



Proposed Budget

Fiscal Year 2022 - 2023

City of Bruceville-Eddy

Fiscal Year 2022-2023

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$17,100, which is a 4.36 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,617.

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

FOR:

AGAINST: TBD

PRESENT (Not Voting): TBD

ABSENT: TBD

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.460000/100	\$0.500000/100
No-New-Revenue Tax Rate:	\$0.443478/100	\$0.479340/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.444920/100	\$0.479880/100
Voter-Approval Tax Rate:	\$0.460492/100	\$0.512662/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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



To: Mayor and City Council

From: Kent Manton, City Administrator

Date: August 5, 2022

Subject: Fiscal Year 2022-23 Proposed Budget and Tax Rate

It is with pleasure and honor that I present the proposed fiscal year 2022-23 budget and tax rate. This proposed budget takes into consideration many factors, most importantly though, the will of the people as expressed through their elected officials. It is a work of our Budget Committee which is comprised of our Mayor, appointed members of the Council, and key personnel. This budget is a balanced proposal between anticipated revenues and expenses and is an extension of the on-going progress in Bruceville-Eddy.

The proposed tax rate, **\$0.460000 per \$100** of appraised valuation, is a reduction from last year's tax rate to the tune of \$0.040000 per \$100. It should be noted that due to an aggregate increase of over 13% of the certified tax appraisal values, the city will collect an additional \$17,100 in revenue.

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

- **Water System Improvements** – Our Water Department and respective fund make up a large portion of our overall operations. As of the most recent public water use survey, an estimate 5,739 people, across 45 square miles, and three counties are currently being provided with a safe supply of water to meet their daily demands.

While plans have yet to be finalized, a recently commissioned hydraulic analysis study is underway that will provide key insights that will be used in our decision-making process as to which areas of our system are in most need of upgrades. Also taken into consideration will be funding for the maintainance of both our current and future infrastructure as well as the planning for the securing of an additional water source.

- **Road Work** – In addition to our regularly budgeted funding for road repairs, it is important to utilize funds this upcoming fiscal year to tackle some much-needed projects for our city streets. Our focus will be to attend to roadways that will not be impacted by planned sewer system installation.
- **Employee Compensation** – This focus point will enhance our ability to attract quality applicants and retain valued employees, which are the lifeblood of an organization tasked with carrying out the vision of the people. This budget will provide employees that have completed their introductory period with a 6% cost-of-living adjustment (COLA) while still maintaining a robust benefit package.
- **School Safety** – In partnership with Bruceville-Eddy Independent School District, this budget funds a full-time School Resources Officer to better serve one of our communities most vulnerable populations, our children.
- **Fully Staffing Code Compliance** – Having a full-time, experienced Code Enforcement Officer allows for the implementation of quality of life and general health and safety codes contained within of our established ordinances. This Department will begin the process of expanding beyond historic operations to include the bulk of building inspections and permitting which will allow for a more streamlined approach to development activities.
- **Sewer System** – While we have yet to receive any funding as a part of our USDA loan and grant for this project, we will continue to have significant costs that must be accounted for in the process of planning for our forthcoming sewer system. This year's budget accounts for those expected costs while positioning us to begin the work of implementation once funding has been finalized.

All things considered, Bruceville-Eddy's financial health is on solid ground thanks to the past stewardship and dedication of elected officials, staff, and most importantly our taxpaying citizens.

Once again, it is my honor to serve alongside you and the outstanding staff members of the City of Bruceville-Eddy. I look forward to discussing this budget with you at our upcoming meetings, and even further, to implementation of this budget. Together we are, "rising into the future."

