	4,179	2,500	1,435	7,500	7,900	216%
10-05-5504	Projects					241,000	0%
		104,320	84,539	76,069	113,800	360,600	327%

# GENERAL FUND EXPENDITURES



## STREETS & PARKS DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
10-40-5000	Wages Streets & Parks	130,405	111,012	55,508	116,563	122,400	10%
10-40-5001	Overtime Streets & Parks	6,455	7,650	1,281	1,709	1,800	-76%
10-40-5003	Payroll Taxes Streets/Pks	10,575	9,504	4,317	9,325	9,800	3%
10-40-5004	Retirement	20,405	18,635	8,635	19,466	20,400	9%
10-40-5005	Health Insurance	29,869	38,400	14,696	19,200	20,200	-47%
10-40-5006	Life & Add Insurance	603	745	352	785	800	7%
10-40-5007	Workers Comp Insurance	5,374	7,205	7,959	8,358	8,800	22%
10-40-5008	Twc	71	4,302	35	4,517	4,700	9%
10-40-5010	Longevity	2,100	1,400	700	933	1,000	-29%
10-40-5013	On Call	3,940	4,171	1,500	2,000	2,100	-50%
10-40-5100	Supplies	2,036	3,200	1,411	3,000	3,200	0%
10-40-5107	Janitorial Supplies	1,207	1,800	81	1,800	1,900	6%
10-40-5108	Uniforms	1,292	2,420	525	2,420	2,500	3%
10-40-5120	Tools	632	2,500	1,133	2,500	2,600	4%
10-40-5122	Crack Sealant	-	2,500	-	2,500	2,600	4%
10-40-5156	Asphalt	2,662	8,000	5,079	8,000	8,400	5%
10-40-5175	Herbicides & Insecticides	821	4,000	190	1,500	1,600	-60%
10-40-5203	Contract Labor	-	45,803	-	7,500	7,900	-83%
10-40-5401	Telephone	1,282	3,500	889	1,200	1,300	-63%
10-40-5403	Electric	9,827	10,000	3,654	10,000	10,500	5%
10-40-5404	Water	632	3,000	498	3,000	3,200	7%
10-40-5405	Gas	919	2,500	809	1,100	1,200	-52%
10-40-5421	Street Lighting	30,969	33,000	18,469	33,000	34,700	5%
10-40-5500	Training	-	250	-	-	-	-100%
10-40-5501	Travel	-	250	-	-	-	-100%
10-40-5600	Vehicle Repair	5,252	6,000	268	3,000	3,200	-47%
10-40-5602	Repair & Maint - Equip	3,882	10,000	2,124	10,000	10,500	5%
10-40-5604	Repair & Maint - Struct	2,992	10,000	924	5,000	5,300	-47%
10-40-5608	Gas/Oil/Lube	6,975	10,000	6,649	9,300	9,800	-2%
10-40-5611	Vehicle & Equipment Fund	-	-	-	-	120,000	0%
10-40-5612	New Pickup PW	-	52,000	51,387	68,517	-	-100%
10-40-5621	Rock/Gravel/Stone	191	700	587	700	700	0%
10-40-5626	Sidewalk	695	10,000	-	11,500	12,100	21%
10-40-5636	Street Paint	379	1,500	61	1,500	1,600	7%
10-40-5637	Bridge Decorations	1,160	-	-	-	-	0%
10-40-5655	Concrete	952	1,500	327	1,500	1,600	7%
10-40-5656	Drainage Pipe	-	1,500	-	-	-	-100%
10-40-5700	Capital Expenditures	140,544	450,000	390,006	520,008	-	-100%
10-40-5720	Park Development	889	7,500	2,847	7,500	7,900	5%
10-40-5721	Road Base	800	1,500	144	1,500	1,600	7%
10-40-5736	Engineering For Next Project	-	50,000	-	50,000	52,500	5%
10-40-5737	Cdbg Grant & Match	-	-	-	50,000	52,500	0%
10-40-5738	Safe Routes School Grant&Match	24,683	345,000	60,071	40,000	42,000	-88%
10-40-5739	Barnard Street Sidewalk (900)	-	100,000	-	100,000	105,000	5%
10-40-5740	Paving	-	250,000	6,032	150,000	-	-100%
10-40-5801	Miscellaneous Exp	129	500	400	500	500	0%
10-40-5804	Service Fees	18,529	30,000	13,786	25,000	26,300	-12%
10-40-5859	Street Signs	1,571	4,000	2,201	4,000	4,200	5%
		471,701	1,667,447	665,538	1,319,901	730,900	-56%



# GENERAL FUND EXPENDITURES



## CODE ENFORCEMENT DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
10-50-5000	Wages Code Enforcement	136,709	112,927	49,350	118,573	124,500	10%
10-50-5001	Overtime Code Enforcement	1,020	3,570	1,139	1,519	1,600	-55%
10-50-5003	Payroll Taxes Code Enf	9,975	9,191	3,990	9,486	10,000	9%
10-50-5004	Retirement	18,913	12,521	7,787	19,802	20,800	66%
10-50-5005	Health Insurance	16,437	20,000	14,836	24,000	25,200	26%
10-50-5006	Life & Add Insurance	420	979	265	1,028	1,100	12%
10-50-5007	Workers Comp Insurance	979	1,600	1,486	1,680	1,800	13%
10-50-5008	Twc	258	4,893	1	5,138	5,400	10%
10-50-5013	On Call	2,820	3,650	2,660	3,547	3,700	1%
10-50-5106	Postage	3,490	2,100	1,379	2,500	2,600	24%
10-50-5108	Uniforms	82	500	-	500	500	0%
10-50-5120	Instrument & Tools	-	500	-	500	500	0%
10-50-5202	Engineering	-	1,000	-	1,000	1,100	10%
10-50-5203	Contract Labor	4,625	500	16,450	23,000	24,200	4740%
10-50-5210	Legal Notices & Advertising	1,502	2,000	464	2,000	2,100	5%
10-50-5215	Code Replacement	-	1,000	-	-	-	-100%
10-50-5219	Abatements	-	10,000	-	-	-	-100%
10-50-5247	Mapping	-	3,000	-	-	-	-100%
10-50-5401	Telephone	624	789	346	461	500	-37%
10-50-5500	Training	1,125	4,000	-	4,750	5,000	25%
10-50-5501	Travel	-	4,000	-	4,000	4,200	5%
10-50-5600	Vehicle Repair	528	2,000	216	1,000	1,100	-45%
10-50-5608	Gas/Oil/Lube	1,124	750	45	1,000	1,100	47%
10-50-5801	Miscellaneous Exp	533	2,000	70	1,500	1,600	-20%
10-50-5803	Software	1,800	3,000	4,800	6,700	7,000	133%
10-50-5837	License Renewal	50	400	115	450	500	25%
10-50-5860	Hardware Replacement	-	500	4,624	6,166	6,500	1200%
		203,012	207,370	110,026	240,299	252,600	22%

