



PROPOSED ANNUAL BUDGET

For the Fiscal Year

Beginning October 1, 2023

Ending September 30, 2024

This budget is estimated to raise more revenue from property taxes than last year's budget by an amount of \$224,764 which is a 6.59% increase from last year's budget. The estimate property tax revenue to be raised from new property added to the roll this year is \$255,148.



September 21, 2023

To the Honorable Mayor and Members of the City Council:

In accordance with the Civil Statutes of the State of Texas, I present the following document for the Proposed Annual Budget for the Fiscal Year 2023-24. This proposed budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, this proposed budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$8.2 M.

The FY 2023-24 Proposed Budget is balanced with the use of fund balance reserves of \$388,000 (proceeds because of budget savings in FY 2022-23). Revenues over proposed expenditures are \$87,381. This amount could be allocated by the council as needed. The Budget is based on the Voter Approval Rate of \$0.651229 which is less than last year's rate by 0.602645 cents.

The following are the funding sources for the city.

Property Tax Revenue- based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District Certified Values, an increase of \$224,764 (6.59%) is projected for FY 2023-24. The proposed Tax Rate dedicated for the operations of the city is \$0.501025/\$100 assessed valuation and, the rate dedicated to debt service is \$0.150204/\$100 assessed valuation.

Debt Service Fund- is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term Notes Payable. Expenditures from this fund are projected to be \$1,233,548 for FY 2023-24. Of that amount, \$185,502 will be covered by excess debt collection fees from FY 2022. The remaining debt service of \$1,048,046 is allocated by the debt service revenue in the proposed tax rate.

Capital Improvement Fund- is used to account for revenues and expenditures associated with the purchase of vehicles, equipment, and facility improvements. The goal of the city is to pursue savings and transfer all savings from fleet maintenance and the sale of any city asset by auction (excluding Facilities) to the Capital Improvement Fund.

Special Revenue Funds are used to account for revenue allocated for a restricted purpose as specified by law.

Economic Development Funds- are funds allocated to finance expanded business enterprise within the City through economic development corporations (EDC's). Type A and Type B EDC's, Corporations authorizes a city to adopt sales taxes to fund projects approved by the Local Government Code Chapters 501, 504, and 505 and authorize municipalities to adopt a sales tax in order to fund the corporations and define projects EDC are allowed to undertake.

The Type A EDC provides projected revenues of \$1,048,920, excluding the fund balance. Expenditures budgeted for FY2023-24 include business development, capital improvements, debt service, and transfers totaling \$1,048,920.

The Type B EDC/Park Board Fund will provide projected revenues of \$1,999,000, excluding fund balance. Expenditures budgeted for FY 2023-24 include park operations, construction, maintenance, and transfers totaling \$1,982,7901. Revenue over expenditures of \$13,210 are projected.

Court Technology and Building Security Funds- are established by law to assist in funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Total revenues for these funds collectively are projected to be \$17,000, with anticipated expenditures of \$10,198.

Hotel Occupancy Tax Fund- established by law to assist in funding of expenditures related to tourism and community development. Total revenues for this fund are projected to be \$37,500 and expenditures of \$189,058.

Property Taxes

New requirements in "Truth-in-Taxation" information that is required to be included in municipal budgets, such as the renamed "No New Revenue" (previously known as the "Effective Rate") and "Voter Approval" (previously known as the "Rollback Rate") tax rates and the new "De Minimus" Rate, which applies in 2020 to cities with populations of <30,000.

The Proposed "Voter Approval Rate" dedicated to general operations is \$0.501025/\$100 assessed valuation, and the rate dedicated to debt service is \$0.150204/\$100.

**City of Joshua
Fiscal Year 2023-2024 Budget
Property Tax Revenue & Proposed Tax Rates**

2023 Estimated Tax Base*	\$ 598,335,630
FY 2023-24 M&O Tax Rate	\$ 0.501025
FY 2023-24 Debt Tax Rate	\$ 0.150204
FY 2023-24 Total Tax Rate	\$ 0.651229
FY 2023-24 Tax Revenue	\$ 2,937,042

* **After exemptions, protest loss, TIF recapture(s), and frozen taxes added back.**

FY 2023-24 “No New Revenue Tax Rate”	\$0.644313
FY 2022-23 “Voter Approval Tax Rate”	\$0.651229
FY 2022-23 “De Minimus” Tax Rate	\$0.723060

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development and increases in the market appraisals by the Johnson County Appraisal District. Protests in property values remain high in comparison to the past two years. Changes in the appraisal process established in the 86th Legislative session also account for differences in appraisal values.

As in 2022, it is expected that growth will continue to increase slightly lower than experienced during the last fiscal year. Residential development will continue to increase with the development of new subdivisions, additional phases in existing subdivisions however at a reduced rate because of inflation and the rising cost of materials. Commercial development in Joshua Station and Downtown continue to increase slightly.

Sales Taxes

Revenue generated from sales tax is based on a 0.01 tax rate. Sales tax is the second-largest source of revenue for the General Fund. Sales tax for FY 2023-24 is projected to be \$1,400,000, an increase of \$150,000. (12.0%) from FY 2022-23.

SUMMARY AND ACKNOWLEDGMENTS

The Proposed Fiscal Year 2023-24 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the city, which is to.

- Provide for the safety and security of the community
- Maintain and improve existing infrastructure
- Plan for orderly and responsible growth and sustainability
- Provide responsible fiscal policy

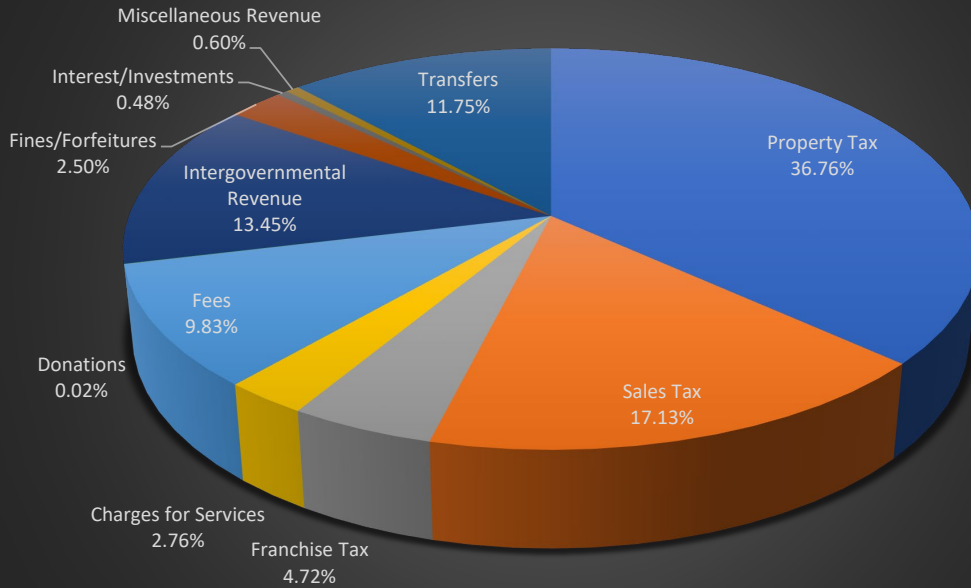
These challenges will be provided by the delivery of high-quality public services efficiently and effectively without increasing tax rates.

In preparing this FY 2023-24 Budget, I would like to acknowledge the valuable contribution and teamwork of the department heads and specifically Amber Bransom, Marcie Freelen, and Joanna McClenny who assisted in the preparation of this budget alongside myself, working as a team.