Respectfully submitted,



10 -GENERAL FUND

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>FEES</u>							
10-00-5002 FRANCHISE FEE REVENUE	58,152	55,758	60,000	53,299	63,190	60,000	
10-00-5003 BUILDING PERMITS	0	0	0	0	0	10,000	
10-00-5004 PERMIT FEES	6,584	6,658	5,000	13,771	5,150	1,000	
10-00-5005 TOWER LEASE	3,000	1,500	1,500	4,650	1,800	3,600	
10-00-5007 TROY PARKER PROPERTY LEASE	2,000	2,000	2,000	2,000	2,400	2,000	
10-00-5008 OPEN RECORDS	779	138	200	56	165	150	
10-00-5009 POLICE REPORTS	0	694	1,000	246	743	500	
10-00-5021 CRLF GRANT	0	0	0	416	0	0	
10-00-5042 MISC. INCOME CITY	1,264	1,447	600	737	1,576	600	
10-00-5047 DA SEIZE ASSETS	39,977	143,043	2,000	9,411	33,253	2,000	
10-00-5048 TREASURY SEIZE ASSETS	0	0	0	338,800	0	0	
10-00-5060 PD FIXED ASSET SALES	3,800	0	1,000	0	0	0	
10-00-5061 GENERAL FIXED ASSET SALES	0	0	0	0	0	3,000	
10-00-5090 LEASE INCOME(SIGNS)	11,783	11,248	10,712	0	0	11,248	
10-00-5095 TRANSFERS IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>236,530</u>	
TOTAL FEES	127,339	222,486	84,012	423,385	108,276	330,628	
<u>TAXES</u>							
10-00-5100 PROPERTY TAX REVENUE	369,883	392,230	392,000	392,055	457,194	409,100	
10-00-5101 SALES TAX REVENUE	<u>92,211</u>	<u>101,386</u>	<u>85,000</u>	<u>103,554</u>	<u>100,195</u>	<u>100,000</u>	
TOTAL TAXES	462,094	493,616	477,000	495,609	557,389	509,100	
<u>COURT</u>							
10-00-5500 FINES INCOME	373,144	282,366	325,000	196,213	308,397	250,000	
10-00-5502 MCLENNAN CHILD SAFETY FEE	1,930	1,857	2,000	2,069	2,229	2,000	
10-00-5503 LOCAL MUNICIPAL JURY FUND	32	60	100	42	61	100	
10-00-5504 TIME PAYMENT REIMBURSEMENT F	1,058	1,925	2,400	950	2,077	1,000	
10-00-5505 OMNI REVENUE	1,255	2,108	2,400	1,340	2,093	1,500	
10-00-5510 FINES COURT TECH FUND	7,968	4,203	9,200	2,844	4,204	3,500	
10-00-5520 FINES COURT BLDG/SECURITY FU	6,989	4,278	7,500	9,819	4,304	3,500	
10-00-5525 JUVENILE CASE MANAGER FUND	<u>6,981</u>	<u>5,170</u>	<u>7,900</u>	<u>3,570</u>	<u>5,160</u>	<u>4,000</u>	
TOTAL COURT	399,357	301,966	356,500	216,848	328,524	265,600	
<u>OTHER FINANCING SOURCES</u>							
10-00-5902 INTEREST INCOME	<u>16,192</u>	<u>3,200</u>	<u>3,000</u>	<u>7,379</u>	<u>3,152</u>	<u>18,000</u>	
TOTAL OTHER FINANCING SOURCES	16,192	3,200	3,000	7,379	3,152	18,000	
TOTAL REVENUES	1,004,982 =====	1,021,268 =====	920,512 =====	1,143,222 =====	997,341 =====	1,123,328 =====	=====

10 -GENERAL FUND
ADMINISTRATION

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR
						PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>						
10-10-6000 SALARIES	65,128	67,898	69,935	52,714	65,809	78,000
10-10-6001 HOURLY	40,919	42,141	43,405	40,156	40,844	84,330
10-10-6004 MEDICARE	1,527	1,588	1,500	1,323	1,539	2,400
10-10-6006 HEALTH INSURANCE	6,729	6,385	6,600	7,057	6,367	17,650
10-10-6007 DENTAL INSURANCE	0	0	0	0	0	600
10-10-6008 TMRS	6,172	6,066	6,100	5,059	5,909	8,000
10-10-6014 EFT/ACH FEE	<u>254</u>	<u>224</u>	<u>230</u>	<u>230</u>	<u>219</u>	<u>250</u>
TOTAL OFFICE PERSONNEL-SUPPORT	120,729	124,302	127,770	106,538	120,687	191,230
<u>TRAVEL TRAINING UNIFORMS</u>						
10-10-6102 TRAINING	685	0	1,500	125	0	1,500
10-10-6104 MILEAGE & VEHICLE REIMBURSE	0	768	1,500	328	709	1,000
10-10-6160 MISC EXPENSE	<u>3,947</u>	<u>2,756</u>	<u>600</u>	<u>1,401</u>	<u>3,307</u>	<u>1,800</u>
TOTAL TRAVEL TRAINING UNIFORMS	4,632	3,524	3,600	1,855	4,017	4,300
<u>ADMINISTRATIVE COST</u>						
10-10-6201 FRANKLIN LEGAL	0	3,055	1,000	1,265	2,364	2,000
10-10-6202 ATTORNEY FEES	28,118	24,746	25,000	2,691	19,899	25,000
10-10-6203 ENGINEERING	0	450	500	0	540	500
10-10-6205 AUDIT	7,175	6,950	7,000	5,725	8,340	4,934
10-10-6206 INSPECTIONS-BUILDING	0	2,225	2,000	7,434	2,040	2,000
10-10-6207 MEMBERSHIP DUES	842	1,516	1,500	1,052	1,819	1,000
10-10-6209 PUBLIC HEALTH DISTRICT	3,862	4,414	4,000	4,582	3,972	4,700
10-10-6211 ELECTION EXPENSE	780	1,889	1,500	544	1,523	1,500
10-10-6212 TAX APPRAISER FEES	3,832	3,712	4,000	3,927	3,689	4,000
10-10-6213 TAX COLLECTOR FEES	<u>1,852</u>	<u>1,920</u>	<u>1,900</u>	<u>1,739</u>	<u>1,920</u>	<u>1,900</u>
TOTAL ADMINISTRATIVE COST	46,462	50,877	48,400	28,960	46,105	47,534
<u>OPERATING</u>						
10-10-6410 OFFICE SUPPLIES	2,424	1,848	2,000	810	2,099	1,500
10-10-6411 COPIES/PRINTING	80	170	150	82	123	150
10-10-6412 POSTAGE, FREIGHT & DELIVERY	332	520	600	382	544	500
10-10-6413 IT SYSTEM SUPPORT EXTRACO	5,410	6,166	6,000	5,353	6,235	4,600
10-10-6414 IT SYSTEM SUPPORT TYLER	5,347	2,989	3,500	3,139	0	3,500
10-10-6415 COMPUTER/SOFTWARE	4,429	1,818	2,000	0	2,360	3,000
10-10-6416 ADVERTISING & LEGAL NOTICES	2,244	544	500	292	236	1,000
10-10-6417 OFFICE EQUIPMENT FURNITURE	0	2,533	0	0	3,040	0
10-10-6418 TELEPHONE SERVICES	3,280	3,629	3,500	1,690	3,673	1,200
10-10-6419 CELL PHONES	2,515	2,424	2,500	1,067	2,353	1,200
10-10-6420 INTERNET SERVICES	0	0	0	0	0	500
10-10-6421 ELEC-BUILDING. & STREET LIGH	16,088	14,669	25,000	11,740	13,547	17,000
10-10-6422 OFFICE MACHINES LEASE	794	830	800	645	803	600
10-10-6425 OFFICE MACHINES-PROPERTY TAX	70	90	100	71	108	100
10-10-6427 SOCIAL PLATFORMS	<u>959</u>	<u>802</u>	<u>1,500</u>	<u>841</u>	<u>663</u>	<u>1,100</u>
TOTAL OPERATING	43,973	39,033	48,150	26,113	35,784	35,950

