



Adopted Budget

Fiscal Year 2023 - 2024

City of Bruceville-Eddy Fiscal Year 2023-2024 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$66,900, which is a 16.35 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 \$14,409.

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

FOR: Councilmembers: Bass, Griffin, Prater, McGruer, and Wiggins

AGAINST:

PRESENT (Not Voting):

ABSENT:

Property Tax Rate Comparison

| | 2022-2023 | 2023-2024 |
|---|------------------|------------------|
| Property Tax Rate: | \$0.460000/100 | \$0.460000/100 |
| No-New-Revenue Tax Rate: | \$0.443478/100 | \$0.407521/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.444920/100 | \$0.408138/100 |
| Voter-Approval Tax Rate: | \$0.460492/100 | \$0.435576/100 |
| Debt Rate: | \$0.000000/100 | \$0.000000/100 |

Total debt obligation for City of Bruceville-Eddy secured by property taxes: \$0



To: Mayor and City Council
From: Kent Manton, City Administrator
Date: July 7, 2023
Subject: Fiscal Year 2023-24 Proposed Budget and Tax Rate

It is with pleasure and honor that I present the proposed fiscal year 2023-2024 budget and tax rate. This proposed budget takes into consideration many factors, most importantly though, the will of the people as expressed through their elected officials. This budget document is the product of many hours of research and deliberation as performed by the dedicated members of the Budget Committee. Furthermore, it is a balanced proposal between our anticipated revenues and expenses and is a reflection of our collective goals and desired progress.

The proposed tax rate, **\$0.460000 per \$100** of appraised valuation, is a continuation of the tax rate from the previous year. While the tax rate will remain unchanged, it is important to note that between certified tax appraisals rising across the city approximately to the tune of 14%, the addition of added value from new construction, and previously untaxed properties, the city will collect an additional \$66,900 in revenue.

While this budget reflects the essential day-to-day operations of our city and water system, I would like to point out some of the focus areas that will be prioritized over the coming year:

- **Water System Improvements** – Our Water system and respective fund continue to make up a large portion of our overall operations. As of the most recent public water use survey, an estimated 5,802 people, across 45 square miles and three counties, are currently being provided with a safe supply of water to meet their daily demands.

This year's budget will utilize general revenues, reserves, and grant funding to target portions of our water system that have been identified in past and ongoing water system analyses as being in need of repair or upgrade, including the addition of a new groundwater well.

- **Sewer System** – While we have yet to receive any funding as a part of our USDA loan and grant for the sewer system, we must continue to plan for the eventual costs associated with its construction and implementation.
- **Street Repairs** – This year, budget committee members made it clear that significant funding needs to be dedicated to the repair of our streets. This budget will include monies for the second sealing of streets overhauled in 2023, the overhaul of another slate of roadways, and general repairs.
- **Employee Compensation** – Arguably the most important cost of any thriving organization is that of employee compensation and benefits. This budget will provide most employees that have completed one year of service with a 3% cost-of-living adjustment (COLA) while allocation a base pay increase for key positions to address current job responsibilities and market factors.
- **Community Development Department** – To better reflect current responsibilities and future growth, the Code Enforcement Department is being changed to The Community Development Department as it is now comprised of code enforcement, building inspections, permitting, and animal control services.
- **Economic Development Corporation** – The City of Bruceville-Eddy has \$0.005 left undesignated in our local sales tax rate which represents a missed opportunity for community development projects. I'm recommending the creation of a Type B Economic Development Corporation that would have the potential to bring in an additional \$30,000 to \$50,000 of revenue per year based on our current sales tax trends. These dollars can be earmarked for a variety of projects that will help our community prosper.

Bruceville-Eddy's financial health will maintain its tradition of fiscal sustainability and is poised to continue "rising into the future".

It is my honor to serve alongside you and the outstanding staff members of the City of Bruceville-Eddy. I look forward to discussing this budget with you at our upcoming meetings, and even further, to the implementation of this budget.