# GENERAL FUND EXPENDITURES



## ANIMAL CONTROL DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
10-55-5000	Wages Animal Control	38,396	38,049	28,937	39,951	41,900	10%
10-55-5001	Overtime Animal Control	1,592	3,570	618	824	2,400	-33%
10-55-5003	Payroll Taxes Animal Cont	3,527	3,494	2,465	3,196	3,400	-3%
10-55-5004	Retirement	6,600	6,850	4,720	6,672	7,000	2%
10-55-5005	Health Insurance	8,544	9,600	6,872	14,400	15,100	57%
10-55-5006	Life & Add Insurance	230	300	177	315	300	0%
10-55-5007	Workers Comp Insurance	1,622	2,174	2,174	2,283	2,400	10%
10-55-5008	Twc	9	1,087	9	1,141	1,200	10%
10-55-5010	Longevity	300	300	-	-	-	-100%
10-55-5013	On Call	4,320	3,650	2,660	3,547	3,700	1%
10-55-5100	Supplies	1,381	1,500	1,026	1,500	1,600	7%
10-55-5108	Uniforms	934	1,200	226	2,000	2,100	75%
10-55-5109	Office Supplies	121	800	344	800	800	0%
10-55-5165	Euth. & Medication	613	2,000	1,174	2,000	2,100	5%
10-55-5203	Contract Labor	1,300	2,000	1,750	2,333	2,500	25%
10-55-5236	Employee Rabies Shots	1,524	1,600	482	1,600	1,700	6%
10-55-5237	Adoption Reimbursement	905	1,600	590	1,600	1,700	6%
10-55-5401	Telephone	964	2,000	691	921	1,000	-50%
10-55-5402	Internet	1,330	1,400	997	1,330	1,400	0%
10-55-5403	Electric	4,537	5,600	3,499	4,665	4,900	-13%
10-55-5500	Training	1,303	1,500	450	1,500	1,600	7%
10-55-5501	Travel	352	1,500	141	1,500	1,600	7%
10-55-5600	Vehicle Repair	332	3,000	1,786	2,381	2,500	-17%
10-55-5602	Repair & Maint - Equip	9,355	2,000	280	2,000	2,100	5%
10-55-5603	Equipment	640	1,000	17	1,000	1,100	10%
10-55-5604	Repair & Maint - Struct	726	4,000	267	4,000	4,200	5%
10-55-5608	Gas/Oil/Lube	3,623	4,000	2,251	4,000	4,200	5%
10-55-5700	Capital Improvements	-	500	-	-	-	-100%
10-55-5801	Miscellaneous Exp	405	600	-	-	-	-100%
10-55-5803	Software	650	450	380	507	500	11%
10-55-5804	Service Fees	53	300	-	-	-	-100%
10-55-5839	Rabies Test Fees	446	500	88	500	500	0%
10-55-5860	Hardware Replacement	-	500	-	4,000	4,200	740%
10-55-5870	Office Equip/Furn	-	500	-	500	500	0%
		96,634	109,124	65,070	112,966	120,200	10%

# GENERAL FUND EXPENDITURES



## ADMINISTRATION DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
10-60-5000	Wages Administration	295,007	319,366	249,337	343,828	361,000	13%
10-60-5003	Payroll Taxes Admin	22,320	24,432	18,813	27,506	28,900	18%
10-60-5004	Retirement	43,290	47,905	36,940	57,419	60,300	26%
10-60-5005	Health Insurance	30,912	38,400	26,088	38,400	40,300	5%
10-60-5006	Life & Add Insurance	1,154	1,309	983	1,442	1,500	15%
10-60-5007	Workers Comp Insurance	767	1,258	1,637	2,520	2,600	107%
10-60-5008	Twc	45	8,932	36	9,379	9,800	10%
10-60-5010	Longevity	4,100	4,100	2,400	3,400	3,600	-12%
10-60-5108	Uniforms	625	750	-	1,000	1,100	47%
10-60-5109	Office Supplies	1,322	2,000	2,026	2,500	2,600	30%
10-60-5201	Attorney	-	-	10,000	13,333	-	0%
10-60-5202	Engineering	37	-	-	-	-	0%
10-60-5203	Contract Labor	1,610	101,000	38,088	5,000	5,300	-95%
10-60-5207	Intern program	-	-	-	10,000	10,500	0%
10-60-5210	Legal Notices & Advertising	1,083	3,000	185	3,000	3,200	7%
10-60-5218	Legal Updates	472	7,500	119	5,000	5,300	-29%
10-60-5401	Telephone	1,355	2,200	1,041	1,500	1,600	-27%
10-60-5406	CVB/Oakdale Electric	(56)	-	(4,593)	(6,124)	-	0%
10-60-5500	Training	3,281	5,000	3,104	15,000	15,800	216%
10-60-5501	Travel	4,411	6,000	4,208	7,500	7,900	32%
10-60-5600	Vehicle Repair	21	4,000	-	1,000	1,100	-73%
10-60-5602	Repair & Maint - Equip	1,204	1,000	190	1,000	1,100	10%
10-60-5604	Repair & Maint - Struct	934	10,000	555	5,000	5,300	-47%
10-60-5608	Gas/Oil/Lube	161	1,000	-	-	-	-100%
10-60-5800	Dues	1,421	2,500	4,321	7,500	7,900	216%
10-60-5801	Miscellaneous Exp	798	2,000	343	2,000	2,100	5%
10-60-5803	Software	4,243	12,000	3,926	10,000	10,500	-13%
10-60-5804	Service Fees	6,272	15,000	1,797	10,000	10,500	-30%
10-60-5860	Hardware Replacement	-	2,000	2,000	2,000	2,100	5%
		426,788	622,652	403,543	580,103	601,900	-3%

# GENERAL FUND EXPENDITURES



## NONDEPARTMENTAL

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs Proposed FY24
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	
10-65-5009	Other Insurance Tmlirp	32,201	36,000	32,105	37,000	38,900	8%
10-65-5010	Other Benefits				7,600	8,000	
10-65-5041	Employee Appreciation	3,405	3,500	2,088	4,000	4,200	20%
10-65-5100	Supplies	472	1,850	96	2,000	2,100	14%
10-65-5106	Postage	875	5,450	573	5,000	5,300	-3%
10-65-5107	Janitorial Supplies	865	1,500	800	2,000	2,100	40%
10-65-5109	Office Supplies	6,000	5,000	1,231	5,000	5,300	6%
10-65-5200	Audit	11,500	11,500	10,897	15,000	15,800	37%
10-65-5202	Engineering	22,869	15,000	6,090	15,000	15,800	5%
10-65-5217	Postage, Copier Lease	6,608	10,000	3,888	7,500	7,900	-21%
10-65-5223	Accounting Software & Support	8,935	11,500	1,050	15,000	15,800	37%
10-65-5224	It Support	5,800	15,000	5,360	10,000	10,500	-30%
10-65-5225	Janitorial Services	7,800	7,800	5,850	14,400	15,100	94%
10-65-5226	Cpa	3,563	6,000	1,581	6,000	6,300	5%
10-65-5227	Background Test	-	50	-	-	-	-100%
10-65-5228	Website/Email Management	7,915	12,500	8,997	12,000	12,600	1%
10-65-5230	Comprehensive Plan Consultant	120,045	-	22,590	20,000	21,000	0%
10-65-5231	Laserfiche			22,043	7,100	7,500	0%
10-65-5233	Parkland Dedication Development Policy			-	12,000	12,600	0%
10-65-5235	Drug Testing	-	500	-	500	500	0%
10-65-5239	CIP			-	15,000	15,800	0%
10-65-5241	Amend Zoning & Subdivision Ordinance			-	30,000	31,500	0%
10-65-5242	Communications Plan			2,240	13,760	14,400	0%
10-65-5401	Telephone	10,013	13,500	7,210	13,500	14,200	5%
10-65-5402	Internet	4,195	7,200	2,914	7,200	7,600	6%
10-65-5403	Electric	4,644	6,000	2,635	6,000	6,300	5%
10-65-5404	Water	7,058	4,000	3,053	6,500	6,800	70%
10-65-5405	Gas	1,166	1,500	1,184	2,000	2,100	40%
10-65-5420	Commercial Umbrella Country Woods	1,000	-	1,000	1,000	1,100	0%
10-65-5740	City Hall Renovation 3300Sqft	14,376	100,000	20,290	27,054	28,400	-72%
10-65-5744	Paint Historic Water Tower			-	90,000	94,500	0%
10-65-5745	Building Fund			-	300,000	315,000	0%
10-65-5746	Change Logos			476	635	-	0%
10-65-5747	Tuition Reimbursement			-	6,000	6,300	0%
10-65-5748	Certification Pay			-	13,680	14,400	0%
10-65-5805	Qrt S.C.A.D.	13,156	13,157	7,605	13,000	13,700	4%
10-65-5810	Text My Gov & Archive Social	5,488	5,488	-	5,000	5,300	-3%
10-65-5832	Fire Department Contribution	2,500	2,500	2,500	2,500	2,600	4%
10-65-5833	Transit Contribution	15,000	15,000	15,000	15,000	15,800	5%
10-65-5835	Non Departmental Other	3,376	6,000	1,217	6,000	6,300	5%
10-65-5837	Contingency	-	12,134	-	-	-	-100%
10-65-5841	Citizens Center	4,500	4,500	4,500	4,500	4,700	4%
10-65-5870	Office Equip/Furn	4,482	2,500	-	25,000	26,300	952%
		329,808	336,629	197,065	800,429	840,400	150%