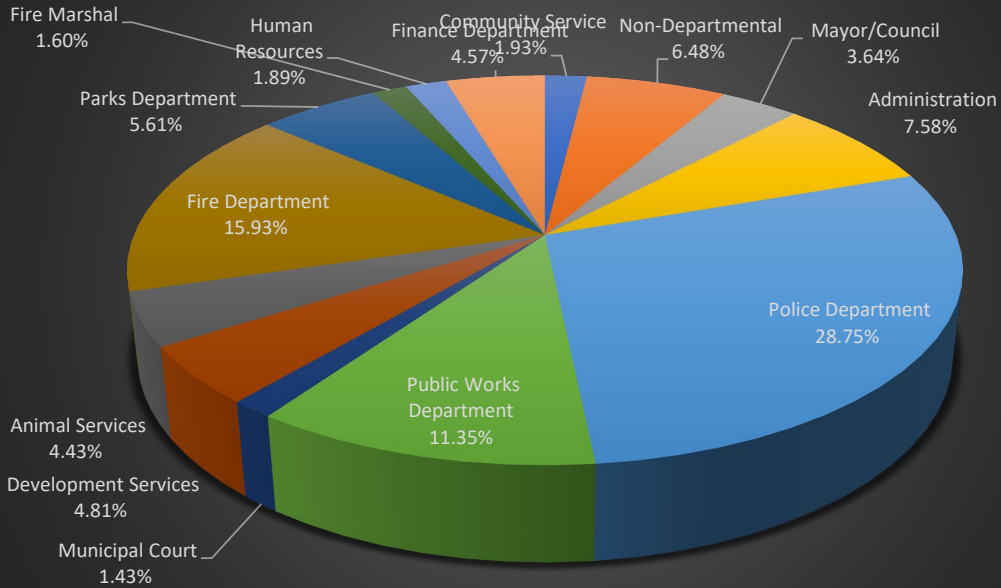
Respectfully Submitted,

Mike Peacock,
City Manager

General Fund Revenues by Type



General Fund Expenditures by Department



GENERAL FUND REVENUES



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
Tax Revenue				
100-4000 GF Property Tax	\$ 2,606,576	\$ 3,068,109	\$ 2,937,042	\$ (131,067)
100-4001 GF Property Tax Penalty	\$ 33,278	\$ 11,000	\$ 33,278	\$ 22,278
100-4002 GF Property Tax Interest	\$ 14,487	\$ 7,500	\$ 14,487	\$ 6,987
100-4003 City Sales Taxes	\$ 1,379,266	\$ 1,250,000	\$ 1,400,000	\$ 150,000
100-4005 Mixed Beverage Tax	\$ 11,333	\$ 12,000	\$ 20,000	\$ 8,000
100-4006 Franchise Taxes	\$ 382,055	\$ 391,500	\$ 391,500	\$ -
100-4010 TIF Revenue	\$ 57,236	\$ -	\$ 62,000	\$ 62,000
Total Tax Revenue	\$ 4,484,232	\$ 4,740,109	\$ 4,858,307	\$ 118,198
Charges for Services				
100-4008 ESD Contract Fee	\$ 156,000	\$ 194,000	\$ 218,773	\$ 24,773
100-4008.02 ESD Incentive	\$ 16,267	\$ 5,000	\$ 5,000	\$ -
100-4008.03 ESD Fuel Stipend	\$ 9,360	\$ 3,120	\$ 3,120	\$ -
100-4008.04 ESD Personnel Stipend	\$ 4,680	\$ 1,560	\$ 1,560	\$ -
100-4108 Trash Collection Service Charges	\$ 350,903	\$ 200,000	\$ -	\$ (200,000)
Total Charges for Services	\$ 537,210	\$ 403,680	\$ 228,453	\$ (175,227)
Fees				
100-4100 Permits/Fees	\$ 524,358	\$ 650,000	\$ 550,000	\$ (100,000)
100-4102 Rabies Vouchers	\$ 1,890	\$ 1,600	\$ 1,600	\$ -
100-4105 Gas Well Fees	\$ 26,600	\$ 30,000	\$ 50,000	\$ 20,000
100-4106 Development Fees/Reimbursements	\$ 198,859	\$ -	\$ 200,000	\$ 200,000
100-4109 Utility Penalties	\$ -	\$ 5,600	\$ -	\$ (5,600)
100-4110 Utility Admin Fees	\$ 13,999	\$ 13,215	\$ -	\$ (13,215)
100-4112 Pet Adoption Fees	\$ -	\$ 44,000	\$ 10,000	\$ (34,000)
100-4113 Pet Microchip Fees	\$ -	\$ 2,500	\$ 3,000	\$ 500
Total Fees	\$ 765,705	\$ 746,915	\$ 814,600	\$ 67,685
Donations				
100-4200 Fire Dept Donations	\$ 500	\$ 500	\$ 500	\$ -
100-4201 Animal Services Donations	\$ 3,153	\$ 2,000	\$ 500	\$ (1,500)
100-4202 Police Dept Donations	\$ -	\$ 2,000	\$ 500	\$ (1,500)
100-4203 General Fund Donations	\$ 1,800	\$ 1,250	\$ 500	\$ (750)
Total Donations	\$ 5,453	\$ 5,750	\$ 2,000	\$ (3,750)
Intergovernmental Revenue				
100-4400 Police Department Grants	\$ 400	\$ 19,994	\$ 20,000	\$ 6
100-4401 FD Grants	\$ 152,183	\$ 150,183	\$ 150,183	\$ -
100-4402 ESD Grant	\$ -	\$ 169,000	\$ 195,000	\$ -
100-4404 LEOSE/Continuing Education	\$ 1,154	\$ 1,500	\$ 1,500	\$ -
100-4407 ARPA Funding	\$ 432,603	\$ 1,078,306	\$ 747,962	\$ (330,344)
Total Intergov't Revenue	\$ 586,340	\$ 1,418,983	\$ 1,114,645	\$ (304,338)
Fines & Forfeitures				
100-4101 Fines/Court Fees	\$ 233,280	\$ 210,000	\$ 200,000	\$ (10,000)
100-4115 Local Truancy and Prevention	\$ 8,981	\$ 6,000	\$ 6,000	\$ -
100-4116 Municipal Jury Fund	\$ 179	\$ 500	\$ 500	\$ -
100-4117 Time Payment Reimbursement	\$ 2,254	\$ 1,000	\$ 1,000	\$ -
Total Fines & Forfeitures	\$ 244,694	\$ 217,500	\$ 207,500	\$ (10,000)
Interest Income				
100-4600 Interest Income	\$ 1,343	\$ 10,000	\$ 40,000	\$ 30,000
Total Interest Income	\$ 1,343	\$ 10,000	\$ 40,000	\$ 30,000




	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
Miscellaneous				
100-4901 Misc. Revenue	\$ (13,608)	\$ 50,000	\$ 50,000	\$ -
Total Miscellaneous	\$ (13,608)	\$ 50,000	\$ 50,000	\$ -
Sale of Assets				
100-4904 Proceeds from Disposal	\$ 137,855	\$ -	\$ -	\$ -
Total Sale of Assets	\$ 137,855	\$ -	\$ -	\$ -
Transfers				
100-4917 Transfer from Type A	\$ 55,000	\$ 78,210	\$ 125,286	\$ 47,076
100-4918 Transfer from Type B	\$ 383,338	\$ 419,561	\$ 460,669	\$ 41,108
100-4902 Proceeds from Debt	\$ 238,006	\$ 1,000,000	\$ -	\$ (1,000,000)
100-4903 Unrestricted Reserves	\$ -	\$ -	\$ 388,000	\$ -
Total Transfers	\$ 676,344	\$ 1,497,771	\$ 973,955	\$ (523,816)
Total Revenues	\$ 7,425,568	\$ 9,090,708	\$ 8,289,460	\$ (801,248)

GENERAL FUND EXPENSES




	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
Expenditures				
Community Service	\$ 526,462	\$ 349,445	\$ 158,603	\$ (190,842)
Non-Departmental	\$ 872,531	\$ 1,455,947	\$ 532,559	\$ (923,388)
Mayor/Council	\$ 4,742	\$ 221,123	\$ 299,367	\$ 78,244
Administration	\$ 819,848	\$ 998,389	\$ 622,469	\$ (375,920)
Police Department	\$ 1,547,729	\$ 2,126,594	\$ 2,362,550	\$ 235,956
Public Works Department	\$ 1,225,791	\$ 943,520	\$ 933,014	\$ (10,506)
Municipal Court	\$ 102,226	\$ 114,945	\$ 117,724	\$ 2,779
Development Services	\$ 445,606	\$ 549,649	\$ 395,101	\$ (154,548)
Animal Services	\$ 260,681	\$ 338,566	\$ 364,167	\$ 25,601
Fire Department	\$ 758,016	\$ 1,319,373	\$ 1,309,253	\$ (10,120)
Parks Department	\$ 380,659	\$ 400,340	\$ 460,669	\$ 60,329
Fire Marshal	\$ 103,964	\$ 117,295	\$ 131,090	\$ 13,795
Human Resources	\$ -	\$ -	\$ 155,175	\$ 155,175
Finance Department	\$ -	\$ -	\$ 375,338	\$ 375,338
Total Operating Expenses	\$ 7,048,258	\$ 8,935,186	\$ 8,217,079	\$ (718,107)
Revenue to Expenditure	\$ 377,310	\$ 155,522	\$ 72,381	\$ (83,141)


COMMUNITY SERVICES EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-01-5404 CS Solid Waste Services	\$ 371,034	\$ 187,500	\$ -	\$ (187,500)
100-01-5711 CS Street Lights	\$ 52,447	\$ 45,000	\$ 57,000	\$ 12,000
100-01-5800 CS Community Events	\$ 27,891	\$ 45,000	\$ 35,000	\$ (10,000)
100-01-5801 CS Christmas Tree & Décor	\$ -	\$ 15,000	\$ 5,000	\$ (10,000)
100-01-5900 CS JISD Library Operating Expense	\$ 23,075	\$ 21,300	\$ 21,300	\$ -
100-01-5902 CS CleTran	\$ -	\$ 7,145	\$ 6,803	\$ (342)
100-01-5903 CS City Cleanup	\$ 8,883	\$ 12,500	\$ 17,500	\$ 5,000
100-01-5905 CS Quarterly Newsletter	\$ 13,132	\$ 15,000	\$ 15,000	\$ -
100-01-5906 CS Crud Cruiser	\$ -	\$ 1,000	\$ 1,000	\$ -
100-01-5945 COVID-19	\$ 30,000	\$ -	\$ -	\$ -
Total Expenses	\$ 526,462	\$ 349,445	\$ 158,603	\$ (190,842)