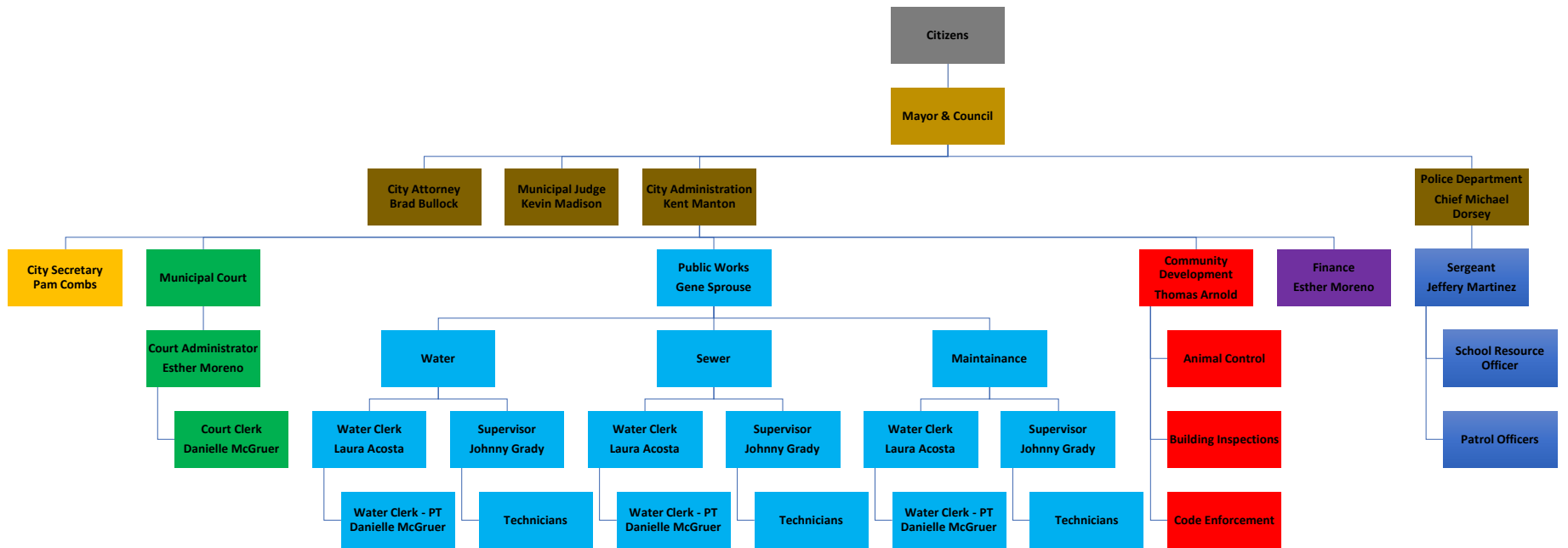
Respectfully submitted,



City of Bruceville-Eddy

Organizational Chart

7/7/2023



CITY OF BRUCEVILLE-EDDY
PROPOSED BUDGET WORKSHEET
AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND

| REVENUES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|---|-----------|-----------|----------------|---------------------|--------------------|---------------------|---------------------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE |
| FEES | | | | | | | |
| 10-00-5002 FRANCHISE FEE REVENUE | 55,758 | 56,196 | 60,000 | 55,507 | 63,190 | 57,000 | |
| 10-00-5003 BUILDING PERMITS | 0 | 0 | 10,000 | 22,346 | 0 | 24,000 | |
| 10-00-5004 PERMIT FEES | 6,658 | 15,155 | 1,000 | 3,506 | 5,150 | 3,300 | |
| 10-00-5005 TOWER LEASE | 1,500 | 4,950 | 3,600 | 3,200 | 1,800 | 3,700 | |
| 10-00-5007 PROPERTY LEASE | 2,000 | 2,000 | 2,000 | 135 | 2,400 | 2,135 | |
| 10-00-5008 OPEN RECORDS | 138 | 75 | 150 | 143 | 165 | 150 | |
| 10-00-5009 POLICE REPORTS | 694 | 264 | 500 | 103 | 743 | 250 | |
| 10-00-5010 DEVELOPMENT FEES | 0 | 0 | 0 | 0 | 0 | 2,500 | |
| 10-00-5021 GRANT INCOME | 0 | 0 | 0 | 0 | 0 | 50,000 | |
| 10-00-5042 MISC. INCOME CITY | 1,447 | 5,489 | 600 | 1,492 | 1,576 | 1,000 | |
| 10-00-5047 DA SEIZE ASSETS | 143,043 | 9,411 | 2,000 | 0 | 33,253 | 1,000 | |
| 10-00-5049 SRO REIMBURSEMENT INCOME | 0 | 0 | 0 | 41,513 | 0 | 43,900 | |
| 10-00-5061 REAL PROPERTY/FIXD ASSET SAL | 0 | 0 | 3,000 | 6,100 | 0 | 30,000 | |
| 10-00-5090 LEASE INCOME (SIGNS) | 11,248 | 11,248 | 11,248 | 0 | 0 | 11,248 | |
| 10-00-5095 TRANSFERS IN | 0 | 0 | 236,530 | 0 | 0 | 199,657 | |
| TOTAL FEES | 222,486 | 104,788 | 330,628 | 134,045 | 108,276 | 429,840 | |
| TAXES | | | | | | | |
| 10-00-5100 PROPERTY TAX REVENUE | 392,230 | 408,211 | 409,100 | 401,590 | 457,194 | 476,000 | |
| 10-00-5101 SALES TAX REVENUE | 101,386 | 112,512 | 100,000 | 107,364 | 100,195 | 125,000 | |
| TOTAL TAXES | 493,616 | 520,724 | 509,100 | 508,953 | 557,389 | 601,000 | |
| COURT | | | | | | | |
| 10-00-5500 FINES INCOME | 282,366 | 214,368 | 250,000 | 168,820 | 308,397 | 195,000 | |
| 10-00-5501 MVBA COLLECTIONS INCOME | 99,290 | 58,919 | 0 | 0 | 0 | 39,326 | |
| 10-00-5502 MCLENNAN CHILD SAFETY FEE | 1,857 | 2,069 | 2,000 | 2,035 | 2,229 | 2,035 | |
| 10-00-5503 LOCAL MUNICIPAL JURY FUND | 60 | 45 | 100 | 51 | 61 | 57 | |
| 10-00-5504 TIME PAYMENT REIMBURSEMENT F | 1,925 | 993 | 1,000 | 1,120 | 2,077 | 1,118 | |
| 10-00-5505 OMNI REVENUE | 2,108 | 1,412 | 1,500 | 1,000 | 2,093 | 1,159 | |
| 10-00-5510 FINES COURT TECH FUND | 4,203 | 3,016 | 3,500 | 2,705 | 4,204 | 3,003 | |
| 10-00-5520 FINES COURT BLDG/SECURITY FU | 4,278 | 3,155 | 3,500 | 2,997 | 4,304 | 3,303 | |
| 10-00-5525 JUVENILE CASE MANAGER FUND | 5,170 | 3,785 | 4,000 | 3,379 | 5,160 | 3,753 | |
| TOTAL COURT | 401,256 | 287,763 | 265,600 | 182,107 | 328,524 | 248,754 | |
| OTHER FINANCING SOURCES | | | | | | | |
| 10-00-5902 INTEREST INCOME | 3,200 | 16,796 | 18,000 | 77,197 | 3,152 | 100,000 | |
| TOTAL OTHER FINANCING SOURCES | 3,200 | 16,796 | 18,000 | 77,197 | 3,152 | 100,000 | |
| TOTAL REVENUES | 1,120,558 | 930,071 | 1,123,328 | 902,302 | 997,341 | 1,379,594 | |

10 -GENERAL FUND
 ADMINISTRATION

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|---|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------------|---------------------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE |
| <u>OFFICE PERSONNEL-SUPPORT</u> | | | | | | | |
| 10-10-6000 SALARIES | 67,898 | 61,155 | 78,000 | 63,276 | 65,809 | 41,500 | |
| 10-10-6001 HOURLY | 42,141 | 43,495 | 84,330 | 68,239 | 40,844 | 44,471 | |
| 10-10-6003 OVERTIME | 0 | 0 | 0 | 0 | 0 | 1,000 | |
| 10-10-6004 MEDICARE | 1,588 | 1,491 | 2,400 | 1,852 | 1,539 | 1,247 | |
| 10-10-6006 HEALTH INSURANCE | 6,385 | 7,502 | 17,650 | 14,602 | 6,367 | 25,902 | |
| 10-10-6007 DENTAL INSURANCE | 0 | 0 | 600 | 489 | 0 | 927 | |
| 10-10-6008 TMRS | 6,066 | 5,703 | 8,000 | 6,038 | 5,909 | 4,952 | |
| 10-10-6014 EFT/ACH FEE | 224 | 248 | 250 | 202 | 219 | 180 | |
| TOTAL OFFICE PERSONNEL-SUPPORT | 124,302 | 119,595 | 191,230 | 154,699 | 120,687 | 120,179 | |
| <u>TRAVEL TRAINING UNIFORMS</u> | | | | | | | |
| 10-10-6102 TRAINING | 0 | 435 | 1,500 | 910 | 0 | 1,750 | |
| 10-10-6104 MILEAGE & VEHICLE REIMBURSE | 768 | 260 | 1,000 | 527 | 709 | 1,000 | |
| 10-10-6160 MISC EXPENSE | 2,756 | 1,401 | 1,800 | 334 | 3,307 | 1,800 | |
| TOTAL TRAVEL TRAINING UNIFORMS | 3,524 | 2,097 | 4,300 | 1,771 | 4,017 | 4,550 | |
| <u>ADMINISTRATIVE COST</u> | | | | | | | |
| 10-10-6201 FRANKLIN LEGAL | 3,055 | 1,265 | 2,000 | 2,875 | 2,364 | 4,800 | |
| 10-10-6202 ATTORNEY FEES | 24,746 | 3,154 | 25,000 | 9,203 | 19,899 | 25,000 | |
| 10-10-6203 ENGINEERING | 450 | 0 | 500 | 3,880 | 540 | 1,000 | |
| 10-10-6205 AUDIT | 6,950 | 5,725 | 4,934 | 4,950 | 8,340 | 4,975 | |
| 10-10-6206 INSPECTIONS-BUILDING | 2,225 | 7,734 | 2,000 | 3,860 | 2,040 | 5,000 | |
| 10-10-6207 MEMBERSHIP DUES | 1,516 | 1,301 | 1,000 | 913 | 1,819 | 1,250 | |
| 10-10-6209 PUBLIC HEALTH DISTRICT | 4,414 | 4,582 | 4,700 | 3,179 | 3,972 | 4,374 | |
| 10-10-6211 ELECTION EXPENSE | 1,889 | 1,690 | 1,500 | 1,064 | 1,523 | 2,000 | |
| 10-10-6212 TAX APPRAISER FEES | 3,712 | 3,927 | 4,000 | 2,828 | 3,689 | 4,000 | |
| 10-10-6213 TAX COLLECTOR FEES | 1,920 | 1,897 | 1,900 | 2,001 | 1,920 | 2,100 | |
| TOTAL ADMINISTRATIVE COST | 50,877 | 31,275 | 47,534 | 34,755 | 46,105 | 54,499 | |
| <u>OPERATING</u> | | | | | | | |
| 10-10-6410 OFFICE SUPPLIES | 1,848 | 1,057 | 1,500 | 1,576 | 2,099 | 3,000 | |
| 10-10-6411 COPIES/PRINTING | 170 | 138 | 150 | 210 | 123 | 350 | |
| 10-10-6412 POSTAGE, FREIGHT & DELIVERY | 520 | 447 | 500 | 305 | 544 | 550 | |
| 10-10-6413 IT SYSTEM SUPPORT EXTRACO | 6,166 | 6,122 | 4,600 | 4,011 | 6,235 | 5,275 | |
| 10-10-6414 IT SYSTEM SUPPORT TYLER | 2,989 | 3,139 | 3,500 | 0 | 0 | 3,500 | |
| 10-10-6415 COMPUTER/SOFTWARE | 1,818 | 1,920 | 3,000 | 0 | 2,360 | 4,500 | |
| 10-10-6416 ADVERTISING & LEGAL NOTICES | 544 | 856 | 1,000 | 1,397 | 236 | 1,500 | |
| 10-10-6417 OFFICE EQUIPMENT FURNITURE | 2,533 | 0 | 0 | 0 | 3,040 | 0 | |
| 10-10-6418 TELEPHONE SERVICES | 3,629 | 1,846 | 1,200 | 932 | 3,673 | 1,200 | |
| 10-10-6419 CELL PHONES | 2,424 | 1,224 | 1,200 | 342 | 2,353 | 860 | |
| 10-10-6420 INTERNET SERVICES | 0 | 0 | 500 | 302 | 0 | 400 | |
| 10-10-6421 ELEC-BUILDING. & STREET LIGH | 14,669 | 14,446 | 17,000 | 12,558 | 13,547 | 18,000 | |
| 10-10-6422 OFFICE MACHINES LEASE | 830 | 645 | 600 | 387 | 803 | 600 | |
| 10-10-6425 OFFICE MACHINES-PROPERTY TAX | 90 | 71 | 100 | 10 | 108 | 10 | |
| 10-10-6427 SOCIAL PLATFORMS | 802 | 1,059 | 1,100 | 427 | 663 | 1,100 | |
| TOTAL OPERATING | 39,033 | 32,972 | 35,950 | 22,458 | 35,784 | 40,845 | |