# GENERAL FUND EXPENDITURES



## MUNICIPAL COURT DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
10-80-5000	Wages Court	36,476	38,559	26,870	40,487	42,500	10%
10-80-5003	Payroll Taxes Court	2,748	2,950	2,035	3,239	3,400	15%
10-80-5004	Retirement	5,199	5,784	3,985	6,761	7,100	23%
10-80-5005	Health Insurance	8,472	9,600	7,348	8,600	9,000	-6%
10-80-5006	Life & Add Insurance	175	232	175	243	300	29%
10-80-5007	Workers Comp Insurance	139	231	221	243	300	30%
10-80-5008	Twc	9	1,069	9	1,122	1,200	12%
10-80-5010	Longevity	-	-	300	400	400	0%
10-80-5106	Postage	1,768	1,000	1,183	1,700	1,800	80%
10-80-5109	Office Supplies	78	250	-	-	-	-100%
10-80-5201	Attorney Fees	2,000	2,800	1,000	2,800	2,900	4%
10-80-5203	Contract Labor	6,000	6,000	4,500	6,000	6,300	5%
10-80-5223	Accounting Software & Support	-	-	-	3,000	3,200	0%
10-80-5224	FundView Support	3,605	6,000	-	6,000	6,300	5%
10-80-5285	Jail Services	-	500	-	500	500	0%
10-80-5500	Training	200	2,000	550	2,000	2,100	5%
10-80-5501	Travel	-	2,000	265	2,000	2,100	5%
10-80-5800	Dues & Subscriptions	335	500	110	500	500	0%
10-80-5801	Miscellaneous Exp	29	1,000	-	-	-	-100%
10-80-5806	Jury Service	-	500	-	-	-	-100%
10-80-5860	Hardware Replacement	-	3,000	-	3,000	3,200	7%
		67,232	83,975	48,551	88,595	93,100	11%

# GENERAL FUND EXPENDITURES



## LAW ENFORCEMENT DEPARTMENT

Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
10-90-5000	Wages Law Enforcement	107,625	130,382	94,396	136,901	143,700	10%
10-90-5003	Payroll Taxes Law Enforcement	8,230	9,974	7,249	10,952	11,500	15%
10-90-5004	Retirement	15,465	19,557	14,017	22,862	24,000	23%
10-90-5005	Health Insurance	12,827	19,200	14,718	19,200	20,200	5%
10-90-5006	Life & Add Insurance	372	589	505	9,486	10,000	1598%
10-90-5007	Workers Comp Insurance	3,492	8,977	3,708	3,835	4,000	-55%
10-90-5008	Twc	18	3,652	18	1,470	1,500	-59%
10-90-5010	Longevity	1,200	1,000	1,300	1,733	1,800	80%
10-90-5100	Supplies	781	1,000	301	402	400	-60%
10-90-5106	Postage	36	250	139	350	400	60%
10-90-5108	Uniforms	1,282	1,500	332	1,000	1,100	-27%
10-90-5109	Office Supplies	266	850	337	449	500	-41%
10-90-5125	Ammunition	956	1,000	-	-	-	-100%
10-90-5225	Janitorial Services	3,000	3,000	2,250	4,000	4,200	40%
10-90-5400	Utilities	-	-	-	2,000	2,100	0%
10-90-5401	Telephone	1,663	1,600	1,441	1,921	2,000	25%
10-90-5403	Electric	1,506	1,200	1,062	1,416	1,500	25%
10-90-5404	Water	709	1,250	450	600	600	-52%
10-90-5500	Training	24	3,000	376	501	1,000	-67%
10-90-5501	Travel	117	2,000	91	122	1,000	-50%
10-90-5600	Vehicle Repair	778	2,500	1,442	1,922	2,000	-20%
10-90-5602	Repair & Maint - Equip	795	2,000	493	657	700	-65%
10-90-5603	Equipment	19,002	17,000	2,823	3,764	4,000	-76%
10-90-5604	Repair & Maint - Struct	1,142	1,000	186	248	300	-70%
10-90-5608	Gas/Oil/Lube	3,484	4,500	3,302	4,402	4,600	2%
10-90-5700	Capital Improvements	-	-	-	2,000	2,100	0%
10-90-5801	Miscellaneous Exp	2,286	2,500	1,226	1,635	1,700	-32%
10-90-5803	Software	635	500	-	-	-	-100%
10-90-5804	Service Fees	229	400	2,200	2,933	3,100	675%
10-90-5820	Events	1,430	1,500	132	176	1,500	0%
10-90-5860	Computer Hardware	2,216	2,100	53	70	100	-95%
		191,564	243,981	154,548	237,009	251,600	3%

# GENERAL FUND EXPENDITURES



## *PRESERVATION BOARD DEPARTMENT*

Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
10-96-5106	Postage	86	300	-	300	300	0%
10-96-5210	Legal Notices & Advertising	-	300	-	300	300	0%
10-96-5211	Promotional	852	750	-	1,000	1,100	47%
10-96-5500	Training	1,199	2,000	(335)	2,000	2,100	5%
10-96-5501	Travel Expense	651	1,000	-	1,000	1,100	10%
10-96-5700	Projects	-	3,000	-	-	-	-100%
10-96-5800	Dues & Subscriptions	-	300	-	600	600	100%
10-96-5849	Signage	-	1,500	-	3,000	3,200	113%
10-96-5866	Grant Match - Nrhp	-	100,000	-	-	-	-100%
		2,789	109,150	(335)	8,200	8,700	-92%

