



Office of the City Manager – Administration

Honorable Mayor and City Council
City of Van Alstyne
152 N. Main Drive
Van Alstyne, Texas 75495

Honorable Mayor and Council Members,

On behalf of the City of Van Alstyne, I am pleased to submit for your review and adoption, the fiscal budget plan for FY 2023 / 2024.

The Final budget has been prepared consistent with Council direction following input received from two budget work sessions and further refinements prepared over the past several weeks for your consideration. Your city management team has worked diligently and with the best interest of our community to deliver a quality budget. The budget as contained meets the goals and objectives of our community.

| | | |
|--------------------------|----|----------------------|
| General Fund | \$ | 9,636,999 |
| Street Tax Fund | \$ | 522,350 |
| Municipal Court Special | | |
| Revenues | \$ | 26,350 |
| Police Seizure Fund | \$ | 200 |
| Debt Service Fund | \$ | 2,280,292 |
| Capital Improvement Fund | \$ | 15,585,500 |
| Enterprise Fund | \$ | 5,929,572 |
| Total: | | \$ 33,981,263 |



The proposed tax rate is \$0.553713 and reflects the 7th year in a row property tax rates in the City have gone down or remained consistent. Additionally, the proposed rate will reallocate M&O and I&S to improve debt service capabilities to allow for the future project needs within the city.

| Current Rate | | Proposed Rate | |
|--------------|----------|---------------|----------|
| M&O: | 0.363712 | M&O: | 0.326063 |
| I&S: | 0.200001 | I&S: | 0.227650 |
| <hr/> | | <hr/> | |
| 0.563713 | | 0.553713 | |

Budget Process

The budget process began in May of 2023 with the City Manager and Assistant City Manager meeting with each Division Director to discuss individual department needs. Division Directors were tasked with developing staffing, capital, and operational budgets. Department budgets were reviewed and integrated into a city-wide budget. Two City Council budget work sessions were then scheduled with the General Fund presented July 28, 2023 and the Enterprise Fund on August 7, 2023. City Council members actively participated in each work session interacting with Division Directors, Assistant City Manager and City Manager.

Key Highlights

- ✓ The proposed city property tax rate decreases from the prior year.
- ✓ Base rate for utilities decreases while consumption rates increase allowing citizens to regulate monthly bills by conserving water.
- ✓ Funding is provided for enhanced public safety initiatives to include two (2) additional Police Officers, one (1) additional Firefighter/EMT, and the implementation of a Fire Department compensation step plan providing a career path and competitive pay offerings.
- ✓ Improves debt service capabilities to allow the city to address infrastructure needs.
- ✓ Establishes a Streets Department.



Personnel

With the city having experienced a 52.8% increase in the number of homes contained in our city limits over the past 60 months, the strain on staff has been significant. This budget provides for:

Two (2) Police Officers
One (1) Firefighter / EMT
One (1) Development Services Administrative Assistant
One (1) Digital Media Coordinator
Two (2) Streets Department Employees
Three (3) Water / Wastewater technicians

Capital Highlights

- ✓ New field and court light control module allowing Parks & Recreation leadership to turn lights on and off remotely.
- ✓ Storage building permitting Parks & Recreation to secure supplies and equipment out of the elements safeguarding and extending the useful life of capital equipment and supplies.
- ✓ Bike racks and bicycle repair stations.
- ✓ Software to schedule municipal park use and field play
- ✓ Replacement camera system for underground utility line inspection
- ✓ Vacuum pump for use by Public Works during utility main break repairs
- ✓ Work lights for after dark repairs
- ✓ Additional barricades
- ✓ Mechanical lift for light maintenance to be conducted at Public Works Warehouse
- ✓ Emergency generators for water well sites 2, 3 & 4
- ✓ Replacement SCADA System
- ✓ New fire engine (*funded with development agreement funds*)



Utility Project Highlights

- ✓ Upgrade water well sites 3 & 5 to improve flow rates
- ✓ Upgrades to water well site 6 to improve flow from CGMA water supply
- ✓ Install overflow basin at the wastewater treatment plant
- ✓ Wastewater plant upgrades improving efficiency
- ✓ Water main replacement: E. Fulton Street
W. Jefferson Alley
Nash Street
Rigsby Drive

Roadway Projects

- Nunnalee Ave (Texana - Blassingame)
- Preston Ave (Van Alstyne Parkway – Marshall)
- Marshall Dr (Preston – Main)
- Main Dr (Marshall – Jefferson)

The city has identified fourteen (14) additional roadway projects they wish to take to Van Alstyne voters in May of 2024 seeking funding approval. Each identified project has been estimated and will provide for concrete road surfaces, curb and gutter, and the replacement of utilities.

Conclusion

The total combined proposed budget for fiscal year 2023 / 2024 for all city personnel, operations, equipment, capital improvements, and debt services are \$33,981,263. This is the sum of seven funds. A summary of each fund and department is included on the following pages.

Van Alstyne is fortunate to have a strong and loyal workforce that seeks to provide its citizens with quality services. The budget provides the resources necessary to maintain and expand service levels our citizens have come to expect.

Respectfully,

Lane H. Jones – C.M.O.
City Manager



ANNUAL BUDGET FOR FISCAL YEAR 2023 - 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,253,969 which is a 38.65% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$563,042.

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

FOR: Ryan Neal, Marla Butler, Mayor Jim Atchison, Lee Thomas, Katrina Arsenault, and Angelica Pena.

AGAINST:

PRESENT and not voting:

ABSENT: Dusty Williams

| | FY 2021-22 | FY 2022-23 | FY 2023-24 |
|---------------------------|-------------------------|-------------------------|-------------------------|
| Property Tax Rate | 0.563713/\$100 of value | 0.563713/\$100 of value | 0.553713/\$100 of value |
| No New Revenue (NNR) Rate | 0.538666/\$100 of value | 0.433990/\$100 of value | 0.454518/\$100 of value |
| NNR M&O Tax Rate | 0.448497/\$100 of value | 0.233989/\$100 of value | 0.226868/\$100 of value |
| Voter Approval Tax Rate | 0.541103/\$100 of value | 0.576753/\$100 of value | 0.543104/\$100 of value |
| De Minimis Rate | 0.637241/\$100 of value | 0.651664/\$100 of value | 0.583771/\$100 of value |
| Debt Rate (I&S) | 0.090169/\$100 of value | 0.200001/\$100 of value | 0.227650/\$100 of value |

The total amount of municipal debt obligation for the City of Van Alstyne is \$49,871,265. Of that amount \$423,765 is secured by property taxes, \$38,360,000 is secured by property taxes through the I&S rate and \$11,087,500 is supported by water and sewer revenues.



City of Van Alstyne
2023 Tax Rate
M & O (*Maintenance & Operations*)
I & S (*Interest & Sinking*)

| | Rate per \$100 value | Freeze Adjusted Taxable | Freeze Taxes | Total Taxes |
|---|----------------------|-------------------------------|-----------------|----------------|
| M&O | | | | |
| 2022 Rate | 0.363712 | | | |
| 2023 No New Revenue Rate (<i>formerly Effective Rate</i>) | 0.226868 | 812,351,047.00 | 310,986.43 | 2,153,951.00 |
| 2023 Voter Approval Rate (<i>formerly Rollback Rate</i>) | 0.315454 | 812,351,047.00 | 310,986.43 | 2,873,580.30 |
| 2023 De Minimis Rate | 0.356121 | 812,351,047.00 | 310,986.43 | 3,203,939.10 |
| 2023 Custom | 0.326063 | 812,351,047.00 | 310,986.43 | 2,959,762.62 |
| I&S | | | | |
| 2022 Rate | 0.200001 | | | |
| 2023 No New Revenue Rate (<i>formerly Effective Rate</i>) | 0.227650 | 812,351,047.00 | - | 1,849,317.16 |
| 2023 Voter Approval Rate (<i>formerly Rollback Rate</i>) | 0.227650 | 812,351,047.00 | - | 1,849,317.16 |
| 2023 De Minimis Rate | 0.227650 | 812,351,047.00 | - | 1,849,317.16 |
| 2023 Custom | 0.227650 | 812,351,047.00 | - | 1,849,317.16 |
| Total | | | | |
| 2022 Rate | 0.563713 | | | |
| 2023 No New Revenue Rate (<i>formerly Effective Rate</i>) | 0.454518 | 812,351,047.00 | 310,986.43 | 4,003,268.16 |
| 2023 Voter Approval Rate (<i>formerly Rollback Rate</i>) | 0.543104 | 812,351,047.00 | 310,986.43 | 4,722,897.46 |
| 2023 De Minimis Rate | 0.583771 | 812,351,047.00 | 310,986.43 | 5,053,256.26 |
| 2023 Custom | 0.553713 | 812,351,047.00 | 310,986.43 | 4,809,079.78 |

| Home Value | 0.563713 | 0.553713 | Change Cost An. | Change Cost Mo. |
|------------|----------|----------|-----------------|-----------------|
| 150,000.00 | 845.57 | 830.57 | (15.00) | (1.25) |
| 200,000.00 | 1,127.43 | 1,107.43 | (20.00) | (1.67) |
| 250,000.00 | 1,409.28 | 1,384.28 | (25.00) | (2.08) |
| 350,000.00 | 1,973.00 | 1,938.00 | (35.00) | (2.92) |
| 500,000.00 | 2,818.57 | 2,768.57 | (50.00) | (4.17) |



Budget Summary

| | FY 2022 Actual | FY 2023 Budget | FY 2024 Proposed |
|--|---|--|---|
| 10 - General Fund | | | |
| Revenue | \$9,465,790.78 | \$8,807,175.78 | \$9,636,999.11 |
| Use of Available Fund Balance | | \$0.00 | * \$325,575.00 |
| Expenditure | (\$8,419,702.76) | (\$8,807,175.79) | (\$9,962,574.11) |
| Revenue over Expenditure | <u>\$1,046,088.02</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| 15 - Sales Tax Streets Fund | | | |
| Revenue | \$491,671.38 | \$500,950.00 | \$522,350.00 |
| Expenditure | (\$545,122.62) | (\$300,000.00) | (\$522,350.00) |
| Revenue over Expenditure | <u>(\$53,451.24)</u> | <u>\$200,950.00</u> | <u>\$0.00</u> |
| 20 - Municipal Court Special Revenues | | | |
| Revenue | \$18,467.27 | \$20,350.00 | \$26,350.00 |
| Use of Available Fund Balance | *** \$4,668.41 | \$0.00 | \$0.00 |
| Expenditure | (\$25,891.22) | (\$15,940.00) | \$0.00 |
| Revenue over Expenditure | <u>(\$2,755.54)</u> | <u>\$4,410.00</u> | <u>\$26,350.00</u> |
| 21 - Police Seizure | | | |
| Revenue | \$119.48 | \$200.00 | \$200.00 |
| Expenditure | (\$2,830.00) | \$0.00 | \$0.00 |
| Revenue over Expenditure | <u>(\$2,710.52)</u> | <u>\$200.00</u> | <u>\$200.00</u> |
| 40 - Debt Service | | | |
| Revenue | \$418,738.98 | \$1,680,794.44 | \$2,280,292.16 |
| Use of Available Fund Balance | | *** \$345,487.12 | \$0.00 |
| Expenditure | (\$552,890.55) | (\$2,026,281.56) | (\$1,881,250.00) |
| Revenue over Expenditure | <u>(\$134,151.57)</u> | <u>\$0.00</u> | <u>\$399,042.16</u> |
| 50 - Capital Improvement | | | |
| Revenue | \$11,568,644.03 | \$20,075,500.00 | \$15,585,500.00 |
| Use of Available Fund Balance | * \$4,005,278.13 | * \$7,291,170.00 | \$0.00 |
| Expenditure | (\$5,146,279.50) | (\$15,299,420.00) | (\$14,841,543.64) |
| Revenue over Expenditure | <u>\$10,427,642.66</u> | <u>\$12,067,250.00</u> | <u>\$743,956.36</u> |
| 60 - Enterprise Fund | | | |
| Revenue | \$6,642,522.56 | \$6,155,391.67 | \$5,929,571.95 |
| Use of Available Fund Balance | ** \$39,331.62 | ** \$1,768,931.15 | ** \$2,511,178.82 |
| Expenditure | (\$4,357,708.93) | (\$7,924,322.82) | (\$8,440,750.77) |
| Revenue over Expenditure | <u>\$2,324,145.25</u> | <u>(\$0.01)</u> | <u>\$0.00</u> |
| Grand Total | | | |
| Revenue | \$28,605,954.48 | \$37,240,361.90 | \$33,981,263.22 |
| Use of Available Fund Balance | \$4,044,609.75 | \$9,060,101.15 | \$2,836,753.82 |
| Expenditure | (\$19,050,425.58) | (\$34,373,140.17) | (\$35,648,468.52) |
| Revenue over Expenditure | <u>\$13,600,138.65</u> | <u>\$11,927,322.87</u> | <u>\$1,169,548.52</u> |
| | expenses supported by \$4,005,278.13 fund balance | expenses supported by * \$7,291,170 fund balance | expenditures supported by * \$325,575.00 in available fund balance |
| | expenditures supported by ** \$39,331.62 in available Impact Fee Fund Balance | expenditures supported by ** \$1,768,931.16 in available Impact Fee Fund Balance | expenditures supported by ** \$2,511,178.82 in available fund balance |
| | expenditures supported by *** \$4,668.41 in available Fund Balance | expenditures supported by *** \$345,487.12 in available fund balance | |



2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|-----------------------------------|--------------|--------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 400 | 5101 | Property Tax Revenue - Current | 2,110,959.25 | 2,380,176.27 | 2,380,176.27 | 2,959,762.28 |
| 10 | 400 | 5102 | Property Tax Revenue - Delinquent | 38,801.88 | 15,000.00 | 20,000.00 | 15,000.00 |
| 10 | 400 | 5103 | Property Tax Penalty & Interest | 19,958.38 | 12,000.00 | 17,000.00 | 12,000.00 |
| 10 | 400 | 5106 | Intergovernmental Revenues | 2,447.01 | 2,700.00 | 2,700.00 | 8,500.00 |
| 10 | 400 | 5206 | Franchise Tax | 274,624.07 | 260,000.00 | 260,000.00 | 300,000.00 |
| 10 | 400 | 5225 | Sales Tax Revenue | 2,453,383.75 | 2,496,265.78 | 2,496,265.78 | 2,601,250.00 |
| 10 | 400 | 5310 | Mixed Drink Tax | 4,144.30 | 3,200.00 | 3,200.00 | 3,000.00 |
| 10 | 400 | 5311 | Community Development Services | 441,250.00 | 437,500.00 | 300,000.00 | 360,000.00 |
| 10 | 400 | 5499 | Miscellaneous Revenue | (1,615.06) | 2,750.00 | 8,000.00 | 6,000.00 |
| 10 | 400 | 5501 | Reimbursed Salaries | 137,060.75 | 187,207.94 | 187,207.94 | 242,891.49 |
| 10 | 400 | 5530 | Interest Income | 11,125.83 | 9,000.00 | 30,000.00 | 50,000.00 |
| 10 | 400 | 5840 | Bond Proceeds | 210,507.00 | 0.00 | 0.00 | 0.00 |
| 10 | 410 | 5312 | Infrastructure Inspection Fees | 763,225.52 | 300,000.00 | 700,000.00 | 450,000.00 |
| 10 | 410 | 5313 | Building Permits | 1,142,907.07 | 600,000.00 | 600,000.00 | 427,850.00 |
| 10 | 410 | 5314 | Zoning Fees | 6,967.50 | 10,000.00 | 5,000.00 | 3,000.00 |
| 10 | 410 | 5317 | Miscellaneous Permits | 2,362.50 | 1,500.00 | 2,000.00 | 1,500.00 |
| 10 | 410 | 5335 | Development Fees | 144,620.83 | 50,000.00 | 80,000.00 | 70,000.00 |
| 10 | 410 | 5499 | Miscellaneous Revenue | 68.50 | 0.00 | 0.00 | 0.00 |
| 10 | 410 | 5501 | Reimbursed Salaries | 27,000.00 | 0.00 | 0.00 | 0.00 |
| 10 | 411 | 5499 | Miscellaneous Revenue | 3,417.85 | 4,000.00 | 4,000.00 | 3,000.00 |
| 10 | 411 | 5500 | Grant Revenue | 18,972.79 | 5,000.00 | 4,000.00 | 5,000.00 |
| 10 | 411 | 5501 | Reimbursed Salaries | 0.00 | 53,668.63 | 53,668.63 | 54,638.93 |
| 10 | 411 | 5602 | Grayson County | 2,280.00 | 2,280.00 | 2,280.00 | 2,280.00 |
| 10 | 411 | 5603 | Library Fines | 253.32 | 150.00 | 150.00 | 150.00 |
| 10 | 411 | 5610 | Interlibrary Loan Revenue | 78.60 | 0.00 | 50.00 | 0.00 |
| 10 | 412 | 5555 | Insurance Proceeds | 0.00 | 0.00 | 35,531.46 | 0.00 |
| 10 | 413 | 5313 | Events Permits | 150.00 | 0.00 | 850.00 | 0.00 |
| 10 | 413 | 5499 | Miscellaneous Revenue | 4,085.00 | 5,000.00 | 20,000.00 | 5,000.00 |
| 10 | 413 | 5621 | Rental Fee | 50.00 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 5622 | Vendor Fee | 2,525.00 | 5,000.00 | 5,000.00 | 4,500.00 |
| 10 | 413 | 5623 | Entry Fee | 200.00 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 5805 | Sponsorship | 57,350.00 | 100,000.00 | 100,000.00 | 125,000.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|--|----------------|----------------|----------------|----------------|
| 10 | 544 | 5127 | Mantua Firefighting Annual Compensation | 140,522.41 | 221,820.60 | 221,820.60 | 299,592.41 |
| 10 | 544 | 5499 | Miscellaneous Revenue | 22,910.87 | 7,000.00 | 7,000.00 | 7,000.00 |
| 10 | 544 | 5500 | Grant Revenue | 21,671.48 | 0.00 | 8,100.00 | 0.00 |
| 10 | 544 | 5602 | Grayson County | 148,328.04 | 144,006.96 | 158,718.00 | 158,718.00 |
| 10 | 544 | 5604 | Gunter | 30,000.00 | 77,000.00 | 77,000.00 | 0.00 |
| 10 | 544 | 5606 | Ins/Private Payments | 455,282.66 | 400,000.00 | 400,000.00 | 400,000.00 |
| 10 | 544 | 5608 | Tom Bean | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 10 | 544 | 5609 | Fire Recovery Revenue | 3,239.84 | 0.00 | 3,228.00 | 0.00 |
| 10 | 544 | 5800 | Transfers in | 0.00 | 59,670.00 | 59,670.00 | 23,795.00 |
| 10 | 544 | 5804 | Donations | 270.00 | 0.00 | 0.00 | 0.00 |
| 10 | 550 | 5128 | Mantua Law Enforcement Annual Compensation | 181,989.80 | 267,750.27 | 267,750.27 | 356,721.00 |
| 10 | 550 | 5313 | Golf Cart Permits | 0.00 | 0.00 | 100.00 | 0.00 |
| 10 | 550 | 5491 | Gain on Sale of Assets | 0.00 | 0.00 | 25,000.00 | 0.00 |
| 10 | 550 | 5499 | Miscellaneous Revenue | 813.49 | 700.00 | 17,000.00 | 700.00 |
| 10 | 550 | 5500 | Grant Revenue | 1,694.50 | 0.00 | 14,735.28 | 13,000.00 |
| 10 | 550 | 5501 | Reimbursed Salaries | 86,114.71 | 106,098.11 | 25,837.77 | 4,950.00 |
| 10 | 550 | 5530 | Interest Income | 25.60 | 25.00 | 55.00 | 65.00 |
| 10 | 550 | 5555 | Insurance Proceeds | 0.00 | 0.00 | 163,000.00 | 0.00 |
| 10 | 550 | 5800 | Transfers In | 130,478.25 | 77,000.00 | 77,000.00 | 81,000.00 |
| 10 | 550 | 5804 | Donations | 5,250.00 | 0.00 | 500.00 | 0.00 |
| 10 | 550 | 5906 | LEOSE Revenue | 1,168.58 | 1,135.81 | 1,325.71 | 1,135.00 |
| 10 | 552 | 5110 | Court Fines | 222,383.20 | 450,000.00 | 450,000.00 | 550,000.00 |
| 10 | 552 | 5499 | Miscellaneous Revenue | 22,746.00 | 0.00 | 0.00 | 0.00 |
| 10 | 555 | 5499 | Miscellaneous Revenue | 28,338.27 | 25,680.00 | 25,680.00 | 28,000.00 |
| 10 | 555 | 5501 | Reimbursed Salaries | 0.00 | 24,890.42 | 0.00 | 0.00 |
| 10 | 555 | 5555 | Insurance Proceeds | 65,201.44 | 0.00 | 0.00 | 0.00 |
| 10 | 580 | 5499 | Miscellaneous Revenue | 18,200.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | \$9,465,790.78 | \$8,807,175.78 | \$9,320,600.70 | \$9,636,999.11 |

