



**Proposed 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: TBD**

**AGAINST: TBD**

**PRESENT (Not Voting): TBD**

**ABSENT: TBD**

## 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.

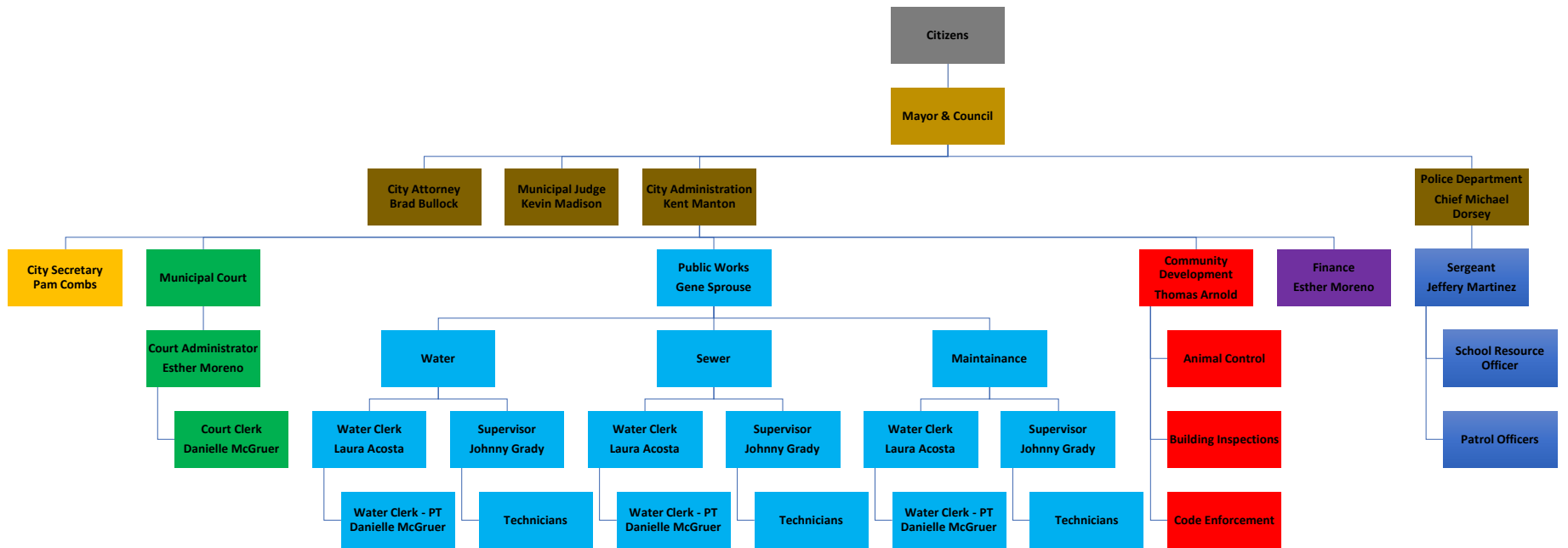
Respectfully submitted,

A handwritten signature in blue ink that reads "Kent Muntan". The signature is written in a cursive style with a large, sweeping initial "K".

# City of Bruceville-Eddy

## Organizational Chart

7/7/2023



10 -GENERAL FUND

	2020-2021	2021-2022	2022-2023			2023-2024	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<b>FEES</b>							
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	
<b>TAXES</b>							
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	
<b>COURT</b>							
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	
<b>OTHER FINANCING SOURCES</b>							
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	_____
<b>TOTAL ADMINISTRATION</b>	<b>230,697</b>	<b>215,114</b>	<b>291,360</b>	<b>226,806</b>	<b>221,748</b>	<b>256,345</b>	



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
<b>OFFICE PERSONNEL-SUPPORT</b>							
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	
<b>TRAVEL TRAINING UNIFORMS</b>							
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	
<b>ADMINISTRATIVE COST</b>							
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	
<b>OPERATING</b>							
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	
<b>BUILDING MAIN.</b>							
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	_____
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TOTAL COMMUNITY DEVELOPMENT	336	12,419	76,859	60,231	403	104,163	