# UTILITY FUND



# UTILITY FUND SUMMARY



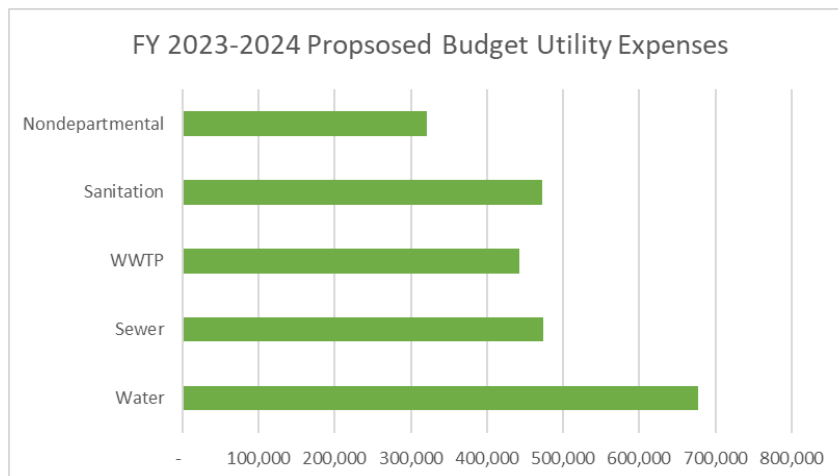
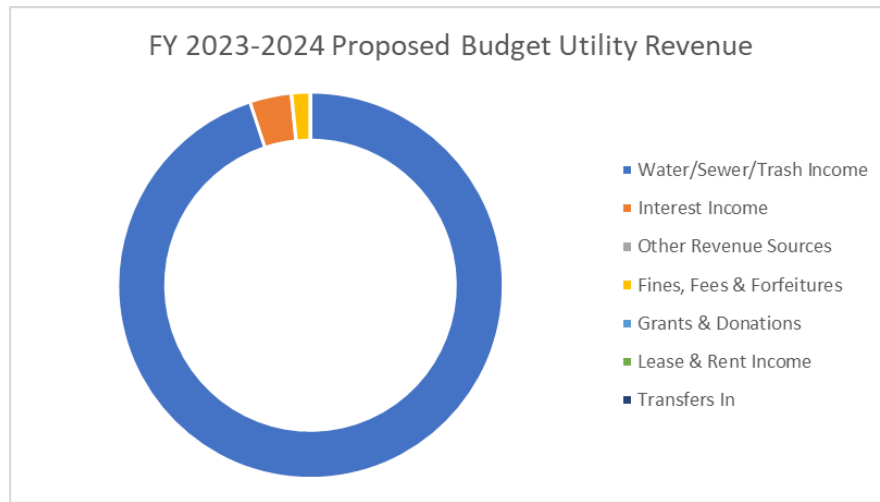
Revenues	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs Proposed FY24
	Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	
Water/Sewer/Trash Income	2,111,588	2,175,700	1,561,583	2,188,216	2,297,491	6%
Interest Income	18,158	4,000	60,344	80,459	84,500	2013%
Other Revenue Sources	5,975	-	467	623	700	0%
Fines, Fees & Forfeitures	47,583	38,000	27,043	36,057	37,900	0%
Grants & Donations	335,048	-	-	-	-	0%
Lease & Rent Income	165,273	1,024,000	96,349	128,466	-	-100%
Transfers In	-	2,561,300	-	-	-	-100%
	2,683,624	5,803,000	1,745,786	2,433,821	2,420,591	-58%

Expenditures	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs Proposed FY24
	Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	
Water	918,335	2,564,884	421,134	779,600	677,300	-74%
Sewer	113,248	829,714	325,839	450,563	473,400	-43%
WWTP	316,143	1,652,551	252,558	439,065	442,100	-73%
Sanitation	391,388	430,000	278,249	450,000	472,500	10%
Nondepartmental	116,567	325,851	65,823	305,600	294,660	-10%
	1,855,680	5,803,000	1,343,603	2,424,829	2,359,960	-59%

<b>Net Surplus (Deficit)</b>	<b>827,944</b>	<b>-</b>	<b>402,183</b>	<b>8,993</b>	<b>60,631</b>	<b>0%</b>
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# UTILITY FUND REVENUES



Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
20-4100	Miscellaneous Water	4,324	10,000	51	68	100	-99%
20-4101	Water Fees	1,104,056	1,100,000	736,945	1,088,700	1,143,100	4%
20-4102	Sewer Fees	628,137	628,000	487,483	649,977	682,500	9%
20-4105	Trash	367,998	432,000	328,994	438,659	460,600	7%
20-4307	Reconnect Fee	7,073	5,700	8,109	10,812	11,191	96%
20-4341	Tap Fees	29,650	20,000	12,629	16,839	17,700	-12%
20-4342	Transfer Fees	70	-	140	187	200	0%
20-4343	Penalty Fees	17,863	18,000	14,274	19,032	20,000	11%
20-4500	Interest Income	18,158	4,000	60,344	80,459	84,500	2013%
20-4700	Miscellaneous Income	5,975	-	467	623	700	0%
20-4710	Transfer in Reserves	-	2,561,300	-	-	-	-100%
20-4711	Twdb Edap For Grand Ave	165,273	1,024,000	96,349	128,466	-	-100%
20-4715	COVID-19 Relief (American Rescu	335,048	-	-	-	-	0%
		2,683,624	5,803,000	1,745,786	2,433,821	2,420,591	-58%

# UTILITY FUND EXPENSES



## WATER DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
20-10-5000	Wages Water	91,409	117,063	81,427	122,916	129,100	10%
20-10-5001	Overtime Water	2,077	4,590	3,411	4,548	4,800	5%
20-10-5003	Payroll Taxes Water	6,951	9,826	6,529	9,833	10,300	5%
20-10-5004	Retirement	2,285	19,266	12,889	20,527	21,600	12%
20-10-5005	Health Insurance	19,100	28,800	22,044	28,800	30,200	5%
20-10-5006	Life & Add Insurance	478	642	538	674	700	9%
20-10-5007	Workers Comp Insurance	1,820	4,225	2,908	4,436	4,700	11%
20-10-5008	Twc	27	3,716	27	3,902	4,100	10%
20-10-5010	Longevity	900	2,300	1,300	1,733	1,800	-22%
20-10-5013	On Call	1,480	2,086	1,960	2,613	2,700	29%
20-10-5100	Supplies	833	1,600	244	1,600	1,700	6%
20-10-5107	Janitorial Supplies	-	300	-	300	300	0%
20-10-5108	Uniforms	148	1,210	686	915	1,000	-17%
20-10-5120	Tools	236	1,000	445	1,000	1,100	10%
20-10-5160	Process Chemicals	6,205	7,000	6,171	8,228	8,600	23%
20-10-5238	Lab Fees	12,550	8,700	5,035	8,700	9,100	5%
20-10-5298	Tank Cleaning	-	25,000	-	25,000	26,300	5%
20-10-5299	Purchased Water	120,265	150,000	40,462	150,000	157,500	5%
20-10-5400	Utilities (Elec)	22,479	60,000	26,200	34,934	36,700	-39%
20-10-5401	Telephone/Internet	1,256	5,000	871	1,162	1,200	-76%
20-10-5405	Gas	919	1,500	809	1,079	1,100	-27%
20-10-5500	Training	1,647	1,880	111	1,880	2,000	6%
20-10-5501	Travel	307	250	12	250	300	20%
20-10-5505	Safety Program	-	100	-	-	-	-100%
20-10-5600	Vehicle Repair	606	1,000	1,113	1,483	1,600	60%
20-10-5601	System Repair	47,292	50,000	47,367	63,156	66,300	33%
20-10-5602	Repair & Maint - Equip	278	12,000	1,529	12,000	12,600	5%
20-10-5604	Repair & Maint - Struct	1,340	2,000	749	2,000	2,100	5%
20-10-5605	Repair & Maint - Tank	1,564	15,000	519	15,000	15,800	5%
20-10-5608	Gas/Oil/Lube	7,558	7,500	4,148	5,531	5,800	-23%
20-10-5609	Equipment Rental	-	1,000	561	748	800	-20%
20-10-5611	Vehicle & Equipment Fund	-	40,000	-	-	-	-100%
20-10-5652	Meters	13,509	38,100	10,400	43,125	45,300	19%
20-10-5700	Capital Improvements	-	850,000	(77,221)	(102,961)	-	-100%
20-10-5741	Generator Quick Wire + Generators	20,875	-	-	-	-	0%
20-10-5743	Tank Replacement at Well # 3	-	850,000	-	-	-	-100%
20-10-5750	Well # 5 Standpipe Renovation	-	178,300	178,300	237,733	-	-100%
20-10-5801	Miscellaneous Exp	341	500	-	500	500	0%
20-10-5804	Service Fees	6,800	7,000	7,155	9,540	10,000	43%
20-10-5806	Meter Service Fees	2,250	2,800	2,145	2,860	3,000	7%
20-10-5807	Prairielands Permit Fees	17,421	46,810	26,131	46,810	49,200	5%
20-10-5846	Demurrage	760	1,320	668	891	900	-32%
20-10-5860	Hardware Replacement	-	1,500	-	1,500	1,600	7%
20-10-5886	State Fees	3,834	4,000	3,491	4,655	4,900	23%
20-10-5900	Depreciation Expense	500,534	-	-	-	-	0%
		918,335	2,564,884	421,134	779,600	677,300	-74%