10 -GENERAL FUND
ADMINISTRATION

			2021-2022			2022-2023	
			CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
	2019-2020	2020-2021	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
	ACTUAL	ACTUAL				DR	WORKSPACE
<u>BUILDING MAIN.</u>							
10-10-6517 JANITORIAL	421	403	1,500	94	181	1,500	
10-10-6518 BUILDING MAIN. & REPAIR	388	520	500	7	624	1,000	
10-10-6519 PROPERTY-LIABILITY INSURANCE	<u>15,436</u>	<u>11,865</u>	<u>15,000</u>	<u>14,906</u>	<u>14,238</u>	<u>6,574</u>	
TOTAL BUILDING MAIN.	16,245	12,788	17,000	15,007	15,044	9,074	
<u>VEHICLES AND OTHER EXP.</u>							
10-10-6600 VEHICLES MAINTENANCE/REPAIR	0	0	0	0	0	1,500	
10-10-6602 FUEL	0	0	0	0	0	1,500	
10-10-6603 MINOR EQUIPMENT & SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>32</u>	<u>0</u>	<u>0</u>	
TOTAL VEHICLES AND OTHER EXP.	0	0	0	32	0	3,000	
<u>MISCELLANEOUS</u>							
10-10-6813 LEGAL RECORDINGS	0	101	100	160	112	200	
10-10-6909 COUNCIL YR PAY & MEETING EXP	48	72	72	0	0	72	
10-10-6914 FIXED ASSET PURCHASE	0	0	0	1,816	0	0	
10-10-6918 CIP CITY HALL	60,117	53,379	2,500	40,185	64,054	0	
10-10-6919 CIP/CAPITAL ASSET PURCHASES	<u>0</u>	<u>0</u>	<u>101,460</u>	<u>13,899</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS	60,165	53,552	104,132	56,060	64,166	272	
TOTAL ADMINISTRATION	292,205	284,076	349,052	234,566	285,802	291,360	