NON-DEPARTMENTAL EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-02-5150 ND Training & Travel	\$ 345	\$ 1,200	\$ -	\$ (1,200)
100-02-5160 ND Dues/Memberships	\$ 5,078	\$ 3,000	\$ 3,000	\$ -
100-02-5401 ND IT Services	\$ -	\$ 25,200	\$ 25,200	\$ -
100-02-5402 ND Legal Services	\$ 44,784	\$ 55,000	\$ 55,000	\$ -
100-02-5403 ND Ordinance Codification	\$ 6,565	\$ 10,650	\$ -	\$ (10,650)
100-02-5420 ND Central Appraisal District	\$ 42,548	\$ 46,435	\$ 46,435	\$ -
100-02-5421 ND County Assessor/Collector	\$ 5,165	\$ 5,500	\$ 5,500	\$ -
100-02-5500 ND Debt Service & Reports	\$ 3,050	\$ 4,000	\$ 4,000	\$ -
100-02-5800 ND Employee Events	\$ -	\$ 35,000	\$ 35,000	\$ -
100-02-5840 ND 380 Agreement Expenses	\$ 12,670	\$ 40,000	\$ 40,000	\$ -
100-02-5865 ND TIF1 Expenses	\$ 82,157	\$ 872,314	\$ 100,000	\$ (772,314)
100-02-5940 ND Liability Insurance	\$ 29,509	\$ 52,840	\$ 68,071	\$ 15,231
100-02-5941 ND Property Insurance	\$ 29,247	\$ 38,595	\$ 30,353	\$ (8,242)
100-02-5942 ND Unrestricted Reserves	\$ 20,499	\$ -	\$ -	\$ -
100-02-5943 ND Technology Replacements	\$ 122,642	\$ 50,000	\$ 50,000	\$ -
100-02-5944 ND Website Maintenance	\$ 2,691	\$ 7,500	\$ -	\$ (7,500)
100-02-5945 ND COVID-19	\$ 65,550	\$ 140,000	\$ -	\$ (140,000)
100-02-5946 ND Records Management	\$ 251	\$ 1,000	\$ -	\$ (1,000)
100-02-5979 Transfer to Capital	\$ -	\$ 67,713	\$ 70,000	\$ 2,287
Total Expenses	\$ 472,750	\$ 1,455,947	\$ 532,559	\$ (923,388)


MAYOR/COUNCIL/CITY SECRETARY EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-03-5110 M/C Salaries	\$ -	\$ 152,062	\$ 164,749	\$ 12,687
100-03-5111 M/C Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000
100-03-5112 M/C Worker's Comp	\$ -	\$ 385	\$ 464	\$ 79
100-03-5117 M/C Longevity Pay	\$ -	\$ 540	\$ 828	\$ 288
100-03-5120 M/C Payroll Taxes	\$ -	\$ 2,231	\$ 2,433	\$ 202
100-03-5130 M/C Benefits	\$ -	\$ 17,224	\$ 16,145	\$ (1,079)
100-03-5140 M/C TMRS	\$ -	\$ 8,881	\$ 10,028	\$ 1,147
100-03-5150 M/C Training & Travel	\$ 1,294	\$ 4,000	\$ 7,200	\$ 3,200
100-03-5160 M/C Dues/Memberships	\$ -	\$ 800	\$ 1,200	\$ 400
100-03-5213 M/C Uniforms	\$ 1,579	\$ 2,000	\$ 2,000	\$ -
100-03-5220 M/C Office Supplies	\$ 1,481	\$ 1,500	\$ 1,500	\$ -
100-03-5222 M/C Postage	\$ -	\$ 500	\$ 800	\$ 300
100-03-5240 M/C Election Expenses	\$ -	\$ 6,000	\$ 20,000	\$ 14,000
100-03-5250 M/C Office Equip. & Furniture	\$ -	\$ 8,000	\$ 5,000	\$ (3,000)
100-03-5262 M/C Events & Awards	\$ 388	\$ 1,500	\$ 1,500	\$ -
100-03-5402 M/C IT Services	\$ -	\$ 1,000	\$ 11,000	\$ 10,000
100-03-5403 M/C Ordinance Codification	\$ -	\$ -	\$ 10,000	\$ 10,000
100-03-5404 M/C Contract Services	\$ -	\$ -	\$ 28,020	\$ 28,020
100-03-5410 M/C Software Maintenance	\$ -	\$ 4,000	\$ 1,500	\$ (2,500)
100-03-5909 M/C Miscellaneous	\$ -	\$ 500	\$ 1,000	\$ 500
100-03-5931 M/C Publishing & Filing Fees	\$ -	\$ 10,000	\$ 12,000	\$ 2,000
100-03-5946 M/C Records Retention	\$ -	\$ -	\$ 1,000	\$ 1,000
Total Expenses	\$ 4,742	\$ 221,123	\$ 299,367	\$ 78,244


ADMINISTRATION EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-04-5110 AD Salaries	\$ 500,298	\$ 663,831	\$ 459,407	\$ (204,424)
100-04-5110 AD Overtime	\$ -	\$ 1,000	\$ 600	\$ (400)
100-04-5112 AD Worker's Comp	\$ 1,302	\$ 1,805	\$ 1,394	\$ (411)
100-04-5117 AD Longevity Pay	\$ 2,460	\$ 7,872	\$ 3,384	\$ (4,488)
100-04-5120 AD Payroll Taxes	\$ 7,312	\$ 9,812	\$ 6,755	\$ (3,057)
100-04-5130 AD Benefits	\$ 45,912	\$ 90,201	\$ 32,119	\$ (58,082)
100-04-5140 AD TMRS	\$ 30,186	\$ 39,093	\$ 27,860	\$ (11,233)
100-04-5150 AD Training & Travel	\$ 2,968	\$ 5,000	\$ 5,000	\$ -
100-04-5160 AD Dues/Memberships	\$ 3,866	\$ 3,500	\$ 2,000	\$ (1,500)
100-04-5161 AD Surety Bonds	\$ 100	\$ 200	\$ -	\$ (200)
100-04-5190 AD Human Resources	\$ 4,946	\$ 5,000	\$ -	\$ (5,000)
100-04-5212 AD Reference Materials	\$ 100	\$ 500	\$ 500	\$ -
100-04-5213 AD Uniforms	\$ 1,270	\$ 2,000	\$ 1,000	\$ (1,000)
100-04-5220 AD Office Supplies	\$ 5,735	\$ 5,000	\$ 4,000	\$ (1,000)
100-04-5221 AD Printing	\$ 1,561	\$ 2,000	\$ 1,000	\$ (1,000)
100-04-5222 AD Postage	\$ 1,816	\$ 1,775	\$ 1,500	\$ (275)
100-04-5240 AD Election Expenses	\$ 2,920	\$ -	\$ -	\$ -
100-04-5250 AD Office Equip. & Furniture	\$ 20,584	\$ 10,000	\$ 2,500	\$ (7,500)
100-04-5310.01 AD Fuel, Oil & Service	\$ -	\$ 1,000	\$ -	\$ (1,000)
100-04-5330 AD Bldg Repair & Maint	\$ 21,173	\$ 15,000	\$ 15,000	\$ -
100-04-5350 AD Office Equip Repair & Maint	\$ (8,035)	\$ 2,000	\$ 2,000	\$ -
100-04-5402 AD IT Services	\$ 10,289	\$ 11,220	\$ 7,380	\$ (3,840)
100-04-5403 AD Accounting & Audit Expense	\$ 38,625	\$ 30,000	\$ -	\$ (30,000)
100-04-5404 AD Contract Services	\$ 78,722	\$ 20,000	\$ 20,000	\$ -
100-04-5410 AD Software Maintenance	\$ 12,101	\$ 21,510	\$ -	\$ (21,510)
100-04-5605 AD Lease Payments	\$ -	\$ 10,000	\$ -	\$ (10,000)
100-04-5710 AD Utilities	\$ 20,360	\$ 30,000	\$ 25,000	\$ (5,000)
100-04-5750 AD Mobile Technology	\$ 2,955	\$ 2,570	\$ 2,570	\$ -
100-04-5909 AD Miscellaneous	\$ 3,157	\$ 1,500	\$ 1,500	\$ -
100-04-5931 AD Publishing & Filing Fees	\$ 7,166	\$ 5,000	\$ -	\$ (5,000)
Total Expenses	\$ 819,848	\$ 998,389	\$ 622,469	\$ (375,920)