EXPENDITURES

| | | | | | | | |
|----|-----|------|----------|------------|------------|------------|------------|
| 10 | 400 | 6101 | Salaries | 483,620.12 | 637,555.00 | 550,115.00 | 731,762.95 |
|----|-----|------|----------|------------|------------|------------|------------|

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 10 | 400 | 6102 | Salaries - Overtime | 1,954.05 | 2,568.00 | 1,110.00 | 3,064.04 |
| 10 | 400 | 6103 | Reimbursed Salary Expense | 0.00 | 53,668.63 | 53,668.63 | 54,638.93 |
| 10 | 400 | 6114 | Payroll Taxes | 35,350.89 | 46,342.18 | 41,243.22 | 52,807.94 |
| 10 | 400 | 6121 | Health Insurance | 36,420.42 | 67,789.34 | 49,192.45 | 57,295.68 |
| 10 | 400 | 6125 | TMRS Retirement | 61,197.66 | 84,052.52 | 75,408.07 | 95,476.44 |
| 10 | 400 | 6127 | Worker's Compensation | 1,952.22 | 1,749.68 | 2,163.88 | 2,311.52 |
| 10 | 400 | 6209 | Other Supplies - Misc. | 10,191.23 | 12,500.00 | 12,500.00 | 10,000.00 |
| 10 | 400 | 6210 | Clothing Supplies | 0.00 | 0.00 | 0.00 | 500.00 |
| 10 | 400 | 6212 | Postage | 5,327.39 | 7,000.00 | 7,000.00 | 5,000.00 |
| 10 | 400 | 6214 | Equipment Lease | 26,807.45 | 47,400.00 | 47,400.00 | 48,212.00 |
| 10 | 400 | 6215 | Building Lease | 34,202.00 | 46,800.00 | 59,500.00 | 71,700.00 |
| 10 | 400 | 6216 | Vehicle Supplies - Fuel | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 10 | 400 | 6303 | Maint. & Repair - Buildings | 6,696.37 | 0.00 | 0.00 | 2,000.00 |
| 10 | 400 | 6703 | Contract Services | 84,941.75 | 35,150.00 | 35,150.00 | 44,665.00 |
| 10 | 400 | 6705 | Mayor Expense | 129.76 | 1,000.00 | 1,000.00 | 1,500.00 |
| 10 | 400 | 6706 | Council Member's Expense | 2,169.61 | 5,000.00 | 5,000.00 | 6,000.00 |
| 10 | 400 | 6710 | Car Allowance | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 10 | 400 | 6711 | Travel Expense | 2,115.50 | 3,500.00 | 3,500.00 | 3,500.00 |
| 10 | 400 | 6715 | Appraisal District Fees | 48,569.96 | 59,725.00 | 59,725.00 | 166,100.00 |
| 10 | 400 | 6716 | Election Expenses | 14,801.60 | 8,000.00 | 0.00 | 16,000.00 |
| 10 | 400 | 6721 | Education & Training | 5,195.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 10 | 400 | 6722 | Insurance - Property, Liability & Bonds | 39,541.36 | 8,950.00 | 41,090.00 | 45,000.00 |
| 10 | 400 | 6724 | Computer & Internet Expense | 65,400.95 | 123,874.83 | 120,000.00 | 90,050.00 |
| 10 | 400 | 6731 | Public Notices - Advertising | 2,743.56 | 2,500.00 | 1,500.00 | 2,500.00 |
| 10 | 400 | 6753 | Legal Expenses | 144,517.53 | 130,000.00 | 120,000.00 | 140,000.00 |
| 10 | 400 | 6754 | Accounting Expenses | 17,338.53 | 15,000.00 | 15,000.00 | 15,000.00 |
| 10 | 400 | 6755 | Audit Expense | 16,704.67 | 20,000.00 | 20,000.00 | 20,000.00 |
| 10 | 400 | 6761 | Dues & Publications | 4,995.88 | 7,000.00 | 9,500.00 | 10,000.00 |
| 10 | 400 | 6780 | Electricity | 3,057.59 | 3,500.00 | 7,500.00 | 7,000.00 |
| 10 | 400 | 6783 | Telephone | 6,482.35 | 3,144.00 | 3,144.00 | 3,660.00 |
| 10 | 400 | 6790 | Interest Expense | 7,798.00 | 0.00 | 0.00 | 0.00 |
| 10 | 400 | 6911 | Machinery & Equipment | 1,972.26 | 6,000.00 | 6,000.00 | 3,000.00 |
| 10 | 400 | 6914 | Capitalized Items | 699,107.00 | 0.00 | 0.00 | 32,000.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 10 | 400 | 6921 | Buildings & Improvements | 0.00 | 30,000.00 | 150,000.00 | 0.00 |
| 10 | 400 | 6943 | Misc Exp | 44,260.04 | 5,000.00 | 15,000.00 | 5,000.00 |
| 10 | 400 | 6977 | Sales & Use Tax Rebate | 30,282.48 | 62,000.00 | 48,330.45 | 60,000.00 |
| 10 | 400 | 6978 | Property Tax Rebate | 6,365.58 | 13,000.00 | 18,751.47 | 20,000.00 |
| 10 | 410 | 6101 | Salaries | 173,951.47 | 350,239.69 | 250,000.00 | 340,520.16 |
| 10 | 410 | 6102 | Salaries - Overtime | 1,748.12 | 3,105.45 | 3,105.45 | 5,215.24 |
| 10 | 410 | 6114 | Payroll Taxes | 12,987.95 | 27,030.90 | 19,100.00 | 26,448.76 |
| 10 | 410 | 6121 | Health Insurance | 25,546.33 | 48,268.25 | 31,550.00 | 41,870.64 |
| 10 | 410 | 6125 | TMRS Retirement | 22,054.41 | 46,436.55 | 32,700.00 | 44,927.96 |
| 10 | 410 | 6127 | Worker's Compensation | 646.19 | 927.18 | 973.54 | 1,054.63 |
| 10 | 410 | 6208 | Office Supplies | 1,060.55 | 2,000.00 | 2,000.00 | 0.00 |
| 10 | 410 | 6209 | Other Supplies - Misc. | 1,141.48 | 0.00 | 0.00 | 2,000.00 |
| 10 | 410 | 6210 | Clothing Supplies | 184.00 | 550.00 | 550.00 | 750.00 |
| 10 | 410 | 6216 | Vehicle Supplies - Fuel | 2,684.10 | 3,000.00 | 3,000.00 | 3,000.00 |
| 10 | 410 | 6301 | Maint. & Repair - Vehicles | 2,410.56 | 2,000.00 | 2,000.00 | 2,000.00 |
| 10 | 410 | 6700 | Professional Services | 139,877.50 | 430,000.00 | 700,000.00 | 430,000.00 |
| 10 | 410 | 6701 | Building Inspection | 873,089.55 | 400,000.00 | 400,000.00 | 200,000.00 |
| 10 | 410 | 6703 | Contract Services | 269,050.52 | 32,550.00 | 32,550.00 | 12,000.00 |
| 10 | 410 | 6708 | Animal Control Services | 451.50 | 2,000.00 | 2,000.00 | 42,000.00 |
| 10 | 410 | 6711 | Travel Expense | 659.90 | 3,000.00 | 3,000.00 | 4,000.00 |
| 10 | 410 | 6714 | Demolition Expense | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 10 | 410 | 6721 | Education & Training | 1,434.71 | 3,000.00 | 6,000.00 | 4,000.00 |
| 10 | 410 | 6722 | Insurance - Property, Liability & Bonds | 881.56 | 0.00 | 840.25 | 930.00 |
| 10 | 410 | 6724 | Computer & Internet Expense | 80.70 | 1,500.00 | 1,500.00 | 1,000.00 |
| 10 | 410 | 6731 | Public Notices - Advertising | 552.53 | 500.00 | 500.00 | 500.00 |
| 10 | 410 | 6761 | Dues & Publications | 0.00 | 750.00 | 750.00 | 2,000.00 |
| 10 | 410 | 6783 | Telephone | 1,291.12 | 3,924.00 | 3,924.00 | 3,930.00 |
| 10 | 410 | 6911 | Machinery & Equipment | 1,557.21 | 250.00 | 250.00 | 250.00 |
| 10 | 410 | 6914 | Capitalized Items | 0.00 | 46,431.00 | 41,887.00 | 0.00 |
| 10 | 410 | 6943 | Misc Exp | 349.12 | 250.00 | 14,000.00 | 250.00 |
| 10 | 411 | 6101 | Salaries | 192,667.17 | 255,656.00 | 255,656.00 | 278,775.38 |
| 10 | 411 | 6114 | Payroll Taxes | 14,571.83 | 19,557.68 | 19,557.68 | 21,326.32 |
| 10 | 411 | 6121 | Health Insurance | 25,069.60 | 31,044.13 | 31,044.13 | 26,013.84 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 10 | 411 | 6125 | TMRS Retirement | 20,043.69 | 26,988.80 | 26,988.80 | 27,868.58 |
| 10 | 411 | 6127 | Worker's Compensation | 1,451.51 | 1,265.91 | 1,265.91 | 1,347.29 |
| 10 | 411 | 6208 | Office Supplies | 593.82 | 1,000.00 | 1,000.00 | 1,000.00 |
| 10 | 411 | 6209 | Other Supplies - Misc. | 992.67 | 5,800.00 | 5,800.00 | 4,685.00 |
| 10 | 411 | 6210 | Clothing Supplies | 195.45 | 250.00 | 300.00 | 400.00 |
| 10 | 411 | 6213 | Library Tech Fund Expenses | 240.83 | 0.00 | 0.00 | 0.00 |
| 10 | 411 | 6214 | Equipment Lease | 383.12 | 1,400.00 | 1,400.00 | 1,400.00 |
| 10 | 411 | 6302 | Maint. & Repair - Equipment | 700.00 | 700.00 | 700.00 | 700.00 |
| 10 | 411 | 6303 | Maint. & Repair - Buildings | 21,138.17 | 14,000.00 | 14,000.00 | 11,000.00 |
| 10 | 411 | 6304 | Grounds Maint | 0.00 | 1,500.00 | 1,500.00 | 2,800.00 |
| 10 | 411 | 6305 | Maint. & Repair - Other | 488.43 | 850.00 | 850.00 | 850.00 |
| 10 | 411 | 6703 | Contract Services | 5,366.23 | 5,986.82 | 5,986.82 | 6,108.82 |
| 10 | 411 | 6711 | Travel Expense | 2,979.30 | 3,200.00 | 3,200.00 | 2,000.00 |
| 10 | 411 | 6720 | Credit Card Discount | 145.43 | 219.20 | 219.20 | 225.00 |
| 10 | 411 | 6721 | Education & Training | 880.00 | 925.00 | 925.00 | 675.00 |
| 10 | 411 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 2,850.00 | 0.00 | 0.00 |
| 10 | 411 | 6724 | Computer & Internet Expense | 1,746.21 | 8,000.00 | 8,000.00 | 4,500.00 |
| 10 | 411 | 6751 | Janitorial Supplies | 1,382.32 | 2,760.00 | 2,760.00 | 3,000.00 |
| 10 | 411 | 6752 | Advertising & Marketing | 300.00 | 1,500.00 | 1,500.00 | 2,300.00 |
| 10 | 411 | 6761 | Dues & Publications | 464.99 | 850.00 | 850.00 | 1,684.00 |
| 10 | 411 | 6780 | Electricity | 6,030.75 | 4,500.00 | 4,500.00 | 5,000.00 |
| 10 | 411 | 6781 | Gas - Natural | 1,678.52 | 2,000.00 | 2,000.00 | 3,000.00 |
| 10 | 411 | 6783 | Telephone | 2,879.39 | 5,400.00 | 5,400.00 | 5,400.00 |
| 10 | 411 | 6911 | Machinery & Equipment | 601.35 | 500.00 | 500.00 | 500.00 |
| 10 | 411 | 6912 | Books, Tapes, etc. - Purchase | 6,131.49 | 6,400.00 | 6,400.00 | 8,140.00 |
| 10 | 411 | 6913 | Magazines & Papers - Purchase | 0.00 | 60.00 | 65.00 | 85.00 |
| 10 | 411 | 6943 | Miscellaneous Expense | 4,327.59 | 1,250.00 | 250.00 | 400.00 |
| 10 | 411 | 6945 | Grant Purchases | 18,760.85 | 5,000.00 | 5,000.00 | 5,000.00 |
| 10 | 412 | 6303 | Maint. & Repair - Buildings | 0.00 | 5,250.00 | 21,000.00 | 25,000.00 |
| 10 | 412 | 6703 | Contract Services | 0.00 | 50.00 | 0.00 | 50.00 |
| 10 | 412 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 450.00 | 0.00 | 0.00 |
| 10 | 412 | 6780 | Electricity | 411.11 | 350.00 | 28,500.00 | 2,000.00 |
| 10 | 412 | 6781 | Gas - Natural | 716.76 | 750.00 | 1,250.00 | 2,000.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|--------------------------------------|-------------|-------------|----------------|---------------|
| 10 | 412 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 1,650.00 | 0.00 |
| 10 | 413 | 6101 | Salaries | 48,411.88 | 53,200.00 | 53,200.00 | 95,760.00 |
| 10 | 413 | 6102 | Salaries - Overtime | 0.00 | 0.00 | 0.00 | 3,000.00 |
| 10 | 413 | 6103 | Reimbursed Salaries Expense | 0.00 | 26,906.58 | 26,906.58 | 0.00 |
| 10 | 413 | 6114 | Payroll Taxes | 3,382.53 | 4,069.80 | 4,069.80 | 7,555.14 |
| 10 | 413 | 6121 | Health Insurance | 9,566.81 | 10,958.72 | 10,958.72 | 18,956.88 |
| 10 | 413 | 6125 | TMRS Retirement | 6,035.19 | 6,982.44 | 6,982.44 | 12,833.89 |
| 10 | 413 | 6127 | Worker's Compensation | 113.00 | 139.60 | 286.18 | 301.26 |
| 10 | 413 | 6208 | Office Supplies | 206.14 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 6209 | Other Supplies - Misc. | 1,492.16 | 500.00 | 500.00 | 500.00 |
| 10 | 413 | 6210 | Clothing Supplies | 0.00 | 500.00 | 500.00 | 500.00 |
| 10 | 413 | 6216 | Vehicle Supplies - Fuel | 743.32 | 2,250.00 | 2,250.00 | 2,250.00 |
| 10 | 413 | 6301 | Maint. & Repair - Vehicles | 0.00 | 250.00 | 250.00 | 250.00 |
| 10 | 413 | 6703 | Contract Services | 99.03 | 15,000.00 | 15,000.00 | 15,000.00 |
| 10 | 413 | 6711 | Travel Expenses | 0.00 | 750.00 | 750.00 | 750.00 |
| 10 | 413 | 6722 | Insurance - Liability | 0.00 | 2,000.00 | 2,840.25 | 2,000.00 |
| 10 | 413 | 6727 | Events Equipment | 20,224.31 | 20,000.00 | 25,000.00 | 15,000.00 |
| 10 | 413 | 6728 | Entertainment | 156,355.60 | 100,000.00 | 160,000.00 | 107,000.00 |
| 10 | 413 | 6740 | Production | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 10 | 413 | 6741 | Hospitality | 0.00 | 5,000.00 | 5,000.00 | 10,000.00 |
| 10 | 413 | 6742 | Event Security | 0.00 | 10,000.00 | 18,000.00 | 10,000.00 |
| 10 | 413 | 6731 | Events Advertising | 21,828.74 | 20,000.00 | 20,000.00 | 20,000.00 |
| 10 | 413 | 6783 | Telephone & Internet Expense | 709.29 | 702.00 | 702.00 | 702.00 |
| 10 | 413 | 6943 | Misc Exp | 2,345.62 | 0.00 | 5,000.00 | 6,000.00 |
| 10 | 544 | 6101 | Salaries | 731,904.44 | 896,656.48 | 896,656.48 | 1,067,000.80 |
| 10 | 544 | 6102 | Salaries - Overtime | 94,021.68 | 127,201.74 | 127,201.74 | 143,943.45 |
| 10 | 544 | 6114 | Payroll Taxes | 61,144.63 | 78,325.15 | 78,325.15 | 92,637.24 |
| 10 | 544 | 6121 | Health Insurance | 101,911.97 | 131,052.43 | 131,052.43 | 118,540.80 |
| 10 | 544 | 6125 | TMRS Retirement | 102,790.20 | 134,412.52 | 134,412.52 | 157,388.39 |
| 10 | 544 | 6127 | Worker's Compensation | 35,248.22 | 42,190.45 | 42,190.45 | 49,784.65 |
| 10 | 544 | 6207 | Small Tools & Equipment (NOT ASSETS) | 18,032.24 | 47,170.00 | 32,773.30 | 34,660.00 |
| 10 | 544 | 6209 | Other Supplies - Misc. | 8,635.41 | 4,000.00 | 4,000.00 | 4,000.00 |
| 10 | 544 | 6210 | Clothing Supplies | 6,368.58 | 9,640.00 | 9,640.00 | 12,500.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|--------------|----------------|---------------|
| 10 | 544 | 6216 | Vehicle Supplies - Fuel | 31,601.49 | 30,000.00 | 30,000.00 | 33,500.00 |
| 10 | 544 | 6217 | Vehicle Supplies - Other | 115.48 | 105.00 | 105.00 | 0.00 |
| 10 | 544 | 6218 | Pharmaceutical Supplies | 6,712.27 | 7,800.00 | 7,800.00 | 9,000.00 |
| 10 | 544 | 6219 | Non-Pharmaceutical Supplies | 19,559.62 | 15,000.00 | 20,000.00 | 25,000.00 |
| 10 | 544 | 6220 | Medical Gasses | 1,237.05 | 1,500.00 | 1,500.00 | 1,500.00 |
| 10 | 544 | 6301 | Maint. & Repair - Vehicles | 29,367.72 | 34,000.00 | 34,000.00 | 28,500.00 |
| 10 | 544 | 6302 | Maint. & Repair - Equipment | 2,973.37 | 6,500.00 | 6,500.00 | 11,400.00 |
| 10 | 544 | 6303 | Maint. & Repair - Buildings | 2,463.29 | 4,250.00 | 6,000.00 | 5,000.00 |
| 10 | 544 | 6703 | Contract Services | 11,713.24 | 18,927.88 | 18,927.88 | 18,867.44 |
| 10 | 544 | 6711 | Travel Expense | 203.48 | 1,915.00 | 1,915.00 | 1,915.00 |
| 10 | 544 | 6721 | Education & Training | 3,105.98 | 8,905.00 | 8,905.00 | 9,920.00 |
| 10 | 544 | 6722 | Insurance - Property, Liability & Bonds | 6,170.95 | 27,000.00 | 5,761.68 | 6,500.00 |
| 10 | 544 | 6751 | Janitorial Supplies | 1,264.69 | 2,000.00 | 2,000.00 | 2,500.00 |
| 10 | 544 | 6761 | Dues & Publications | 2,980.65 | 3,225.00 | 3,225.00 | 6,576.00 |
| 10 | 544 | 6780 | Electricity | 6,152.89 | 4,750.00 | 4,750.00 | 7,350.00 |
| 10 | 544 | 6781 | Gas - Natural | 1,799.91 | 1,800.00 | 1,800.00 | 3,200.00 |
| 10 | 544 | 6783 | Telephone | 1,974.57 | 2,000.00 | 2,000.00 | 2,000.00 |
| 10 | 544 | 6790 | Interest Expense | 10,859.08 | 5,098.75 | 5,098.11 | 20,574.27 |
| 10 | 544 | 6799 | Other Services - Misc. | (2,785.01) | 0.00 | 0.00 | 0.00 |
| 10 | 544 | 6910 | Loan Payment - Principal | 98,838.12 | 101,813.44 | 101,644.44 | 131,080.95 |
| 10 | 544 | 6914 | Capitalized Items | 9,149.50 | 12,500.00 | 26,896.70 | 12,634.00 |
| 10 | 544 | 6943 | Misc Expense | 213.71 | 0.00 | 0.00 | 0.00 |
| 10 | 550 | 6101 | Salaries | 805,608.06 | 1,091,011.40 | 1,039,968.86 | 1,303,685.95 |
| 10 | 550 | 6102 | Salaries - Overtime | 505.56 | 41,882.48 | 41,882.48 | 41,882.48 |
| 10 | 550 | 6114 | Payroll Taxes | 58,881.83 | 86,666.38 | 82,297.13 | 102,935.98 |
| 10 | 550 | 6121 | Health Insurance | 99,997.22 | 128,493.83 | 115,264.24 | 158,640.96 |
| 10 | 550 | 6125 | TMRS Retirement | 100,245.73 | 148,256.74 | 140,940.84 | 174,807.47 |
| 10 | 550 | 6127 | Worker's Compensation | 34,426.38 | 40,967.30 | 40,967.30 | 48,605.21 |
| 10 | 550 | 6130 | TWC Settlement | 2,599.90 | 0.00 | 1,000.00 | 0.00 |
| 10 | 550 | 6209 | Other Supplies - Misc. | 5,657.18 | 6,500.00 | 6,500.00 | 7,000.00 |
| 10 | 550 | 6210 | Clothing Supplies | 11,521.14 | 9,900.00 | 9,900.00 | 10,000.00 |
| 10 | 550 | 6211 | Evidential Lab Expense | 1,806.16 | 2,500.00 | 2,500.00 | 2,500.00 |
| 10 | 550 | 6214 | Equipment Lease | 39,035.00 | 25,838.00 | 25,838.00 | 28,600.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 10 | 550 | 6216 | Vehicle Supplies - Fuel | 46,591.90 | 60,000.00 | 60,000.00 | 48,900.00 |
| 10 | 550 | 6218 | Jail Expense | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 | 550 | 6301 | Maint. & Repair - Vehicles | 41,027.87 | 16,000.00 | 16,000.00 | 15,000.00 |
| 10 | 550 | 6302 | Maint. & Repair - Equipment | 3,434.03 | 2,200.00 | 2,200.00 | 2,200.00 |
| 10 | 550 | 6303 | Maint. & Repair - Buildings | 1,027.24 | 2,400.00 | 2,400.00 | 2,000.00 |
| 10 | 550 | 6703 | Contract Services | 13,529.10 | 12,519.00 | 17,019.00 | 13,005.00 |
| 10 | 550 | 6711 | Travel Expense | 2,956.11 | 4,500.00 | 4,500.00 | 5,000.00 |
| 10 | 550 | 6721 | Education & Training | 3,665.00 | 4,500.00 | 4,500.00 | 5,000.00 |
| 10 | 550 | 6722 | Insurance - Property, Liability & Bonds | 18,027.21 | 18,900.00 | 17,622.66 | 20,000.00 |
| 10 | 550 | 6729 | Insurance - Property Damage | 0.00 | 0.00 | 163,000.00 | 0.00 |
| 10 | 550 | 6761 | Dues & Publications | 460.00 | 510.00 | 510.00 | 550.00 |
| 10 | 550 | 6780 | Electricity | 4,358.18 | 6,200.00 | 6,200.00 | 6,000.00 |
| 10 | 550 | 6781 | Gas - Natural | 852.79 | 800.00 | 800.00 | 950.00 |
| 10 | 550 | 6783 | Telephone | 6,464.07 | 6,500.00 | 6,500.00 | 12,870.00 |
| 10 | 550 | 6911 | Machinery & Equipment | 6,706.11 | 27,000.00 | 35,000.00 | 21,000.00 |
| 10 | 550 | 6914 | Capitalized Items | 137,663.97 | 50,000.00 | 50,000.00 | 60,000.00 |
| 10 | 550 | 6943 | Misc Exp | 1,969.45 | 0.00 | 0.00 | 0.00 |
| 10 | 550 | 6945 | Grant Expense | 0.00 | 0.00 | 13,534.75 | 13,000.00 |
| 10 | 550 | 6950 | LEOSE Expense | 290.00 | 1,135.81 | 1,135.81 | 1,135.00 |
| 10 | 551 | 6101 | Salaries | 174,491.62 | 187,235.38 | 187,235.38 | 199,020.64 |
| 10 | 551 | 6102 | Salaries - Overtime | 9,923.11 | 15,003.00 | 15,003.00 | 15,003.00 |
| 10 | 551 | 6114 | Payroll Taxes | 13,476.81 | 15,471.24 | 15,471.24 | 16,372.81 |
| 10 | 551 | 6121 | Health Insurance | 29,595.96 | 31,076.89 | 31,076.89 | 28,177.92 |
| 10 | 551 | 6125 | TMRS Retirement | 22,826.34 | 26,541.45 | 26,541.45 | 26,696.88 |
| 10 | 551 | 6127 | Worker's Compensation | 763.80 | 530.67 | 557.21 | 561.60 |
| 10 | 551 | 6130 | TWC Settlement | 5,532.46 | 0.00 | 0.00 | 0.00 |
| 10 | 551 | 6209 | Other Supplies - Misc. | 0.00 | 500.00 | 500.00 | 500.00 |
| 10 | 551 | 6302 | Maint. & Repair - Equipment | 0.00 | 700.00 | 700.00 | 600.00 |
| 10 | 551 | 6703 | Contract Services | 15,791.41 | 21,310.00 | 21,310.00 | 22,040.00 |
| 10 | 551 | 6711 | Travel Expense | 244.00 | 2,000.00 | 2,000.00 | 1,500.00 |
| 10 | 551 | 6721 | Education & Training | 307.57 | 800.00 | 800.00 | 800.00 |
| 10 | 551 | 6783 | Telephone | 1,866.12 | 1,650.00 | 1,650.00 | 1,650.00 |
| 10 | 551 | 6911 | Machinery & Equipment | 2,006.13 | 4,000.00 | 4,000.00 | 2,800.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 10 | 551 | 6914 | Capitalized Items | 12,150.26 | 6,435.00 | 6,435.00 | 0.00 |
| 10 | 552 | 6101 | Salaries | 59,468.01 | 94,561.98 | 300.00 | 98,182.46 |
| 10 | 552 | 6102 | Salaries - Overtime | 1,451.97 | 1,777.50 | 94,561.98 | 1,830.75 |
| 10 | 552 | 6114 | Payroll Taxes | 4,040.69 | 7,369.97 | 1,777.50 | 7,651.01 |
| 10 | 552 | 6121 | Health Insurance | 14,898.99 | 21,234.02 | 7,369.97 | 19,415.52 |
| 10 | 552 | 6124 | Benefit Def. Comp. Expense | 0.00 | 0.00 | 21,234.02 | 0.00 |
| 10 | 552 | 6125 | TMRS Retirement | 7,592.32 | 12,643.45 | 0.00 | 12,748.74 |
| 10 | 552 | 6127 | Worker's Compensation | 310.95 | 271.75 | 12,643.45 | 282.12 |
| 10 | 552 | 6128 | Miscellaneous Payroll | 0.00 | 0.00 | 271.75 | 0.00 |
| 10 | 552 | 6209 | Other Supplies - Misc. | 772.54 | 1,500.00 | 0.00 | 1,500.00 |
| 10 | 552 | 6210 | Clothing Supplies | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 10 | 552 | 6703 | Contract Services | 23,571.68 | 22,561.00 | 0.00 | 24,107.00 |
| 10 | 552 | 6711 | Travel Expense | 178.00 | 0.00 | 22,561.00 | 0.00 |
| 10 | 552 | 6712 | City Prosecutor Expense | 5,400.00 | 5,400.00 | 0.00 | 5,400.00 |
| 10 | 552 | 6717 | State Court Cost | 0.27 | 180,000.00 | 5,400.00 | 150,000.00 |
| 10 | 552 | 6718 | Jury Trial Expense | 0.00 | 0.00 | 180,000.00 | 0.00 |
| 10 | 552 | 6719 | Court Security Expense | 6,470.25 | 7,500.00 | 0.00 | 7,500.00 |
| 10 | 552 | 6720 | Credit Card Discount | 874.40 | 0.00 | 10,400.00 | 0.00 |
| 10 | 552 | 6721 | Education & Training | 295.00 | 1,000.00 | 0.00 | 800.00 |
| 10 | 552 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 10 | 552 | 6725 | Municipal Court Jury Fund | 122.73 | 150.00 | 0.00 | 150.00 |
| 10 | 552 | 6726 | Municipal Court Truancy Prevention & Diversion Fund | 6,134.94 | 5,000.00 | 560.00 | 10,000.00 |
| 10 | 552 | 6783 | Telephone | 0.00 | 0.00 | 10,000.00 | 0.00 |
| 10 | 552 | 6787 | Municipal Crt Tech Fund Exp | 5,520.63 | 7,500.00 | 0.00 | 8,500.00 |
| 10 | 552 | 6792 | Collections Fee | 204.50 | 0.00 | 8,600.00 | 0.00 |
| 10 | 552 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 625.00 | 0.00 |
| 10 | 555 | 6101 | Salaries | 124,174.01 | 153,700.00 | 199,280.78 | 316,239.20 |
| 10 | 555 | 6102 | Salaries - Overtime | 1,744.62 | 11,400.00 | 4,521.00 | 9,450.00 |
| 10 | 555 | 6114 | Payroll Taxes | 8,783.48 | 11,496.42 | 15,286.64 | 24,915.22 |
| 10 | 555 | 6121 | Health Insurance | 26,542.27 | 38,607.66 | 25,076.49 | 32,951.04 |
| 10 | 555 | 6125 | TMRS Retirement | 14,792.44 | 19,722.52 | 24,361.14 | 36,545.58 |
| 10 | 555 | 6127 | Worker's Compensation | 4,928.24 | 3,722.14 | 4,000.00 | 8,066.67 |
| 10 | 555 | 6209 | Other Supplies - Misc. | 11,710.25 | 5,000.00 | 5,000.00 | 5,500.00 |