# UTILITY FUND EXPENSES



## SEWER DEPARTMENT

Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
20-20-5000	Wages Sewer	49,454	87,273	66,308	91,637	96,200	10%
20-20-5001	Overtime Sewer	1,872	4,000	2,321	3,095	3,300	-18%
20-20-5003	Payroll Taxes Sewer	3,570	7,341	5,205	7,331	7,700	5%
20-20-5004	Retirement	1,234	14,394	10,319	15,303	16,100	12%
20-20-5005	Health Insurance	8,472	19,200	15,305	19,200	20,200	5%
20-20-5006	Life & Add Insurance	224	439	387	461	500	14%
20-20-5007	Workers Comp Insurance	1,556	4,361	2,822	4,579	4,800	10%
20-20-5008	Twc	9	2,615	18	2,746	2,900	11%
20-20-5010	Longevity	1,400	2,600	-	-	-	-100%
20-20-5013	On Call	1,460	2,086	1,860	2,480	2,600	25%
20-20-5100	Supplies	272	3,000	47	3,000	3,200	7%
20-20-5108	Uniforms	-	1,210	-	-	-	-100%
20-20-5120	Tools	981	1,200	132	175	200	-83%
20-20-5160	Process Chemicals	2,281	2,700	-	2,700	2,800	4%
20-20-5400	Utilities (Elec)	13,709	9,500	11,800	15,734	16,500	74%
20-20-5401	Telephone	1,039	1,500	765	1,021	1,100	-27%
20-20-5405	Gas	919	1,500	809	1,500	1,600	7%
20-20-5500	Training	111	1,545	999	1,332	1,400	-9%
20-20-5501	Travel	-	250	-	-	-	-100%
20-20-5600	Vehicle Repair	561	4,000	42	3,000	3,200	-20%
20-20-5601	System Repair	11,918	25,500	7,706	29,000	30,500	20%
20-20-5602	Repair & Maint - Equip	3,090	12,500	160	12,500	13,100	5%
20-20-5604	Repair & Maint - Struct	-	1,000	84	112	100	-90%
20-20-5608	Gas/Oil/Lube	5,836	7,500	1,925	2,566	2,700	-64%
20-20-5609	Equipment Rental	2,456	1,000	-	1,000	1,100	10%
20-20-5655	Concrete	824	1,000	59	1,000	1,100	10%
20-20-5700	Capital Improvements	-	600,000	96,171	36,000	37,800	-94%
20-20-5738	Grand Lift Station (Edap)	-	-	98,319	131,092	137,600	0%
20-20-5801	Miscellaneous Exp	-	500	-	-	-	-100%
20-20-5804	Service Fees	-	10,000	2,276	10,000	10,500	5%
20-20-5850	Vehicle Replacement	-	-	-	52,000	54,600	0%
		113,248	829,714	325,839	450,563	473,400	-43%

# UTILITY FUND EXPENSES



## WWTP DEPARTMENT

Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
20-21-5000	Wages Wwtp	105,103	104,879	76,028	110,123	115,600	10%
20-21-5001	Overtime Wwtp	8,437	6,120	6,305	8,406	8,800	44%
20-21-5003	Payroll Taxes Wwtp	9,163	9,188	6,751	8,810	9,300	1%
20-21-5004	Retirement	2,980	16,316	12,981	18,391	19,300	18%
20-21-5005	Health Insurance	16,944	19,200	14,646	19,200	20,200	5%
20-21-5006	Life & Add Insurance	456	558	433	586	600	8%
20-21-5007	Workers Comp Insurance	2,640	5,400	5,249	5,670	6,000	11%
20-21-5008	Twc	18	3,600	18	3,780	4,000	11%
20-21-5010	Longevity	1,500	1,800	1,000	1,333	1,400	-22%
20-21-5013	On Call	7,560	7,300	5,320	7,093	7,400	1%
20-21-5100	Supplies	577	3,100	1,035	2,100	2,200	-29%
20-21-5107	Janitorial Supplies	434	500	-	500	500	0%
20-21-5108	Uniforms	1,111	1,300	521	695	700	-46%
20-21-5115	Chemical Supplies	12,864	25,000	11,948	25,000	26,300	5%
20-21-5120	Tools	475	1,500	737	982	1,000	-33%
20-21-5202	Engineering	-	8,000	-	8,000	8,400	5%
20-21-5238	Lab Fees	18,555	22,000	12,197	16,263	17,100	-22%
20-21-5259	Sludge Removal	3,359	16,200	8,452	11,270	11,800	-27%
20-21-5400	Utilities	72,444	64,000	53,203	70,937	74,500	16%
20-21-5401	Telephone	3,111	5,000	2,136	2,848	3,000	-40%
20-21-5500	Training	111	1,040	711	948	1,000	-4%
20-21-5501	Travel	-	250	-	-	-	-100%
20-21-5600	Vehicle Repair	265	1,000	76	1,000	1,100	10%
20-21-5601	System Repair	10,384	20,000	8,286	60,000	63,000	215%
20-21-5602	Repair & Maint - Equip	3,055	4,000	472	4,000	4,200	5%
20-21-5604	Repair & Maint - Struct	2,398	6,000	1,832	13,000	13,700	128%
20-21-5608	Gas/Oil/Lube	5,442	4,800	3,055	4,074	4,300	-10%
20-21-5609	Equipment Rental	-	1,000	-	1,000	1,100	10%
20-21-5702	Wwtp Expansion Grant	21,250	1,280,100	13,660	18,213	-	-100%
20-21-5801	Miscellaneous Exp	-	500	-	-	-	-100%
20-21-5804	Service Fees	-	6,900	-	7,500	7,900	14%
20-21-5886	State Fees	5,507	6,000	5,507	7,343	7,700	28%
		316,143	1,652,551	252,558	439,065	442,100	-73%