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 ADMINISTRATION

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|---|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------|--------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>BUILDING MAIN.</u> | | | | | | | |
| 10-10-6517 JANITORIAL | 403 | 100 | 1,500 | 750 | 181 | 500 | _____ |
| 10-10-6518 BUILDING MAIN. & REPAIR | 520 | 37 | 1,000 | 1,026 | 624 | 4,500 | _____ |
| 10-10-6519 PROPERTY-LIABILITY INSURANCE | 11,865 | 14,906 | 6,574 | 8,847 | 14,238 | 11,000 | _____ |
| TOTAL BUILDING MAIN. | 12,788 | 15,043 | 9,074 | 10,624 | 15,044 | 16,000 | _____ |
| <u>VEHICLES AND OTHER EXP.</u> | | | | | | | |
| 10-10-6600 VEHICLES MAINTENANCE/REPAIR | 0 | 0 | 1,500 | 0 | 0 | 0 | _____ |
| 10-10-6602 FUEL | 0 | 0 | 1,500 | 0 | 0 | 0 | _____ |
| TOTAL VEHICLES AND OTHER EXP. | 0 | 0 | 3,000 | 0 | 0 | 0 | _____ |
| <u>MISCELLANEOUS</u> | | | | | | | |
| 10-10-6813 LEGAL RECORDINGS | 101 | 160 | 200 | 0 | 112 | 200 | _____ |
| 10-10-6909 COUNCIL YR PAY & MEETING EXP | 72 | 72 | 72 | 0 | 0 | 72 | _____ |
| 10-10-6919 CIP/CAPITAL ASSET PURCHASES | 0 | 13,899 | 0 | 2,500 | 0 | 20,000 | _____ |
| TOTAL MISCELLANEOUS | 173 | 14,131 | 272 | 2,500 | 112 | 20,272 | _____ |
| TOTAL ADMINISTRATION | 230,697 | 215,114 | 291,360 | 226,806 | 221,748 | 256,345 | |

10 -GENERAL FUND
 POLICE DEPT

| DEPARTMENTAL EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|---|-----------|-----------|----------------|---------------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>OFFICE PERSONNEL-SUPPORT</u> | | | | | | | |
| 10-20-6000 SALARIES | 56,000 | 57,680 | 61,141 | 49,383 | 54,277 | 62,976 | |
| 10-20-6001 HOURLY | 78,872 | 92,567 | 144,201 | 100,772 | 76,823 | 156,100 | |
| 10-20-6002 SALARY-SCHOOL RESOURCE OFFIC | 0 | 5,617 | 6,731 | 23,827 | 0 | 27,736 | |
| 10-20-6003 OVERTIME | 0 | 896 | 0 | 0 | 0 | 1,000 | |
| 10-20-6004 MEDICARE | 1,942 | 2,199 | 3,400 | 2,370 | 1,894 | 3,600 | |
| 10-20-6006 HEALTH INSURANCE | 18,658 | 25,283 | 37,000 | 33,552 | 18,132 | 55,194 | |
| 10-20-6007 DENTAL INSURANCE | 0 | 0 | 1,600 | 1,032 | 0 | 1,854 | |
| 10-20-6008 TMRS | 7,439 | 8,555 | 11,775 | 8,035 | 7,267 | 14,217 | |
| 10-20-6014 EFT/ACH FEE | 224 | 248 | 250 | 202 | 219 | 180 | |
| TOTAL OFFICE PERSONNEL-SUPPORT | 163,136 | 193,046 | 266,098 | 219,174 | 158,612 | 322,857 | |
| <u>TRAVEL TRAINING UNIFORMS</u> | | | | | | | |
| 10-20-6102 TRAINING | 1,985 | 803 | 2,500 | (24) | 1,251 | 3,000 | |
| 10-20-6103 TRAVEL | 0 | 0 | 1,000 | 901 | 0 | 1,000 | |
| 10-20-6104 MILEAGE & VEHICLE REIMBURSE | 0 | 0 | 500 | 85 | 0 | 500 | |
| 10-20-6106 DRUG TESTING/PHYSICAL | 544 | 255 | 250 | 0 | 653 | 250 | |
| 10-20-6107 UNIFORMS | 816 | 2,105 | 2,000 | 1,259 | 979 | 2,000 | |
| 10-20-6160 MISC EXPENSE PD | 455 | 440 | 500 | 344 | 412 | 500 | |
| TOTAL TRAVEL TRAINING UNIFORMS | 3,800 | 3,603 | 6,750 | 2,565 | 3,295 | 7,250 | |
| <u>ADMINISTRATIVE COST</u> | | | | | | | |
| 10-20-6202 ATTORNEY FEES | 28,610 | 1,415 | 15,000 | 1,566 | 33,127 | 12,000 | |
| 10-20-6205 AUDIT | 6,950 | 5,725 | 4,934 | 4,950 | 8,340 | 4,975 | |
| 10-20-6207 MEMBERSHIP DUES | 197 | 197 | 100 | 211 | 236 | 0 | |
| 10-20-6215 ATMOS GAS | 213 | 944 | 1,100 | 765 | 115 | 1,100 | |
| TOTAL ADMINISTRATIVE COST | 35,969 | 8,281 | 21,134 | 7,492 | 41,819 | 18,075 | |
| <u>OPERATING</u> | | | | | | | |
| 10-20-6410 OFFICE SUPPLIES | 947 | 1,276 | 2,000 | 1,574 | 1,094 | 2,000 | |
| 10-20-6411 COPIES/PRINTING/FORMS | 118 | 0 | 100 | 0 | 141 | 100 | |
| 10-20-6412 POSTAGE, FREIGHT & DELIVERY | 177 | 421 | 400 | 412 | 212 | 500 | |
| 10-20-6413 IT SYSTEM SUPPORT EXTRACO | 5,491 | 5,572 | 4,600 | 3,593 | 5,485 | 4,850 | |
| 10-20-6415 COMPUTER/SOFTWARE | 427 | 482 | 1,000 | 2,327 | 407 | 1,000 | |
| 10-20-6417 OFFICE EQUIPMENT FURNITURE | 277 | 0 | 250 | 77 | 332 | 250 | |
| 10-20-6418 TELEPHONE SERVICES | 3,407 | 3,708 | 1,200 | 932 | 2,569 | 1,200 | |
| 10-20-6419 CELL PHONES | 5,401 | 4,760 | 5,000 | 4,020 | 5,072 | 5,000 | |
| 10-20-6420 INTERNET SERVICES | 0 | 0 | 2,000 | 1,317 | 0 | 2,000 | |
| 10-20-6421 ELEC-BUILDING | 2,354 | 1,471 | 2,000 | 1,031 | 2,186 | 2,000 | |
| 10-20-6422 OFFICE MACHINES LEASE | 1,910 | 1,725 | 2,100 | 1,197 | 1,883 | 2,000 | |
| 10-20-6425 OFFICE MACHINES-PROPERTY TAX | 72 | 60 | 100 | 42 | 86 | 42 | |
| 10-20-6427 SOCIAL PLATFORMS | 0 | 0 | 500 | 0 | 0 | 0 | |
| TOTAL OPERATING | 20,580 | 19,475 | 21,250 | 16,521 | 19,467 | 20,942 | |

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 POLICE DEPT

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|---|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------------|---------------------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE |
| <u>BUILDING MAIN.</u> | | | | | | | |
| 10-20-6517 JANITORIAL | 307 | 425 | 500 | 185 | 109 | 500 | |
| 10-20-6518 BUILDING MAIN. & REPAIR | 34 | 63 | 2,000 | 2,135 | 41 | 2,000 | |
| 10-20-6519 PROPERTY-LIABILITY INSURANCE | 11,865 | 14,906 | 6,574 | 8,847 | 14,238 | 11,000 | |
| TOTAL BUILDING MAIN. | 12,206 | 15,395 | 9,074 | 11,167 | 14,388 | 13,500 | |
| <u>VEHICLES AND OTHER EXP.</u> | | | | | | | |
| 10-20-6600 VEHICLES MAINTENANCE/REPAIR | 10,562 | 11,368 | 13,000 | 8,922 | 11,351 | 10,000 | |
| 10-20-6602 FUEL | 14,423 | 25,001 | 25,000 | 19,114 | 14,372 | 25,000 | |
| 10-20-6603 MINOR EQUIP, SUPPLIES & REPA | 7,552 | 7,133 | 500 | 464 | 214 | 500 | |
| 10-20-6605 POLICE VEHICLE EQUIPMENT | 32,093 | 1,619 | 2,000 | 2,280 | 544 | 2,000 | |
| TOTAL VEHICLES AND OTHER EXP. | 64,630 | 45,121 | 40,500 | 30,780 | 26,481 | 37,500 | |
| <u>DEPARTMENTAL EXPENSES</u> | | | | | | | |
| 10-20-6700 RADIO CONNECTION-WACO | 4,200 | 4,325 | 5,000 | 3,750 | 4,200 | 4,500 | |
| 10-20-6701 EQUIPMENT MAIN. & REPAIR | 649 | 65 | 500 | 88 | 606 | 500 | |
| 10-20-6703 BODY ARMOR | 0 | 0 | 1,000 | 1,068 | 0 | 1,000 | |
| 10-20-6705 GUNS AND GUN SUPPLIES | 0 | 91 | 2,000 | 208 | 0 | 2,000 | |
| 10-20-6706 DUTY GEAR | 0 | 226 | 2,000 | 1,529 | 0 | 2,000 | |
| 10-20-6708 COP SYNC | 2,760 | 3,403 | 3,500 | 3,696 | 3,312 | 3,696 | |
| 10-20-6709 K-9 EXPENSES | 752 | 317 | 2,000 | 1,557 | 902 | 2,000 | |
| TOTAL DEPARTMENTAL EXPENSES | 8,361 | 8,427 | 16,000 | 11,896 | 9,020 | 15,696 | |
| <u>MISCELLANEOUS</u> | | | | | | | |
| 10-20-6915 AG-ASSET FORFEITURE PURCHASE | 15,559 | 16,496 | 25,000 | 18,663 | 8,544 | 0 | |
| 10-20-6916 TREASURY ASSET FORFEITURE PU | 0 | 184,343 | 75,000 | 69,762 | 0 | 24,000 | |
| TOTAL MISCELLANEOUS | 15,559 | 200,839 | 100,000 | 88,426 | 8,544 | 24,000 | |
| TOTAL POLICE DEPT | 324,242 | 494,186 | 480,806 | 388,021 | 281,626 | 459,820 | |