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2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 10 | 555 | 6210 | Clothing Supplies | 3,210.05 | 4,453.00 | 4,453.00 | 5,000.00 |
| 10 | 555 | 6216 | Vehicle Supplies - Fuel | 10,726.19 | 12,000.00 | 12,000.00 | 13,200.00 |
| 10 | 555 | 6301 | Maint. & Repair - Vehicles | 560.94 | 3,500.00 | 3,500.00 | 3,850.00 |
| 10 | 555 | 6302 | Maint. & Repair - Equipment | 4,025.28 | 4,000.00 | 18,000.00 | 4,400.00 |
| 10 | 555 | 6303 | Maint. & Repair - Buildings | 13,710.24 | 10,000.00 | 25,000.00 | 13,000.00 |
| 10 | 555 | 6304 | Grounds Maintenance | 23,255.36 | 25,500.00 | 40,500.00 | 40,000.00 |
| 10 | 555 | 6305 | Field Maintenance | 84,135.05 | 40,000.00 | 40,000.00 | 44,000.00 |
| 10 | 555 | 6700 | Professional Services | 59,066.00 | 88,186.00 | 40,000.00 | 0.00 |
| 10 | 555 | 6703 | Contract Services | 22,789.71 | 25,000.00 | 4,000.00 | 20,000.00 |
| 10 | 555 | 6709 | Maint. & Repair - Other | 943.79 | 4,200.00 | 4,200.00 | 4,600.00 |
| 10 | 555 | 6721 | Education & Training | 1,412.51 | 2,500.00 | 2,500.00 | 5,000.00 |
| 10 | 555 | 6722 | Insurance - Property & Liability | 2,721.75 | 5,100.00 | 1,680.49 | 2,500.00 |
| 10 | 555 | 6724 | Computer & Internet Expense | 1,480.61 | 0.00 | 0.00 | 0.00 |
| 10 | 555 | 6729 | Insurance - Property Damage | 0.00 | 0.00 | 42,155.00 | 0.00 |
| 10 | 555 | 6780 | Electricity | 35,631.33 | 30,000.00 | 30,000.00 | 40,000.00 |
| 10 | 555 | 6783 | Telephone | 134.69 | 342.00 | 3,442.00 | 2,000.00 |
| 10 | 555 | 6790 | Interest Expense | 0.00 | 181,673.06 | 181,673.06 | 140,575.00 |
| 10 | 555 | 6910 | Loan Payment - Principal | 0.00 | 45,000.00 | 45,000.00 | 85,000.00 |
| 10 | 555 | 6911 | Machinery & Equipment | 9,725.60 | 18,000.00 | 18,000.00 | 19,800.00 |
| 10 | 555 | 6914 | Capitalized Items | 251,996.15 | 0.00 | 40,750.00 | 68,000.00 |
| 10 | 555 | 6943 | Misc Exp | 1,029.80 | 0.00 | 30,000.00 | 25,000.00 |
| 10 | 561 | 6303 | Maint. & Repair - Buildings | 5,556.56 | 10,000.00 | 10,000.00 | 70,000.00 |
| 10 | 561 | 6703 | Contract Services | 10,272.00 | 13,450.00 | 13,450.00 | 13,631.80 |
| 10 | 561 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 450.00 | 0.00 | 0.00 |
| 10 | 561 | 6780 | Electricity | 3,603.61 | 4,000.00 | 7,300.00 | 5,500.00 |
| 10 | 561 | 6781 | Gas - Natural | 1,955.18 | 2,000.00 | 2,000.00 | 2,000.00 |
| 10 | 580 | 6101 | Salaries | 0.00 | 0.00 | 0.00 | 92,640.00 |
| 10 | 580 | 6102 | Salaries - Overtime | 0.00 | 0.00 | 0.00 | 18,900.00 |
| 10 | 580 | 6114 | Payroll Taxes | 0.00 | 0.00 | 0.00 | 8,532.81 |
| 10 | 580 | 6121 | Health Insurance | 0.00 | 0.00 | 0.00 | 14,000.00 |
| 10 | 580 | 6125 | TMRS Retirement | 0.00 | 0.00 | 0.00 | 14,497.41 |
| 10 | 580 | 6127 | Worker's Compensation | 0.00 | 0.00 | 0.00 | 2,762.62 |
| 10 | 580 | 6210 | Clothing Supplies | 0.00 | 0.00 | 0.00 | 2,000.00 |

DRAFT



2023 - 2024 General Fund (10) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------------|------------|----------------|--|----------------|----------------|----------------|----------------|
| 10 | 580 | 6216 | Vehicle Supplies - Fuel | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 10 | 580 | 6301 | Maint. & Repair - Vehicles | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 10 | 580 | 6302 | Maint. & Repair - Equipment | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 10 | 580 | 6320 | Maint. & Repair - Streets | 98,580.26 | 27,000.00 | 27,000.00 | 30,000.00 |
| 10 | 580 | 6324 | Maint. & Repair - Signs, Fences, Sidewalks | 14,827.47 | 7,000.00 | 7,000.00 | 10,000.00 |
| 10 | 580 | 6326 | Maint. & Repair - Storm Sewers | 6,800.00 | 10,000.00 | 5,000.00 | 10,000.00 |
| 10 | 580 | 6700 | Professional Services | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 10 | 580 | 6721 | Education & Training | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 10 | 580 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 3,575.00 | 0.00 | 0.00 |
| 10 | 580 | 6724 | Computer & Internet Expense | 1,480.61 | 0.00 | 0.00 | 2,000.00 |
| 10 | 580 | 6780 | Electricity | 45,272.60 | 50,000.00 | 50,000.00 | 60,000.00 |
| 10 | 580 | 6911 | Machinery & Equipment | 0.00 | 8,000.00 | 5,000.00 | 8,000.00 |
| 10 | 580 | 6914 | Capitalized Items | 5,500.00 | 0.00 | 0.00 | 0.00 |
| 10 | 580 | 6941 | Other Capital Expenditures | 125,550.00 | 0.00 | 196,722.35 | 0.00 |
| Total Expenses: | | | | \$8,419,702.76 | \$8,807,175.79 | \$9,514,885.68 | \$9,962,574.11 |
| Total Revenues less Expenses: | | | | \$1,046,088.02 | (\$0.00) | (\$194,284.98) | (\$325,575.00) |
| Community Development Fund Balance: | | | | | | 325,575.00 | \$0.00 |