10 -GENERAL FUND
POLICE DEPT

			(----- 2021-2022 -----)				(----- 2022-2023 -----)
	2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-20-6000 SALARIES	51,283	56,000	57,681	53,243	54,277	61,141	
10-20-6001 HOURLY	112,040	78,872	130,000	87,082	76,823	144,201	
10-20-6002 SALARY-SCHOOL RESOURCE OFFIC	0	0	0	1,800	0	6,731	
10-20-6003 OVERTIME	3,865	0	0	644	0	0	
10-20-6004 MEDICARE	2,359	1,942	2,370	2,013	1,894	3,400	
10-20-6006 HEALTH INSURANCE	25,115	18,658	30,000	22,448	18,132	37,000	
10-20-6007 DENTAL INSURANCE	0	0	0	0	0	1,600	
10-20-6008 TMRS	9,623	7,439	18,500	7,790	7,267	11,775	
10-20-6014 EFT/ACH FEE	<u>221</u>	<u>224</u>	<u>225</u>	<u>230</u>	<u>219</u>	<u>250</u>	
TOTAL OFFICE PERSONNEL-SUPPORT	204,506	163,136	238,776	175,250	158,612	266,098	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-20-6102 TRAINING	1,905	1,985	2,500	446	1,251	2,500	
10-20-6103 TRAVEL	0	0	0	0	0	1,000	
10-20-6104 MILEAGE & VEHICLE REIMBURSE	0	0	0	0	0	500	
10-20-6106 DRUG TESTING/PHYSICAL	0	544	500	60	653	250	
10-20-6107 UNIFORMS	2,653	816	3,000	1,660	979	2,000	
10-20-6160 MISC EXPENSE PD	<u>478</u>	<u>455</u>	<u>500</u>	<u>440</u>	<u>412</u>	<u>500</u>	
TOTAL TRAVEL TRAINING UNIFORMS	5,035	3,800	6,500	2,606	3,295	6,750	
<u>ADMINISTRATIVE COST</u>							
10-20-6202 ATTORNEY FEES	11,969	28,610	15,000	1,291	33,127	15,000	
10-20-6205 AUDIT	7,175	6,950	7,500	5,725	8,340	4,934	
10-20-6207 MEMBERSHIP DUES	197	197	100	197	236	100	
10-20-6215 ATMOS GAS	<u>0</u>	<u>213</u>	<u>800</u>	<u>881</u>	<u>115</u>	<u>1,100</u>	
TOTAL ADMINISTRATIVE COST	19,341	35,969	23,400	8,094	41,819	21,134	
<u>OPERATING</u>							
10-20-6410 OFFICE SUPPLIES	778	947	2,000	1,248	1,094	2,000	
10-20-6411 COPIES/PRINTING/FORMS	99	118	100	0	141	100	
10-20-6412 POSTAGE, FREIGHT & DELIVERY	98	177	400	371	212	400	
10-20-6413 IT SYSTEM SUPPORT EXTRACO	4,536	5,491	6,000	5,103	5,485	4,600	
10-20-6415 COMPUTER/SOFTWARE	885	427	1,000	482	407	1,000	
10-20-6417 OFFICE EQUIPMENT FURNITURE	98	277	250	0	332	250	
10-20-6418 TELEPHONE SERVICES	2,787	3,407	2,900	3,451	2,569	1,200	
10-20-6419 CELL PHONES	6,193	5,401	6,000	3,776	5,072	5,000	
10-20-6420 INTERNET SERVICES	0	0	0	0	0	2,000	
10-20-6421 ELEC-BUILDING	938	2,354	12,000	1,210	2,186	2,000	
10-20-6422 OFFICE MACHINES LEASE	1,499	1,910	2,000	1,635	1,883	2,100	
10-20-6425 OFFICE MACHINES - PROPERTY T	93	72	100	60	86	100	
10-20-6427 SOCIAL PLATFORMS	<u>646</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>500</u>	
TOTAL OPERATING	18,648	20,580	33,250	17,336	19,467	21,250	

10 -GENERAL FUND
POLICE DEPT

			(----- 2021-2022 -----)			(----- 2022-2023 -----)	
DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>BUILDING MAIN.</u>							
10-20-6517 JANITORIAL	118	307	250	425	109	500	
10-20-6518 BUILDING MAIN. & REPAIR	0	34	2,000	11	41	2,000	
10-20-6519 PROPERTY-LIABILITY INSURANCE	<u>15,436</u>	<u>11,865</u>	<u>12,500</u>	<u>14,906</u>	<u>14,238</u>	<u>6,574</u>	
TOTAL BUILDING MAIN.	15,554	12,206	14,750	15,343	14,388	9,074	
<u>VEHICLES AND OTHER EXP.</u>							
10-20-6600 VEHICLES MAINTENANCE/REPAIR	12,487	10,562	13,000	9,888	11,351	13,000	
10-20-6602 FUEL	16,014	14,423	18,000	23,135	14,372	25,000	
10-20-6603 MINOR EQUIP, SUPPLIES & REPA	7,582	7,552	500	149	214	500	
10-20-6605 POLICE VEHICLE EQUIPMENT	<u>0</u>	<u>32,093</u>	<u>2,000</u>	<u>1,443</u>	<u>544</u>	<u>2,000</u>	
TOTAL VEHICLES AND OTHER EXP.	36,083	64,630	33,500	34,615	26,481	40,500	
<u>DEPARTMENTAL EXPENSES</u>							
10-20-6700 RADIO CONNECTION-WACO	4,200	4,200	5,000	3,950	4,200	5,000	
10-20-6701 EQUIPMENT MAIN. & REPAIR	424	649	700	54	606	500	
10-20-6703 BODY ARMOR	0	0	0	0	0	1,000	
10-20-6705 GUNS AND GUN SUPPLIES	0	0	0	0	0	2,000	
10-20-6706 DUTY GEAR	0	0	0	0	0	2,000	
10-20-6708 COP SYNC	2,760	2,760	3,000	3,004	3,312	3,500	
10-20-6709 K-9 EXPENSES	<u>1,480</u>	<u>752</u>	<u>2,000</u>	<u>317</u>	<u>902</u>	<u>2,000</u>	
TOTAL DEPARTMENTAL EXPENSES	8,864	8,361	10,700	7,325	9,020	16,000	
<u>MISCELLANEOUS</u>							
10-20-6900 PRINCIPAL PAYMENT DEBT	15,714	16,375	0	0	19,650	0	
10-20-6901 INTEREST PAYMENT DEBT	1,368	700	0	0	840	0	
10-20-6915 AG-ASSET FORFEITURE PURCHASE	26,041	15,559	0	12,288	8,544	25,000	
10-20-6916 TREASURY ASSET FORFEITURE PU	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,574</u>	<u>0</u>	<u>75,000</u>	
TOTAL MISCELLANEOUS	43,123	32,634	0	90,862	29,034	100,000	
TOTAL POLICE DEPT	351,155	341,317	360,876	351,430	302,116	480,806	