10 -GENERAL FUND
 COMMUNITY DEVELOPMENT

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|---|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------------|---------------------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE |
| OFFICE PERSONNEL-SUPPORT | | | | | | | |
| 10-21-6001 HOURLY | 0 | 0 | 37,450 | 30,161 | 0 | 38,564 | |
| 10-21-6002 HOURLY-PART TIME | 0 | 11,575 | 0 | 0 | 0 | 0 | |
| 10-21-6003 OVERTIME | 0 | 0 | 0 | 0 | 0 | 1,000 | |
| 10-21-6004 MEDICARE | 0 | 168 | 550 | 437 | 0 | 560 | |
| 10-21-6006 HEALTH INSURANCE | 0 | 0 | 7,000 | 4,666 | 0 | 7,369 | |
| 10-21-6008 TMRS | 0 | 0 | 1,806 | 1,384 | 0 | 2,222 | |
| 10-21-6014 EFT/ACH FEE | 0 | 0 | 0 | 0 | 0 | 180 | |
| TOTAL OFFICE PERSONNEL-SUPPORT | 0 | 11,743 | 46,806 | 36,647 | 0 | 49,895 | |
| TRAVEL TRAINING UNIFORMS | | | | | | | |
| 10-21-6102 TRAINING | 0 | 0 | 500 | 660 | 0 | 1,627 | |
| 10-21-6103 TRAVEL | 0 | 0 | 500 | 0 | 0 | 0 | |
| 10-21-6107 UNIFORMS | 0 | 0 | 300 | 261 | 0 | 400 | |
| TOTAL TRAVEL TRAINING UNIFORMS | 0 | 0 | 1,300 | 921 | 0 | 2,027 | |
| ADMINISTRATIVE COST | | | | | | | |
| 10-21-6202 ATTORNEY FEES | 185 | 0 | 500 | 185 | 222 | 11,500 | |
| 10-21-6205 AUDIT | 0 | 0 | 4,934 | 4,950 | 0 | 4,975 | |
| 10-21-6207 MEMBERSHIP DUES | 0 | 0 | 145 | 145 | 0 | 350 | |
| 10-21-6210 ANIMAL CONTROL | 0 | 0 | 0 | 0 | 0 | 4,000 | |
| TOTAL ADMINISTRATIVE COST | 185 | 0 | 5,579 | 5,280 | 222 | 20,825 | |
| OPERATING | | | | | | | |
| 10-21-6410 OFFICE SUPPLIES | 0 | 395 | 0 | 503 | 0 | 500 | |
| 10-21-6411 COPIES/PRINTING | 0 | 0 | 0 | 164 | 0 | 300 | |
| 10-21-6412 POSTAGE, FREIGHT & DELIVERY | 7 | 0 | 500 | 413 | 8 | 500 | |
| 10-21-6413 IT SYSTEM SUPPORT EXTRACO | 0 | 0 | 4,600 | 3,761 | 0 | 5,275 | |
| 10-21-6415 COMPUTER/SOFTWARE | 0 | 107 | 0 | 44 | 0 | 0 | |
| 10-21-6417 OFFICE EQUIPMENT FURNITURE | 0 | 0 | 500 | 0 | 0 | 0 | |
| 10-21-6418 TELEPHONE SERVICES | 0 | 0 | 1,200 | 932 | 0 | 1,200 | |
| 10-21-6419 CELL PHONES/VEHICLE TRACKING | 144 | 0 | 600 | 422 | 173 | 1,131 | |
| 10-21-6420 INTERNET SERVICES | 0 | 0 | 500 | 302 | 0 | 400 | |
| 10-21-6421 ELEC-BUILDING | 0 | 0 | 0 | 0 | 0 | 1,500 | |
| 10-21-6422 OFFICE MACHINES LEASE | 0 | 0 | 600 | 387 | 0 | 600 | |
| 10-21-6425 OFFICE MACHINES-PROPERTY TAX | 0 | 0 | 100 | 10 | 0 | 10 | |
| TOTAL OPERATING | 151 | 502 | 8,600 | 6,938 | 181 | 11,416 | |
| BUILDING MAIN. | | | | | | | |
| 10-21-6517 JANITORIAL | 0 | 0 | 0 | 83 | 0 | 500 | |
| 10-21-6518 BUILDING MAIN. & REPAIR | 0 | 0 | 0 | 10 | 0 | 0 | |
| 10-21-6519 PROPERTY-LIABILITY INSURANCE | 0 | 0 | 6,574 | 8,847 | 0 | 11,000 | |
| TOTAL BUILDING MAIN. | 0 | 0 | 6,574 | 8,940 | 0 | 11,500 | |

10 -GENERAL FUND
 COMMUNITY DEVELOPMENT

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|--|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------|--------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>VEHICLES AND OTHER EXP.</u> | | | | | | | |
| 10-21-6600 VEHICLES MAINTENANCE/REPAIR | 0 | 0 | 2,500 | 110 | 0 | 2,500 | _____ |
| 10-21-6602 FUEL | 0 | 174 | 4,500 | 1,139 | 0 | 2,500 | _____ |
| 10-21-6603 MINOR EQUIPMENT &SUPPLIES | 0 | 0 | 500 | 52 | 0 | 500 | _____ |
| 10-21-6606 CLEAN UP AND PURCHASE | 0 | 0 | 500 | 204 | 0 | 3,000 | _____ |
| TOTAL VEHICLES AND OTHER EXP. | 0 | 174 | 8,000 | 1,505 | 0 | 8,500 | _____ |
| <hr/> | | | | | | | |
| TOTAL COMMUNITY DEVELOPMENT | 336 | 12,419 | 76,859 | 60,231 | 403 | 104,163 | |