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2023 - 2024 Administrative Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|-----------------------------------|--------------|--------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 400 | 5101 | Property Tax Revenue - Current | 2,110,959.25 | 2,380,176.27 | 2,380,176.27 | 2,959,762.28 |
| 10 | 400 | 5102 | Property Tax Revenue - Delinquent | 38,801.88 | 15,000.00 | 20,000.00 | 15,000.00 |
| 10 | 400 | 5103 | Property Tax Penalty & Interest | 19,958.38 | 12,000.00 | 17,000.00 | 12,000.00 |
| 10 | 400 | 5106 | Intergovernmental Revenues | 2,447.01 | 2,700.00 | 2,700.00 | 8,500.00 |
| 10 | 400 | 5206 | Franchise Tax | 274,624.07 | 260,000.00 | 260,000.00 | 300,000.00 |
| 10 | 400 | 5225 | Sales Tax Revenue | 2,453,383.75 | 2,496,265.78 | 2,496,265.78 | 2,601,250.00 |
| 10 | 400 | 5310 | Mixed Drink Tax | 4,144.30 | 3,200.00 | 3,200.00 | 3,000.00 |
| 10 | 400 | 5311 | Community Development Service Fee | 441,250.00 | 437,500.00 | 300,000.00 | 360,000.00 |
| 10 | 400 | 5499 | Miscellaneous Revenue | (1,615.06) | 2,750.00 | 8,000.00 | 6,000.00 |
| 10 | 400 | 5501 | Reimbursed Salaries | 137,060.75 | 187,207.94 | 187,207.94 | 242,891.49 |
| 10 | 400 | 5530 | Interest Income | 11,125.83 | 9,000.00 | 30,000.00 | 50,000.00 |
| 10 | 400 | 5840 | Bond Proceeds | 210,507.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | 5,702,647.16 | 5,805,799.99 | 5,704,549.99 | 6,558,403.77 |

| | | | | | | | |
|---------------------|-----|------|-----------------------------|------------|------------|------------|------------|
| EXPENDITURES | | | | | | | |
| 10 | 400 | 6101 | Salaries | 483,620.12 | 637,555.00 | 550,115.00 | 731,762.95 |
| 10 | 400 | 6102 | Salaries - Overtime | 1,954.05 | 2,568.00 | 1,110.00 | 3,064.04 |
| 10 | 400 | 6103 | Reimbursed Salary Expense | 0.00 | 53,668.63 | 53,668.63 | 54,638.93 |
| 10 | 400 | 6114 | Payroll Taxes | 35,350.89 | 46,342.18 | 41,243.22 | 52,807.94 |
| 10 | 400 | 6121 | Health Insurance | 36,420.42 | 67,789.34 | 49,192.45 | 57,295.68 |
| 10 | 400 | 6125 | TMRS Retirement | 61,197.66 | 84,052.52 | 75,408.07 | 95,476.44 |
| 10 | 400 | 6127 | Worker's Compensation | 1,952.22 | 1,749.68 | 2,163.88 | 2,311.52 |
| 10 | 400 | 6209 | Other Supplies - Misc. | 10,191.23 | 12,500.00 | 12,500.00 | 10,000.00 |
| 10 | 400 | 6210 | Clothing Supplies | 0.00 | 0.00 | 0.00 | 500.00 |
| 10 | 400 | 6212 | Postage | 5,327.39 | 7,000.00 | 7,000.00 | 5,000.00 |
| 10 | 400 | 6214 | Equipment Lease | 26,807.45 | 47,400.00 | 47,400.00 | 48,212.00 |
| 10 | 400 | 6215 | Building Lease | 34,202.00 | 46,800.00 | 59,500.00 | 71,700.00 |
| 10 | 400 | 6216 | Vehicle Supplies - Fuel | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 10 | 400 | 6303 | Maint. & Repair - Buildings | 6,696.37 | 0.00 | 0.00 | 2,000.00 |
| 10 | 400 | 6703 | Contract Services | 84,941.75 | 35,150.00 | 35,150.00 | 44,665.00 |
| 10 | 400 | 6705 | Mayor Expense | 129.76 | 1,000.00 | 1,000.00 | 1,500.00 |

2023 - 2024 Administrative Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|---|-------------|----------------|----------------|----------------|
| 10 | 400 | 6706 | Council Member's Expense | 2,169.61 | 5,000.00 | 5,000.00 | 6,000.00 |
| 10 | 400 | 6710 | Car Allowance | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 10 | 400 | 6711 | Travel Expense | 2,115.50 | 3,500.00 | 3,500.00 | 3,500.00 |
| 10 | 400 | 6715 | Appraisal District Fees | 48,569.96 | 59,725.00 | 59,725.00 | 166,100.00 |
| 10 | 400 | 6716 | Election Expenses | 14,801.60 | 8,000.00 | 0.00 | 16,000.00 |
| 10 | 400 | 6721 | Education & Training | 5,195.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 10 | 400 | 6722 | Insurance - Property, Liability & Bonds | 39,541.36 | 8,950.00 | 41,090.00 | 45,000.00 |
| 10 | 400 | 6724 | Computer & IT Expense | 65,400.95 | 123,874.83 | 120,000.00 | 90,050.00 |
| 10 | 400 | 6731 | Public Notices - Advertising | 2,743.56 | 2,500.00 | 1,500.00 | 2,500.00 |
| 10 | 400 | 6753 | Legal Expenses | 144,517.53 | 130,000.00 | 120,000.00 | 140,000.00 |
| 10 | 400 | 6754 | Accounting Expenses | 17,338.53 | 15,000.00 | 15,000.00 | 15,000.00 |
| 10 | 400 | 6755 | Audit Expense | 16,704.67 | 20,000.00 | 20,000.00 | 20,000.00 |
| 10 | 400 | 6761 | Dues & Publications | 4,995.88 | 7,000.00 | 9,500.00 | 10,000.00 |
| 10 | 400 | 6780 | Electricity | 3,057.59 | 3,500.00 | 7,500.00 | 7,000.00 |
| 10 | 400 | 6783 | Telephone & Internet Expense | 6,482.35 | 3,144.00 | 3,144.00 | 3,660.00 |
| 10 | 400 | 6790 | Interest Expense | 7,798.00 | 0.00 | 0.00 | 0.00 |
| 10 | 400 | 6911 | Machinery & Equipment | 1,972.26 | 6,000.00 | 6,000.00 | 3,000.00 |
| 10 | 400 | 6914 | Capitalized Items | 699,107.00 | 0.00 | 0.00 | 32,000.00 |
| 10 | 400 | 6921 | Buildings & Improvements | 0.00 | 30,000.00 | 150,000.00 | 0.00 |
| 10 | 400 | 6943 | Misc Exp | 44,260.04 | 5,000.00 | 15,000.00 | 5,000.00 |
| 10 | 400 | 6977 | Sales & Use Tax Rebate | 30,282.48 | 62,000.00 | 48,330.45 | 60,000.00 |
| 10 | 400 | 6978 | Property Tax Rebate | 6,365.58 | 13,000.00 | 18,751.47 | 20,000.00 |
| Total Expenses: | | | | ##### | \$1,564,769.18 | \$1,594,492.17 | \$1,841,744.49 |
| Total Revenues less Expenses: | | | | ##### | ##### | \$2,879,086.11 | \$4,716,659.28 |

2023 - 2024 Development Services Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|--------------------------------|--------------|--------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 410 | 5312 | Infrastructure Inspection Fees | 763,225.52 | 300,000.00 | 700,000.00 | 450,000.00 |
| 10 | 410 | 5313 | Building Permits | 1,142,907.07 | 600,000.00 | 600,000.00 | 427,850.00 |
| 10 | 410 | 5314 | Zoning Fees | 6,967.50 | 10,000.00 | 5,000.00 | 3,000.00 |
| 10 | 410 | 5317 | Miscellaneous Permits | 2,362.50 | 1,500.00 | 2,000.00 | 1,500.00 |
| 10 | 410 | 5335 | Development Fees | 144,620.83 | 50,000.00 | 80,000.00 | 70,000.00 |
| 10 | 410 | 5499 | Miscellaneous Revenue | 68.50 | 0.00 | 0.00 | 0.00 |
| 10 | 410 | 5501 | Reimbursed Salaries | 27,000.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | 2,087,151.92 | \$961,500.00 | \$1,387,000.00 | \$952,350.00 |

EXPENDITURES

| | | | | | | | |
|----|-----|------|---|------------|------------|------------|------------|
| 10 | 410 | 6101 | Salaries | 173,951.47 | 350,239.69 | 250,000.00 | 340,520.16 |
| 10 | 410 | 6102 | Salaries - Overtime | 1,748.12 | 3,105.45 | 3,105.45 | 5,215.24 |
| 10 | 410 | 6114 | Payroll Taxes | 12,987.95 | 27,030.90 | 19,100.00 | 26,448.76 |
| 10 | 410 | 6121 | Health Insurance | 25,546.33 | 48,268.25 | 31,550.00 | 41,870.64 |
| 10 | 410 | 6125 | TMRS Retirement | 22,054.41 | 46,436.55 | 32,700.00 | 44,927.96 |
| 10 | 410 | 6127 | Worker's Compensation | 646.19 | 927.18 | 973.54 | 1,054.63 |
| 10 | 410 | 6208 | Office Supplies | 1,060.55 | 2,000.00 | 2,000.00 | 0.00 |
| 10 | 410 | 6209 | Other Supplies - Misc. | 1,141.48 | 0.00 | 0.00 | 2,000.00 |
| 10 | 410 | 6210 | Clothing Supplies | 184.00 | 550.00 | 550.00 | 750.00 |
| 10 | 410 | 6216 | Vehicle Supplies - Fuel | 2,684.10 | 3,000.00 | 3,000.00 | 3,000.00 |
| 10 | 410 | 6301 | Maint. & Repair - Vehicles | 2,410.56 | 2,000.00 | 2,000.00 | 2,000.00 |
| 10 | 410 | 6700 | Professional Services | 139,877.50 | 430,000.00 | 700,000.00 | 430,000.00 |
| 10 | 410 | 6701 | Building Inspection | 873,089.55 | 400,000.00 | 400,000.00 | 200,000.00 |
| 10 | 410 | 6703 | Contract Services | 269,050.52 | 32,550.00 | 32,550.00 | 12,000.00 |
| 10 | 410 | 6708 | Animal Control Services | 451.50 | 2,000.00 | 2,000.00 | 42,000.00 |
| 10 | 410 | 6711 | Travel Expense | 659.90 | 3,000.00 | 3,000.00 | 4,000.00 |
| 10 | 410 | 6714 | Demolition Expense | 0.00 | 5,000.00 | 0.00 | 5,000.00 |
| 10 | 410 | 6721 | Education & Training | 1,434.71 | 3,000.00 | 6,000.00 | 4,000.00 |
| 10 | 410 | 6722 | Insurance - Property, Liability & Bonds | 881.56 | 0.00 | 840.25 | 930.00 |
| 10 | 410 | 6724 | Computer Expense | 80.70 | 1,500.00 | 1,500.00 | 1,000.00 |

2023 - 2024 Development Services Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 10 | 410 | 6731 | Public Notices - Advertising | 552.53 | 500.00 | 500.00 | 500.00 |
| 10 | 410 | 6761 | Dues & Publications | 0.00 | 750.00 | 750.00 | 2,000.00 |
| 10 | 410 | 6783 | Telephone & Internet Expense | 1,291.12 | 3,924.00 | 3,924.00 | 3,930.00 |
| 10 | 410 | 6911 | Machinery & Equipment | 1,557.21 | 250.00 | 250.00 | 250.00 |
| 10 | 410 | 6914 | Capitalized Items | 0.00 | 46,431.00 | 41,887.00 | 0.00 |
| 10 | 410 | 6943 | Misc Exp | 349.12 | 250.00 | 14,000.00 | 250.00 |
| Total Expenses: | | | | <u>\$1,533,691.08</u> | <u>\$1,412,713.02</u> | <u>\$1,552,180.24</u> | <u>\$1,173,647.39</u> |
| Total Revenues less Expenses: | | | | <u>\$553,460.84</u> | <u>(\$451,213.02)</u> | <u>(\$165,180.24)</u> | <u>(\$221,297.39)</u> |

2023 - 2024 Library Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|------------------------------|-------------|-------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 411 | 5109 | Reimbursed Salaries Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 411 | 5499 | Miscellaneous Revenue | 3,417.85 | 4,000.00 | 4,000.00 | 3,000.00 |
| 10 | 411 | 5500 | Grant Revenue | 18,972.79 | 5,000.00 | 4,000.00 | 5,000.00 |
| 10 | 411 | 5501 | Reimbursed Salaries | 0.00 | 53,668.63 | 53,668.63 | 54,638.93 |
| 10 | 411 | 5602 | Grayson County | 2,280.00 | 2,280.00 | 2,280.00 | 2,280.00 |
| 10 | 411 | 5603 | Library Fines | 253.32 | 150.00 | 150.00 | 150.00 |
| 10 | 411 | 5610 | Interlibrary Loan Revenue | 78.60 | 0.00 | 50.00 | 0.00 |
| 10 | 411 | 5711 | Returned Checks Re-Deposited | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | \$25,002.56 | \$65,098.63 | \$64,148.63 | \$65,068.93 |

EXPENDITURES

| | | | | | | | |
|----|-----|------|---|------------|------------|------------|------------|
| 10 | 411 | 6101 | Salaries | 192,667.17 | 255,656.00 | 255,656.00 | 278,775.38 |
| 10 | 411 | 6114 | Payroll Taxes | 14,571.83 | 19,557.68 | 19,557.68 | 21,326.32 |
| 10 | 411 | 6121 | Health Insurance | 25,069.60 | 31,044.13 | 31,044.13 | 26,013.84 |
| 10 | 411 | 6125 | TMRS Retirement | 20,043.69 | 26,988.80 | 26,988.80 | 27,868.58 |
| 10 | 411 | 6127 | Worker's Compensation | 1,451.51 | 1,265.91 | 1,265.91 | 1,347.29 |
| 10 | 411 | 6208 | Office Supplies | 593.82 | 1,000.00 | 1,000.00 | 1,000.00 |
| 10 | 411 | 6209 | Activity Supplies | 992.67 | 5,800.00 | 5,800.00 | 4,685.00 |
| 10 | 411 | 6210 | Clothing Supplies | 195.45 | 250.00 | 300.00 | 400.00 |
| 10 | 411 | 6213 | Library Tech Fund Expenses | 240.83 | 0.00 | 0.00 | 0.00 |
| 10 | 411 | 6214 | Equipment Lease | 383.12 | 1,400.00 | 1,400.00 | 1,400.00 |
| 10 | 411 | 6302 | Maint. & Repair - Equipment | 700.00 | 700.00 | 700.00 | 700.00 |
| 10 | 411 | 6303 | Maint. & Repair - Buildings | 21,138.17 | 14,000.00 | 14,000.00 | 11,000.00 |
| 10 | 411 | 6304 | Grounds Maint | 0.00 | 1,500.00 | 1,500.00 | 2,800.00 |
| 10 | 411 | 6305 | Maint. & Repair - Other | 488.43 | 850.00 | 850.00 | 850.00 |
| 10 | 411 | 6703 | Contract Services | 5,366.23 | 5,986.82 | 5,986.82 | 6,108.82 |
| 10 | 411 | 6711 | Travel Expense | 2,979.30 | 3,200.00 | 3,200.00 | 2,000.00 |
| 10 | 411 | 6720 | Credit Card Discount | 145.43 | 219.20 | 219.20 | 225.00 |
| 10 | 411 | 6721 | Education & Training | 880.00 | 925.00 | 925.00 | 675.00 |
| 10 | 411 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 2,850.00 | 0.00 | 0.00 |

2023 - 2024 Library Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 10 | 411 | 6724 | Computer Expense | 1,746.21 | 8,000.00 | 8,000.00 | 4,500.00 |
| 10 | 411 | 6751 | Janitorial Supplies | 1,382.32 | 2,760.00 | 2,760.00 | 3,000.00 |
| 10 | 411 | 6752 | Advertising & Marketing | 300.00 | 1,500.00 | 1,500.00 | 2,300.00 |
| 10 | 411 | 6761 | Dues & Publications | 464.99 | 850.00 | 850.00 | 1,684.00 |
| 10 | 411 | 6780 | Electricity | 6,030.75 | 4,500.00 | 4,500.00 | 5,000.00 |
| 10 | 411 | 6781 | Gas - Natural | 1,678.52 | 2,000.00 | 2,000.00 | 3,000.00 |
| 10 | 411 | 6783 | Telephone & Internet Expense | 2,879.39 | 5,400.00 | 5,400.00 | 5,400.00 |
| 10 | 411 | 6911 | Machinery & Equipment | 601.35 | 500.00 | 500.00 | 500.00 |
| 10 | 411 | 6912 | Books, Tapes, etc. - Purchase | 6,131.49 | 6,400.00 | 6,400.00 | 8,140.00 |
| 10 | 411 | 6913 | Magazines & Papers - Purchase | 0.00 | 60.00 | 65.00 | 85.00 |
| 10 | 411 | 6943 | Miscellaneous Expense | 4,327.59 | 1,250.00 | 250.00 | 400.00 |
| 10 | 411 | 6945 | Grant Purchases | 18,760.85 | 5,000.00 | 5,000.00 | 5,000.00 |
| Total Expenses: | | | | <u>\$332,210.71</u> | <u>\$411,413.55</u> | <u>\$407,618.55</u> | <u>\$426,184.24</u> |
| Total Revenues less Expenses: | | | | <u>(\$294,965.61)</u> | <u>(\$346,314.92)</u> | <u>(\$149,972.88)</u> | <u>(\$361,115.31)</u> |

2023 - 2024 Museum Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|---|--------------|--------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 412 | 5555 | Insurance Proceeds | 0.00 | 0.00 | 35,531.46 | 0.00 |
| Total Revenues: | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES | | | | | | | |
| 10 | 412 | 6303 | Maint. & Repair - Buildings | 0.00 | 5,250.00 | 21,000.00 | 25,000.00 |
| 10 | 412 | 6703 | Contract Services | 0.00 | 50.00 | 0.00 | 50.00 |
| 10 | 412 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 450.00 | 0.00 | 0.00 |
| 10 | 412 | 6729 | Insurance - Property Damage | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 412 | 6780 | Electricity | 411.11 | 350.00 | 28,500.00 | 2,000.00 |
| 10 | 412 | 6781 | Gas - Natural | 716.76 | 750.00 | 1,250.00 | 2,000.00 |
| 10 | 412 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 1,650.00 | 0.00 |
| Total Expenses: | | | | \$1,127.87 | \$6,850.00 | \$50,750.00 | \$29,050.00 |
| Total Revenues less Expenses: | | | | (\$6,760.00) | (\$6,850.00) | \$22,705.35 | (\$29,050.00) |

2023 - 2024 Municipal Events Budget

| Fund | Department | Account | Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | Director Prop. | CM Changes | 2024 Proposed |
|-----------------|------------|---------|--------|-----------------------|-------------|--------------|----------------|----------------|-------------|---------------|
| REVENUES | | | | | | | | | | |
| 10 | 413 | 5313 | | Events Permits | 150.00 | 0.00 | 850.00 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 5499 | | Miscellaneous Revenue | 4,085.00 | 5,000.00 | 20,000.00 | 5,000.00 | 0.00 | 5,000.00 |
| 10 | 413 | 5621 | | Rental Fee | 50.00 | 0.00 | 0.00 | 2,000.00 | (2,000.00) | 0.00 |
| 10 | 413 | 5622 | | Vendor Fee | 2,525.00 | 5,000.00 | 5,000.00 | 2,500.00 | 2,000.00 | 4,500.00 |
| 10 | 413 | 5623 | | Entry Fee | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 5805 | | Sponsorship | 57,350.00 | 100,000.00 | 100,000.00 | 100,000.00 | 25,000.00 | 125,000.00 |
| Total Revenues: | | | | | 64,360.00 | \$110,000.00 | \$125,850.00 | \$109,500.00 | \$25,000.00 | \$134,500.00 |