10 -GENERAL FUND
CODE ENFORCEMENT

			2021-2022			2022-2023	
	2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-21-6001 HOURLY	0	0	0	0	0	37,450	
10-21-6002 HOURLY-PART TIME	17,620	0	0	9,205	0	0	
10-21-6004 MEDICARE	255	0	0	133	0	550	
10-21-6006 HEALTH INSURANCE	0	0	0	0	0	7,000	
10-21-6008 TMRS	0	0	0	0	0	1,806	
10-21-6009 SOCIAL SECURITY	<u>1,092</u>	<u>0</u>	<u>0</u>	<u>571</u>	<u>0</u>	<u>0</u>	
TOTAL OFFICE PERSONNEL-SUPPORT	18,968	0	0	9,909	0	46,806	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-21-6102 TRAINING	50	0	0	0	0	500	
10-21-6103 TRAVEL	0	0	0	0	0	500	
10-21-6107 UNIFORMS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300</u>	
TOTAL TRAVEL TRAINING UNIFORMS	50	0	0	0	0	1,300	
<u>ADMINISTRATIVE COST</u>							
10-21-6202 ATTORNEY FEES	0	185	0	0	222	500	
10-21-6205 AUDIT	0	0	0	0	0	4,934	
10-21-6207 MEMBERSHIP DUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>145</u>	
TOTAL ADMINISTRATIVE COST	0	185	0	0	222	5,579	
<u>OPERATING</u>							
10-21-6412 POSTAGE, FREIGHT & DELIVERY	0	7	0	0	8	500	
10-21-6413 IT SYSTEM SUPPORT EXTRACO	0	0	0	0	0	4,600	
10-21-6415 COMPUTER/SOFTWARE	0	0	0	107	0	0	
10-21-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	0	500	
10-21-6418 TELEPHONE SERVICES	0	0	0	0	0	1,200	
10-21-6419 CELL PHONES	859	144	0	0	173	600	
10-21-6420 INTERNET SERVICES	0	0	0	0	0	500	
10-21-6422 OFFICE MACHINES LEASE	0	0	0	0	0	600	
10-21-6425 OFFICE MACHINES-PROPERTY TAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	
TOTAL OPERATING	859	151	0	107	181	8,600	
<u>BUILDING MAIN.</u>							
10-21-6519 PROPERTY-LIABILITY INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,574</u>	
TOTAL BUILDING MAIN.	0	0	0	0	0	6,574	
<u>VEHICLES AND OTHER EXP.</u>							
10-21-6600 VEHICLES MAINTENANCE/REPAIR	0	0	0	0	0	2,500	
10-21-6602 FUEL	352	0	0	174	0	4,500	
10-21-6603 MINOR EQUIPMENT &SUPPLIES	0	0	0	0	0	500	
10-21-6606 CLEAN UP AND PURCHASE	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	
TOTAL VEHICLES AND OTHER EXP.	1,153	0	0	174	0	8,000	

10 -GENERAL FUND
CODE ENFORCEMENT

			(----- 2021-2022 -----)			(----- 2022-2023 -----)	
	2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	WORKSPACE
<u>MISCELLANEOUS</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL CODE ENFORCEMENT	21,030	336	0	10,190	403	76,859	