POLICE DEPARTMENT EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-05-5110 PD Salaries	\$ 1,037,496	\$ 1,305,766	\$ 1,414,745	\$ 108,979
100-05-5111 PD Overtime	\$ 17,063	\$ 27,500	\$ 27,500	\$ -
100-05-5112 PD Worker's Compensation	\$ 33,154	\$ 39,565	\$ 52,860	\$ 13,295
100-05-5117 PD Longevity Pay	\$ 4,160	\$ 9,312	\$ 11,952	\$ 2,640
100-05-5120 PD Payroll Taxes	\$ 15,893	\$ 19,639	\$ 21,266	\$ 1,627
100-05-5130 PD Benefits	\$ 101,925	\$ 172,240	\$ 170,794	\$ (1,446)
100-05-5140 PD TMRS	\$ 62,895	\$ 78,138	\$ 87,543	\$ 9,405
100-05-5150 PD Training & Travel	\$ 11,770	\$ 12,500	\$ 18,600	\$ 6,100
100-05-5160 PD Dues/Memberships	\$ 1,267	\$ 1,775	\$ 2,500	\$ 725
100-05-5161 PD Surety Bonds	\$ 100	\$ 100	\$ 100	\$ -
100-05-5180 PD Citizens Police Academy	\$ -	\$ 500	\$ 1,000	\$ 500
100-05-5213 PD Uniforms	\$ 10,408	\$ 10,500	\$ 10,500	\$ -
100-05-5215 PD Law Enforcement Supplies	\$ 3,151	\$ 9,585	\$ 9,500	\$ (85)
100-05-5217 PD Criminal Investigation	\$ 6,329	\$ 3,200	\$ 3,700	\$ 500
100-05-5218 PD Awards/Medals/Badges	\$ 888	\$ 4,000	\$ 2,000	\$ (2,000)
100-05-5219 PD Public Relations	\$ 136	\$ 150	\$ 500	\$ 350
100-05-5220 PD Office Supplies	\$ 2,626	\$ 3,500	\$ 3,500	\$ -
100-05-5222 PD Shipping & Postage	\$ 612	\$ 750	\$ 750	\$ -
100-05-5250 PD Equipment and Furniture	\$ 972	\$ 5,000	\$ 5,200	\$ 200
100-05-5260 PD Vests/Safety Equipment	\$ 10,158	\$ 29,994	\$ 12,000	\$ (17,994)
100-05-5285 PD Code Enforcement Supplies	\$ -	\$ 4,000	\$ 4,000	\$ -
100-05-5310 PD Vehicle Repair & Maint	\$ 8,927	\$ 10,500	\$ 10,500	\$ -
100-05-5310.01 PD Fuel, Oil & Service	\$ 53,388	\$ 50,000	\$ 55,000	\$ 5,000
100-05-5320 PD Equipment Repair & Maint	\$ 473	\$ 1,000	\$ 1,500	\$ 500
100-05-5330 PD Bldg Repair & Maint	\$ 11,661	\$ 14,000	\$ 15,000	\$ 1,000
100-05-5351 PD Copier/Support	\$ 4,397	\$ -	\$ -	\$ -
100-05-5402 PD IT Services	\$ 13,756	\$ 14,280	\$ 14,280	\$ -
100-05-5403 PD Code Enforcement Software	\$ -	\$ 2,760	\$ 3,130	\$ 370
100-05-5404 PD Contract Services	\$ 83,422	\$ 90,860	\$ 123,000	\$ 32,140
100-05-5406 PD Nuisance Abatement	\$ -	\$ 3,000	\$ 3,000	\$ -
100-05-5408 PD Reporting System	\$ 13,660	\$ 27,500	\$ 30,000	\$ 2,500
100-05-5601 PD Capital Outlay > \$5,000.	\$ 15,978	\$ -	\$ 68,755	\$ 68,755
100-05-5602 PD Capital Outlay < \$5,000.	\$ -	\$ 6,000	\$ 9,000	\$ 3,000
100-05-5605 PD Lease Payments	\$ 4,270	\$ 133,875	\$ 140,375	\$ 6,500
100-05-5611 PD Principal Payments	\$ -	\$ 9,255	\$ -	\$ (9,255)
100-05-5612 PD Interest Expense	\$ 0	\$ 350	\$ -	\$ (350)
100-05-5710 PD Utilities	\$ 12,551	\$ 15,000	\$ 17,000	\$ 2,000
100-05-5750 PD Mobile Technology	\$ 4,187	\$ 9,000	\$ 10,000	\$ 1,000
100-05-5909 PD Miscellaneous	\$ 56	\$ 1,000	\$ 1,000	\$ -
100-05-5910 PD Property Liens	\$ -	\$ 500	\$ 500	\$ -
100-05-5915 PD Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,547,730	\$ 2,126,594	\$ 2,362,550	\$ 235,956


PUBLIC WORKS EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-06-5110 PW Salaries	\$ 234,172	\$ 307,850	\$ 329,670	\$ 21,820
100-06-5111 PW Overtime	\$ 2,364	\$ 2,500	\$ 2,500	\$ -
100-06-5112 PW Worker's Compensation	\$ 13,525	\$ 15,410	\$ 17,374	\$ 1,964
100-06-5117 PW Longevity	\$ 1,060	\$ 2,472	\$ 3,132	\$ 660
100-06-5120 PW Payroll Taxes	\$ 5,111	\$ 4,590	\$ 4,915	\$ 325
100-06-5130 PW Benefits	\$ 27,486	\$ 51,672	\$ 50,626	\$ (1,046)
100-06-5140 PW TMRS	\$ 13,721	\$ 18,206	\$ 20,185	\$ 1,979
100-06-5150 PW Training & Travel	\$ 1,659	\$ 6,000	\$ 1,000	\$ (5,000)
100-06-5213 PW Uniforms	\$ 7,739	\$ 9,000	\$ 9,000	\$ -
100-06-5220 PW Office Supplies	\$ 135	\$ 1,000	\$ 1,000	\$ -
100-06-5261 PW Equipment Rentals	\$ 9,769	\$ 1,000	\$ 6,000	\$ 5,000
100-06-5270 PW Street Supplies & Materials	\$ 737,292	\$ 200,000	\$ 200,000	\$ -
100-06-5310 PW Vehicle Repair & Maint	\$ 44,947	\$ 20,000	\$ 20,000	\$ -
100-06-5310.01 PW Fuel, Oil & Service	\$ 22,242	\$ 25,000	\$ 25,000	\$ -
100-06-5320 PW Equipment Repair & Maint	\$ 29,264	\$ 25,000	\$ 25,000	\$ -
100-06-5330 PW Bldg Repair & Maint	\$ 6,832	\$ 13,000	\$ 13,000	\$ -
100-06-5331 PW Sign Repair & Maint	\$ 5,930	\$ 5,800	\$ 5,800	\$ -
100-06-5332 PW Minor Tools	\$ 433	\$ 500	\$ 500	\$ -
100-06-5350 PW Office Equip R & M	\$ 1,039	\$ 1,500	\$ 1,500	\$ -
100-06-5402 PW IT Services	\$ 1,965	\$ 2,040	\$ 2,040	\$ -
100-06-5404 PW Contract Services	\$ 14,374	\$ 19,060	\$ 19,060	\$ -
100-06-5600 PW Capital Outlay >\$5,000.	\$ 9,048	\$ 6,565	\$ 32,000	\$ 25,435
100-06-5605 PW Lease Payments	\$ 20,017	\$ 54,325	\$ 29,958	\$ (24,367)
100-06-5611 PW Principal Payments	\$ (79)	\$ 123,025	\$ 75,825	\$ (47,200)
100-06-5612 PW Interest Expense	\$ 78	\$ 10,305	\$ 20,229	\$ 9,924
100-06-5670 PW Drainage Utility	\$ 10,866	\$ 10,000	\$ 10,000	\$ -
100-06-5710 PW Building Utilities	\$ 3,902	\$ 5,000	\$ 5,000	\$ -
100-06-5750 PW Mobile Technology	\$ 900	\$ 2,700	\$ 2,700	\$ -
Total Expenses	\$ 1,225,791	\$ 943,520	\$ 933,014	\$ (10,506)


MUNICIPAL COURT EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-07-5110 MC Salaries	\$ 53,327	\$ 58,032	\$ 60,895	\$ 2,863
100-07-5111 MC Overtime	\$ 839	\$ 600	\$ 600	\$ -
100-07-5112 MC Worker's Comp	\$ 136	\$ 155	\$ 180	\$ 25
100-07-5117 MC Longevity Pay	\$ 1,185	\$ 2,988	\$ 3,132	\$ 144
100-07-5120 MC Payroll Taxes	\$ 1,352	\$ 902	\$ 946	\$ 44
100-07-5130 MC Benefits	\$ 7,297	\$ 8,612	\$ 8,010	\$ (602)
100-07-5140 MC TMRS	\$ 3,288	\$ 3,586	\$ 3,891	\$ 305
100-07-5150 MC Training & Travel	\$ 665	\$ 2,000	\$ 2,000	\$ -
100-07-5160 MC Dues/Memberships	\$ 55	\$ 100	\$ 100	\$ -
100-07-5161 MC Surety Bond	\$ 100	\$ 100	\$ 100	\$ -
100-07-5220 MC Office Supplies	\$ 214	\$ 200	\$ 200	\$ -
100-07-5221 MC Printing	\$ 288	\$ 650	\$ 650	\$ -
100-07-5222 MC Postage	\$ 902	\$ 1,000	\$ 1,000	\$ -
100-07-5350 MC Office Equipment R&M	\$ 1,477	\$ -	\$ -	\$ -
100-07-5401 MC IT Services	\$ 925	\$ 1,020	\$ 1,020	\$ -
100-07-5402 MC Legal	\$ 4,558	\$ 6,000	\$ 6,000	\$ -
100-07-5404 MC Contract Service	\$ 23,000	\$ 26,000	\$ 26,000	\$ -
100-07-5410 MC Warrant Collection Fee	\$ 1,920	\$ 2,000	\$ 2,000	\$ -
100-07-5910 MC Warrant Entry Fees	\$ 699	\$ 1,000	\$ 1,000	\$ -
Total Expenses	\$ 102,226	\$ 114,945	\$ 117,724	\$ 2,779