EXPENDITURES

| | | | | | | | | | | |
|----|-----|------|--|---|------------|------------|------------|------------|------|------------|
| 10 | 413 | 6101 | | Salaries | 48,411.88 | 53,200.00 | 53,200.00 | 95,760.00 | 0.00 | 95,760.00 |
| 10 | 413 | 6102 | | Salaries - Overtime | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 |
| 10 | 413 | 6103 | | Reimbursed Salaries Expense | 0.00 | 26,906.58 | 26,906.58 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 6114 | | Payroll Taxes | 3,382.53 | 4,069.80 | 4,069.80 | 7,555.14 | 0.00 | 7,555.14 |
| 10 | 413 | 6121 | | Health Insurance | 9,566.81 | 10,958.72 | 10,958.72 | 18,956.88 | 0.00 | 18,956.88 |
| 10 | 413 | 6125 | | TMRS Retirement | 6,035.19 | 6,982.44 | 6,982.44 | 12,833.89 | 0.00 | 12,833.89 |
| 10 | 413 | 6127 | | Worker's Compensation | 113.00 | 139.60 | 286.18 | 301.26 | 0.00 | 301.26 |
| 10 | 413 | 6208 | | Office Supplies | 206.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 413 | 6209 | | Other Supplies - Misc. | 1,492.16 | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| 10 | 413 | 6210 | | Clothing Supplies | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| 10 | 413 | 6216 | | Vehicle Supplies - Fuel | 743.32 | 2,250.00 | 2,250.00 | 2,250.00 | 0.00 | 2,250.00 |
| 10 | 413 | 6301 | | Maint. & Repair - Vehicles | 0.00 | 250.00 | 250.00 | 250.00 | 0.00 | 250.00 |
| 10 | 413 | 6703 | | Contract Services | 99.03 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 |
| 10 | 413 | 6711 | | Travel Expenses | 0.00 | 750.00 | 750.00 | 750.00 | 0.00 | 750.00 |
| 10 | 413 | 6722 | | Insurance - Property, Liability & Bonds | 0.00 | 2,000.00 | 2,840.25 | 2,000.00 | 0.00 | 2,000.00 |
| 10 | 413 | 6727 | | Events Equipment | 20,224.31 | 20,000.00 | 25,000.00 | 15,000.00 | 0.00 | 15,000.00 |
| 10 | 413 | 6728 | | Entertainment | 156,355.60 | 100,000.00 | 160,000.00 | 107,000.00 | 0.00 | 107,000.00 |
| 10 | 413 | 6740 | | Production | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 |
| 10 | 413 | 6741 | | Hospitality | 0.00 | 5,000.00 | 5,000.00 | 10,000.00 | 0.00 | 10,000.00 |
| 10 | 413 | 6742 | | Event Security | 0.00 | 10,000.00 | 18,000.00 | 10,000.00 | 0.00 | 10,000.00 |
| 10 | 413 | 6731 | | Events Advertising | 21,828.74 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 |
| 10 | 413 | 6783 | | Telephone & Internet Expense | 709.29 | 702.00 | 702.00 | 702.00 | 0.00 | 702.00 |

| | | | | | | | | | | |
|-------------------------------------|-----|------|----------|--|----------------|----------------|----------------|----------------|-------------|----------------|
| 10 | 413 | 6943 | Misc Exp | | 2,345.62 | 0.00 | 5,000.00 | 6,000.00 | 0.00 | 6,000.00 |
| Total Expenses: | | | | | 271,513.62 | \$294,209.14 | \$373,195.97 | \$343,359.17 | \$0.00 | \$343,359.17 |
| Total Revenues less Expenses: | | | | | (\$207,153.62) | (\$184,209.14) | (\$247,345.97) | (\$233,859.17) | \$25,000.00 | (\$208,859.17) |
| Community Development Fund Balance: | | | | | 100,000.00 | | | | 100,000.00 | |
| | | | | | (84,209.14) | | | | | (\$108,859.17) |

2023 - 2024 EMS/Fire Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|---|--------------|--------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 544 | 5127 | Mantua Firefighting Annual Compensation | 140,522.41 | 221,820.60 | 221,820.60 | 299,592.41 |
| 10 | 544 | 5499 | Miscellaneous Revenue | 22,910.87 | 7,000.00 | 7,000.00 | 7,000.00 |
| 10 | 544 | 5500 | Grant Revenue | 21,671.48 | 0.00 | 8,100.00 | 0.00 |
| 10 | 544 | 5602 | Grayson County | 148,328.04 | 144,006.96 | 158,718.00 | 158,718.00 |
| 10 | 544 | 5604 | Gunter | 30,000.00 | 77,000.00 | 77,000.00 | 0.00 |
| 10 | 544 | 5606 | Ins/Private Payments | 455,282.66 | 400,000.00 | 400,000.00 | 400,000.00 |
| 10 | 544 | 5609 | Fire Recovery Revenue | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 10 | 544 | 5608 | Tom Bean | 3,239.84 | 0.00 | 3,228.00 | 0.00 |
| 10 | 544 | 5800 | Transfers in | 0.00 | 59,670.00 | 59,670.00 | 23,795.00 |
| 10 | 544 | 5804 | Donations | 270.00 | | | |
| Total Revenues: | | | | \$822,225.30 | \$911,497.56 | \$935,536.60 | \$891,105.41 |

EXPENDITURES

| | | | | | | | |
|----|-----|------|--------------------------------------|------------|------------|------------|--------------|
| 10 | 544 | 6101 | Salaries | 731,904.44 | 896,656.48 | 896,656.48 | 1,067,000.80 |
| 10 | 544 | 6102 | Salaries - Overtime | 94,021.68 | 127,201.74 | 127,201.74 | 143,943.45 |
| 10 | 544 | 6114 | Payroll Taxes | 61,144.63 | 78,325.15 | 78,325.15 | 92,637.24 |
| 10 | 544 | 6121 | Health Insurance | 101,911.97 | 131,052.43 | 131,052.43 | 118,540.80 |
| 10 | 544 | 6125 | TMRS Retirement | 102,790.20 | 134,412.52 | 134,412.52 | 157,388.39 |
| 10 | 544 | 6127 | Worker's Compensation | 35,248.22 | 42,190.45 | 42,190.45 | 49,784.65 |
| 10 | 544 | 6207 | Small Tools & Equipment (NOT ASSETS) | 18,032.24 | 47,170.00 | 32,773.30 | 34,660.00 |
| 10 | 544 | 6209 | Other Supplies - Misc. | 8,635.41 | 4,000.00 | 4,000.00 | 4,000.00 |
| 10 | 544 | 6210 | Clothing Supplies | 6,368.58 | 9,640.00 | 9,640.00 | 12,500.00 |
| 10 | 544 | 6216 | Vehicle Supplies - Fuel | 31,601.49 | 30,000.00 | 30,000.00 | 33,500.00 |
| 10 | 544 | 6217 | Vehicle Supplies - Other | 115.48 | 105.00 | 105.00 | 0.00 |
| 10 | 544 | 6218 | Pharmaceutical Supplies | 6,712.27 | 7,800.00 | 7,800.00 | 9,000.00 |
| 10 | 544 | 6219 | Non-Pharmaceutical Supplies | 19,559.62 | 15,000.00 | 20,000.00 | 25,000.00 |
| 10 | 544 | 6220 | Medical Gasses | 1,237.05 | 1,500.00 | 1,500.00 | 1,500.00 |
| 10 | 544 | 6301 | Maint. & Repair - Vehicles | 29,367.72 | 34,000.00 | 34,000.00 | 28,500.00 |
| 10 | 544 | 6302 | Maint. & Repair - Equipment | 2,973.37 | 6,500.00 | 6,500.00 | 11,400.00 |
| 10 | 544 | 6303 | Maint. & Repair - Buildings | 2,463.29 | 4,250.00 | 6,000.00 | 5,000.00 |
| 10 | 544 | 6703 | Contract Services | 11,713.24 | 18,927.88 | 18,927.88 | 18,867.44 |

2023 - 2024 EMS/Fire Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|---|-----------------------|-----------------------|-----------------------|-------------------------|
| 10 | 544 | 6711 | Travel Expense | 203.48 | 1,915.00 | 1,915.00 | 1,915.00 |
| 10 | 544 | 6721 | Education & Training | 3,105.98 | 8,905.00 | 8,905.00 | 9,920.00 |
| 10 | 544 | 6722 | Insurance - Property, Liability & Bonds | 6,170.95 | 27,000.00 | 5,761.68 | 6,500.00 |
| 10 | 544 | 6751 | Janitorial Supplies | 1,264.69 | 2,000.00 | 2,000.00 | 2,500.00 |
| 10 | 544 | 6761 | Dues & Publications | 2,980.65 | 3,225.00 | 3,225.00 | 6,576.00 |
| 10 | 544 | 6780 | Electricity | 6,152.89 | 4,750.00 | 4,750.00 | 7,350.00 |
| 10 | 544 | 6781 | Gas - Natural | 1,799.91 | 1,800.00 | 1,800.00 | 3,200.00 |
| 10 | 544 | 6783 | Telephone & Internet Expense | 1,974.57 | 2,000.00 | 2,000.00 | 2,000.00 |
| 10 | 544 | 6790 | Interest Expense | 10,859.08 | 5,098.75 | 5,098.11 | 20,574.27 |
| 10 | 544 | 6799 | Other Services - Misc. | (2,785.01) | 0.00 | 0.00 | 0.00 |
| 10 | 544 | 6910 | Loan Payment - Principal | 98,838.12 | 101,813.44 | 101,644.44 | 131,080.95 |
| 10 | 544 | 6914 | Capitalized Items | 9,149.50 | 12,500.00 | 26,896.70 | 12,634.00 |
| 10 | 544 | 6943 | Misc Expense | 213.71 | 0.00 | 0.00 | 0.00 |
| Total Expenses: | | | | <u>\$1,405,729.42</u> | <u>\$1,759,738.85</u> | <u>\$1,745,080.89</u> | <u>\$2,017,472.98</u> |
| Total Revenues less Expenses: | | | | <u>(\$682,375.97)</u> | <u>(\$848,241.29)</u> | <u>(\$809,544.29)</u> | <u>(\$1,126,367.57)</u> |

2023 - 2024 Police Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|--|--------------|--------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 550 | 5128 | Mantua Law Enforcement Annual Compensation | 181,989.80 | 267,750.27 | 267,750.27 | 356,721.00 |
| 10 | 550 | 5313 | Golf Cart Permits | 0.00 | 0.00 | 100.00 | 0.00 |
| 10 | 550 | 5491 | Gain on Sale of Assets | 0.00 | 0.00 | 25,000.00 | 0.00 |
| 10 | 550 | 5499 | Miscellaneous Revenue | 813.49 | 700.00 | 17,000.00 | 700.00 |
| 10 | 550 | 5500 | Grant Revenue | 1,694.50 | 0.00 | 14,735.28 | 13,000.00 |
| 10 | 550 | 5501 | Reimbursed Salaries | 86,114.71 | 106,098.11 | 25,837.77 | 4,950.00 |
| 10 | 550 | 5530 | Interest Income | 25.60 | 25.00 | 55.00 | 65.00 |
| 10 | 550 | 5555 | Insurance Proceeds | 0.00 | 0.00 | 163,000.00 | 0.00 |
| 10 | 550 | 5800 | Transfers In | 130,478.25 | 77,000.00 | 77,000.00 | 81,000.00 |
| 10 | 550 | 5801 | Seized Asset Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 550 | 5804 | Donations | 5,250.00 | 0.00 | 500.00 | 0.00 |
| 10 | 550 | 5906 | LEOSE Revenue | 1,168.58 | 1,135.81 | 1,325.71 | 1,135.00 |
| Total Revenues: | | | | \$407,534.93 | \$452,709.19 | \$592,304.03 | \$457,571.00 |

EXPENDITURES

| | | | | | | | |
|----|-----|------|-----------------------------|------------|--------------|--------------|--------------|
| 10 | 550 | 6101 | Salaries | 805,608.06 | 1,091,011.40 | 1,039,968.86 | 1,303,685.95 |
| 10 | 550 | 6102 | Salaries - Overtime | 505.56 | 41,882.48 | 41,882.48 | 41,882.48 |
| 10 | 550 | 6114 | Payroll Taxes | 58,881.83 | 86,666.38 | 82,297.13 | 102,935.98 |
| 10 | 550 | 6121 | Health Insurance | 99,997.22 | 128,493.83 | 115,264.24 | 158,640.96 |
| 10 | 550 | 6125 | TMRS Retirement | 100,245.73 | 148,256.74 | 140,940.84 | 174,807.47 |
| 10 | 550 | 6127 | Worker's Compensation | 34,426.38 | 40,967.30 | 40,967.30 | 48,605.21 |
| 10 | 550 | 6130 | TWC Settlement | 2,599.90 | 0.00 | 1,000.00 | 0.00 |
| 10 | 550 | 6209 | Other Supplies - Misc. | 5,657.18 | 6,500.00 | 6,500.00 | 7,000.00 |
| 10 | 550 | 6210 | Clothing Supplies | 11,521.14 | 9,900.00 | 9,900.00 | 10,000.00 |
| 10 | 550 | 6211 | Evidential Lab Expenses | 1,806.16 | 2,500.00 | 2,500.00 | 2,500.00 |
| 10 | 550 | 6214 | Equipment Lease | 39,035.00 | 25,838.00 | 25,838.00 | 28,600.00 |
| 10 | 550 | 6216 | Vehicle Supplies - Fuel | 46,591.90 | 60,000.00 | 60,000.00 | 48,900.00 |
| 10 | 550 | 6218 | Jail Expense | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 | 550 | 6301 | Maint. & Repair - Vehicles | 41,027.87 | 16,000.00 | 16,000.00 | 15,000.00 |
| 10 | 550 | 6302 | Maint. & Repair - Equipment | 3,434.03 | 2,200.00 | 2,200.00 | 2,200.00 |
| 10 | 550 | 6303 | Maint. & Repair - Buildings | 1,027.24 | 2,400.00 | 2,400.00 | 2,000.00 |

2023 - 2024 Police Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|---|-------------------------|-------------------------|-------------------------|-------------------------|
| 10 | 550 | 6703 | Contract Services | 13,529.10 | 12,519.00 | 17,019.00 | 13,005.00 |
| 10 | 550 | 6711 | Travel Expense | 2,956.11 | 4,500.00 | 4,500.00 | 5,000.00 |
| 10 | 550 | 6721 | Education & Training | 3,665.00 | 4,500.00 | 4,500.00 | 5,000.00 |
| 10 | 550 | 6722 | Insurance - Property, Liability & Bonds | 18,027.21 | 18,900.00 | 17,622.66 | 20,000.00 |
| 10 | 550 | 6729 | Insurance - Property Damage | 0.00 | 0.00 | 163,000.00 | 0.00 |
| 10 | 550 | 6761 | Dues & Publications | 460.00 | 510.00 | 510.00 | 550.00 |
| 10 | 550 | 6780 | Electricity | 4,358.18 | 6,200.00 | 6,200.00 | 6,000.00 |
| 10 | 550 | 6781 | Gas - Natural | 852.79 | 800.00 | 800.00 | 950.00 |
| 10 | 550 | 6783 | Telephone & Internet Expense | 6,464.07 | 6,500.00 | 6,500.00 | 12,870.00 |
| 10 | 550 | 6911 | Machinery & Equipment | 6,706.11 | 27,000.00 | 35,000.00 | 21,000.00 |
| 10 | 550 | 6914 | Capitalized Items | 137,663.97 | 50,000.00 | 50,000.00 | 60,000.00 |
| 10 | 550 | 6943 | Misc Exp | 1,969.45 | 0.00 | 0.00 | 0.00 |
| 10 | 550 | 6945 | Grant Expense | 0.00 | 0.00 | 13,534.75 | 13,000.00 |
| 10 | 550 | 6950 | LEOSE Expense | 290.00 | 1,135.81 | 1,135.81 | 1,135.00 |
| Total Expenses: | | | | <u>\$1,449,307.19</u> | <u>\$1,797,180.95</u> | <u>\$1,909,981.08</u> | <u>\$2,105,268.05</u> |
| Total Revenues less Expenses: | | | | <u>(\$1,041,772.26)</u> | <u>(\$1,344,471.76)</u> | <u>(\$1,317,677.05)</u> | <u>(\$1,647,697.05)</u> |

2023 - 2024 Communications Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|-----------------------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | |
| Total Revenues: | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES | | | | | | | |
| 10 | 551 | 6101 | Salaries | 174,491.62 | 187,235.38 | 187,235.38 | 199,020.64 |
| 10 | 551 | 6102 | Salaries - Overtime | 9,923.11 | 15,003.00 | 15,003.00 | 15,003.00 |
| 10 | 551 | 6114 | Payroll Taxes | 13,476.81 | 15,471.24 | 15,471.24 | 16,372.81 |
| 10 | 551 | 6121 | Health Insurance | 29,595.96 | 31,076.89 | 31,076.89 | 28,177.92 |
| 10 | 551 | 6125 | TMRS Retirement | 22,826.34 | 26,541.45 | 26,541.45 | 26,696.88 |
| 10 | 551 | 6127 | Worker's Compensation | 763.80 | 530.67 | 557.21 | 561.60 |
| 10 | 551 | 6130 | TWC Settlement | 5,532.46 | 0.00 | 0.00 | 0.00 |
| 10 | 551 | 6209 | Other Supplies - Misc. | 0.00 | 500.00 | 500.00 | 500.00 |
| 10 | 551 | 6302 | Maint. & Repair - Equipment | 0.00 | 700.00 | 700.00 | 600.00 |
| 10 | 551 | 6703 | Contract Services | 15,791.41 | 21,310.00 | 21,310.00 | 22,040.00 |
| 10 | 551 | 6711 | Travel Expense | 244.00 | 2,000.00 | 2,000.00 | 1,500.00 |
| 10 | 551 | 6721 | Education & Training | 307.57 | 800.00 | 800.00 | 800.00 |
| 10 | 551 | 6783 | Telephone | 1,866.12 | 1,650.00 | 1,650.00 | 1,650.00 |
| 10 | 551 | 6911 | Machinery & Equipment | 2,006.13 | 4,000.00 | 4,000.00 | 2,800.00 |
| 10 | 551 | 6914 | Capitalized Items | 12,150.26 | 6,435.00 | 6,435.00 | 0.00 |
| Total Expenses: | | | | \$288,975.59 | \$313,253.64 | \$313,280.18 | \$315,722.85 |
| Total Revenues less Expenses: | | | | (\$272,213.34) | (\$313,253.64) | \$152,688.36 | (\$315,722.85) |