# UTILITY FUND EXPENSES



## *SANITATION DEPARTMENT*

Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
20-45-5403	Trash Pickup	391,388	430,000	278,249	450,000	472,500	10%
		391,388	430,000	278,249	450,000	472,500	10%

# UTILITY FUND EXPENSES



## *NONDEPARTMENTAL DEPARTMENT*

Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
20-65-5106	Postage	6,565	7,000	4,982	7,000	7,400	6%
20-65-5109	Office Supplies	1,002	2,150	396	1,000	1,100	-49%
20-65-5110	Utility Billing Cards	2,652	3,000	1,689	3,000	3,200	7%
20-65-5200	Audit	11,500	11,500	10,897	11,500	12,100	5%
20-65-5225	Utility Billing System&Support	9,660	6,000	6,038	15,000	15,800	163%
20-65-5226	Cpa	2,373	6,000	1,444	3,000	3,200	-47%
20-65-5229	Bank Services Fee	55	100	43	100	100	0%
20-65-5300	Bond Payment & Fee	82,610	240,170	40,335	250,000	235,960	-2%
20-65-5748	Certification Pay		13,680	-	10,000	10,500	-23%
20-65-5860	Hardware Replacement	150	1,000	-	5,000	5,300	430%
20-65-5873	Contingency	-	35,251	-	-	-	-100%
		116,567	325,851	65,823	305,600	294,660	-10%

# **RESTRICTED COURT FUND**



# RESTRICTED COURT SUMMARY



<b>Revenues</b>	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Property & Sales Tax	-	-	-	-	-	0%
Interest Income	143	-	288	383	400	0%
Other Revenue Sources	-	-	-	-	-	0%
Fines, Fees & Forfeitures	7,416	12,839	4,684	6,246	6,500	-49%
Grants & Donations	-	-	-	-	-	0%
Lease & Rent Income	-	-	-	-	-	0%
Transfers In	-	11,819	-	-	-	-100%
	7,559	24,658	4,972	6,629	6,900	-72%
<b>Expenditures</b>	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Court Purchases	2	24,658	8,063	10,751	11,300	-54%
	2	24,658	8,063	10,751	11,300	-54%
<b>Net Surplus (Deficit)</b>	<b>7,557</b>	<b>-</b>	<b>(3,091)</b>	<b>(4,122)</b>	<b>(4,400)</b>	<b>0%</b>

# RESTRICTED COURT REVENUES



Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
70-4308	Local Truancy Prevention and Diversion Fund	2,551	4,574	1,609	2,146	2,300	-50%
70-4311	Municipal Jury Funds	51	92	32	43	-	-100%
70-4312	Municipal Court Technology Fund	2,197	3,673	1,390	1,853	1,900	-48%
70-4314	Municipal Court Building Security Fund	2,617	4,500	1,653	2,204	2,300	-49%
70-4349	Credit Card Fees				-	-	0%
70-4500	Interest Income	143	-	288	383	400	0%
70-4601	Misc Rev	-	-	-	-	-	0%
70-4710	Transfer In From Court Security Reserves	-	5,888	-	-	-	-100%
70-4716	Transfer in from Jury Fund	-	-	-	-	-	0%
70-4900	Transfer in from Court Technology Reserves	-	5,860	-	-	-	-100%
70-4901	Transfer in from Jury Fund	-	71	-	-	-	-100%
70-40-5011	Teladoc Insurance	-	-	-	-	-	0%
		7,559	24,658	4,972	6,629	6,900	-72%

# RESTRICTED COURT EXPENDITURES



Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
70-80-5101	Bank Service Charges	2	-	2	2	-	0%
70-80-5806	Jury Reimbursements & Services	-	163	-	-	-	-100%
70-80-5835	Court Technology Purchases	-	10,388	1,433	1,910	2,000	-81%
70-80-5836	Court Security	-	9,533	6,629	8,839	9,300	-2%
70-80-5842	Truancy and Prevention	-	4,574	-	-	-	-100%
70-98-5205	Annual Bmi License	-	-	-	-	-	0%
70-98-5206	Pesticide Services	-	-	-	-	-	0%
		2	24,658	8,063	10,751	11,300	-54%

# **CVB/ HOTEL-MOTEL FUND**

# CVB/ HOTEL-MOTEL SUMMARY



<b>Revenues</b>	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
Property & Sales Tax	-	-	-	-	400,000	0%
Other Revenue Sources	-	-	-	-	500	0%
	-	-	-	-	400,500	0%
<b>Expenditures</b>	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
HOT Expenses	-	-	-	-	400,000	0%
	-	-	-	-	400,000	0%
<b>Net Surplus (Deficit)</b>	-	-	-	-	<b>500</b>	<b>0%</b>

# CVB/ HOTEL-MOTEL REVENUES



Account	Description	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	Adopted FY23 vs
		Actual	Adopted Budget	Y-T-D June 30	Projected	Proposed Budget	Proposed FY24
080-310-500	Hotel Occupancy Tax	-	-	-	-	400,000	0%
080-310-550	Miscellaneous Income	-	-	-	-	500	0%
		-	-	-	-	400,500	0%

# CVB/ HOTEL-MOTEL EXPENDITURES



Account	Description	2021-2022 Actual	2022-2023 Adopted Budget	2022-2023 Y-T-D June 30	2022-2023 Projected	2023-2024 Proposed Budget	Adopted FY23 vs Proposed FY24
080-440-351	Hotel Tax Janitorial Supplies	-	-	-	-	500	0%
080-440-426	Hotel Tax travel Exp	-	-	-	-	3,000	0%
080-440-430	Hotel Tax Advertising	-	-	-	-	60,000	0%
080-440-431	Hotel Tax Tourism Shows	-	-	-	-	9,800	0%
080-440-432	Hotel Tax Association Dues	-	-	-	-	1,800	0%
080-440-433	Hotel Tax Even Procurement	-	-	-	-	1,000	0%
080-440-434	Hotel Tax CC fees	-	-	-	-	1,000	0%
080-440-435	Hotel Tax Cnty Tourism/Promo	-	-	-	-	3,000	0%
080-440-440	Hotel Tax Utilities	-	-	-	-	5,000	0%
080-440-455	Hotel Tax Uniforms	-	-	-	-	-	0%
080-440-457	Hotel Tax Pest Control	-	-	-	-	1,000	0%
080-449-312	Tourism/Promo Postage	-	-	-	-	5,000	0%
080-449-400	Tourism/Promo Office Supplies	-	-	-	-	3,000	0%
080-449-401	Tourism/Promo Comp Supp	-	-	-	-	1,500	0%
080-449-420	Tourism/Promo Dues/Subscriptions	-	-	-	-	50	0%
080-449-430	Tourism/Promo Seminars	-	-	-	-	500	0%
080-449-435	Tourism/Promo Telephone	-	-	-	-	1,500	0%
080-449-440	Tourism/Promo Ad/Notice	-	-	-	-	250	0%
080-449-435	Tourism/Promo Printing	-	-	-	-	1,000	0%
080-449-450	Tourism/Promo Utilities	-	-	-	-	5,000	0%
080-449-453	Tourism/Promo Bldg Grounds	-	-	-	-	5,000	0%
080-449-461	Tourism/Promo Computer Maint	-	-	-	-	1,500	0%
080-449-570	Tourism/Promo Equip Rental	-	-	-	-	-	0%
080-449-600	Tourism/Promo Event Fees/Exp	-	-	-	-	350	0%
080-449-700	HOT Authorized Projects	-	-	-	-	30,000	0%
080-449-701	Tourism Promo Grants	-	-	-	-	40,000	0%
080-449-702	Remodel CVB Building	-	-	-	-	20,000	0%
080-449-800	Contingency	-	-	-	-	199,250	0%
		-	-	-	-	400,000	0%