DEVELOPMENT SERVICES EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-08-5110 DS Salaries	\$ 217,476	\$ 235,334	\$ 209,379	\$ (25,955)
100-08-5111 DS Overtime	\$ 486	\$ 500	\$ 750	\$ 250
100-08-5112 DS Worker's Comp	\$ 1,302	\$ 1,135	\$ 1,087	\$ (48)
100-08-5117 DS Longevity Pay	\$ 960	\$ 1,260	\$ 1,200	\$ (60)
100-08-5120 DS Payroll Taxes	\$ 3,301	\$ 3,474	\$ 3,091	\$ (383)
100-08-5130 DS Benefits	\$ 22,755	\$ 34,448	\$ 26,339	\$ (8,109)
100-08-5140 DS TMRS	\$ 13,282	\$ 13,798	\$ 12,722	\$ (1,076)
100-08-5150 DS Training & Travel	\$ 2,642	\$ 4,800	\$ 4,800	\$ -
100-08-5160 DS Dues/Memberships	\$ 330	\$ 300	\$ 300	\$ -
100-08-5161 DS Surety Bonds	\$ 100	\$ 300	\$ 300	\$ -
100-08-5213 DS Uniforms	\$ 805	\$ 1,000	\$ 1,000	\$ -
100-08-5220 DS Office Supplies	\$ 1,350	\$ 2,000	\$ 3,500	\$ 1,500
100-08-5221 DS Printing	\$ 874	\$ 1,500	\$ 1,500	\$ -
100-08-5222 DS Postage	\$ 330	\$ 400	\$ 400	\$ -
100-08-5250 DS Office Equipment & Furniture	\$ 3,128	\$ 1,400	\$ 6,400	\$ 5,000
100-08-5310 DS Vehicle R&M	\$ 875	\$ 500	\$ 500	\$ -
100-08-5310.01 DS Fuel, Oil & Service	\$ 1,039	\$ 1,800	\$ 1,800	\$ -
100-08-5330 DS Building R&M	\$ 4,118	\$ 10,000	\$ 10,000	\$ -
100-08-5402 DS IT Services	\$ 3,108	\$ 3,060	\$ 3,840	\$ 780
100-08-5403 DS Permits Software	\$ 3,859	\$ 4,055	\$ 4,382	\$ 327
100-08-5404 DS Contract Services	\$ 4,139	\$ 6,500	\$ 8,500	\$ 2,000
100-08-5605 DS Lease Payments	\$ 10,967	\$ 37,650	\$ 8,001	\$ (29,649)
100-08-5710 DS Utilities	\$ 1,912	\$ 3,800	\$ 3,800	\$ -
100-08-5750 DS Mobile Technology	\$ 1,139	\$ 1,510	\$ 1,510	\$ -
100-08-5932 DS Engineering Services	\$ 101,594	\$ 96,370	\$ 40,000	\$ (56,370)
100-08-5933 DS Planning	\$ 17,738	\$ 52,755	\$ 10,000	\$ (42,755)
100-08-5934 DS Gas Well Inspections	\$ 26,000	\$ 30,000	\$ 30,000	\$ -
Total Expenses	\$ 445,606	\$ 549,649	\$ 395,101	\$ (154,548)


ANIMAL SERVICES EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-09-5110 AS Salaries	\$ 109,026	\$ 150,920	\$ 158,576	\$ 7,656
100-09-5111 AS Overtime	\$ 5,862	\$ 2,000	\$ 5,500	\$ 3,500
100-09-5112 AS Worker's Comp	\$ 4,435	\$ 5,535	\$ 7,136	\$ 1,601
100-09-5117 AS Longevity Pay	\$ 995	\$ 2,832	\$ 420	\$ (2,412)
100-09-5120 AS Payroll Taxes	\$ 1,626	\$ 2,294	\$ 2,421	\$ 127
100-09-5130 AS Benefits	\$ 16,061	\$ 25,836	\$ 24,206	\$ (1,630)
100-09-5140 AS TMRS	\$ 6,942	\$ 8,784	\$ 9,546	\$ 762
100-09-5150 AS Training & Travel	\$ 1,972	\$ 4,325	\$ 4,325	\$ -
100-09-5160 AS Dues/Memberships	\$ 150	\$ 300	\$ 300	\$ -
100-09-5161 AS Surety Bond	\$ 200	\$ 400	\$ 400	\$ -
100-09-5213 AS Uniforms	\$ 1,747	\$ 2,000	\$ 2,000	\$ -
100-09-5220 AS Office Supplies	\$ 1,016	\$ 750	\$ 750	\$ -
100-09-5222 AS Postage	\$ 823	\$ 1,000	\$ 1,000	\$ -
100-09-5250 AS Office Equip & Furniture	\$ 6,119	\$ 5,000	\$ 8,143	\$ 3,143
100-09-5262 AS Misc Shelter Equipment	\$ -	\$ 15,150	\$ 20,394	\$ 5,244
100-09-5283 AS Staff Immunizations	\$ -	\$ 3,015	\$ 3,015	\$ -
100-09-5280 AS Micro Chips	\$ 2,206	\$ 3,000	\$ 3,000	\$ -
100-09-5282 AS Medical Supplies	\$ 5,590	\$ 7,000	\$ 7,000	\$ -
100-09-5284 AS Rabies Vouchers	\$ 280	\$ 800	\$ 800	\$ -
100-09-5310 AS Vehicle R&M	\$ 881	\$ 4,510	\$ 7,810	\$ 3,300
100-09-5310.01 AS Fuel, Oil & Service	\$ 7,132	\$ 3,000	\$ 3,000	\$ -
100-09-5330 AS Building R&M	\$ 30,477	\$ 45,000	\$ 45,000	\$ -
100-09-5330.01 AS Animal Food	\$ 3,746	\$ 3,500	\$ 3,500	\$ -
100-09-5350 AS Office Equipment R&M	\$ -	\$ 100	\$ 100	\$ -
100-09-5402 AS IT Services	\$ 2,948	\$ 3,060	\$ 3,060	\$ -
100-09-5404 AS Contract Services	\$ 3,209	\$ 6,500	\$ 6,500	\$ -
100-09-5408 AS Professional Services	\$ 2,589	\$ 5,000	\$ 5,000	\$ -
100-09-5600 AS Capital Outlay >\$5,000	\$ 31,100	\$ -	\$ -	\$ -
100-09-5605 AS Lease Payments	\$ -	\$ 10,415	\$ 14,725	\$ 4,310
100-09-5710 AS Utilities	\$ 12,724	\$ 14,500	\$ 14,500	\$ -
100-09-5750 AS Mobile Technology	\$ 821	\$ 2,040	\$ 2,040	\$ -
100-09-5915 AS Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 260,681	\$ 338,566	\$ 364,167	\$ 25,601


FIRE DEPARTMENT EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-10-5110 FD Salaries	\$ 316,240	\$ 615,981	\$ 654,809	\$ 38,828
100-10-5111 FD Overtime	\$ 17,619	\$ 20,000	\$ 20,000	\$ -
100-10-5112 FD Worker's Comp	\$ 12,422	\$ 27,020	\$ 29,063	\$ 2,043
100-10-5113 FD P/T Salaries	\$ 22,410	\$ 50,000	\$ 30,000	\$ (20,000)
100-10-5117 FD Longevity Pay	\$ 245	\$ 1,464	\$ 2,388	\$ 924
100-10-5120 FD Payroll Taxes	\$ 7,137	\$ 10,754	\$ 9,918	\$ (836)
100-10-5130 FD Benefits	\$ 29,005	\$ 77,508	\$ 79,329	\$ 1,821
100-10-5140 FD TMRS	\$ 19,854	\$ 40,371	\$ 40,767	\$ 396
100-10-5150 FD Training & Travel	\$ 3,783	\$ 12,000	\$ 12,000	\$ -
100-10-5160 FD Dues & Subscriptions	\$ 3,640	\$ 3,684	\$ 3,500	\$ (184)
100-10-5180 FD Incentive	\$ 26,413	\$ 28,000	\$ 23,000	\$ (5,000)
100-10-5181 FD Staff Immunizations, Testing, & Recruitment	\$ 2,487	\$ 6,000	\$ 8,100	\$ 2,100
100-10-5182 FD Insurance (VFIS)	\$ 4,908	\$ 7,000	\$ 3,600	\$ (3,400)
100-10-5213 FD Uniforms	\$ 7,550	\$ 11,000	\$ 8,000	\$ (3,000)
100-10-5218 FD Awards	\$ 1,685	\$ 1,500	\$ 1,500	\$ -
100-10-5220 FD Office Supplies	\$ 2,367	\$ 2,000	\$ 2,000	\$ -
100-10-5222 FD Postage	\$ 633	\$ 600	\$ 600	\$ -
100-10-5250 FD Office Equipment & Furniture	\$ -	\$ -	\$ 9,449	\$ 9,449
100-10-5262 FD Equipment	\$ 17,422	\$ 27,823	\$ 33,359	\$ 5,536
100-10-5264 FD Radios & Mics	\$ 554	\$ 4,000	\$ 3,500	\$ (500)
100-10-5290 FD Fire Fighting Supplies & Tools	\$ 8,185	\$ 8,500	\$ 11,080	\$ 2,580
100-10-5291 FD EMS Supplies	\$ 8,179	\$ 11,000	\$ 13,031	\$ 2,031
100-10-5293 FD Personal Protective Equip	\$ 12,826	\$ 40,000	\$ 35,325	\$ (4,675)
100-10-5310 FD Vehicle R&M	\$ 46,578	\$ 40,000	\$ 50,000	\$ 10,000
100-10-5310.01 FD Fuel, Oil & Service	\$ 19,180	\$ 15,000	\$ 15,000	\$ -
100-10-5320 FD Equip Repair & Maint	\$ 3,408	\$ 18,615	\$ 16,220	\$ (2,395)
100-10-5330 FD Building R&M	\$ 26,541	\$ 28,000	\$ 10,000	\$ (18,000)
100-10-5350 FD Office Equipment R&M	\$ 11,587	\$ 2,000	\$ 2,000	\$ -
100-10-5402 FD IT Services	\$ 10,808	\$ 4,500	\$ 11,520	\$ 7,020
100-10-5404 FD Contract Services	\$ 18,784	\$ 29,368	\$ 29,400	\$ 32
100-10-5600 FD Capital Outlay >\$5,000	\$ 31,880	\$ 95,440	\$ 22,156	\$ (73,284)
100-10-5601 FD Capital Outlay <\$5,000	\$ -	\$ 6,810	\$ -	\$ (6,810)
100-10-5605 FD Lease Payments	\$ -	\$ 21,935	\$ 18,926	\$ (3,009)
100-10-5611 FD Principal Payments	\$ -	\$ -	\$ 42,773	\$ 42,773
100-10-5612 FD Interest Payments	\$ -	\$ -	\$ 8,320	\$ 8,320
100-10-5710 FD Utilities	\$ 35,484	\$ 30,000	\$ 25,000	\$ (5,000)
100-10-5750 FD Mobile Technology	\$ 6,251	\$ 6,000	\$ 6,400	\$ 400
100-10-5908 FD Emergency Management	\$ 21,162	\$ 15,000	\$ 16,520	\$ 1,520
100-10-5909 FD Miscellaneous	\$ 793	\$ 500	\$ 700	\$ 200
100-10-5915 FD Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 758,016	\$ 1,319,373	\$ 1,309,253	\$ (10,120)