10 -GENERAL FUND
 MAINTENANCE

| DEPARTMENTAL EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|---|-----------|-----------|----------------|---------------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>OFFICE PERSONNEL-SUPPORT</u> | | | | | | | |
| 10-30-6001 HOURLY | 25,385 | 45,980 | 50,160 | 40,673 | 24,615 | 44,720 | |
| 10-30-6003 OVERTIME | 1,262 | 1,432 | 1,500 | 513 | 1,164 | 1,500 | |
| 10-30-6004 MEDICARE | 386 | 681 | 728 | 594 | 373 | 649 | |
| 10-30-6006 HEALTH INSURANCE | 3,064 | 11,309 | 14,000 | 10,379 | 2,438 | 14,738 | |
| 10-30-6007 DENTAL INSURANCE | 0 | 0 | 590 | 437 | 0 | 618 | |
| 10-30-6008 TMRS | 948 | 2,586 | 2,453 | 1,897 | 803 | 2,576 | |
| 10-30-6014 EFT/ACH FEE | 0 | 0 | 0 | 0 | 0 | 180 | |
| TOTAL OFFICE PERSONNEL-SUPPORT | 31,046 | 61,987 | 69,431 | 54,494 | 29,394 | 64,981 | |
| <u>TRAVEL TRAINING UNIFORMS</u> | | | | | | | |
| 10-30-6107 UNIFORMS | 184 | 136 | 400 | 534 | 48 | 500 | |
| TOTAL TRAVEL TRAINING UNIFORMS | 184 | 136 | 400 | 534 | 48 | 500 | |
| <u>ADMINISTRATIVE COST</u> | | | | | | | |
| 10-30-6203 ENGINEERING | 0 | 0 | 0 | 0 | 0 | 30,000 | |
| 10-30-6205 AUDIT | 0 | 0 | 4,934 | 4,950 | 0 | 4,975 | |
| TOTAL ADMINISTRATIVE COST | 0 | 0 | 4,934 | 4,950 | 0 | 34,975 | |
| <u>OPERATING</u> | | | | | | | |
| 10-30-6410 OFFICE SUPPLIES | 0 | 0 | 0 | 34 | 0 | 50 | |
| 10-30-6412 POSTAGE, FREIGHT & DELIVERY | 29 | 160 | 100 | 4 | 12 | 100 | |
| 10-30-6415 COMPUTER/SOFTWARE | 0 | 0 | 0 | 44 | 0 | 0 | |
| 10-30-6419 CELL PHONES/VEHICLE TRACKING | 523 | 961 | 1,000 | 724 | 483 | 1,531 | |
| 10-30-6420 INTERNET | 0 | 0 | 0 | 37 | 0 | 228 | |
| 10-30-6421 ELEC-BUILDING | 0 | 0 | 1,300 | 1,159 | 0 | 1,800 | |
| 10-30-6426 ROLL OFF EXPENSE | 0 | 0 | 3,300 | 1,247 | 0 | 3,300 | |
| TOTAL OPERATING | 552 | 1,121 | 5,700 | 3,248 | 495 | 7,009 | |
| <u>BUILDING MAIN.</u> | | | | | | | |
| 10-30-6518 BUILDING MAIN. & REPAIR | 100 | 114 | 200 | 318 | 120 | 300 | |
| 10-30-6519 PROPERTY-LIABILITY INSURANCE | 0 | 0 | 6,574 | 8,847 | 0 | 11,000 | |
| TOTAL BUILDING MAIN. | 100 | 114 | 6,774 | 9,166 | 120 | 11,300 | |
| <u>VEHICLES AND OTHER EXP.</u> | | | | | | | |
| 10-30-6600 VEHICLES MAINTENANCE/REPAIR | 210 | 1,237 | 3,000 | 2,328 | 246 | 3,000 | |
| 10-30-6602 FUEL | 3,587 | 6,094 | 6,000 | 6,721 | 3,281 | 7,000 | |
| 10-30-6603 TOOLS & EQUIPMENT | 1,485 | 1,270 | 1,800 | 1,993 | 1,768 | 2,000 | |
| 10-30-6604 EQUIPMENT LEASE | 368 | 92 | 750 | 92 | 442 | 750 | |
| 10-30-6605 EQUIPMENT MAIN. & REPAIR | 1,589 | 3,668 | 1,000 | 912 | 1,141 | 1,500 | |
| 10-30-6606 MOWING EXPENSE | 783 | 432 | 700 | 354 | 794 | 350 | |
| 10-30-6609 STREET REPAIR | 3,980 | 14,699 | 36,000 | 6,644 | 4,776 | 70,000 | |
| 10-30-6610 FLOOD CULVERT CLEAN OUT | 0 | 0 | 2,000 | 0 | 0 | 0 | |
| 10-30-6611 BRIDGE REPAIRS/PARKING LOTS | 0 | 0 | 3,000 | 0 | 0 | 0 | |
| TOTAL VEHICLES AND OTHER EXP. | 12,002 | 27,491 | 54,250 | 19,044 | 12,447 | 84,600 | |

10 -GENERAL FUND
 MAINTENANCE

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | (------ 2022-2023 -----) | | | (------ 2023-2024 -----) | |
|---------------------------------|---------------------|---------------------|--------------------------|------------------------|-----------------------|---------------------------|---------------------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE |
| <u>MISCELLANEOUS</u> | | | | | | | |
| 10-30-6914 FIXED ASSET PURCHASE | 0 | 0 | 0 | 0 | 0 | 175,000 | |
| TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 175,000 | |
| <hr/> | | | | | | | |
| TOTAL MAINTENANCE | 43,883 | 90,849 | 141,489 | 91,437 | 42,503 | 378,365 | |

10 -GENERAL FUND
 COURT

| | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|---|-----------|-----------|----------------|---------------------|--------------------|------------------|-----------------|
| DEPARTMENTAL EXPENDITURES | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>OFFICE PERSONNEL-SUPPORT</u> | | | | | | | |
| 10-40-6000 SALARIES | 28,220 | 29,066 | 30,811 | 24,885 | 27,352 | 31,735 | |
| 10-40-6001 HOURLY | 32,394 | 26,682 | 35,360 | 27,284 | 31,397 | 26,718 | |
| 10-40-6003 OVERTIME | 0 | 0 | 0 | 0 | 0 | 1,000 | |
| 10-40-6004 MEDICARE | 863 | 805 | 950 | 755 | 836 | 848 | |
| 10-40-6006 HEALTH INSURANCE | 271 | 1,194 | 7,000 | 4,799 | 270 | 7,369 | |
| 10-40-6007 DENTAL INSURANCE | 0 | 0 | 294 | 202 | 0 | 309 | |
| 10-40-6008 TMRS | 1,786 | 1,456 | 1,730 | 1,245 | 1,739 | 1,539 | |
| 10-40-6009 SOCIAL SECURITY | 1,750 | 1,802 | 1,911 | 1,543 | 1,696 | 1,968 | |
| 10-40-6014 EFT/ACH FEE | 224 | 248 | 250 | 202 | 219 | 180 | |
| TOTAL OFFICE PERSONNEL-SUPPORT | 65,508 | 61,253 | 78,306 | 60,916 | 63,509 | 71,666 | |
| <u>TRAVEL TRAINING UNIFORMS</u> | | | | | | | |
| 10-40-6102 TRAINING | 250 | 374 | 500 | 500 | 300 | 750 | |
| 10-40-6103 TRAVEL | 0 | 0 | 500 | 0 | 0 | 0 | |
| 10-40-6104 MILEAGE & VEHICLE REIMBURSE | 108 | 497 | 1,500 | 838 | 0 | 1,500 | |
| TOTAL TRAVEL TRAINING UNIFORMS | 358 | 871 | 2,500 | 1,338 | 300 | 2,250 | |
| <u>ADMINISTRATIVE COST</u> | | | | | | | |
| 10-40-6202 ATTORNEY FEES | 17,771 | 7,965 | 15,000 | 5,308 | 15,185 | 15,000 | |
| 10-40-6205 AUDIT | 6,950 | 5,725 | 4,934 | 4,950 | 8,340 | 4,975 | |
| 10-40-6207 MEMBERSHIP DUES | 0 | 20 | 100 | 36 | 0 | 350 | |
| TOTAL ADMINISTRATIVE COST | 24,721 | 13,710 | 20,034 | 10,294 | 23,525 | 20,325 | |
| <u>OPERATING</u> | | | | | | | |
| 10-40-6410 OFFICE SUPPLIES | 1,898 | 791 | 1,000 | 1,236 | 2,078 | 2,000 | |
| 10-40-6411 COPIES/PRINTING | 110 | 138 | 100 | 210 | 51 | 200 | |
| 10-40-6412 POSTAGE, FREIGHT & DELIVERY | 527 | 417 | 1,200 | 497 | 553 | 500 | |
| 10-40-6413 IT SYSTEM SUPPORT EXTRACO | 375 | 0 | 4,600 | 0 | 450 | 2,500 | |
| 10-40-6415 COMPUTER/SOFTWARE | 162 | 0 | 0 | 0 | 437 | 0 | |
| 10-40-6417 OFFICE EQUIPMENT FURNITURE | 172 | 0 | 0 | 0 | 207 | 0 | |
| 10-40-6418 TELEPHONE SERVICES | 1,506 | 1,846 | 1,200 | 932 | 1,206 | 1,200 | |
| 10-40-6420 INTERNET SERVICES | 0 | 0 | 500 | 302 | 0 | 500 | |
| 10-40-6421 ELEC-BUILDING | 924 | 1,562 | 1,500 | 1,290 | 669 | 1,500 | |
| 10-40-6422 OFFICE MACHINES LEASE | 830 | 645 | 600 | 387 | 803 | 600 | |
| 10-40-6425 OFFICE MACHINES-PROPERTY TAX | 0 | 0 | 100 | 10 | 0 | 10 | |
| TOTAL OPERATING | 6,504 | 5,398 | 10,800 | 4,864 | 6,453 | 9,010 | |
| <u>BUILDING MAIN.</u> | | | | | | | |
| 10-40-6517 JANITORIAL | 397 | 100 | 0 | 83 | 173 | 500 | |
| 10-40-6518 BUILDING MAIN. & REPAIR | 63 | 0 | 100 | 27 | 76 | 100 | |
| 10-40-6519 PROPERTY-LIABILITY INSURANCE | 0 | 0 | 6,574 | 8,847 | 0 | 11,000 | |
| TOTAL BUILDING MAIN. | 460 | 100 | 6,674 | 8,957 | 249 | 11,600 | |