# CAPITAL PROJECTS

The City of Glen Rose has been financially prudent in controlling their expenses and managing their revenues, resulting in accumulation of significant Unrestricted Reserve balances. These Unrestricted Reserves allow the City to address some very needed projects in the coming year. The Governmental Accounting Standards Board, under GASB 54, allows the designation of Committed Reserves, completely controlled by the City Council through management by ordinance. The Capital projects shown below, while not a part of the Budget, are a planned investment in the City of Glen Rose for unassigned reserves.



## Capital Projects for City of Glen Rose 2023-2024 Budget

<u>General Fund</u>	Estimated Cost
1.) Add On To City Hall - Additional Office Space, Council Chamber, Mayor/Council Office, Conference Room, Employee Break Room, Storage for City Hall, (Possible two story)	1,000,000
2.) Remodel CVB Building	50,000
3.) 23-24 CDBG Project (Match from local funds) Street Reconstruction Webster, Clay, Third St.	25,000
4.) Purchase of Land across from City Maintenance Center location	88,000
5.) Safe Routes to School Grant local match	40,000
6.) Redo Sidewalks on the Square	800,000
<b>Total</b>	<b>2,003,000</b>
<u>Utility Fund</u>	
3.) Water System Tie -in for Well #2 and Well #4	319,000
4.) Ground Storage Tank Replacement at Well Site #5 (150,000 Gallons)	850,000
5.) Ground Storage Tank Replacement at Well Site #3 (250,000 Gallons)	1,380,000
6.) Replace 10" Sewer Main with 15" Sewer Main from Longhorn Drive to the Waste Water Treatment Plant	485,000
9.) Engineering Study of Water Well Capacities	95,000
11.) Water Rate Study	30,000
<b>Total</b>	<b>3,159,000</b>
* Cost for Encode System, City Hall HVAC, and PD,PW and ACO Security Cameras, Barnard Street Sidewalk already included in worksheets	

**CITY OF GLEN ROSE**  
**BONDED INDEBTEDNESS AS OF JULY 31, 2023**

<b>BOND</b>	<b>MATURES</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>	<b>OUTSTANDING</b>
CO/2016 WWTP CONSTRUCTION	2037	\$ 3,520,000	\$ 1,238,912	\$ 4,758,912	\$ 3,312,802
			<b>CO/2016 WWTP CONSTRUCTION PAYMENT INT. RATE</b>		<b>TOTAL ANNUAL PAYMENT</b>
2021-2022		<b>PAID</b>			
2022-2023		<b>PAID</b>			
2023-2024			\$ 235,960	1.78%	\$ 235,960
2024-2025			\$ 238,112	1.93%	\$ 238,112
2025-2026			\$ 234,928	2.06%	\$ 234,928
2026-2027			\$ 236,529	2.39%	\$ 236,529
2027-2028			\$ 237,466	2.66%	\$ 237,466
2028-2029			\$ 237,811	2.76%	\$ 237,811
2029-2030			\$ 237,843	3.04%	\$ 237,843
2030-2031			\$ 237,219	3.22%	\$ 237,219
2031-2032			\$ 236,101	3.36%	\$ 236,101
2032-2033			\$ 234,549	3.22%	\$ 234,549
2033-2034			\$ 238,109	3.22%	\$ 238,109
2034-2035			\$ 236,347	3.21%	\$ 236,347
2035-2036			\$ 234,445	3.21%	\$ 234,445
2036-2037			\$ 237,383	3.21%	\$ 237,383
			<u>\$ 3,312,802</u>		<u>\$ 3,312,802</u>

**NOTES:**

- 1) Payments on interest only are due on February 15th each year and payments on principal and interest are due on August 15th each year
- 2) The CO/2016 WWTP construction debt is paid with utility system revenues.

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

CGR-CITY OF GLEN ROSE (2023)

Phone (area code and number)

Taxing Unit's Address, City, State, Zip/Code

Taxing Unit's Website Address

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

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

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

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice.

Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption

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

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

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

While uncommon, it is possible for a taxing

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> Tex. Tax Code § 26.012(14)	<b>\$264,346,152</b>
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup> Tex. Tax Code § 26.012(14)	<b>\$25,114,544</b>
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	<b>\$239,231,608</b>
4.	<b>2022 total adopted tax rate.</b>	<b>0.30629800</b>
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2022 ARB values:	
	B. 2022 values resulting from final court decisions:	<b>\$1,342,208</b>
	C. 2022 value loss. Subtract B from A. <sup>3</sup> Tex. Tax Code § 26.012(13)	<b>-\$1,342,208</b>
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:	
	B. 2022 disputed value:	
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup> Tex. Tax Code § 26.012(13)	<b>\$0</b>
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	<b>-\$1,342,208</b>

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$237,889,400
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. <small>5 Tex. Tax Code § 26.012(15)</small>	\$0

10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions. Use 2022 market value:</b> <span style="float: right;">\$618,340</span></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: <span style="float: right;">\$1,878,179</span></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$2,496,519</span></p>	
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> <span style="float: right;">\$0</span></p> <p><b>B. 2023 productivity or special appraised value:</b> <span style="float: right;">\$0</span></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup> Tex. Tax Code § 26.012(15) <span style="float: right;">\$0</span></p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$2,496,519
13.	<p><b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	\$0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$235,392,881
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	\$721,004
16.	<p><b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup> Tex. Tax Code § 26.012(13)</p>	\$750
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup> Tex. Tax Code § 26.012(13)	\$721,754
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)</p> <p><b>A. Certified values:</b> <span style="float: right;">\$299,019,980</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">\$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">\$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> Tex. Tax Code § 26.03(c) <span style="float: right;">\$0</span></p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$299,019,980</span></p>	

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> Tex. Tax Code § 26.01(c) and (d)</p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> Tex. Tax Code § 26.01(c)</p> <p style="text-align: right;"><b>\$14,912,490</b></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> Tex. Tax Code § 26.01(d)</p> <p style="text-align: right;"><b>\$0</b></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p style="text-align: right;"><b>\$14,912,490</b></p>
20.	<p><b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup> Tex. Tax Code § 26.012(6)(B)</p>	<p style="text-align: right;"><b>\$33,586,560</b></p>
21.	<p><b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup> Tex. Tax Code § 26.012(6)</p>	<p style="text-align: right;"><b>\$280,345,910</b></p>
22.	<p><b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup> Tex. Tax Code § 26.012(17)</p>	<p style="text-align: right;"><b>\$0</b></p>
23.	<p><b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup> Tex. Tax Code § 26.012(17)</p>	<p style="text-align: right;"><b>\$10,646,893.00</b></p>
24.	<p><b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.</p>	<p style="text-align: right;"><b>\$10,646,893.00</b></p>
25.	<p><b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.</p>	<p style="text-align: right;"><b>\$269,699,017</b></p>
26.	<p><b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup> Tex. Tax Code § 26.04(c)</p>	<p style="text-align: right;"><b>0.2676146</b></p>
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup> Tex. Tax Code § 26.04(d)</p>	<p style="text-align: right;"><b>0.00000000</b></p>