PARKS & RECREATION EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-11-5110 PK Salaries	\$ 166,302	\$ 169,839	\$ 225,984	\$ 56,145
100-11-5111 PK Overtime	\$ 3,822	\$ 3,000	\$ 3,000	\$ -
100-11-5112 PK Worker's Comp	\$ 2,799	\$ 5,310	\$ 5,625	\$ 315
100-11-5117 PK Longevity Pay	\$ 545	\$ 504	\$ 832	\$ 328
100-11-5120 PK Payroll Taxes	\$ 1,158	\$ 7,075	\$ 9,763	\$ 2,688
100-11-5130 PK Benefits	\$ 23,687	\$ 34,448	\$ 34,430	\$ (18)
100-11-5140 PK TMRS	\$ 10,565	\$ 10,089	\$ 13,835	\$ 3,746
100-11-5150 PK Training & Travel	\$ 140	\$ -	\$ 1,500	\$ 1,500
100-11-5213 PK Uniforms	\$ 2,139	\$ 4,000	\$ 4,000	\$ -
100-11-5220 PK Office Supplies	\$ 275	\$ 1,000	\$ 1,000	\$ -
100-11-5250 PK Office Equipment & Furniture	\$ -	\$ 500	\$ 500	\$ -
100-11-5270 PK Parks Supplies & Materials	\$ 39,399	\$ 12,000	\$ 12,000	\$ -
100-11-5275 PK Field Supplies & Materials	\$ 2,492	\$ 4,000	\$ 4,000	\$ -
100-11-5310 PK Vehicle Repair & Maint	\$ 3,735	\$ 500	\$ 500	\$ -
100-11-5310.01 PK Fuel, Oil & Service	\$ 3,413	\$ 2,500	\$ 2,500	\$ -
100-11-5320 PK Equipment R&M	\$ 1,501	\$ 1,500	\$ 2,500	\$ 1,000
100-11-5330 PK Building R&M	\$ 6,309	\$ 3,000	\$ 3,000	\$ -
100-11-5331 PK Minor Tools	\$ 113	\$ 250	\$ 250	\$ -
100-11-5335 PK Dept Building R&M	\$ 1,254	\$ 1,000	\$ 2,000	\$ 1,000
100-11-5340 PK Irrigation R&M	\$ 555	\$ 7,000	\$ 5,000	\$ (2,000)
100-11-5402 PK IT Services	\$ 1,965	\$ 2,040	\$ 1,920	\$ (120)
100-11-5404 PK Contract Services	\$ 13	\$ -	\$ -	\$ -
100-11-5600 PK Capital Outlay >\$5,000	\$ 40,748	\$ 9,715	\$ 29,500	\$ 19,785
100-11-5601 PK Capital Outlay <\$5,000	\$ -	\$ 5,610	\$ -	\$ (5,610)
100-11-5605 PK Lease Payments	\$ 11,578	\$ 38,530	\$ 20,100	\$ (18,430)
100-11-5710 PK Dept Utilities	\$ 4,596	\$ 6,000	\$ 6,000	\$ -
100-11-5715 PK Park Utilities	\$ 50,948	\$ 70,000	\$ 70,000	\$ -
100-11-5750 PK Mobile Technology	\$ 607	\$ 930	\$ 930	\$ -
100-11-5915 PK Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 380,659	\$ 400,340	\$ 460,669	\$ 60,329


FIRE MARSHAL EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-12-5110 FM Salaries	\$ 77,243	\$ 81,783	\$ 69,298	\$ (12,485)
100-12-5111 FM Overtime	\$ 341	\$ 2,000	\$ 2,000	\$ -
100-12-5112 FM Worker's Comp	\$ 3,905	\$ 3,065	\$ 2,934	\$ (131)
100-12-5117 FM Longevity Pay	\$ 475	\$ 1,524	\$ 384	\$ (1,140)
100-12-5120 FM Payroll Taxes	\$ (202)	\$ 1,246	\$ 1,049	\$ (197)
100-12-5130 FM Benefits	\$ 6,537	\$ 8,612	\$ 8,010	\$ (602)
100-12-5140 FM TMRS	\$ 4,783	\$ 4,965	\$ 4,315	\$ (650)
100-12-5150 FM Training & Travel	\$ 455	\$ 2,500	\$ 2,500	\$ -
100-12-5160 FM Dues & Subscriptions	\$ 306	\$ 2,000	\$ 2,600	\$ 600
100-12-5215 FM Law Enforcement Supplies	\$ 4,320	\$ 4,000	\$ 4,000	\$ -
100-12-5217 FM Fire Investigations	\$ -	\$ 2,600	\$ 3,000	\$ 400
100-12-5285 FM Code Enforcement	\$ 1,071	\$ -	\$ -	\$ -
100-12-5296 FM Fire Prevention Program	\$ 175	\$ 2,000	\$ 2,500	\$ 500
100-12-5403 FM Code Enforcement Software	\$ 2,756	\$ -	\$ -	\$ -
100-12-5406 FM Nuisance Abatement	\$ 1,500	\$ -	\$ -	\$ -
100-12-5601 FM Capital Outlay	\$ -	\$ -	\$ 17,000	\$ 17,000
100-12-5605 FM Lease Payments	\$ -	\$ -	\$ 10,000	\$ 10,000
100-12-5750 FM Mobile Technology	\$ 300	\$ 1,000	\$ 1,000	\$ -
100-12-5910 FM Property Liens	\$ -	\$ 500	\$ 500	\$ -
Total Expenses	\$ 103,964	\$ 117,795	\$ 131,090	\$ 13,295


HUMAN RESOURCES EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-13-5110 HR Salaries	\$ -	\$ -	\$ 101,925	\$ 101,925
100-13-5110 HR Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5112 HR Worker's Comp	\$ -	\$ -	\$ 287	\$ 287
100-13-5117 HR Longevity Pay	\$ -	\$ -	\$ 144	\$ 144
100-13-5120 HR Payroll Taxes	\$ -	\$ -	\$ 1,504	\$ 1,504
100-13-5130 HR Benefits	\$ -	\$ -	\$ 8,186	\$ 8,186
100-13-5140 HR TMRS	\$ -	\$ -	\$ 6,205	\$ 6,205
100-13-5150 HR Training & Travel	\$ -	\$ -	\$ 6,304	\$ 6,304
100-13-5151 HR Tuition Reimbursement	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5160 HR Dues/Memberships	\$ -	\$ -	\$ 1,753	\$ 1,753
100-13-5190 HR Employee Morale	\$ -	\$ -	\$ 1,900	\$ 1,900
100-13-5213 HR Uniforms	\$ -	\$ -	\$ 200	\$ 200
100-13-5220 HR Office Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5222 HR Postage	\$ -	\$ -	\$ 150	\$ 150
100-13-5250 HR Office Equip. & Furniture	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5350 HR Office Equip Repair & Maint	\$ -	\$ -	\$ 500	\$ 500
100-13-5402 HR IT Services	\$ -	\$ -	\$ 960	\$ 960
100-13-5403 HR Legal Services	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5404 HR Contract Services	\$ -	\$ -	\$ 12,530	\$ 12,530
100-13-5410 HR Software Maintenance	\$ -	\$ -	\$ 6,147	\$ 6,147
100-13-5750 HR Mobile Technology	\$ -	\$ -	\$ 480	\$ 480
100-13-5909 HR Miscellaneous	\$ -	\$ -	\$ 500	\$ 500
100-13-5931 HR Advertising	\$ -	\$ -	\$ 500	\$ 500
Total Expenses	\$ -	\$ -	\$ 155,175	\$ 155,175

FINANCE DEPARTMENT EXPENSES

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-14-5110 FI Salaries	\$ -	\$ -	\$ 257,045	\$ 257,045
100-14-5110 FI Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000
100-14-5112 FI Worker's Comp	\$ -	\$ -	\$ 732	\$ 732
100-14-5117 FI Longevity Pay	\$ -	\$ -	\$ 4,368	\$ 4,368
100-14-5120 FI Payroll Taxes	\$ -	\$ -	\$ 3,832	\$ 3,832
100-14-5130 FI Benefits	\$ -	\$ -	\$ 31,322	\$ 31,322
100-14-5140 FI TMRS	\$ -	\$ -	\$ 15,797	\$ 15,797
100-14-5150 FI Training & Travel	\$ -	\$ -	\$ 5,600	\$ 5,600
100-14-5160 FI Dues/Memberships	\$ -	\$ -	\$ 600	\$ 600
100-14-5161 FI Surety Bonds	\$ -	\$ -	\$ 200	\$ 200
100-14-5213 FI Uniforms	\$ -	\$ -	\$ 600	\$ 600
100-14-5220 FI Office Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000
100-14-5221 FI Printing	\$ -	\$ -	\$ 3,000	\$ 3,000
100-14-5222 FI Postage	\$ -	\$ -	\$ 1,500	\$ 1,500
100-14-5250 FI Office Equip. & Furniture	\$ -	\$ -	\$ 2,000	\$ 2,000
100-14-5350 FI Office Equip Repair & Maint	\$ -	\$ -	\$ 500	\$ 500
100-14-5402 FI IT Services	\$ -	\$ -	\$ 2,880	\$ 2,880
100-14-5403 FI Accounting & Audit Expense	\$ -	\$ -	\$ 30,000	\$ 30,000
100-14-5410 FI Software Maintenance	\$ -	\$ -	\$ 12,862	\$ 12,862
100-14-5909 FI Miscellaneous	\$ -	\$ -	\$ 500	\$ 500
Total Expenses	\$ -	\$ -	\$ 375,338	\$ 375,338