10 -GENERAL FUND
MAINTENANCE

			((----- 2021-2022 -----))				((----- 2022-2023 -----))	
DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE	
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-30-6001 HOURLY	51,984	25,385	50,000	42,822	24,615	50,160		
10-30-6003 OVERTIME	3,551	1,262	0	1,259	1,164	1,500		
10-30-6004 MEDICARE	651	386	600	633	373	728		
10-30-6006 HEALTH INSURANCE	13,991	3,064	9,000	10,150	2,438	14,000		
10-30-6007 DENTAL INSURANCE	0	0	0	0	0	590		
10-30-6008 TMRS	2,795	948	2,100	2,404	803	2,453		
10-30-6009 SOCIAL SECURITY	<u>259</u>	<u>567</u>	<u>0</u>	<u>0</u>	<u>681</u>	<u>0</u>		
TOTAL OFFICE PERSONNEL-SUPPORT	73,230	31,613	61,700	57,268	30,074	69,431		
<u>TRAVEL TRAINING UNIFORMS</u>								
10-30-6100 CONTRACT SERVICES& TEMP	5,000	0	0	0	0	0		
10-30-6107 UNIFORMS	<u>757</u>	<u>184</u>	<u>200</u>	<u>136</u>	<u>48</u>	<u>400</u>		
TOTAL TRAVEL TRAINING UNIFORMS	5,757	184	200	136	48	400		
<u>ADMINISTRATIVE COST</u>								
10-30-6205 AUDIT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,934</u>		
TOTAL ADMINISTRATIVE COST	0	0	0	0	0	4,934		
<u>OPERATING</u>								
10-30-6410 OFFICE SUPPLIES	4	0	0	0	0	0		
10-30-6412 POSTAGE, FREIGHT & DELIVERY	0	29	0	160	12	100		
10-30-6419 CELL PHONES	631	523	800	800	483	1,000		
10-30-6420 ROLL OFF EXPENSE	0	0	3,300	0	0	3,300		
10-30-6421 ELEC-BUILDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,300</u>		
TOTAL OPERATING	635	552	4,100	960	495	5,700		
<u>BUILDING MAIN.</u>								
10-30-6517 JANITORIAL	27	0	0	0	0	0		
10-30-6518 BUILDING MAIN. & REPAIR	30	100	200	114	120	200		
10-30-6519 PROPERTY-LIABILITY INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,574</u>		
TOTAL BUILDING MAIN.	57	100	200	114	120	6,774		
<u>VEHICLES AND OTHER EXP.</u>								
10-30-6600 VEHICLES MAINTENANCE/REPAIR	6,009	210	1,000	1,237	246	3,000		
10-30-6601 BATTERIES/TIRES/ASSESSORIES	779	0	1,000	1,147	0	0		
10-30-6602 FUEL	4,585	3,587	5,000	5,672	3,281	6,000		
10-30-6603 TOOLS & EQUIPMENT	910	1,485	800	1,177	1,768	1,800		
10-30-6604 EQUIPMENT LEASE	0	368	750	0	442	750		
10-30-6605 EQUIPMENT MAIN. & REPAIR	331	1,589	750	3,386	1,141	1,000		
10-30-6606 MOWING EXPENSE	1,065	783	700	432	794	700		
10-30-6608 H-O-T STREET LIGHT EXPENSE	922	878	1,000	980	910	0		
10-30-6609 STREET REPAIR	19,406	3,980	6,000	12,110	4,776	36,000		
10-30-6610 FLOOD CULVERT CLEAN OUT	2,000	0	2,000	0	0	2,000		
10-30-6611 BRIDGE REPAIRS/PARKING LOTS	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>		
TOTAL VEHICLES AND OTHER EXP.	41,006	12,880	24,000	26,140	13,357	54,250		

10 -GENERAL FUND
 MAINTENANCE

			(----- 2021-2022 -----)		(----- 2022-2023 -----)		
DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>DEPARTMENTAL EXPENSES</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>MISCELLANEOUS</u>							
10-30-6900 PRINCIPAL PAYMENT DEBT	0	0	0	0	3,079	0	<u> </u>
10-30-6901 INTEREST PAYMENT DEBT	<u>168</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u> </u>
TOTAL MISCELLANEOUS	168	5	0	0	3,085	0	<u> </u>
 TOTAL MAINTENANCE	 120,854	 45,334	 90,200	 84,617	 47,179	 141,489	