10 -GENERAL FUND  
 MAINTENANCE

	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>							
10-30-6001 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	
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
<b>DEPARTMENTAL EXPENSES</b>							
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	
<b>TOTAL COURT</b>	<b>220,138</b>	<b>166,583</b>	<b>132,814</b>	<b>94,399</b>	<b>153,269</b>	<b>180,901</b>	
<b>TOTAL EXPENDITURES</b>	<b>819,296</b>	<b>979,151</b>	<b>1,123,328</b>	<b>860,894</b>	<b>699,549</b>	<b>1,379,594</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>301,261</b>	<b>( 49,080)</b>	<b>0</b>	<b>41,408</b>	<b>297,792</b>	<b>0</b>	



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
<b>FEEES</b>							
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	
<b>TAXES</b>							
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	
<b>OTHER FINANCING SOURCES</b>							
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	
<b>BUILDING MAIN.</b>							
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	
<b>VEHICLES AND OTHER EXP.</b>							
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	
<b>OTHER EXPENSES</b>							
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	
<b>DEPARTMENTAL EXPENSES</b>							
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	
TOTAL WATER DEPT	1,408,270	1,529,721	2,603,306	1,473,690	1,366,964	2,924,587	
TOTAL EXPENDITURES	1,408,270	1,529,721	2,603,306	1,473,690	1,366,964	2,924,587	
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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 88,756,709
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 88,756,709
4.	<b>2022 total adopted tax rate.</b>	\$ 0.460000 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 0
	B. 2022 values resulting from final court decisions: .....	-\$ 0
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 0
	B. 2022 disputed value: .....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 88,756,709
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 7,780</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 127,125</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 134,905
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b>..... \$ 0</p> <p><b>B. 2023 productivity or special appraised value:</b>..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 134,905
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 88,621,804
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 407,660
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 1,362
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 409,022
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 103,456,839</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ 103,456,839

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 0	
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 103,456,839
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 3,088,550
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 3,088,550
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 100,368,289
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.407521 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.460000 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,756,709

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 408,280
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ....</p>	+ \$ 1,362
	<p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.....</p>	- \$ 0
	<p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....</p>	+/- \$ 0
	<p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p>	\$ 1,362
	<b>E. Add Line 30 to 31D.</b>	\$ 409,642
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 100,368,289
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.408138 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. ....</p>	\$ 0
	<p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. ....</p>	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ 0.000000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. ....</p>	\$ 0
	<p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.....</p>	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code §26.044  
<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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>B. 2022 indigent defense compensation expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> 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><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> 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><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.408138</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39. \$ <u>0.408138</u> /\$100</p>	\$ <u>0.408138</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.422422</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>	\$ 0
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... 0.00 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 100.00 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 0.00 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 0.00 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	0.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 103,456,839
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.422422 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	0 \$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0 \$ _____
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	103,456,839 \$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.000000 \$ _____ /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	0.407521 \$ _____ /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.407521 \$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> 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.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	0 \$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	103,456,839 \$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0.000000 \$ _____ /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(j)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
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
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
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
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
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
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0.013154 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.435576 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(B-a)

<sup>45</sup> 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.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.408138 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 103,456,839
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.483293 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	<b>De minimis rate.</b> 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.<sup>46</sup>

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.460000 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, 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> . <b>- or -</b> 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. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> 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.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,621,804
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 100,368,289
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.435576</u> /\$100

**SECTION 8: Total Tax Rate**

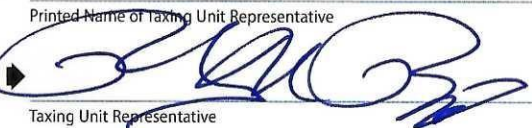
Indicate the applicable total tax rates as calculated above.

- 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.<sup>50</sup>

**print here** ▶ Randy H Riggs  
 Printed Name of Taxing Unit Representative

**sign here** ▶   
 Taxing Unit Representative

Date 7-31-23

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)