2023 - 2024 Municipal Court Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | |
| 10 | 552 | 5110 | Court Fines | 222,383.20 | 450,000.00 | 450,000.00 | 550,000.00 |
| 10 | 552 | 5499 | Miscellaneous Revenue | 22,746.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | <u>\$550,000.00</u> | <u>\$450,000.00</u> | <u>\$450,000.00</u> | <u>\$550,000.00</u> |

| | | | | | | | |
|---------------------|-----|------|---|-----------|------------|------------|------------|
| EXPENDITURES | | | | | | | |
| 10 | 552 | 6101 | Salaries | 59,468.01 | 94,561.98 | 300.00 | 98,182.46 |
| 10 | 552 | 6102 | Salaries - Overtime | 1,451.97 | 1,777.50 | 94,561.98 | 1,830.75 |
| 10 | 552 | 6114 | Payroll Taxes | 4,040.69 | 7,369.97 | 1,777.50 | 7,651.01 |
| 10 | 552 | 6121 | Health Insurance | 14,898.99 | 21,234.02 | 7,369.97 | 19,415.52 |
| 10 | 552 | 6124 | Benefit Def. Comp. Expense | 0.00 | 0.00 | 21,234.02 | 0.00 |
| 10 | 552 | 6125 | TMRS Retirement | 7,592.32 | 12,643.45 | 0.00 | 12,748.74 |
| 10 | 552 | 6127 | Worker's Compensation | 310.95 | 271.75 | 12,643.45 | 282.12 |
| 10 | 552 | 6128 | Miscellaneous Payroll | 0.00 | 0.00 | 271.75 | 0.00 |
| 10 | 552 | 6209 | Other Supplies - Misc. | 772.54 | 1,500.00 | 0.00 | 1,500.00 |
| 10 | 552 | 6210 | Clothing Supplies | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 10 | 552 | 6703 | Contract Services | 23,571.68 | 22,561.00 | 0.00 | 24,107.00 |
| 10 | 552 | 6711 | Travel Expense | 178.00 | 0.00 | 22,561.00 | 0.00 |
| 10 | 552 | 6712 | City Prosecutor Expense | 5,400.00 | 5,400.00 | 0.00 | 5,400.00 |
| 10 | 552 | 6717 | State Court Cost | 0.27 | 180,000.00 | 5,400.00 | 150,000.00 |
| 10 | 552 | 6718 | Jury Trial Expense | 0.00 | 0.00 | 180,000.00 | 0.00 |
| 10 | 552 | 6719 | Court Security Expense | 6,470.25 | 7,500.00 | 0.00 | 7,500.00 |
| 10 | 552 | 6720 | Credit Card Discount | 874.40 | 0.00 | 10,400.00 | 0.00 |
| 10 | 552 | 6721 | Education & Training | 295.00 | 1,000.00 | 0.00 | 800.00 |
| 10 | 552 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 10 | 552 | 6725 | Municipal Court Jury Fund | 122.73 | 150.00 | 0.00 | 150.00 |
| 10 | 552 | 6726 | Municipal Court Truancy Prevention & Diversion Fund | 6,134.94 | 5,000.00 | 560.00 | 10,000.00 |
| 10 | 552 | 6783 | Telephone | 0.00 | 0.00 | 10,000.00 | 0.00 |
| 10 | 552 | 6787 | Municipal Crt Tech Fund Exp | 5,520.63 | 7,500.00 | 0.00 | 8,500.00 |
| 10 | 552 | 6792 | Collections Fee | 204.50 | 0.00 | 8,600.00 | 0.00 |
| 10 | 552 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 625.00 | 0.00 |

2023 - 2024 Municipal Court Department Budget

| Fund | Department | Account Object | Description | | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|-------------|--|--------------|--------------|----------------|---------------|
| Total Expenses: | | | | | \$137,307.87 | \$368,469.67 | \$378,804.67 | \$348,067.59 |
| Total Revenues less Expenses: | | | | | \$412,692.13 | \$81,530.33 | \$71,195.33 | \$201,932.41 |

2023 - 2024 Parks and Recreation Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|---------------------|------------|----------------|---|-------------|-------------|----------------|---------------|
| REVENUES | | | | | | | |
| 10 | 555 | 5499 | Miscellaneous Revenue | 28,338.27 | 25,680.00 | 25,680.00 | 28,000.00 |
| 10 | 555 | 5501 | Reimbursed Salaries | 0.00 | 24,890.42 | 0.00 | 0.00 |
| 10 | 555 | 5555 | Insurance Proceeds | 65,201.44 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | \$93,539.71 | \$50,570.42 | \$25,680.00 | \$28,000.00 |
| EXPENDITURES | | | | | | | |
| 10 | 555 | 6101 | Salaries | 124,174.01 | 153,700.00 | 199,280.78 | 316,239.20 |
| 10 | 555 | 6102 | Salaries - Overtime | 1,744.62 | 11,400.00 | 4,521.00 | 9,450.00 |
| 10 | 555 | 6114 | Payroll Taxes | 8,783.48 | 11,496.42 | 15,286.64 | 24,915.22 |
| 10 | 555 | 6121 | Health Insurance | 26,542.27 | 38,607.66 | 25,076.49 | 32,951.04 |
| 10 | 555 | 6125 | TMRS Retirement | 14,792.44 | 19,722.52 | 24,361.14 | 36,545.58 |
| 10 | 555 | 6127 | Worker's Compensation | 4,928.24 | 3,722.14 | 4,000.00 | 8,066.67 |
| 10 | 555 | 6209 | Other Supplies - Misc. | 11,710.25 | 5,000.00 | 5,000.00 | 5,500.00 |
| 10 | 555 | 6210 | Clothing Supplies | 3,210.05 | 4,453.00 | 4,453.00 | 5,000.00 |
| 10 | 555 | 6216 | Vehicle Supplies - Fuel | 10,726.19 | 12,000.00 | 12,000.00 | 13,200.00 |
| 10 | 555 | 6301 | Maint. & Repair - Vehicles | 560.94 | 3,500.00 | 3,500.00 | 3,850.00 |
| 10 | 555 | 6302 | Maint. & Repair - Equipment | 4,025.28 | 4,000.00 | 18,000.00 | 4,400.00 |
| 10 | 555 | 6303 | Maint. & Repair - Buildings | 13,710.24 | 10,000.00 | 25,000.00 | 13,000.00 |
| 10 | 555 | 6304 | Grounds Maint | 23,255.36 | 25,500.00 | 40,500.00 | 40,000.00 |
| 10 | 555 | 6305 | Field Maintenance | 84,135.05 | 40,000.00 | 40,000.00 | 44,000.00 |
| 10 | 555 | 6700 | Professional Services | 59,066.00 | 88,186.00 | 40,000.00 | 0.00 |
| 10 | 555 | 6703 | Contract Services | 22,789.71 | 25,000.00 | 4,000.00 | 20,000.00 |
| 10 | 555 | 6709 | Maint. & Repair - Other | 943.79 | 4,200.00 | 4,200.00 | 4,600.00 |
| 10 | 555 | 6721 | Education & Training | 1,412.51 | 2,500.00 | 2,500.00 | 5,000.00 |
| 10 | 555 | 6722 | Insurance - Property, Liability & Bonds | 2,721.75 | 5,100.00 | 1,680.49 | 2,500.00 |
| 10 | 555 | 6724 | Computer Expense | 1,480.61 | 0.00 | 0.00 | 0.00 |
| 10 | 555 | 6729 | Insurance - Property Damage | 0.00 | 0.00 | 42,155.00 | 0.00 |
| 10 | 555 | 6780 | Electricity | 35,631.33 | 30,000.00 | 30,000.00 | 40,000.00 |
| 10 | 555 | 6783 | Telephone & Internet Expense | 134.69 | 342.00 | 3,442.00 | 2,000.00 |
| 10 | 555 | 6790 | Interest Expense | 0.00 | 181,673.06 | 181,673.06 | 140,575.00 |

| | | | | | | | |
|-------------------------------|-----|------|--------------------------|----------------|----------------|----------------|----------------|
| 10 | 555 | 6910 | Loan Payment - Principal | 0.00 | 45,000.00 | 45,000.00 | 85,000.00 |
| 10 | 555 | 6911 | Machinery & Equipment | 9,725.60 | 18,000.00 | 18,000.00 | 19,800.00 |
| 10 | 555 | 6914 | Capitalized Items | 251,996.15 | 0.00 | 40,750.00 | 68,000.00 |
| 10 | 555 | 6943 | Misc Exp | 1,029.80 | 0.00 | 30,000.00 | 25,000.00 |
| Total Expenses: | | | | \$719,230.36 | \$743,102.80 | \$864,379.59 | \$969,592.71 |
| Total Revenues less Expenses: | | | | (\$625,690.65) | (\$692,532.38) | (\$838,699.59) | (\$941,592.71) |
| | | | | | | | 225,575.00 |
| | | | | | | | (\$716,017.71) |

2023 - 2024 Senior Center Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|---|---------------|---------------|----------------|---------------|
| REVENUES | | | | | | | |
| Total Revenues: | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENDITURES | | | | | | | |
| 10 | 561 | 6303 | Maint. & Repair - Buildings | 5,556.56 | 10,000.00 | 10,000.00 | 70,000.00 |
| 10 | 561 | 6703 | Contract Services | 10,272.00 | 13,450.00 | 13,450.00 | 13,631.80 |
| 10 | 561 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 450.00 | 0.00 | 0.00 |
| 10 | 561 | 6780 | Electricity | 3,603.61 | 4,000.00 | 7,300.00 | 5,500.00 |
| 10 | 561 | 6781 | Gas - Natural | 1,955.18 | 2,000.00 | 2,000.00 | 2,000.00 |
| Total Expenses: | | | | \$21,387.35 | \$29,900.00 | \$32,750.00 | \$91,131.80 |
| Total Revenues less Expenses: | | | | (\$21,387.35) | (\$29,900.00) | (\$32,750.00) | (\$91,131.80) |

2023 - 2024 Streets Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|--|------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUES | | | | | | | |
| 10 | 580 | 5499 | Miscellaneous Revenue | 18,200.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | <u>\$18,200.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| EXPENDITURES | | | | | | | |
| 10 | 580 | 6101 | Salaries | 0.00 | 0.00 | 0.00 | 92,640.00 |
| 10 | 580 | 6102 | Salaries - Overtime | 0.00 | 0.00 | 0.00 | 18,900.00 |
| 10 | 580 | 6114 | Payroll Taxes | 0.00 | 0.00 | 0.00 | 8,532.81 |
| 10 | 580 | 6121 | Health Insurance | 0.00 | 0.00 | 0.00 | 14,000.00 |
| 10 | 580 | 6125 | TMRS Retirement | 0.00 | 0.00 | 0.00 | 14,497.41 |
| 10 | 580 | 6127 | Worker's Compensation | 0.00 | 0.00 | 0.00 | 2,762.62 |
| 10 | 580 | 6210 | Clothing Supplies | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 10 | 580 | 6216 | Vehicle Supplies - Fuel | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 10 | 580 | 6301 | Maint. & Repair - Vehicles | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 10 | 580 | 6302 | Maint. & Repair - Equipment | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 10 | 580 | 6320 | Maint. & Repair - Streets | 98,580.26 | 27,000.00 | 27,000.00 | 30,000.00 |
| 10 | 580 | 6324 | Maint. & Repair - Signs, Fences, Sidewalks | 14,827.47 | 7,000.00 | 7,000.00 | 10,000.00 |
| 10 | 580 | 6326 | Maint. & Repair - Storm Sewers | 6,800.00 | 10,000.00 | 5,000.00 | 10,000.00 |
| 10 | 580 | 6700 | Professional Services | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 10 | 580 | 6721 | Education & Training | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 10 | 580 | 6722 | Insurance - Property, Liability & Bonds | 0.00 | 3,575.00 | 0.00 | 0.00 |
| 10 | 580 | 6724 | Computer & Internet Expense | 1,480.61 | 0.00 | 0.00 | 2,000.00 |
| 10 | 580 | 6780 | Electricity | 45,272.60 | 50,000.00 | 50,000.00 | 60,000.00 |
| 10 | 580 | 6911 | Machinery & Equipment | 0.00 | 8,000.00 | 5,000.00 | 8,000.00 |
| 10 | 580 | 6914 | Capitalized Items | 5,500.00 | 0.00 | 0.00 | 0.00 |
| 10 | 580 | 6941 | Other Capital Expenditures | 125,550.00 | 0.00 | 196,722.35 | 0.00 |
| Total Expenses: | | | | <u>\$298,010.94</u> | <u>\$105,575.00</u> | <u>\$290,722.35</u> | <u>\$301,332.84</u> |
| Total Revenues less Expenses: | | | | <u><u>(\$279,810.94)</u></u> | <u><u>(\$105,575.00)</u></u> | <u><u>(\$290,722.35)</u></u> | <u><u>(\$301,332.84)</u></u> |

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2023 - 2024 Sales Tax - Maintenance & Repair of Streets Fund (15) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|--|------------|----------------|---------------------------------------|-----------------------------|---------------------|-----------------------|---------------------|
| REVENUES | | | | | | | |
| 15 | 581 | 5209 | Sales Tax Revenue | 490,676.75 | 500,000.00 | 500,000.00 | 520,250.00 |
| 15 | 581 | 5530 | Interest Income | 994.63 | 950.00 | 950.00 | 2,100.00 |
| Total Revenues: | | | | <u>\$491,671.38</u> | <u>\$500,950.00</u> | <u>\$500,950.00</u> | <u>\$522,350.00</u> |
| EXPENDITURES | | | | | | | |
| 15 | 581 | 6949 | Sales Tax - Maint. & Repair - Streets | 545,122.62 | 300,000.00 | 605,209.76 | 522,350.00 |
| Total Expenses: | | | | <u>\$545,122.62</u> | <u>\$300,000.00</u> | <u>\$605,209.76</u> | <u>\$522,350.00</u> |
| Total Revenues less Expenses: | | | | <u><u>(\$53,451.24)</u></u> | <u>\$200,950.00</u> | <u>(\$104,259.76)</u> | <u>\$0.00</u> |
| carry forward Sales Tax - Maint. & Repair of Streets Fund Balance: | | | | <u>53,451.24</u> | | <u>104,259.76</u> | |
| | | | | <u><u>\$0.00</u></u> | | <u><u>\$0.00</u></u> | |

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2023 - 2024 Municipal Court Special Revenues Fund (20) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|--|--------------|-------------|----------------|---------------|
| REVENUES | | | | | | | |
| 20 | 000 | 5123 | Court Security Revenue | 6,470.25 | 7,500.00 | 7,500.00 | 7,500.00 |
| 20 | 000 | 5124 | Court Technology Revenue | 5,520.63 | 7,500.00 | 7,500.00 | 8,500.00 |
| 20 | 000 | 5125 | Jury Fund Revenue | 122.73 | 150.00 | 150.00 | 150.00 |
| 20 | 000 | 5126 | Truancy Prevention & Diversion Revenue | 6,134.94 | 5,000.00 | 5,000.00 | 10,000.00 |
| 20 | 000 | 5530 | Interest Income | 218.72 | 200.00 | 200.00 | 200.00 |
| Total Revenues: | | | | \$18,467.27 | \$20,350.00 | \$20,350.00 | \$26,350.00 |
| EXPENDITURES | | | | | | | |
| 20 | 000 | 6719 | Court Security Expense | 17,280.00 | 9,640.00 | 500.00 | 0.00 |
| 20 | 000 | 6787 | Court Technology Fund Exp | 8,611.22 | 6,300.00 | 10,500.00 | 0.00 |
| Total Expenses: | | | | \$25,891.22 | \$15,940.00 | \$11,000.00 | \$0.00 |
| Total Revenues less Expenses: | | | | (\$7,423.95) | \$4,410.00 | \$9,350.00 | \$26,350.00 |

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2023 - 2024 Police Seizure Fund (21) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|--|------------|----------------|-----------------------|--------------|-------------|----------------|---------------|
| REVENUES | | | | | | | |
| 21 | 000 | 5530 | Interest Income | 119.48 | 200.00 | 200.00 | 200.00 |
| 21 | 000 | 5801 | Seized Asset Revenue | 0.00 | 0.00 | 1,020.60 | 0.00 |
| Total Revenues: | | | | \$119.48 | \$200.00 | \$1,220.60 | \$200.00 |
| EXPENDITURES | | | | | | | |
| 21 | 000 | 6213 | Seizure Fund Expenses | 2,830.00 | 0.00 | 254.10 | 0.00 |
| Total Expenses: | | | | \$2,830.00 | \$0.00 | \$254.10 | \$0.00 |
| Total Revenues less Expenses: | | | | (\$2,710.52) | \$200.00 | \$966.50 | \$200.00 |
| carry forward Police Seizure Cleared Fund Balance: | | | | 2,710.52 | | | |
| | | | | \$0.00 | | | |



2023 - 2024 Debt Service Fund (40) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|--|------------|----------------|-----------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | |
| 40 | 611 | 5101 | Property Tax Revenue - Current | 401,706.73 | 1,166,073.88 | 1,212,645.60 | 1,849,317.16 |
| 40 | 611 | 5102 | Property Tax Revenue - Delinquent | 11,119.04 | 7,000.00 | 3,035.32 | 7,000.00 |
| 40 | 611 | 5103 | Property Tax Penalty & Interest | 5,411.07 | 5,000.00 | 3,587.14 | 5,000.00 |
| 40 | 611 | 5499 | Miscellaneous Revenue | (1,008.14) | 0.00 | 0.00 | 0.00 |
| 40 | 611 | 5530 | Interest Income | 1,510.28 | 1,600.00 | 960.87 | 3,000.00 |
| 40 | 611 | 5800 | Transfers in | 0.00 | 501,120.56 | 334,273.04 | 415,975.00 |
| Total Revenues: | | | | \$418,738.98 | \$1,680,794.44 | \$1,554,501.97 | \$2,280,292.16 |
| EXPENDITURES | | | | | | | |
| 40 | 611 | 6790 | Interest Expense | 286,730.68 | 1,676,781.56 | 625,625.55 | 499,985.00 |
| 40 | 611 | 6795 | Bond Payments | 1,300.00 | 4,500.00 | 0.00 | 4,500.00 |
| 40 | 611 | 8000 | Bond Payment | 205,000.00 | 345,000.00 | 510,000.00 | 1,376,765.00 |
| 40 | 611 | 9811 | Transfers Out | 59,859.87 | 0.00 | 0.00 | 0.00 |
| Total Expenses: | | | | \$552,890.55 | \$2,026,281.56 | \$1,135,625.55 | \$1,881,250.00 |
| Total Revenues less Expenses: | | | | (\$134,151.57) | (\$345,487.12) | \$418,876.42 | \$399,042.16 |
| carry forward Interest & Sinking Fund Balance: | | | | 134,151.57 | 345,487.12 | | |
| | | | | \$0.00 | \$0.00 | | |

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2023 - 2024 Capital Improvement Fund (50) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-------------------------------|------------|----------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | | | | |
| 50 | 100 | 5127 | Mantua Firefighting Service Fees | 28,500.00 | 21,000.00 | 13,500.00 | 21,000.00 |
| 50 | 100 | 5128 | Mantua Law Enforcement Service Fees | 33,250.00 | 24,500.00 | 15,750.00 | 24,500.00 |
| 50 | 100 | 5499 | Miscellaneous Revenue | 23,812.19 | 0.00 | 50.00 | 0.00 |
| 50 | 100 | 5530 | Interest Income | 37,725.55 | 30,000.00 | 300,000.00 | 140,000.00 |
| 50 | 100 | 5840 | Bond Proceeds | 8,958,500.00 | 20,000,000.00 | 20,342,584.00 | 15,400,000.00 |
| 50 | 100 | 5902 | Other Financing Sources | 367,846.23 | 0.00 | 320,658.00 | 0.00 |
| 50 | 100 | 5907 | Streets Escrow | 1,888,842.38 | 0.00 | 1,174,824.00 | 0.00 |
| 50 | 100 | 5908 | Park Dedication Revenue | 11.32 | 0.00 | 108,388.00 | 0.00 |
| 50 | 625 | 5500 | Grant Revenue | 230,156.36 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | \$11,568,644.03 | \$20,075,500.00 | \$22,275,754.00 | \$15,585,500.00 |
| EXPENDITURES | | | | | | | |
| 50 | 100 | 6911 | Machinery & Equipment | 14,764.00 | 0.00 | 140,000.00 | 0.00 |
| 50 | 100 | 6921 | Buildings & Improvements | 0.00 | 6,000,000.00 | 0.00 | 0.00 |
| 50 | 100 | 6931 | Land & Improvements | 189,592.60 | 3,500,000.00 | 0.00 | 0.00 |
| 50 | 100 | 6941 | Project - Capital Expenditures | 407,799.00 | 0.00 | 9,500,000.00 | 14,736,748.64 |
| 50 | 100 | 6943 | Miscellaneous Expense | 6,000.21 | 0.00 | 0.00 | 0.00 |
| 50 | 100 | 6946 | Infrastructure Improvements | 3,868,472.71 | 4,962,750.00 | 4,962,750.00 | 0.00 |
| 50 | 100 | 6975 | Bond Issuance Costs | 299,016.73 | 0.00 | 660,658.00 | 0.00 |
| 50 | 100 | 9811 | Transfers Out | 360,634.25 | 136,670.00 | 136,670.00 | 104,795.00 |
| 50 | 625 | 6946 | Infrastructure Improvements | 0.00 | 700,000.00 | 825,467.25 | 0.00 |
| Total Expenses: | | | | \$5,146,279.50 | \$15,299,420.00 | \$16,225,545.25 | \$14,841,543.64 |
| Total Revenues less Expenses: | | | | \$6,422,364.53 | \$4,776,080.00 | \$6,050,208.75 | \$743,956.36 |