10 -GENERAL FUND
 COURT

| DEPARTMENTAL EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|--|----------------|------------------|------------------|---------------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| DEPARTMENTAL EXPENSES | | | | | | | |
| 10-40-6700 MUNICIPAL COURT COLLECTION CO | 69,317 | 50,397 | 0 | 0 | 0 | 50,000 | |
| 10-40-6701 COURT TECH. EXPENSE | 36,779 | 11,389 | 10,000 | 6,513 | 39,443 | 7,000 | |
| 10-40-6702 COURT SECURITY EXPENSE | 6,872 | 23,463 | 3,000 | 1,517 | 8,246 | 7,550 | |
| 10-40-6705 CHILD SAFETY EXPENSE | 9,620 | 0 | 1,500 | 0 | 11,544 | 1,500 | |
| TOTAL DEPARTMENTAL EXPENSES | 122,588 | 85,249 | 14,500 | 8,029 | 59,233 | 66,050 | |
| TOTAL COURT | 220,138 | 166,583 | 132,814 | 94,399 | 153,269 | 180,901 | |
| TOTAL EXPENDITURES | 819,296 | 979,151 | 1,123,328 | 860,894 | 699,549 | 1,379,594 | |
| REVENUE OVER/(UNDER) EXPENDITURES | 301,261 | (49,080) | 0 | 41,408 | 297,792 | 0 | |

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2023

50 -WATER FUND

| REVENUES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|---|-----------|-----------|----------------|---------------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| FEEES | | | | | | | |
| 50-00-5000 WATER SALES | 1,495,020 | 1,712,863 | 1,693,000 | 1,471,288 | 1,464,237 | 1,715,000 | |
| 50-00-5005 MVBA COLLECTIONS INCOME | 0 | 0 | 0 | 0 | 0 | 2,500 | |
| 50-00-5010 TAP FEES | 53,180 | 78,450 | 70,000 | 60,500 | 24,216 | 75,000 | |
| 50-00-5020 CONNECTION FEES | 3,842 | 3,990 | 4,000 | 2,610 | 3,854 | 3,000 | |
| 50-00-5030 RE-CONNECT FEE | 6,846 | 5,280 | 5,000 | 3,660 | 6,451 | 3,500 | |
| 50-00-5031 LATE FEES | 27,810 | 31,144 | 30,000 | 31,320 | 25,236 | 35,000 | |
| 50-00-5032 CSI-CUS SERV FEES | 0 | 0 | 2,000 | 300 | 0 | 1,000 | |
| 50-00-5040 RETURNED CHECK FEE | 420 | 600 | 600 | 450 | 432 | 600 | |
| 50-00-5050 VFD DONATIONS | 1,863 | 1,845 | 2,000 | 1,405 | 1,864 | 2,000 | |
| 50-00-5055 UTILITY RELIEF FUND DONATION | 0 | 1,000 | 0 | 411 | 0 | 250 | |
| 50-00-5060 FIXED ASSET SALES | 0 | 1,250 | 25,000 | 44,600 | 0 | 1,000 | |
| 50-00-5070 INSURANCE CLAIMS INCOME | 0 | 0 | 0 | 41,700 | 0 | 0 | |
| 50-00-5080 MISC. INCOME | 1,708 | 5,684 | 1,000 | 2,576 | 1,914 | 3,500 | |
| 50-00-5090 GARBAGE REVENUE | 129,931 | 139,787 | 150,000 | 127,162 | 129,520 | 159,000 | |
| 50-00-5095 TRANSFERS IN | 0 | 0 | 593,706 | 0 | 0 | 845,837 | |
| TOTAL FEES | 1,720,620 | 1,981,894 | 2,576,306 | 1,787,982 | 1,657,724 | 2,847,187 | |
| TAXES | | | | | | | |
| 50-00-5102 EFT-ACH FEE | 1,796 | 2,202 | 2,000 | 1,980 | 1,756 | 2,400 | |
| TOTAL TAXES | 1,796 | 2,202 | 2,000 | 1,980 | 1,756 | 2,400 | |
| OTHER FINANCING SOURCES | | | | | | | |
| 50-00-5902 INTEREST INCOME | 3,321 | 13,743 | 25,000 | 54,828 | 3,235 | 75,000 | |
| TOTAL OTHER FINANCING SOURCES | 3,321 | 13,743 | 25,000 | 54,828 | 3,235 | 75,000 | |
| TOTAL REVENUES | 1,725,736 | 1,997,839 | 2,603,306 | 1,844,790 | 1,662,714 | 2,924,587 | |

50 -WATER FUND
 WATER DEPT

| DEPARTMENTAL EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|---|-----------|-----------|----------------|---------------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>OFFICE PERSONNEL-SUPPORT</u> | | | | | | | |
| 50-00-6000 SALARIES | 0 | 0 | 0 | 0 | 0 | 41,500 | |
| 50-00-6001 HOURLY | 202,216 | 223,272 | 201,000 | 149,479 | 197,847 | 263,687 | |
| 50-00-6003 OVERTIME | 18,762 | 21,916 | 18,000 | 20,107 | 20,187 | 25,000 | |
| 50-00-6004 MEDICARE | 2,982 | 3,239 | 2,950 | 2,331 | 2,940 | 4,426 | |
| 50-00-6005 ON CALL/MEETING PAY | 0 | 0 | 3,370 | 2,660 | 0 | 3,370 | |
| 50-00-6006 HEALTH INSURANCE | 44,781 | 43,143 | 39,000 | 34,408 | 45,172 | 40,456 | |
| 50-00-6007 DENTAL INSURANCE | 0 | 0 | 1,200 | 1,081 | 0 | 1,236 | |
| 50-00-6008 TMRS | 11,532 | 12,187 | 9,050 | 7,323 | 11,480 | 16,636 | |
| 50-00-6009 SOCIAL SECURITY | 749 | 904 | 1,000 | 836 | 684 | 1,016 | |
| 50-00-6010 PENSION EXPENSE | (18,293) | (23,167) | 0 | 0 | 0 | 0 | |
| 50-00-6011 OPEB EXPENSE | 4,548 | 721 | 0 | 0 | 0 | 1,000 | |
| 50-00-6014 EFT/ACH FEE | 1,811 | 248 | 250 | 202 | 1,758 | 180 | |
| TOTAL OFFICE PERSONNEL-SUPPORT | 269,086 | 282,463 | 275,820 | 218,425 | 280,067 | 398,507 | |
| <u>TRAVEL TRAINING UNIFORMS</u> | | | | | | | |
| 50-00-6100 CONTRACT SERVICES& TEMP | 9,185 | 0 | 2,500 | 0 | 7,927 | 2,500 | |
| 50-00-6102 TRAINING | 0 | 1,433 | 1,500 | 1,351 | 0 | 1,500 | |
| 50-00-6104 MILEAGE & VEHICLE REIMBURSE | 0 | 20 | 200 | 315 | 0 | 400 | |
| 50-00-6106 DRUG TESTING/PHYSICAL | 109 | 0 | 120 | 0 | 131 | 120 | |
| 50-00-6107 UNIFORMS | 904 | 628 | 1,000 | 549 | 415 | 1,000 | |
| 50-00-6160 MISC EXPENSE WATER | 3,560 | 81 | 1,000 | 1,827 | 2,713 | 2,500 | |
| TOTAL TRAVEL TRAINING UNIFORMS | 13,758 | 2,161 | 6,320 | 4,042 | 11,186 | 8,020 | |
| <u>ADMINISTRATIVE COST</u> | | | | | | | |
| 50-00-6202 ATTORNEY FEES | 41,134 | 40,217 | 50,000 | 3,849 | 40,179 | 35,000 | |
| 50-00-6203 ENGINEERING | 750 | 9,977 | 15,000 | 10,775 | 900 | 25,000 | |
| 50-00-6205 AUDIT | 6,950 | 5,725 | 4,934 | 4,950 | 8,340 | 4,975 | |
| 50-00-6207 MEMBERSHIPS & LICENSES | 1,106 | 1,807 | 1,500 | 801 | 1,328 | 1,500 | |
| TOTAL ADMINISTRATIVE COST | 49,940 | 57,727 | 71,434 | 20,375 | 50,747 | 66,475 | |
| <u>OPERATING</u> | | | | | | | |
| 50-00-6410 OFFICE SUPPLIES | 3,239 | 3,995 | 4,000 | 3,233 | 3,700 | 5,500 | |
| 50-00-6411 COPIES/PRINTING | 110 | 138 | 100 | 210 | 51 | 250 | |
| 50-00-6412 POSTAGE, FREIGHT & DELIVERY | 9,706 | 11,711 | 10,000 | 10,898 | 9,433 | 15,000 | |
| 50-00-6413 IT SYSTEM SUPPORT EXTRACO | 6,241 | 6,222 | 4,600 | 4,011 | 6,325 | 5,275 | |
| 50-00-6414 IT SYSTEM SUPPORT TYLER | 3,853 | 4,003 | 4,000 | 864 | 1,037 | 4,000 | |
| 50-00-6415 COMPUTER/SOFTWARE | 4,924 | 0 | 3,500 | 3,620 | 6,151 | 2,500 | |
| 50-00-6416 ADVERTISING & LEGAL NOTICES | 265 | 395 | 500 | 340 | 635 | 500 | |
| 50-00-6417 OFFICE EQUIPMENT FURNITURE | 1,115 | 0 | 500 | 0 | 1,338 | 0 | |
| 50-00-6418 TELEPHONE SERVICES | 4,710 | 3,237 | 1,200 | 932 | 4,728 | 1,200 | |
| 50-00-6419 CELL PHONES/VEHICLE TRACKING | 2,318 | 2,709 | 2,550 | 1,792 | 2,065 | 2,931 | |
| 50-00-6420 INTERNET SERVICES | 0 | 0 | 500 | 338 | 0 | 1,188 | |
| 50-00-6421 ELEC-BUILDING | 1,504 | 4,079 | 2,000 | 1,290 | 827 | 1,500 | |
| 50-00-6422 OFFICE MACHINES LEASE | 1,910 | 1,725 | 600 | 1,197 | 1,883 | 1,700 | |
| 50-00-6423 ELECTRICITY (HUDSON) | 0 | 0 | 1,300 | 1,159 | 0 | 1,800 | |
| 50-00-6425 OFFICE MACHINES-PROPERTY TAX | 90 | 71 | 100 | 10 | 108 | 10 | |
| 50-00-6426 CSI-CUS SERV INSP | 0 | 0 | 2,000 | 0 | 0 | 0 | |