10 -GENERAL FUND
COURT

	2019-2020	2020-2021	2021-2022				2022-2023	
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	PROPOSED	
DEPARTMENTAL EXPENDITURES			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET	
						DR	WORKSPACE	
<u>OFFICE PERSONNEL-SUPPORT</u>								
10-40-6000 SALARIES	27,398	28,220	28,620	26,831	27,352	30,811		
10-40-6001 HOURLY	31,555	32,394	34,474	23,406	31,397	35,360		
10-40-6004 MEDICARE	848	863	900	725	836	950		
10-40-6006 HEALTH INSURANCE	138	271	300	1,194	270	7,000		
10-40-6007 DENTAL INSURANCE	0	0	0	0	0	294		
10-40-6008 TMRS	1,823	1,786	1,800	1,277	1,739	1,730		
10-40-6009 SOCIAL SECURITY	1,712	1,750	2,000	1,663	1,696	1,911		
10-40-6014 EFT/ACH FEE	<u>220</u>	<u>224</u>	<u>230</u>	<u>221</u>	<u>219</u>	<u>250</u>		
TOTAL OFFICE PERSONNEL-SUPPORT	63,695	65,508	68,324	55,317	63,509	78,306		
<u>TRAVEL TRAINING UNIFORMS</u>								
10-40-6102 TRAINING	0	250	500	374	300	500		
10-40-6103 TRAVEL	0	0	0	0	0	500		
10-40-6104 MILEAGE & VEHICLE REIMBURSE	<u>592</u>	<u>108</u>	<u>1,800</u>	<u>294</u>	<u>0</u>	<u>1,500</u>		
TOTAL TRAVEL TRAINING UNIFORMS	592	358	2,300	668	300	2,500		
<u>ADMINISTRATIVE COST</u>								
10-40-6202 ATTORNEY FEES	9,607	17,771	16,500	7,004	15,185	15,000		
10-40-6205 AUDIT	7,175	6,950	7,000	5,725	8,340	4,934		
10-40-6207 MEMBERSHIP DUES	<u>0</u>	<u>0</u>	<u>100</u>	<u>20</u>	<u>0</u>	<u>100</u>		
TOTAL ADMINISTRATIVE COST	16,782	24,721	23,600	12,749	23,525	20,034		
<u>OPERATING</u>								
10-40-6410 OFFICE SUPPLIES	1,724	1,898	1,700	580	2,078	1,000		
10-40-6411 COPIES/PRINTING	80	110	60	82	51	100		
10-40-6412 POSTAGE, FREIGHT & DELIVERY	750	527	1,200	367	553	1,200		
10-40-6413 IT SYSTEM SUPPORT EXTRACO	50	375	0	0	450	4,600		
10-40-6414 IT SYSTEM SUPPORT TYLER	2,847	0	0	9	0	0		
10-40-6415 COMPUTER/SOFTWARE	261	162	0	0	437	0		
10-40-6417 OFFICE EQUIPMENT FURNITURE	0	172	0	0	207	0		
10-40-6418 TELEPHONE SERVICES	0	1,506	1,100	1,690	1,206	1,200		
10-40-6420 INTERNET SERVICES	0	0	0	0	0	500		
10-40-6421 ELEC-BUILDING	0	924	1,100	1,323	669	1,500		
10-40-6422 OFFICE MACHINES LEASE	794	830	700	645	803	600		
10-40-6425 OFFICE MACHINES-PROPERTY TAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>		
TOTAL OPERATING	6,506	6,504	5,860	4,697	6,453	10,800		
<u>BUILDING MAIN.</u>								
10-40-6517 JANITORIAL	119	397	200	94	173	0		
10-40-6518 BUILDING MAIN. & REPAIR	0	63	100	0	76	100		
10-40-6519 PROPERTY-LIABILITY INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,574</u>		
TOTAL BUILDING MAIN.	119	460	300	94	249	6,674		

10 -GENERAL FUND
COURT

			(----- 2021-2022 -----)		(----- 2022-2023 -----)		
DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>VEHICLES AND OTHER EXP.</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>DEPARTMENTAL EXPENSES</u>							
10-40-6701 COURT TECH. EXPENSE	13,796	36,779	15,000	10,919	39,443	10,000	<u> </u>
10-40-6702 COURT SECURITY EXPENSE	4,540	6,872	5,000	23,463	8,246	3,000	<u> </u>
10-40-6705 CHILD SAFETY EXPENSE	<u> 0 </u>	<u> 9,620 </u>	<u> 0 </u>	<u> 0 </u>	<u> 11,544 </u>	<u> 1,500 </u>	<u> </u>
TOTAL DEPARTMENTAL EXPENSES	18,336	53,271	20,000	34,383	59,233	14,500	<u> </u>
 TOTAL COURT	 106,029	 150,820	 120,384	 107,906	 153,269	 132,814	
 TOTAL EXPENDITURES	 891,272 =====	 821,882 =====	 920,512 =====	 788,709 =====	 788,769 =====	 1,123,328 =====	 =====
 REVENUE OVER/(UNDER) EXPENDITURES	 113,710 =====	 199,385 =====	 0 =====	 354,512 =====	 208,572 =====	 0 =====	 =====

	2019-2020	2020-2021	CURRENT	2021-2022	REESTIMATED	2022-2023	
REVENUES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	BUDGET	PROPOSED
				ACTUAL		DR	BUDGET
							WORKSPACE
FEES							
50-00-5000 WATER SALES	1,548,566	1,495,020	1,440,000	1,575,226	1,464,237	1,693,000	
50-00-5010 TAP FEES	88,458	53,180	25,000	75,700	24,216	70,000	
50-00-5020 CONNECTION FEES	4,230	3,842	3,200	3,720	3,854	4,000	
50-00-5030 RE-CONNECT FEE	4,110	6,846	2,000	4,740	6,451	5,000	
50-00-5031 LATE FEES	4,050	27,810	15,000	27,844	25,236	30,000	
50-00-5032 CSI-CUS SERV FEES	0	0	0	0	0	2,000	
50-00-5040 RETURNED CHECK FEE	630	420	540	600	432	600	
50-00-5050 VFD DONATIONS	1,932	1,863	2,000	1,700	1,864	2,000	
50-00-5055 UTILITY RELIEF FUND DONATION	0	0	0	1,000	0	0	
50-00-5060 FIXED ASSET SALES	0	0	0	1,250	0	25,000	
50-00-5080 MISC. INCOME	0	1,708	0	5,280	1,914	1,000	
50-00-5090 GARBAGE REVENUE	125,529	129,931	124,000	127,096	129,520	150,000	
50-00-5095 TRANSFERS IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>593,706</u>	
TOTAL FEES	1,777,506	1,720,620	1,611,740	1,824,156	1,657,724	2,576,306	
TAXES							
50-00-5102 EFT-ACH FEE	<u>1,165</u>	<u>1,796</u>	<u>1,750</u>	<u>2,011</u>	<u>1,756</u>	<u>2,000</u>	
TOTAL TAXES	1,165	1,796	1,750	2,011	1,756	2,000	
OTHER FINANCING SOURCES							
50-00-5902 INTEREST INCOME	<u>16,908</u>	<u>3,321</u>	<u>3,300</u>	<u>6,544</u>	<u>3,235</u>	<u>25,000</u>	
TOTAL OTHER FINANCING SOURCES	16,908	3,321	3,300	6,544	3,235	25,000	
TOTAL REVENUES	1,795,578	1,725,736	1,616,790	1,832,710	1,662,714	2,603,306	