SECTION 2: Voter-Approval Tax Rate

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

**1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

**2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.30629800
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$237,889,400
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$728,650
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022</p> <p style="text-align: right;">\$750</p> <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">\$0</p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0</p> <p style="text-align: right;">\$0</p> <p>SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$750</p> <p><b>E. Add Line 30 to 31D.</b></p> <p style="text-align: right;">\$729,400</p>	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$269,699,017
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	0.27044981
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <small>23 Tex. Tax Code § 26.044</small></p> <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">0.00000000</p>	
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <small>24 Tex. Tax Code § 26.042</small></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b></p> <p style="text-align: right;">0.00000000</p>	



D. Enter the rate calculated in C. If not applicable, enter 0.

0.00000000

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <small>25 Tex. Tax Code § 26.0442</small></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100  <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100  <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;"><b>0.00000000</b></p>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <small>26 Tex. Tax Code § 26.0443</small> <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023</p> <p style="text-align: right;">\$0</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100  <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100  <span style="float: right;">0</span></p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p style="text-align: right;"><b>0.00000000</b></p>
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year  <span style="float: right;">\$0</span></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year  <span style="float: right;">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100  <span style="float: right;">0.00000000</span></p> <p><b>D.</b> Enter the lesser of C if not applicable, enter 0.  <span style="float: right;">0</span></p>	<p style="text-align: right;"><b>0.00000000</b></p>
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p style="text-align: right;"><b>0.27044981</b></p>
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent  <span style="float: right;">\$439,782</span></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100  <span style="float: right;">0.16306399</span></p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p style="text-align: right;"><b>0.43351380</b></p>

**41.** **2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.  
- Or -  
**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

0.44868678

D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p style="text-align: right;">1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p style="text-align: right;">2) the third tax year after the tax year in which the disaster occurred</p> <p style="text-align: right;">If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup></p> <p>Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	0.0000000						
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. <sup>28</sup> Tex. Tax Code § 26.012(7)</p> <p><b>Enter debt amount</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B. Subtract unencumbered fund amount used to reduce total debt.</td> <td style="width: 20%; text-align: right;">\$0</td> </tr> <tr> <td>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>D. Subtract amount paid from other resources</td> <td style="text-align: right;">\$0</td> </tr> </table> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	B. Subtract unencumbered fund amount used to reduce total debt.	\$0	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0	D. Subtract amount paid from other resources	\$0	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0							
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0							
D. Subtract amount paid from other resources	\$0							
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)</p>	\$0						

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate								
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$0								
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> Tex. Tax Code § 26.04(b)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;">100.00%</td> </tr> <tr> <td>B. Enter the 2022 actual collection rate.</td> <td style="text-align: right;">97.34%</td> </tr> <tr> <td>C. Enter the 2021 actual collection rate</td> <td style="text-align: right;">98.05%</td> </tr> <tr> <td>D. Enter the 2020 actual collection rate.</td> <td style="text-align: right;">95.58%</td> </tr> </table> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup> Tex. Tax Code § 26.04(h), (h-1) and (h-2)</p>		100.00%	B. Enter the 2022 actual collection rate.	97.34%	C. Enter the 2021 actual collection rate	98.05%	D. Enter the 2020 actual collection rate.	95.58%	100.00%
	100.00%									
B. Enter the 2022 actual collection rate.	97.34%									
C. Enter the 2021 actual collection rate	98.05%									
D. Enter the 2020 actual collection rate.	95.58%									
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	0								
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	280,345,910								
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.0000000								
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.44868678								

<b>D49.</b>	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	<b>0.00000000</b>
<b>50.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	<b>0.00000000</b>

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32 Tex. Tax Code § 26.041(d)</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	<b>\$0</b>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33 Tex. Tax Code § 26.041(f)</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34 Tex. Tax Code § 26.041(d)</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	<b>\$476,219</b>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	<b>\$280,345,910</b>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	<b>0.16986853</b>
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	<b>0.26761460</b>
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	<b>\$0</b>
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36 Tex. Tax Code § 26.04(c)</sup> Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	<b>0.44868678</b>

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57	<b>0.27881825</b>

**SECTION 4: Voter-Approval Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37 Tex. Tax Code § 26.045(d)</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38 Tex. Tax Code § 26.045(i)</sup>	<b>\$0</b>

60.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	\$280,345,910
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.00000000

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. 39 Tex. Tax Code § 26.013(a) In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2022. <sup>40 Tex. Tax Code § 26.013(e)</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>41 Tex. Tax Code §§ 26.0501(a) and (c)</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. <sup>42 Tex. Local Gov't Code § 120.007(d)</sup> Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>43 Tex. Tax Code § 26.063(a)(1)</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	<b>A. Voter-approval tax rate</b> <span style="float: right;">As applicable:</span> Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	<b>0.30629800</b>
	<b>B. Unused increment rate</b> (Line 66)	<b>0.00000000</b>
	<b>C. Subtract B from A</b>	<b>0.30629800</b>
	<b>D. Adopted Tax Rate</b>	<b>0.30629800</b>
	<b>E. Subtract D from C</b>	<b>0.00000000</b>
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	<b>A. Voter-approval tax rate</b> <span style="float: right;">As applicable:</span> Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	<b>0.35959700</b>
	<b>B. Unused increment rate</b> (Line 66)	<b>0.00000000</b>
	<b>C. Subtract B from A</b>	<b>0.35959700</b>
	<b>D. Adopted Tax Rate</b>	<b>0.35959700</b>
	<b>E. Subtract D from C</b>	<b>0.00000000</b>
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	<b>A. Voter-approval tax rate</b> <span style="float: right;">As applicable:</span> Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	<b>0.47823000</b>
	<b>B. Unused increment rate</b>	<b>0.00000000</b>
	<b>C. Subtract B from A</b>	<b>0.47823000</b>
	<b>D. Adopted Tax Rate</b>	<b>0.38407400</b>
	<b>E. Subtract D from C</b>	<b>0.09415600</b>
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	<b>0.00000000</b>
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	<b>0.37203783</b>



\*The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>44</sup> Tex. Tax Code § 26.012(8-a)

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.27044981
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$280,345,910
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	0.178351095
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter- Approval Tax Rate Worksheet	0.00000000
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	0.44880090

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. <sup>46</sup> Tex. Tax Code §26.042(b)

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year. Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	0.30629800
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 48 Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	0.30629800
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	0.00000000
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$235,392,881
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$0.00
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$269,699,017
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <small>49 Tex. Tax Code §26.042(b)</small>	0.00000000
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	0.44880090

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

0.26761460

**Voter-approval tax rate.** As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

0.27881825

**De minimis rate.** If applicable, enter the 2023 de minimis rate from Line 72.

0.44880090

→ EXTRA  
\$ 500,000

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

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code, <sup>50</sup> Tex. Tax Code §§ 28.04(c-2) and (d-2)

print  
here

Printed Name of Taxing Unit Representative

sign  
here

Tax Unit Representative

Date

**For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)**

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