50 -WATER FUND
 WATER DEPT

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|---|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------|--------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| 50-00-6427 SOCIAL PLATFORMS | 501 | 990 | 1,000 | 443 | 461 | 1,000 | |
| TOTAL OPERATING | 40,486 | 39,275 | 38,450 | 30,338 | 38,741 | 44,354 | |
| BUILDING MAIN. | | | | | | | |
| 50-00-6517 JANITORIAL | 420 | 100 | 300 | 113 | 202 | 500 | |
| 50-00-6518 BUILDING MAIN. & REPAIR | 301 | 12 | 150 | 189 | 361 | 5,000 | |
| 50-00-6519 PROPERTY-LIABILITY INSURANCE | 11,865 | 14,906 | 6,574 | 8,847 | 14,238 | 11,000 | |
| TOTAL BUILDING MAIN. | 12,586 | 15,018 | 7,024 | 9,149 | 14,801 | 16,500 | |
| VEHICLES AND OTHER EXP. | | | | | | | |
| 50-00-6600 VEHICLES MAINTENANCE/REPAIR | 3,719 | 22,350 | 10,000 | 4,365 | 3,901 | 10,000 | |
| 50-00-6601 CHEMICAL PURCHASES | 10,240 | 14,633 | 15,000 | 13,542 | 9,729 | 18,000 | |
| 50-00-6602 FUEL | 13,676 | 24,452 | 25,000 | 16,628 | 13,191 | 25,000 | |
| 50-00-6603 MINOR EQUIPMENT & SUPPLIES | 453 | 2,510 | 800 | 1,167 | 544 | 2,000 | |
| 50-00-6604 EQUIPMENT LEASE | 0 | 527 | 1,000 | 0 | 0 | 2,000 | |
| 50-00-6605 EQUIPMENT MAIN. & REPAIR | 1,271 | 899 | 2,000 | 4,694 | 1,343 | 6,000 | |
| 50-00-6608 VEHICLE & EQUIPMENT PURCHASE | 0 | 0 | 67,000 | 33,815 | 0 | 75,000 | |
| 50-00-6609 STORAGE TANK CLEANING AND MA | 0 | 0 | 25,000 | 10,973 | 0 | 13,000 | |
| TOTAL VEHICLES AND OTHER EXP. | 29,359 | 65,370 | 145,800 | 85,185 | 28,709 | 151,000 | |
| OTHER EXPENSES | | | | | | | |
| 50-00-6682 COMPREHENSIVE WATER PROJECTS | 0 | 0 | 600,000 | 10,017 | 0 | 725,000 | |
| 50-00-6683 PROJECTS & PLANNING | 0 | 0 | 120,000 | 0 | 0 | 85,000 | |
| TOTAL OTHER EXPENSES | 0 | 0 | 720,000 | 10,017 | 0 | 810,000 | |
| DEPARTMENTAL EXPENSES | | | | | | | |
| 50-00-6700 WATER PURCHASES | 354,739 | 339,920 | 395,000 | 447,235 | 379,261 | 450,000 | |
| 50-00-6701 SOUTHERN TRINITY CONSERV. DI | 3,477 | 4,052 | 4,000 | 1,121 | 3,347 | 4,000 | |
| 50-00-6702 ELC-H.O.T UTILITIES WELLS | 59,088 | 91,203 | 100,000 | 52,126 | 57,410 | 85,000 | |
| 50-00-6703 FITTINGS AND SUPPLIES | 39,607 | 81,001 | 50,000 | 37,867 | 37,105 | 95,000 | |
| 50-00-6705 METERS EXPENSE | 0 | 0 | 13,000 | 7,864 | 0 | 10,000 | |
| 50-00-6706 TANK YEARLY INSPECTIONS | 3,330 | 3,705 | 4,000 | 750 | 3,996 | 4,000 | |
| 50-00-6707 TANK MAIN. & REPAIRS | 111 | 550 | 10,000 | 0 | 134 | 7,500 | |
| 50-00-6708 REPAIRS WELLS/PUMP HOUSE FO | 3,978 | 7,843 | 60,000 | 155,329 | 94,834 | 100,000 | |
| 50-00-6709 PRV/VAULTS/VALVES | 1,620 | 2,007 | 2,500 | 1,113 | 1,764 | 2,500 | |
| 50-00-6710 ALERT SYSTEM-WELL/PUMP STATI | 0 | 0 | 1,500 | 855 | 0 | 3,000 | |
| 50-00-6711 EFT/ACH WATER BILLS | 0 | 1,898 | 1,800 | 1,718 | 0 | 2,100 | |
| 50-00-6712 TCEQ WATER TIER II PERMIT | 51 | 51 | 51 | 51 | 62 | 51 | |
| 50-00-6713 TCEQ PUBLIC WATER SYSTEM PER | 7,146 | 7,146 | 7,200 | 7,146 | 8,575 | 7,200 | |
| 50-00-6714 METER SOFTWARE | 2,682 | 2,682 | 3,000 | 4,510 | 0 | 5,000 | |
| 50-00-6715 GARBAGE PICK UP | 123,453 | 134,667 | 147,600 | 109,732 | 122,745 | 156,500 | |
| 50-00-6716 WATER SAMPLE TEST | 6,563 | 8,535 | 7,000 | 4,720 | 6,782 | 7,000 | |
| 50-00-6717 ELEC-WELLS | 37,015 | 46,962 | 45,000 | 49,345 | 33,121 | 50,000 | |
| 50-00-6718 TOOLS | 3,045 | 2,535 | 1,500 | 1,656 | 3,504 | 1,500 | |
| TOTAL DEPARTMENTAL EXPENSES | 645,907 | 734,757 | 853,151 | 883,139 | 752,639 | 990,351 | |

50 -WATER FUND
 WATER DEPT

| DEPARTMENTAL EXPENDITURES | 2020-2021 | 2021-2022 | 2022-2023 | | | 2023-2024 | |
|--|-----------|-----------|----------------|---------------------|--------------------|------------------|-----------------|
| | ACTUAL | ACTUAL | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET | PROPOSED BUDGET |
| | | | | | | DR | WORKSPACE |
| <u>MISCELLANEOUS</u> | | | | | | | |
| 50-00-6811 MVBA COLLECTIONS FEE | 0 | 0 | 0 | 320 | 0 | 500 | _____ |
| 50-00-6813 EASEMENT RECORDINGS | 280 | 20 | 500 | 660 | 312 | 500 | _____ |
| 50-00-6814 DEPRECIATION COST | 235,064 | 233,956 | 0 | 0 | 0 | 0 | _____ |
| 50-00-6815 DONATIONS TO VOL. FIRE DEPT | 1,848 | 1,826 | 2,000 | 1,171 | 1,846 | 2,000 | _____ |
| 50-00-6816 UTILITY BILL RELIEF EXPENSE | 0 | 0 | 0 | 999 | 0 | 250 | _____ |
| 50-00-6900 PRINCIPAL PAYMENT DEBT | 0 | 0 | 334,765 | 97,907 | 113,679 | 312,668 | _____ |
| 50-00-6901 INTEREST PAYMENT DEBT | 109,955 | 97,148 | 82,042 | 45,962 | 74,237 | 58,462 | _____ |
| 50-00-6914 FIXED ASSET PURCHASES | 0 | 0 | 66,000 | 66,000 | 0 | 65,000 | _____ |
| TOTAL MISCELLANEOUS | 347,148 | 332,950 | 485,307 | 213,021 | 190,074 | 439,380 | _____ |
| <hr/> | | | | | | | |
| TOTAL WATER DEPT | 1,408,270 | 1,529,721 | 2,603,306 | 1,473,690 | 1,366,964 | 2,924,587 | |
| <hr/> | | | | | | | |
| TOTAL EXPENDITURES | 1,408,270 | 1,529,721 | 2,603,306 | 1,473,690 | 1,366,964 | 2,924,587 | ===== |
| <hr/> | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 317,467 | 468,118 | 0 | 371,100 | 295,750 | 0 | ===== |