TYPE A ECONOMIC DEVELOPMENT

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
200-4003 Sales Tax	\$ 685,900	\$ 625,000	\$ 700,000	\$ 75,000
200-4600 Interest Income	\$ 1,289	\$ 500	\$ 20,000	\$ 19,500
200-4904 Proceeds from Disposal	\$ 400,752	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,087,941	\$ 625,500	\$ 720,000	\$ 94,500
EXPENDITURES				
Joshua Station Development				
200-00-5860 Joshua Station Development	\$ 1,710	\$ 15,000	\$ 15,000	\$ -
200-00-5860.01 Joshua Station Utilities	\$ 22,474	\$ 20,000	\$ 26,000	\$ -
200-00-5860.02 Station 1-7-4	\$ -	\$ -	\$ 63,315	\$ 63,315
	\$ 24,184	\$ 35,000	\$ 104,315	\$ 63,315
Expand Business				
200-00-5840 380 Agreement Expenses	\$ 6,335	\$ 9,800	\$ 10,000	\$ 200
200-00-5880 Façade Grant Funding	\$ -	\$ 100,000	\$ 95,000	\$ (5,000)
200-00-5853 Joshua Area Chamber of Commerce	\$ -	\$ 18,000	\$ 18,000	\$ -
200-00-5920 Downtown Infrastructure	\$ 37,701	\$ -	\$ 350,000	\$ 350,000
200-00-5930 Advertising & Promotions	\$ 6,993	\$ 40,000	\$ 40,000	\$ -
	\$ 51,029	\$ 167,800	\$ 513,000	\$ 345,200
Administrative				
200-00-5150 Training & Travel	\$ -	\$ 7,000	\$ 7,000	\$ -
200-00-5160 Dues & Subscriptions	\$ -	\$ 4,125	\$ 4,500	\$ 375
200-00-5213 Uniforms	\$ -	\$ -	\$ 500	\$ 500
200-00-5909 Miscellaneous	\$ 526	\$ 500	\$ 1,500	\$ 1,000
200-00-5955 Administrative	\$ 5,936	\$ 25,000	\$ 25,000	\$ -
	\$ 6,462	\$ 36,625	\$ 38,500	\$ 1,875
Debt Service				
200-00-5574.01 2018 Revenue Bonds -Principal	\$ 70,000	\$ 70,000	\$ 75,000	\$ 5,000
200-00-5574.02 2018 Revenue Bonds - Interest	\$ 70,159	\$ 67,870	\$ 65,407	\$ (2,463)
200-00-5580.01 Series 2022 Note - Principal	\$ -	\$ -	\$ 70,499	\$ 70,499
200-00-5580.02 Series 2022 Note - Interest	\$ -	\$ -	\$ 41,913	\$ 41,913
	\$ 140,159	\$ 137,870	\$ 252,819	\$ 114,949
Capital Improvements				
200-00-5600 Capital Outlay	\$ 196,610	\$ 30,000	\$ -	\$ (30,000)
	\$ 196,610	\$ 30,000	\$ -	\$ (30,000)
Community Events				
200-00-5800 Community Events	\$ -	\$ -	\$ 15,000	\$ 15,000
	\$ -	\$ -	\$ 15,000	\$ 15,000
Transfers				
200-02-5975 Transfer to General Fund	\$ 55,000	\$ 78,210	\$ 125,286	\$ 47,076
200-02-5979 Transfer to Capital Improvement Fund	\$ 130,705	\$ -	\$ -	\$ -
	\$ 185,705	\$ 78,210	\$ 125,286	\$ 47,076
TOTAL EXPENDITURES	\$ 267,380	\$ 317,635	\$ 1,048,920	\$ 731,285
REV OVER (UNDER) EXP	\$ 820,561	\$ 307,865	\$ (328,920)	\$ (636,785)

TYPE B ECONOMIC DEVELOPMENT



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
300-4003 Sales Tax	\$ 685,900	\$ 625,000	\$ 700,000	\$ 75,000
300-4600 Interest Income	\$ 768	\$ 500	\$ 15,000	\$ 14,500
300-4660 Pavillion Rental Fees	\$ 945	\$ 1,000	\$ 1,000	\$ -
300-4670 JBA Use Fees	\$ 11,872	\$ 13,000	\$ 13,000	\$ -
300-4901 Miscellaneous Revenue	\$ 1,200	\$ 5,000	\$ 5,000	\$ -
300-4902 Proceeds from Debt	\$ -	\$ -	\$ 1,265,000	\$ -
TOTAL REVENUE	\$ 700,685	\$ 644,500	\$ 1,999,000	\$ 89,500
EXPENDITURES				
Administrative				
300-00-5955 Administrative	\$ 10,508	\$ -	\$ 15,000	\$ 15,000
	\$ 10,508	\$ -	\$ 15,000	\$ 15,000
Business Development				
300-00-5600 Capital Outlay	\$ 34,208	\$ -	\$ 36,444	\$ 36,444
300-00-5840 380 Agreement Expenses	\$ 6,334	\$ 30,000	\$ 30,000	\$ -
300-00-5902 Banners for Entryway Signs	\$ -	\$ 1,000	\$ 3,000	\$ 2,000
300-00-5920 Downtown Infrastructure	\$ 1	\$ -	\$ -	\$ -
300-00-5930 Advertising	\$ 6,992	\$ 10,000	\$ 10,000	\$ -
	\$ 47,535	\$ 41,000	\$ 79,444	\$ 38,444
Community Events				
300-00-5800 Community Events	\$ -	\$ -	\$ 20,000	\$ 20,000
	\$ -	\$ -	\$ 20,000	\$ 20,000
Debt Service				
300-00-5581.01 2023 CO Bonds - Principal	\$ -	\$ -	\$ 105,000	\$ 105,000
300-00-5581.02 2023 CO Bonds - Interest	\$ -	\$ -	\$ 37,677	\$ 37,677
	\$ -	\$ -	\$ 142,677	\$ 142,677
Park Planning & Maintenance				
300-00-5685 Park Improvements	\$ -	\$ -	\$ 1,265,000	\$ 1,265,000
	\$ -	\$ -	\$ 1,265,000	\$ 1,265,000
Transfers				
300-02-5975 Transfer to General Fund	\$ 383,338	\$ 419,561	\$ 460,669	\$ 41,108
300-02-5976 Transfer to Debt Service	\$ 155,038	\$ -	\$ -	\$ -
300-02-5979 Transfer to CIP	\$ -	\$ 150,000	\$ -	\$ (150,000)
	\$ 538,376	\$ 569,561	\$ 460,669	\$ (108,892)
TOTAL EXPENDITURES	\$ 596,418	\$ 610,561	\$ 1,982,790	\$ (55,448)
REV OVER (UNDER) EXP	\$ 104,266	\$ 33,939	\$ 16,210	\$ 144,948

MUNICIPAL COURT SECURITY FUND



		2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES					
400-4103 Court Security Fees	\$	9,019	\$ 9,000	\$ 9,000	\$ -
TOTAL REVENUES	\$	9,019	\$ 9,000	\$ 9,000	\$ -
EXPENDITURES					
400-05-5950 Court Bailiff	\$	-	\$ 3,000	\$ 3,000	\$ -
400-05-5962 Metal Detector	\$	-	\$ -	\$ 3,500	\$ 3,500
TOTAL EXPENDITURES	\$	-	\$ -	\$ 6,500	\$ 3,500
REV OVER (UNDER) EXP	\$	9,019	\$ 9,000	\$ 2,500	\$ (3,500)

MUNICIPAL COURT SECURITY FUND



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>				
500-4101 Court Technology Fees	\$ 7,476	\$ 8,000	\$ 8,000	\$ -
TOTAL REVENUES	\$ 7,476	\$ 8,000	\$ 8,000	\$ -
<u>EXPENDITURES</u>				
500-07-5952 Court Software	\$ 3,532	\$ 3,419	\$ 3,698	\$ (279)
TOTAL EXPENDITURES	\$ 3,532	\$ 3,419	\$ 3,698	\$ (279)
REV OVER (UNDER) EXP	\$ 3,944	\$ 4,581	\$ 4,302	\$ 279

HOTEL OCCUPANCY FUND




	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
550-4011 Hotel Occupancy Tax	\$ 26,000	\$ 35,000	\$ 35,000	\$ 9,000
550-4600 Interest Income	\$ 96	\$ -	\$ 2,500	
TOTAL REVENUE	\$ 26,096	\$ 35,000	\$ 37,500	\$ 9,000
EXPENDITURES				
500-00-5600 Capital Outlay > \$5,000	\$ -	\$ -	\$ 189,058	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 189,058	\$ -
REV OVER (UNDER) EXP	\$ 26,096	\$ 35,000	\$ (151,558)	\$ 9,000