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2023 - 2024 Enterprise Fund (60) Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | | | | |
| 60 | 701 | 5115 | Water Sales | 2,344,162.55 | 2,253,203.90 | 2,253,203.90 | 2,622,401.28 |
| 60 | 701 | 5117 | Late Payment Penalty | 83,135.00 | 75,000.00 | 75,000.00 | 85,000.00 |
| 60 | 701 | 5118 | Connection & Reconnection Fee | 237,848.65 | 185,000.00 | 185,000.00 | 122,500.00 |
| 60 | 701 | 5119 | NSF Fees | 1,414.53 | 500.00 | 1,500.00 | 0.00 |
| 60 | 701 | 5313 | Permits | 18,450.00 | 9,000.00 | 9,000.00 | 7,500.00 |
| 60 | 701 | 5400 | Discounts Earned | 129.50 | 0.00 | 185.00 | 0.00 |
| 60 | 701 | 5499 | Miscellaneous Revenue | 123,273.36 | 120,000.00 | 2,000.00 | 0.00 |
| 60 | 701 | 5530 | Interest Income | 51,298.68 | 3,500.00 | 5,000.00 | 25,000.00 |
| 60 | 701 | 5555 | Insurance Proceeds | 22,937.08 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 5711 | Returned Checks Re-Deposited | 0.00 | 0.00 | 200.00 | 0.00 |
| 60 | 701 | 5900 | Cash Overage/Shortage | (5.00) | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 5901 | Credit Clearing | 20,769.63 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 5201 | Sewer Revenue | 1,730,459.89 | 1,885,187.77 | 1,885,187.77 | 2,287,170.67 |
| 60 | 705 | 5499 | Miscellaneous Revenue | 21,753.19 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 5555 | Insurance Proceeds | 4,117.50 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 5601 | Sanitation Revenue | 369,347.07 | 360,000.00 | 360,000.00 | 480,000.00 |
| 60 | 706 | 5121 | Water Impact Fee Revenue | 609,745.00 | 490,000.00 | 308,000.00 | 35,000.00 |
| 60 | 706 | 5122 | Sewer Impact Fee Revenue | 618,700.00 | 490,000.00 | 288,000.00 | 35,000.00 |
| 60 | 706 | 5125 | Mantua Capital Recovery Fees - Water | 190,000.00 | 140,000.00 | 100,000.00 | 100,000.00 |
| 60 | 706 | 5126 | Mantua Capital Recovery Fees - Sewer | 190,000.00 | 140,000.00 | 100,000.00 | 100,000.00 |
| 60 | 706 | 5530 | Interest Income | 4,985.93 | 4,000.00 | 3,000.00 | 30,000.00 |
| Total Revenues: | | | | <u>\$6,642,522.56</u> | <u>\$6,155,391.67</u> | <u>\$5,575,276.67</u> | <u>\$5,929,571.95</u> |

EXPENDITURES

| | | | | | | | |
|----|-----|------|-----------------------------|------------|------------|------------|------------|
| 60 | 701 | 6101 | Salaries | 125,426.64 | 197,540.00 | 139,796.73 | 342,022.10 |
| 60 | 701 | 6102 | Salaries - Overtime | 12,711.08 | 31,920.00 | 26,568.75 | 44,100.00 |
| 60 | 701 | 6103 | Reimbursed Salaries Expense | 27,000.00 | 26,297.50 | 26,297.50 | 28,354.88 |
| 60 | 701 | 6114 | Payroll Taxes | 9,793.44 | 17,553.69 | 12,378.85 | 23,431.19 |
| 60 | 701 | 6121 | Health Insurance | 29,801.54 | 46,579.20 | 29,302.87 | 51,693.60 |
| 60 | 701 | 6125 | TMRS Retirement | 31,589.82 | 30,113.98 | 21,849.37 | 50,176.55 |
| 60 | 701 | 6127 | Worker's Compensation | 9,077.64 | 6,209.74 | 6,209.74 | 11,552.21 |
| 60 | 701 | 6130 | TWC Employer Expense | 2,816.56 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6208 | Office Supplies | 2,551.31 | 0.00 | 0.00 | 4,000.00 |
| 60 | 701 | 6209 | Other Supplies - Misc. | 6,372.11 | 10,000.00 | 10,000.00 | 10,000.00 |

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| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 60 | 701 | 6210 | Clothing Supplies | 2,488.93 | 3,500.00 | 3,500.00 | 3,800.00 |
| 60 | 701 | 6212 | Postage | 8,334.89 | 7,500.00 | 9,700.00 | 7,500.00 |
| 60 | 701 | 6214 | Equipment Lease | 2,865.08 | 3,000.00 | 3,615.00 | 3,000.00 |
| 60 | 701 | 6216 | Vehicle Supplies - Fuel | 14,391.66 | 15,000.00 | 15,000.00 | 15,000.00 |
| 60 | 701 | 6217 | Vehicle Supplies - Other | 1,956.37 | 6,000.00 | 6,000.00 | 6,000.00 |
| 60 | 701 | 6301 | Maint. & Repair - Vehicles | 4,036.77 | 5,000.00 | 5,000.00 | 5,000.00 |
| 60 | 701 | 6302 | Maint. & Repair - Equipment | 8,224.06 | 8,000.00 | 8,000.00 | 8,000.00 |
| 60 | 701 | 6303 | Maint. & Repair - Buildings | 3,972.29 | 7,000.00 | 7,000.00 | 7,000.00 |
| 60 | 701 | 6304 | Grounds Maint | 1,693.38 | 3,000.00 | 0.00 | 10,000.00 |
| 60 | 701 | 6305 | Maint. & Repair - Other | 413.98 | 0.00 | 550.00 | 1,500.00 |
| 60 | 701 | 6330 | Maint. & Repair - Water Lines | 62,101.38 | 85,000.00 | 60,000.00 | 65,000.00 |
| 60 | 701 | 6332 | Maint. & Repair - Water Storage Tanks | 15,597.44 | 20,000.00 | 60,000.00 | 50,000.00 |
| 60 | 701 | 6334 | Maint. & Repair - Pumps, Wells, Motors | 65,790.93 | 125,000.00 | 20,000.00 | 20,000.00 |
| 60 | 701 | 6336 | Maint. & Repair - Water Meters | 95,127.30 | 20,400.00 | 125,000.00 | 125,000.00 |
| 60 | 701 | 6700 | Professional Services | 57,866.56 | 95,000.00 | 60,000.00 | 70,000.00 |
| 60 | 701 | 6703 | Contract Services | 140,193.00 | 131,145.00 | 163,000.00 | 95,000.00 |
| 60 | 701 | 6708 | Animal Control Services | 0.00 | 0.00 | 131,145.00 | 189,145.00 |
| 60 | 701 | 6711 | Travel Expense | 388.42 | 1,500.00 | 0.00 | 0.00 |
| 60 | 701 | 6720 | Credit Card Discount | 29,035.71 | 40,000.00 | 1,500.00 | 3,000.00 |
| 60 | 701 | 6721 | Education & Training | 1,703.50 | 3,000.00 | 40,000.00 | 40,000.00 |
| 60 | 701 | 6722 | Insurance - Property, Liability & Bonds | 3,169.88 | 9,150.00 | 3,000.00 | 4,000.00 |
| 60 | 701 | 6724 | Computer & Internet Expense | 9,628.02 | 80,058.77 | 10,150.00 | 10,000.00 |
| 60 | 701 | 6731 | Public Notices - Advertising | 750.00 | 0.00 | 80,058.77 | 81,100.00 |
| 60 | 701 | 6753 | Legal Expenses | 0.00 | 0.00 | 550.00 | 1,000.00 |
| 60 | 701 | 6780 | Electricity | 135,250.66 | 120,000.00 | 0.00 | 0.00 |
| 60 | 701 | 6781 | Gas - Natural | 0.00 | 2,000.00 | 125,000.00 | 120,000.00 |
| 60 | 701 | 6783 | Telephone | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 60 | 701 | 6786 | Returned Check Expense | 1,276.99 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6789 | Late Fee Expense | 50.00 | 0.00 | 200.00 | 0.00 |
| 60 | 701 | 6790 | Interest Expense | 509,969.52 | 371,406.75 | 0.00 | 0.00 |
| 60 | 701 | 6795 | Bond Fees | 1,650.00 | 1,512.50 | 217,637.54 | 188,454.70 |
| 60 | 701 | 6796 | CGMA Take or Pay | 232,194.57 | 250,000.00 | 1,512.50 | 1,512.50 |
| 60 | 701 | 6797 | DART Water line lease Payment | 1,500.00 | 3,500.00 | 250,000.00 | 250,000.00 |
| 60 | 701 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 3,525.00 | 3,600.00 |
| 60 | 701 | 6801 | Depreciation | 651,355.95 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6810 | Loss on Asset Disposal | 18,386.09 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6911 | Machinery & Equipment | 8,270.38 | 4,500.00 | 16,000.00 | 0.00 |
| 60 | 701 | 6914 | Capitalized Items | 0.00 | 392,000.00 | 150,000.00 | 10,000.00 |
| 60 | 701 | 6916 | Loan Payment - Principal | 0.00 | 463,316.77 | 434,232.76 | 1,403,895.50 |

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| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---|-------------|-------------|----------------|---------------|
| 60 | 701 | 6941 | Other Capital Expenditures | 0.00 | 0.00 | 750,461.57 | 347,958.54 |
| 60 | 701 | 6943 | Misc Exp | 3,438.59 | 3,500.00 | 2,500.00 | 0.00 |
| 60 | 701 | 6975 | Bond Issuance Cost Expense | 89,523.82 | 0.00 | 0.00 | 3,500.00 |
| 60 | 705 | 6101 | Salaries | 296,185.33 | 310,825.85 | 363,659.49 | 422,970.15 |
| 60 | 705 | 6102 | Salaries - Overtime | 26,305.01 | 25,467.00 | 28,990.01 | 53,400.00 |
| 60 | 705 | 6114 | Payroll Taxes | 23,478.12 | 25,726.40 | 29,164.09 | 36,442.32 |
| 60 | 705 | 6121 | Health Insurance | 49,347.56 | 48,194.88 | 57,184.50 | 72,188.72 |
| 60 | 705 | 6125 | TMRS Retirement | 73,665.02 | 44,134.56 | 51,477.65 | 61,910.69 |
| 60 | 705 | 6127 | Worker's Compensation | 8,686.07 | 8,358.07 | 8,973.95 | 12,808.46 |
| 60 | 705 | 6208 | Office Supplies | 2,538.69 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6209 | Other Supplies - Misc. | 3,186.79 | 10,000.00 | 10,000.00 | 10,000.00 |
| 60 | 705 | 6210 | Clothing Supplies | 3,060.95 | 4,400.00 | 4,400.00 | 6,000.00 |
| 60 | 705 | 6216 | Vehicle Supplies - Fuel | 16,234.83 | 18,000.00 | 18,000.00 | 25,000.00 |
| 60 | 705 | 6301 | Maint. & Repair - Vehicles | 2,460.29 | 3,500.00 | 3,500.00 | 6,000.00 |
| 60 | 705 | 6302 | Maint. & Repair - Equipment | 4,637.90 | 10,000.00 | 10,000.00 | 10,000.00 |
| 60 | 705 | 6303 | Maint. & Repair - Buildings | 3,668.81 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6304 | Grounds Maintenance | 1,204.81 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6305 | Maint. & Repair - Other | 0.00 | 0.00 | 1,500.00 | 2,000.00 |
| 60 | 705 | 6340 | Maint. & Repair - Sewer Lines | 106,935.06 | 130,000.00 | 192,457.38 | 100,000.00 |
| 60 | 705 | 6341 | Inventory Expense - Sewer | 0.00 | 0.00 | 0.00 | 65,000.00 |
| 60 | 705 | 6342 | Maint. & Repair - Lift Stations | 10,134.45 | 25,000.00 | 65,000.00 | 25,000.00 |
| 60 | 705 | 6343 | Maint. & Repair - Manholes | 0.00 | 0.00 | 0.00 | 20,000.00 |
| 60 | 705 | 6344 | Maint. & Repair - Sewer Plant | 50,910.24 | 115,000.00 | 25,000.00 | 130,000.00 |
| 60 | 705 | 6700 | Professional Services | 32,925.00 | 65,000.00 | 115,000.00 | 165,000.00 |
| 60 | 705 | 6703 | Contract Services | 214,339.42 | 224,000.00 | 65,000.00 | 396,500.00 |
| 60 | 705 | 6704 | Sanitation Contract | 338,461.68 | 327,000.00 | 224,000.00 | 327,000.00 |
| 60 | 705 | 6711 | Travel Expense | 529.43 | 1,000.00 | 327,000.00 | 3,000.00 |
| 60 | 705 | 6721 | Education & Training | 2,041.50 | 3,500.00 | 1,000.00 | 5,000.00 |
| 60 | 705 | 6722 | Insurance - Property, Liability & Bonds | 3,169.88 | 7,800.00 | 3,500.00 | 7,800.00 |
| 60 | 705 | 6724 | Computer & Internet Expense | 33,286.04 | 45,606.00 | 7,800.00 | 45,606.00 |
| 60 | 705 | 6731 | Public Notices - Advertising | 221.20 | 0.00 | 38,997.75 | 500.00 |
| 60 | 705 | 6733 | TCEQ Fine | 0.00 | 0.00 | 225.00 | 0.00 |
| 60 | 705 | 6780 | Electricity | 50,163.16 | 60,000.00 | 0.00 | 60,000.00 |
| 60 | 705 | 6783 | Telephone | 3,491.05 | 18,336.00 | 60,000.00 | 18,000.00 |
| 60 | 705 | 6789 | Late Fee Expense | 0.00 | 0.00 | 18,336.00 | 0.00 |
| 60 | 705 | 6790 | Interest Expense | 30,898.00 | 29,439.00 | 0.00 | 29,444.33 |
| 60 | 705 | 6791 | Water | 44,296.38 | 60,000.00 | 29,439.00 | 60,000.00 |
| 60 | 705 | 6795 | Bond Fees | 600.00 | 600.00 | 60,000.00 | 600.00 |
| 60 | 705 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 600.00 | 0.00 |

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| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|--|------------|----------------|--------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| 60 | 705 | 6801 | Depreciation | 334,198.14 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6911 | Machinery & Equipment | 3,266.01 | 4,300.00 | 0.00 | 10,000.00 |
| 60 | 705 | 6914 | Capitalized Items | 0.00 | 540,000.00 | 4,300.00 | 1,053,895.50 |
| 60 | 705 | 6916 | Loan Payment - Principal | 0.00 | 80,000.00 | 238,774.25 | 80,000.00 |
| 60 | 705 | 6941 | Other Capital Expenditures | 0.00 | 0.00 | 80,000.00 | 0.00 |
| 60 | 705 | 6943 | Misc Exp | 0.00 | 0.00 | 695,180.00 | 0.00 |
| 60 | 705 | 8000 | Bond Payment | 0.00 | 0.00 | 2,600.00 | 0.00 |
| 60 | 706 | 6790 | Interest Expense | 32,191.28 | 62,931.16 | 0.00 | 63,387.83 |
| 60 | 706 | 6908 | Impact Fee Expense | 111,254.57 | 2,860,000.00 | 62,931.16 | 0.00 |
| 60 | 706 | 6910 | Loan Payment - Principal | 0.00 | 110,000.00 | 0.00 | 110,000.00 |
| 60 | 706 | 6941 | Project - Capital Expenditures | 0.00 | 0.00 | 110,000.00 | 1,230,000.00 |
| 60 | 706 | 9811 | Transfers Out | 0.00 | 0.00 | 2,441,176.70 | 0.00 |
| Total Expenses: | | | | <u>\$4,357,708.93</u> | <u>\$7,924,322.82</u> | <u>\$8,491,408.89</u> | <u>\$8,440,750.77</u> |
| Total Revenues less Expenses: | | | | <u>\$2,284,813.63</u> | <u>(\$1,768,931.15)</u> | <u>(\$2,916,132.22)</u> | <u>(\$2,511,178.82)</u> |
| carry forward Enterprise Fund, Fund Balance: | | | | - | - | 1,101,024.37 | 1,407,791.00 |
| carry forward Impact Fee Fund Balance: | | | | - | 1,768,931.15 | 1,815,107.86 | 1,103,387.82 |
| | | | | <u>\$2,284,813.63</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>(\$0.00)</u> |

2023 - 2024 Water Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|-------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | |
| 60 | 701 | 5115 | Water Sales | 2,344,162.55 | 2,253,203.90 | 2,253,203.90 | 2,622,401.28 |
| 60 | 701 | 5117 | Late Payment Penalty | 83,135.00 | 75,000.00 | 75,000.00 | 85,000.00 |
| 60 | 701 | 5118 | Connection & Reconnection Fee | 237,848.65 | 185,000.00 | 185,000.00 | 122,500.00 |
| 60 | 701 | 5119 | NSF Fees | 1,414.53 | 500.00 | 1,500.00 | 0.00 |
| 60 | 701 | 5313 | Permits | 18,450.00 | 9,000.00 | 9,000.00 | 7,500.00 |
| 60 | 701 | 5400 | Discounts Earned | 129.50 | 0.00 | 185.00 | 0.00 |
| 60 | 701 | 5499 | Miscellaneous Revenue | 123,273.36 | 120,000.00 | 2,000.00 | 0.00 |
| 60 | 701 | 5530 | Interest Income | 51,298.68 | 3,500.00 | 5,000.00 | 25,000.00 |
| 60 | 701 | 5555 | Insurance Proceeds | 22,937.08 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 5711 | Returned Checks Re-Deposited | 0.00 | 0.00 | 200.00 | 0.00 |
| 60 | 701 | 5900 | Cash Overage/Shortage | (5.00) | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 5901 | Credit Clearing | 20,769.63 | 0.00 | 0.00 | 0.00 |
| Total Revenues: | | | | \$2,903,413.98 | \$2,646,203.90 | \$2,531,088.90 | \$2,862,401.28 |