51 -SEWER FUND
 SEWER DEPT

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | 2022-2023 | | | 2023-2024 | |
|--|---------------------|---------------------|-------------------|------------------------|-----------------------|---------------------------|---------------------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE |
| OFFICE PERSONNEL-SUPPORT | | | | | | | |
| TRAVEL TRAINING UNIFORMS | | | | | | | |
| ADMINISTRATIVE COST | | | | | | | |
| 51-00-6202 ATTORNEY FEES | 3,265 | 1,776 | 3,500 | 247 | 0 | 50,000 | |
| 51-00-6203 ENGINEERING | 0 | 0 | 50,000 | 3,065 | 0 | 154,900 | |
| 51-00-6204 CONSULTING | 194 | 0 | 0 | 0 | 0 | 25,000 | |
| TOTAL ADMINISTRATIVE COST | 3,458 | 1,776 | 53,500 | 3,312 | 0 | 229,900 | |
| OPERATING | | | | | | | |
| 51-00-6411 COPIES/PRINTING | 5 | 0 | 0 | 0 | 0 | 0 | |
| 51-00-6412 POSTAGE, FREIGHT & DELIVERY | 30 | 19 | 0 | 0 | 0 | 0 | |
| TOTAL OPERATING | 35 | 19 | 0 | 0 | 0 | 0 | |
| BUILDING MAIN. | | | | | | | |
| VEHICLES AND OTHER EXP. | | | | | | | |
| OTHER EXPENSES | | | | | | | |
| 51-00-6687 WASTEWATER PLANNING | 0 | 18,380 | 20,000 | 0 | 0 | 20,000 | |
| TOTAL OTHER EXPENSES | 0 | 18,380 | 20,000 | 0 | 0 | 20,000 | |
| MISCELLANEOUS | | | | | | | |
| 51-00-6813 EASEMENT RECORDINGS | 40 | 432 | 0 | 25 | 0 | 100 | |
| 51-00-6900 PRINCIPAL PAYMENT DEBT | 0 | 0 | 0 | 0 | 0 | 35,000 | |
| 51-00-6901 INTEREST PAYMENT DEBT | 0 | 0 | 0 | 0 | 0 | 11,305 | |
| TOTAL MISCELLANEOUS | 40 | 432 | 0 | 25 | 0 | 46,405 | |
| TOTAL SEWER DEPT | 3,534 | 20,607 | 73,500 | 3,337 | 0 | 296,305 | |
| TOTAL EXPENDITURES | 3,534 | 20,607 | 73,500 | 3,337 | 0 | 296,305 | |
| REVENUE OVER/(UNDER) EXPENDITURES | (3,534) | (20,607) | 0 | (3,337) | 0 | 0 | |

60 -ECONOMIC DEVELOPMENT FUND
 ECONOMIC DEVELOPMENT

| DEPARTMENTAL EXPENDITURES | 2020-2021 ACTUAL | 2021-2022 ACTUAL | (------ 2022-2023 -----) | | | (------ 2023-2024 -----) | |
|------------------------------------|---------------------|---------------------|--------------------------|------------------------|-----------------------|---------------------------|----------------------------------|
| | | | CURRENT BUDGET | YEAR-TO-DATE ACTUAL | REESTIMATED ACTUAL | REQUESTED BUDGET DR | PROPOSED BUDGET WORKSPACE_ |
| <u>MISCELLANEOUS</u> | | | | | | | |
| 60-00-6919 CITY WIDE PROJECT COST | 0 | 0 | 0 | 0 | 0 | 50,000 | |
| TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 50,000 | |
| <hr/> | | | | | | | |
| TOTAL ECONOMIC DEVELOPMENT | 0 | 0 | 0 | 0 | 0 | 50,000 | |
| <hr/> | | | | | | | |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 50,000 | |
| <hr/> | | | | | | | |
| REVENUE OVER/ (UNDER) EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | | |

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bruceville-Eddy

859-5964

Taxing Unit Name

Phone (area code and number)

143A Wilcox Dr, Eddy, TX 76584

www.bruceville-eddy.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 | \$ 88,756,709 |
| 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 | \$ 0 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 88,756,709 |
| 4. | 2022 total adopted tax rate. | \$ 0.460000 /\$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. | \$ 88,756,709 |
| 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 | \$ 0 |
| 10. | <p>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.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 7,780</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 127,125</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 134,905 |
| 11. | <p>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.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 134,905 |
| 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. | \$ 0 |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 88,621,804 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 407,660 |
| 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 | \$ 1,362 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 409,022 |
| 18. | <p>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</p> <p>A. Certified values: \$ 103,456,839</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>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:..... - \$ 0</p> <p>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 - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p> | \$ 103,456,839 |

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. | Total value of properties under protest or not included on certified appraisal roll. ¹³ 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 \$ 0 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 C. Total value under protest or not certified. Add A and B. \$ 0 | |
| 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 | \$ 0 |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 103,456,839 |
| 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 | \$ 0 |
| 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 | \$ 3,088,550 |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ 3,088,550 |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ 100,368,289 |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.407521 /\$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. | \$ 0.460000 /\$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> . | \$ 88,756,709 |

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 | \$ 408,280 |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. | |
| | <p>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.</p> | + \$ 1,362 |
| | <p>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.....</p> | - \$ 0 |
| | <p>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.</p> | +/- \$ 0 |
| | <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p> | \$ 1,362 |
| | E. Add Line 30 to 31D. | \$ 409,642 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 100,368,289 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.408138 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. | |
| | <p>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.</p> | \$ 0 |
| | <p>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.....</p> | - \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. | |
| | <p>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.</p> | \$ 0 |
| | <p>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.....</p> | - \$ 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. | \$ 0.000000 /\$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>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000000</u> /\$100</p> | \$ <u>0.000000</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>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.000000</u> /\$100</p> | \$ <u>0.000000</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>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100</p> | \$ <u>0.000000</u> /\$100 |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ <u>0.408138</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>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.408138</u> /\$100</p> | \$ <u>0.408138</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>0.422422</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> | \$ 0.000000 /\$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, (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&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 \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p> | \$ 0 |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 0 |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.00 %</p> <p>C. Enter the 2021 actual collection rate. 0.00 %</p> <p>D. Enter the 2020 actual collection rate. 0.00 %</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> | 0.00 % |
| 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 <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 103,456,839 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.000000 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.422422 /\$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 §526.04(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. | 0.000000 \$ _____ /\$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> . | 103,456,839 \$ _____ |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | 0.000000 \$ _____ /\$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> . | 0.407521 \$ _____ /\$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. | 0.407521 \$ _____ /\$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> . | 0.422422 \$ _____ /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | 0.422422 \$ _____ /\$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> . | 103,456,839 \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | 0.000000 \$ _____ /\$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). | 0.422422 \$ _____ /\$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)..... | \$ 0.460492 /\$100 |
| B. | Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| C. | Subtract B from A..... | \$ 0.460492 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.460000 /\$100 |
| E. | Subtract D from C..... | \$ 0.000492 /\$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)..... | \$ 0.512662 /\$100 |
| B. | Unused increment rate (Line 66)..... | \$ 0.015987 /\$100 |
| C. | Subtract B from A..... | \$ 0.496675 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.500000 /\$100 |
| E. | Subtract D from C..... | \$ -0.003325 /\$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)..... | \$ 0.515987 /\$100 |
| B. | Unused increment rate (Line 64)..... | \$ 0.000000 /\$100 |
| C. | Subtract B from A..... | \$ 0.515987 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.500000 /\$100 |
| E. | Subtract D from C..... | \$ 0.015987 /\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ 0.013154 /\$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). | \$ 0.435576 /\$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(B-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> | \$ 0.408138 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 103,456,839 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.483293 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.000000 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.891431 /\$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> . | \$ 0.460000 /\$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. | \$ 0.000000 /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0.000000 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 88,621,804 |
| 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> . | \$ 100,368,289 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0.000000 /\$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>0.435576</u> /\$100 |

SECTION 8: Total Tax Rate

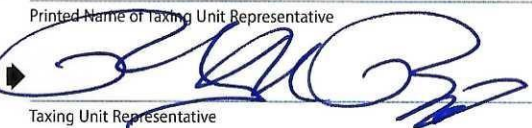
Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.407521 /\$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.** \$ 0.435576 /\$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.** \$ 0.891431 /\$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 ▶ Randy H Riggs
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

Date 7-31-23

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