DEBT SERVICE FUND



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
600-4000 Property Taxes - Current	\$ 853,464	\$ 850,000	\$ 1,233,548	\$ 383,548
600-4001 Property Taxes - Penalty	\$ 10,896	\$ 4,000	\$ 5,000	\$ 1,000
600-4002 Property Taxes - Interest	\$ 7,285	\$ 2,800	\$ 2,800	\$ -
600-4902 Proceeds from Debt	\$ 1,385,000	\$ -	\$ -	\$ -
600-4918 Transfer from Type B	\$ 155,038	\$ -	\$ -	\$ -
600-4923 Transfer from TIF	\$ -	\$ 157,738	\$ -	\$ (157,738)
600-4600 Interest Income	\$ -	\$ -	\$ -	\$ -
600-4802 Bond Proceeds	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 2,411,684	\$ 1,014,538	\$ 1,241,348	\$ 226,810
EXPENDITURES				
600-00-5500 Bond Issuance Costs	\$ 54,610	\$ -	\$ -	\$ -
600-00-5515.01 2012 GO Bonds - Principal	\$ 110,000	\$ -	\$ -	\$ -
600-00-5515.02 2012 GO Bonds - Interest	\$ 1,650	\$ -	\$ -	\$ -
600-00-5516.01 2012 CO Bonds - Principal	\$ 230,000	\$ 240,000	\$ 250,000	\$ 10,000
600-00-5516.02 2012 CO Bonds - Interest	\$ 80,075	\$ 75,475	\$ 70,675	\$ (4,800)
600-00-5575.01 2019 GO Refunding Bonds - Principal	\$ 230,000	\$ 230,000	\$ 240,000	\$ 10,000
600-00-5575.02 2019 GO Refunding Bonds - Interest	\$ 38,916	\$ 34,684	\$ 30,360	\$ (4,324)
600-00-5576.01 2020 GO Bonds - Principal	\$ 100,000	\$ 135,000	\$ 160,000	\$ 25,000
600-00-5576.02 2020 GO Bonds - Interest	\$ 92,500	\$ 87,800	\$ 81,900	\$ (5,900)
600-00-5577.01 2021 GO Refunding Bonds - Principal	\$ -	\$ 130,000	\$ 130,000	\$ -
600-00-5577.02 2021 GO Refunding Bonds - Interest	\$ 15,441	\$ 20,856	\$ 18,802	\$ (2,054)
600-00-5578.01 Tax Notes 2022 - Principal	\$ -	\$ 170,000	\$ 110,000	\$ (60,000)
600-00-5578.02 Tax Notes 2022 - Interest	\$ -	\$ 15,630	\$ 9,303	\$ (6,327)
600-00-5579.01 Tax Notes 2022A - Principal	\$ -	\$ 310,000	\$ 110,000	\$ (200,000)
600-00-5579.02 Tax Notes 2022A - Interest	\$ -	\$ 23,796	\$ 22,508	\$ (1,288)
600-00-5598 Advanced Refunding Escrow	\$ 34,660	\$ -	\$ -	\$ -
600-00-5599 Payment to Bond Escrow Agent	\$ 1,330,390	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,318,242	\$ 1,473,241	\$ 1,233,548	\$ 239,693
REVENUES OVER/(UNDER) EXPENDITURES	\$ 93,442	\$ (458,703)	\$ 7,800	\$ (466,503)

CAPITAL IMPROVEMENTS FUND

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
700-4600 Interest Income	\$ 3,249	\$ 1,000	\$ 10,000	\$ 9,000
TOTAL REVENUE	\$ 3,249	\$ 1,000	\$ 10,000	\$ 9,000
OTHER USES				
700-4407 ARPA Funds	\$ -	\$ 122,733	\$ -	\$ (122,733)
700-4902 Proceeds from Debt	\$ 860,000	\$ 278,001	\$ 255,000	\$ (23,001)
700-4915 Transfer from General Fund	\$ -	\$ 67,713	\$ 70,000	\$ 2,287
700-4917 Transfer from Type A	\$ 130,705	\$ -	\$ -	\$ -
700-4918 Transfer from Type B	\$ -	\$ 150,000	\$ -	\$ (150,000)
TOTAL OTHER USES	\$ 990,705	\$ 618,447	\$ 325,000	\$ (293,447)
TOTAL REVENUE AND OTHER USES	\$ 993,954	\$ 619,447	\$ 335,000	\$ (284,447)
EXPENDITURES				
700-00-5500 Bond Issuance Cost	\$ 40,000	\$ -	\$ -	\$ -
700-00-5657 Joshua Meadows Running Brook Project	\$ -	\$ -	\$ 75,000	\$ 75,000
700-00-5658 North Main St/Hwy 174 Project	\$ -	\$ -	\$ 125,000	\$ 125,000
700-00-5660 Street Improvements	\$ 164,257	\$ 3,855,291	\$ 2,595,628	\$ (1,259,663)
700-00-5685 Park Improvements	\$ -	\$ 150,000	\$ -	\$ (150,000)
700-00-5956 Joshua Station Development	\$ 130,705	\$ -	\$ -	\$ -
700-05-5925 PD Equipment	\$ -	\$ -	\$ 80,000	\$ 80,000
700-06-5330 Minor Street R&M (chip seal)	\$ -	\$ 249,820	\$ -	\$ (249,820)
700-06-5404 PW Contract Services	\$ -	\$ -	\$ 13,224	\$ 13,224
700-06-5925 PW Equipment	\$ 21,687	\$ 278,001	\$ 255,000	\$ (23,001)
700-09-5922 AC Vehicle Box	\$ 27,679	\$ -	\$ -	\$ -
700-10-5250 FD Equipment & Furniture	\$ 32,870	\$ -	\$ -	\$ -
700-10-5295 FD Fire Truck Purchase	\$ 625,895	\$ -	\$ -	\$ -
700-10-5921 FD Building & Facilities	\$ -	\$ 51,915	\$ -	\$ (51,915)
700-10-5296 FD Emergency Management	\$ -	\$ 70,815	\$ -	\$ (70,815)
TOTAL EXPENDITURES	\$ 1,043,094	\$ 4,655,842	\$ 3,143,852	\$ (1,511,990)
REV OVER (UNDER) EXP	\$ (49,139)	\$ (4,036,395)	\$ (2,808,852)	\$ (1,227,543)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Joshua	817-558-7447
Taxing Unit Name	Phone (area code and number)
101 South Main St. Joshua, Texas 76058	https://www.cityofjoshuatx.us
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.	2022 total taxable value. 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). ¹	\$ 603,290,725
2.	2022 tax ceilings. 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. ²	\$ 106,559,979
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 496,730,746
4.	2022 total adopted tax rate.	\$ 0.711493 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 0	
	B. 2022 values resulting from final court decisions: - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 0	
	B. 2022 disputed value: - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 496,730,746
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 3,898,854
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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.	
	A. Absolute exemptions. Use 2022 market value: \$ 1,129,100	
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 4,231,279	
	C. Value loss. Add A and B. ⁶	\$ 5,360,379
11.	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. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value: \$ 56,440	
	B. 2023 productivity or special appraised value: - \$ 227	
	C. Value loss. Subtract B from A. ⁷	\$ 56,213
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 9,315,446
13.	2022 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 18,129,762
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 469,285,538
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,338,933
16.	Taxes refunded for years preceding tax year 2022. 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. ⁹	\$ 5,157
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,344,090
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. 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. ¹¹	
	A. Certified values: \$ 650,403,875	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 241,297	
	D. Tax increment financing: 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. ¹² - \$ 20,379,091	
	E. Total 2023 value. Add A and B, then subtract C and D.	\$ 629,783,487

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. 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. ¹⁴..... \$ 45,545,242</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 45,545,242</p>	
20.	2023 tax ceilings. 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. ¹⁶	\$ 117,132,876
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 558,195,853
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 214,439
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 38,965,065
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 39,179,504
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 519,016,349
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.644313 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.522031 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 496,730,746

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,593,088
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 3,891 B. 2022 taxes in TIF. 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. - \$ 88,664 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -84,773 E. Add Line 30 to 31D.	\$ 2,508,315
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 519,016,349
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.483282 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. 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. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. 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. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.483282</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.483282</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.500196</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0</u> /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>1,233,548</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,233,548</u></p>	\$ <u>1,233,548</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>185,502</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>1,048,046</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>125.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>121.00</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>132.00</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>123.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	125.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>838,436</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>558,195,853</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.150204</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.650400</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. 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.	\$ 0 /\$100

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. 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. ³² 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.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 558,195,853
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.644313 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.644313 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.650400 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.650400 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 558,195,853
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
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).	\$ 0.650400 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.717950 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.006457 /\$100
	C. Subtract B from A.....	\$ 0.711493 /\$100
	D. Adopted Tax Rate.....	\$ 0.711493 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.717950 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.717950 /\$100
	D. Adopted Tax Rate.....	\$ 0.711493 /\$100
	E. Subtract D from C.....	\$ 0.006457 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.755612 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.755612 /\$100
	D. Adopted Tax Rate.....	\$ 0.761240 /\$100
	E. Subtract D from C.....	\$ -0.005628 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000829 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.651229 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.483282 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 558,195,853
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.089574 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.150204 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.723060 /\$100

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.⁴⁶

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.⁴⁷

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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.711493 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 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 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 469,285,538
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 519,016,349
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)⁴⁷ Tex. Tax Code §26.042(f)⁴⁸ Tex. Tax Code §26.042(c)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. 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).	\$ <u>0.651229</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.644313 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.651229 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67
- De minimis rate.** \$ 0.723060 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Scott Porter, TAC
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

7/27/23
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)