EXPENDITURES

| | | | | | | | |
|----|-----|------|-----------------------------|------------|------------|------------|------------|
| 60 | 701 | 6101 | Salaries | 125,426.64 | 197,540.00 | 139,796.73 | 342,022.10 |
| 60 | 701 | 6102 | Salaries - Overtime | 12,711.08 | 31,920.00 | 26,568.75 | 44,100.00 |
| 60 | 701 | 6103 | Reimbursed Salaries Expense | 27,000.00 | 26,297.50 | 26,297.50 | 28,354.88 |
| 60 | 701 | 6114 | Payroll Taxes | 9,793.44 | 17,553.69 | 12,378.85 | 23,431.19 |
| 60 | 701 | 6121 | Health Insurance | 29,801.54 | 46,579.20 | 29,302.87 | 51,693.60 |
| 60 | 701 | 6125 | TMRS Retirement | 31,589.82 | 30,113.98 | 21,849.37 | 50,176.55 |
| 60 | 701 | 6127 | Worker's Compensation | 9,077.64 | 6,209.74 | 6,209.74 | 11,552.21 |
| 60 | 701 | 6130 | TWC Employer Expense | 2,816.56 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6208 | Office Supplies | 2,551.31 | 0.00 | 0.00 | 4,000.00 |
| 60 | 701 | 6209 | Other Supplies - Misc. | 6,372.11 | 10,000.00 | 10,000.00 | 10,000.00 |
| 60 | 701 | 6210 | Clothing Supplies | 2,488.93 | 3,500.00 | 3,500.00 | 3,800.00 |
| 60 | 701 | 6212 | Postage | 8,334.89 | 7,500.00 | 9,700.00 | 7,500.00 |
| 60 | 701 | 6214 | Equipment Lease | 2,865.08 | 3,000.00 | 3,615.00 | 3,000.00 |
| 60 | 701 | 6216 | Vehicle Supplies - Fuel | 14,391.66 | 15,000.00 | 15,000.00 | 15,000.00 |
| 60 | 701 | 6217 | Vehicle Supplies - Other | 1,956.37 | 6,000.00 | 6,000.00 | 6,000.00 |
| 60 | 701 | 6301 | Maint. & Repair - Vehicles | 4,036.77 | 5,000.00 | 5,000.00 | 5,000.00 |
| 60 | 701 | 6302 | Maint. & Repair - Equipment | 8,224.06 | 8,000.00 | 8,000.00 | 8,000.00 |

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| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|-----------------|------------|----------------|---|----------------|----------------|----------------|----------------|
| 60 | 701 | 6303 | Maint. & Repair - Buildings | 3,972.29 | 7,000.00 | 7,000.00 | 7,000.00 |
| 60 | 701 | 6304 | Grounds Maint | 1,693.38 | 3,000.00 | 0.00 | 10,000.00 |
| 60 | 701 | 6305 | Maint. & Repair - Other | 413.98 | 0.00 | 550.00 | 1,500.00 |
| 60 | 701 | 6330 | Maint. & Repair - Water Lines | 62,101.38 | 85,000.00 | 60,000.00 | 65,000.00 |
| 60 | 701 | 6331 | Inventory Expense - Water | 15,597.44 | 20,000.00 | 60,000.00 | 50,000.00 |
| 60 | 701 | 6332 | Maint. & Repair - Water Storage Tanks | 65,790.93 | 125,000.00 | 20,000.00 | 20,000.00 |
| 60 | 701 | 6334 | Maint. & Repair - Pumps, Wells, Motors | 95,127.30 | 20,400.00 | 125,000.00 | 125,000.00 |
| 60 | 701 | 6336 | Maint. & Repair - Water Meters | 57,866.56 | 95,000.00 | 60,000.00 | 70,000.00 |
| 60 | 701 | 6700 | Professional Services | 140,193.00 | 131,145.00 | 163,000.00 | 95,000.00 |
| 60 | 701 | 6703 | Contract Services | 0.00 | 0.00 | 131,145.00 | 189,145.00 |
| 60 | 701 | 6708 | Animal Control Services | 388.42 | 1,500.00 | 0.00 | 0.00 |
| 60 | 701 | 6711 | Travel Expense | 29,035.71 | 40,000.00 | 1,500.00 | 3,000.00 |
| 60 | 701 | 6720 | Credit Card Discount (fee) | 1,703.50 | 3,000.00 | 40,000.00 | 40,000.00 |
| 60 | 701 | 6721 | Education & Training | 3,169.88 | 9,150.00 | 3,000.00 | 4,000.00 |
| 60 | 701 | 6722 | Insurance - Property, Liability & Bonds | 9,628.02 | 80,058.77 | 10,150.00 | 10,000.00 |
| 60 | 701 | 6724 | Computer Expense | 750.00 | 0.00 | 80,058.77 | 81,100.00 |
| 60 | 701 | 6731 | Public Notices - Advertising | 0.00 | 0.00 | 550.00 | 1,000.00 |
| 60 | 701 | 6765 | TNRCC Fines | 135,250.66 | 120,000.00 | 0.00 | 0.00 |
| 60 | 701 | 6780 | Electricity | 0.00 | 2,000.00 | 125,000.00 | 120,000.00 |
| 60 | 701 | 6781 | Gas - Natural | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 60 | 701 | 6785 | Bad Debt Expense | 1,276.99 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6786 | Returned Check Expense | 50.00 | 0.00 | 200.00 | 0.00 |
| 60 | 701 | 6789 | Late Fee Expense | 509,969.52 | 371,406.75 | 0.00 | 0.00 |
| 60 | 701 | 6790 | Interest Expense | 1,650.00 | 1,512.50 | 217,637.54 | 188,454.70 |
| 60 | 701 | 6795 | Bond Fees | 232,194.57 | 250,000.00 | 1,512.50 | 1,512.50 |
| 60 | 701 | 6796 | CGMA Take or Pay | 1,500.00 | 3,500.00 | 250,000.00 | 250,000.00 |
| 60 | 701 | 6797 | DART Water line lease Payment | 0.00 | 0.00 | 3,525.00 | 3,600.00 |
| 60 | 701 | 6799 | Other Services - Misc. | 651,355.95 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6801 | Depreciation | 18,386.09 | 0.00 | 0.00 | 0.00 |
| 60 | 701 | 6911 | Machinery & Equipment | 8,270.38 | 4,500.00 | 16,000.00 | 10,000.00 |
| 60 | 701 | 6914 | Capitalized Items | 0.00 | 392,000.00 | 150,000.00 | 1,403,895.50 |
| 60 | 701 | 6916 | Loan Payment - Principal | 0.00 | 463,316.77 | 434,232.76 | 347,958.54 |
| 60 | 701 | 6941 | Other Capital Expenditures | 0.00 | 0.00 | 750,461.57 | 0.00 |
| 60 | 701 | 6943 | Misc Exp | 3,438.59 | 3,500.00 | 2,500.00 | 3,500.00 |
| 60 | 701 | 6975 | Bond Issuance Cost Expense | 89,523.82 | 0.00 | 0.00 | 0.00 |
| Total Expenses: | | | | \$2,439,736.26 | \$2,646,203.90 | \$3,036,241.96 | \$3,716,296.78 |

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| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|------|------------|----------------|---------------------------------------|--------------|-------------|----------------|----------------|
| | | | Total Revenues less Expenses: | \$463,677.72 | \$0.00 | (\$505,153.06) | (\$853,895.50) |
| | | | carry forward available fund balance: | | | | 853,895.50 |
| | | | | | | | \$0.00 |

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2023 - 2024 Wastewater Department Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|---------------------|------------|----------------|---------------------------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | |
| 60 | 705 | 5201 | Sewer Revenue | 1,730,459.89 | 1,885,187.77 | 1,885,187.77 | 2,287,170.67 |
| 60 | 705 | 5499 | Miscellaneous Revenue | 21,753.19 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 5555 | Insurance Proceeds | 4,117.50 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 5601 | Sanitation Revenue | 369,347.07 | 360,000.00 | 360,000.00 | 480,000.00 |
| Total Revenues: | | | | \$2,125,677.65 | \$2,245,187.77 | \$2,245,187.77 | \$2,767,170.67 |
| EXPENDITURES | | | | | | | |
| 60 | 705 | 6101 | Salaries | 296,185.33 | 310,825.85 | 363,659.49 | 422,970.15 |
| 60 | 705 | 6102 | Salaries - Overtime | 26,305.01 | 25,467.00 | 28,990.01 | 53,400.00 |
| 60 | 705 | 6114 | Payroll Taxes | 23,478.12 | 25,726.40 | 29,164.09 | 36,442.32 |
| 60 | 705 | 6121 | Health Insurance | 49,347.56 | 48,194.88 | 57,184.50 | 72,188.72 |
| 60 | 705 | 6125 | TMRS Retirement | 73,665.02 | 44,134.56 | 51,477.65 | 61,910.69 |
| 60 | 705 | 6127 | Worker's Compensation | 8,686.07 | 8,358.07 | 8,973.95 | 12,808.46 |
| 60 | 705 | 6208 | Office Supplies | 2,538.69 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6209 | Other Supplies - Misc. | 3,186.79 | 10,000.00 | 10,000.00 | 10,000.00 |
| 60 | 705 | 6210 | Clothing Supplies | 3,060.95 | 4,400.00 | 4,400.00 | 6,000.00 |
| 60 | 705 | 6216 | Vehicle Supplies - Fuel | 16,234.83 | 18,000.00 | 18,000.00 | 25,000.00 |
| 60 | 705 | 6301 | Maint. & Repair - Vehicles | 2,460.29 | 3,500.00 | 3,500.00 | 6,000.00 |
| 60 | 705 | 6302 | Maint. & Repair - Equipment | 4,637.90 | 10,000.00 | 10,000.00 | 10,000.00 |
| 60 | 705 | 6303 | Maint. & Repair - Buildings | 3,668.81 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6304 | Grounds Maintenance | 1,204.81 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6305 | Maint. & Repair - Other | 0.00 | 0.00 | 1,500.00 | 2,000.00 |
| 60 | 705 | 6340 | Maint. & Repair - Sewer Lines | 106,935.06 | 130,000.00 | 192,457.38 | 100,000.00 |
| 60 | 705 | 6341 | Inventory Expense - Sewer | | 0.00 | 0.00 | 65,000.00 |
| 60 | 705 | 6342 | Maint. & Repair - Lift Stations | 10,134.45 | 25,000.00 | 65,000.00 | 25,000.00 |
| 60 | 705 | 6343 | Maint. & Repair - Manholes | | 0.00 | 0.00 | 20,000.00 |
| 60 | 705 | 6344 | Maint. & Repair - Sewer Plant | 50,910.24 | 115,000.00 | 25,000.00 | 130,000.00 |
| 60 | 705 | 6700 | Professional Services | 32,925.00 | 65,000.00 | 115,000.00 | 165,000.00 |
| 60 | 705 | 6703 | Contract Services | 214,339.42 | 224,000.00 | 65,000.00 | 396,500.00 |
| 60 | 705 | 6704 | Sanitation Contract | 338,461.68 | 327,000.00 | 224,000.00 | 327,000.00 |
| 60 | 705 | 6711 | Travel Expense | 529.43 | 1,000.00 | 327,000.00 | 3,000.00 |
| 60 | 705 | 6721 | Education & Training | 2,041.50 | 3,500.00 | 1,000.00 | 5,000.00 |

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| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|---------------------------------------|------------|----------------|---|----------------|----------------|----------------|----------------|
| 60 | 705 | 6722 | Insurance - Property, Liability & Bonds | 3,169.88 | 7,800.00 | 3,500.00 | 7,800.00 |
| 60 | 705 | 6724 | Computer Expense | 33,286.04 | 45,606.00 | 7,800.00 | 45,606.00 |
| 60 | 705 | 6731 | Public Notices - Advertising | 221.20 | 0.00 | 38,997.75 | 500.00 |
| 60 | 705 | 6733 | TCEQ Fine | 0.00 | 0.00 | 225.00 | 0.00 |
| 60 | 705 | 6780 | Electricity | 50,163.16 | 60,000.00 | 0.00 | 60,000.00 |
| 60 | 705 | 6783 | Telephone & Internet Expense | 3,491.05 | 18,336.00 | 60,000.00 | 18,000.00 |
| 60 | 705 | 6789 | Late Fee Expense | 0.00 | 0.00 | 18,336.00 | 0.00 |
| 60 | 705 | 6790 | Interest Expense | 30,898.00 | 29,439.00 | 0.00 | 29,444.33 |
| 60 | 705 | 6791 | Water | 44,296.38 | 60,000.00 | 29,439.00 | 60,000.00 |
| 60 | 705 | 6795 | Bond Fees | 600.00 | 600.00 | 60,000.00 | 600.00 |
| 60 | 705 | 6799 | Other Services - Misc. | 0.00 | 0.00 | 600.00 | 0.00 |
| 60 | 705 | 6801 | Depreciation | 334,198.14 | 0.00 | 0.00 | 0.00 |
| 60 | 705 | 6911 | Machinery & Equipment | 3,266.01 | 4,300.00 | 0.00 | 10,000.00 |
| 60 | 705 | 6914 | Capitalized Items | 0.00 | 540,000.00 | 4,300.00 | 1,053,895.50 |
| 60 | 705 | 6916 | Loan Payment - Principal | 0.00 | 80,000.00 | 238,774.25 | 80,000.00 |
| 60 | 705 | 6941 | Other Capital Expenditures | 0.00 | 0.00 | 80,000.00 | 0.00 |
| 60 | 705 | 6943 | Misc Exp | 0.00 | 0.00 | 695,180.00 | 0.00 |
| 60 | 705 | 8000 | Bond Payment | 0.00 | 0.00 | 2,600.00 | 0.00 |
| Total Expenses: | | | | \$1,774,526.82 | \$2,245,187.77 | \$2,841,059.07 | \$3,321,066.17 |
| Total Revenues less Expenses: | | | | \$351,150.83 | \$0.00 | (\$595,871.30) | (\$553,895.50) |
| carry forward available fund balance: | | | | | | 553,895.50 | \$0.00 |

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2023 - 2024 Impact Fee Budget

| Fund | Department | Account Object | Description | 2022 Actual | 2023 Budget | 2023 Estimated | 2024 Proposed |
|--|------------|----------------|--------------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| REVENUES | | | | | | | |
| 60 | 706 | 5121 | Water Impact Fee Revenue | 609,745.00 | 490,000.00 | 308,000.00 | 35,000.00 |
| 60 | 706 | 5122 | Sewer Impact Fee Revenue | 618,700.00 | 490,000.00 | 288,000.00 | 35,000.00 |
| 60 | 706 | 5125 | Mantua Capital Recovery Fees - Water | 190,000.00 | 140,000.00 | 100,000.00 | 100,000.00 |
| 60 | 706 | 5126 | Mantua Capital Recovery Fees - Sewer | 190,000.00 | 140,000.00 | 100,000.00 | 100,000.00 |
| 60 | 706 | 5530 | Interest Income | 4,985.93 | 4,000.00 | 3,000.00 | 30,000.00 |
| Total Revenues: | | | | \$1,613,430.93 | \$1,264,000.00 | \$799,000.00 | \$300,000.00 |
| EXPENSES | | | | | | | |
| 60 | 706 | 6790 | Interest Expense | 32,191.28 | 62,931.16 | 0.00 | 63,387.83 |
| 60 | 706 | 6908 | Impact Fee Expense | 111,254.57 | 2,860,000.00 | 62,931.16 | 0.00 |
| 60 | 706 | 6910 | Loan Payment - Principal | 0.00 | 110,000.00 | 0.00 | 110,000.00 |
| 60 | 706 | 6941 | Project Capital Expenditures | 0.00 | 0.00 | 110,000.00 | 1,230,000.00 |
| 60 | 706 | 9811 | Transfers Out | 0.00 | 0.00 | 2,441,176.70 | 0.00 |
| Total Expenses: | | | | \$143,445.85 | \$3,032,931.16 | \$2,614,107.86 | \$1,403,387.83 |
| Total Revenues less Expenses: | | | | <u>\$1,469,985.08</u> | <u>(\$1,768,931.16)</u> | <u>(\$1,815,107.86)</u> | <u>(\$1,103,387.83)</u> |
| carry forward Impact Fee Fund Balance: | | | | 800,000.00 | 1,768,931.16 | | 1,103,387.83 |
| | | | | <u>\$2,269,985.08</u> | <u>\$0.00</u> | | <u>\$0.00</u> |

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2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF VAN ALSTYNE

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 1. | 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 | \$ 648,091,063 |
| 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 | \$ 72,880,241 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 575,210,822 |
| 4. | 2022 total adopted tax rate. | \$ 0.563713 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. <div style="margin-left: 20px;"> A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A.³ </div> | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A.⁴ </div> | \$ 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. | \$ 575,210,822 |
| 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 | \$ 30,090 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 51,817 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,404,164 C. Value loss. Add A and B. ⁶ | \$ 2,455,981 |
| 11. | 2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷ | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 2,486,071 |
| 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. | \$ 572,724,751 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 3,228,523 |
| 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 | \$ 1,586 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 3,230,109 |
| 18. | Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 891,324,212 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 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 E. Total 2023 value. Add A and B, then subtract C and D. | \$ 891,324,212 |

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 | \$ 3,656,036 |
| 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. | \$ 3,656,036 |
| 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 | \$ 82,629,201 |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 812,351,047 |
| 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 | \$ 101,684,829 |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ 101,684,829 |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ 710,666,218 |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.454518 /\$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. | \$ 0.363712 /\$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> . | \$ 575,210,822 |

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 2,092,110 |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 1,317 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. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,317 E. Add Line 30 to 31D. | \$ 2,093,427 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 710,666,218 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.294572 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0 /\$100 |

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <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..... \$ 0</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..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | <p>\$ 0 /\$100</p> |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <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. \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | <p>\$ 0 /\$100</p> |
| 38. | 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>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 \$ 0</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 \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | <p>\$ 0 /\$100</p> |
| 39. | Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.294572 /\$100 |
| 40. | 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>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 \$ 487,325</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.068572 /\$100</p> <p>C. Add Line 40B to Line 39.</p> | <p>\$ 0.363144 /\$100</p> |
| 41. | 2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ 0.375854 /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| D41. | 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 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 2) the third tax year after the tax year in which the disaster occurred 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). | \$ 0 /\$100 |
| 42. | 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: (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. 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 Enter debt amount \$ 1,812,826 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 1,812,826 | |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 4,925 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 1,807,901 |
| 45. | 2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 97.76 % B. Enter the 2022 actual collection rate. 98.06 % C. Enter the 2021 actual collection rate. 98.01 % D. Enter the 2020 actual collection rate. 97.21 % 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 | 97.76 % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 1,849,325 |
| 47. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 812,351,047 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.227650 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.603504 /\$100 |
| D49. | 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. | \$ /\$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. | \$ <u>0</u> /\$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. | \$ <u>0</u> |
| 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. | \$ <u>490,652</u> |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>812,351,047</u> |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ <u>0.060400</u> /\$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> . | \$ <u>0.454518</u> /\$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. | \$ <u>0.454518</u> /\$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> . | \$ <u>0.603504</u> /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ <u>0.543104</u> /\$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 | \$ <u>0</u> |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>812,351,047</u> |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ <u>0</u> /\$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). | \$ <u>0.543104</u> /\$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)..... | \$ 0.576753 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0.576753 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.563713 /\$100 |
| | E. Subtract D from C..... | \$ 0.013040 /\$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)..... | \$ 0.541103 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0.541103 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.563713 /\$100 |
| | E. Subtract D from C..... | \$ -0.022610 /\$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)..... | \$ 0.577462 /\$100 |
| | B. Unused increment rate (Line 64)..... | \$ 0.000000 /\$100 |
| | C. Subtract B from A..... | \$ 0.577462 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.584456 /\$100 |
| | E. Subtract D from C..... | \$ -0.006994 /\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ 0.000000 /\$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). | \$ 0.543104 /\$100 |

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.294572 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 812,351,047 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.061549 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.227650 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.583771 /\$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> . | \$ 0.563713 /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 572,724,751 |
| 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> . | \$ 710,666,218 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0 /\$100 |

⁴⁴ 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). | \$ 0.543104 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.454518 /\$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. \$ 0.543104 /\$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: 58

De minimis rate. \$ 0.583771 /\$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

BRUCE STIDHAM

Printed Name of Taxing Unit Representative

sign
here

Bruce Stidham

Taxing Unit Representative

Date

2 August '23

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