50 -WATER FUND
WATER DEPT

	(----- 2021-2022 -----) (----- 2022-2023 -----)						
DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
50-00-6001 HOURLY	183,253	202,216	217,655	199,507	197,847	201,000	
50-00-6003 OVERTIME	22,970	18,762	18,000	19,104	20,187	18,000	
50-00-6004 MEDICARE	2,887	2,982	3,500	2,975	2,940	2,950	
50-00-6005 ON CALL/MEETING PAY	0	0	0	0	0	3,370	
50-00-6006 HEALTH INSURANCE	37,642	44,781	50,000	39,325	45,172	39,000	
50-00-6007 DENTAL INSURANCE	0	0	0	0	0	1,200	
50-00-6008 TMRS	11,080	11,532	11,000	11,188	11,480	9,050	
50-00-6009 SOCIAL SECURITY	953	749	1,000	832	684	1,000	
50-00-6010 PENSION EXPENSE	(1,808)	(18,293)	0	0	0	0	
50-00-6011 OPEB EXPENSE	3,679	4,548	0	0	0	0	
50-00-6014 EFT/ACH FEE	<u>1,625</u>	<u>1,811</u>	<u>300</u>	<u>381</u>	<u>1,758</u>	<u>250</u>	
TOTAL OFFICE PERSONNEL-SUPPORT	262,281	269,086	301,455	273,313	280,067	275,820	
<u>TRAVEL TRAINING UNIFORMS</u>							
50-00-6100 CONTRACT SERVICES& TEMP	1,300	9,185	2,500	0	7,927	2,500	
50-00-6102 TRAINING	258	0	2,500	750	0	1,500	
50-00-6103 TRAVEL	0	0	1,000	0	0	0	
50-00-6104 MILEAGE & VEHICLE REIMBURSE	125	0	200	20	0	200	
50-00-6106 DRUG TESTING/PHYSICAL	0	109	120	0	131	120	
50-00-6107 UNIFORMS	729	904	1,000	438	415	1,000	
50-00-6160 MISC EXPENSE WATER	<u>384</u>	<u>3,560</u>	<u>500</u>	<u>81</u>	<u>2,713</u>	<u>1,000</u>	
TOTAL TRAVEL TRAINING UNIFORMS	2,797	13,758	7,820	1,289	11,186	6,320	
<u>ADMINISTRATIVE COST</u>							
50-00-6202 ATTORNEY FEES	5,748	41,134	25,000	38,933	40,179	50,000	
50-00-6203 ENGINEERING	1,700	750	2,000	9,977	900	15,000	
50-00-6205 AUDIT	8,175	6,950	7,000	5,725	8,340	4,934	
50-00-6207 MEMBERSHIPS & LICENSES	<u>816</u>	<u>1,106</u>	<u>1,000</u>	<u>1,432</u>	<u>1,328</u>	<u>1,500</u>	
TOTAL ADMINISTRATIVE COST	16,439	49,940	35,000	56,068	50,747	71,434	
<u>OPERATING</u>							
50-00-6410 OFFICE SUPPLIES	5,274	3,239	4,000	3,857	3,700	4,000	
50-00-6411 COPIES/PRINTING	158	110	200	82	51	100	
50-00-6412 POSTAGE, FREIGHT & DELIVERY	9,069	9,706	8,500	10,524	9,433	10,000	
50-00-6413 IT SYSTEM SUPPORT EXTRACO	4,873	6,241	6,000	5,403	6,325	4,600	
50-00-6414 IT SYSTEM SUPPORT TYLER	11,052	3,853	9,000	4,021	1,037	4,000	
50-00-6415 COMPUTER/SOFTWARE	9,266	4,924	2,500	0	6,151	3,500	
50-00-6416 ADVERTISING & LEGAL NOTICES	0	265	550	0	635	500	
50-00-6417 OFFICE EQUIPMENT FURNITURE	0	1,115	500	0	1,338	500	
50-00-6418 TELEPHONE SERVICES	4,630	4,710	4,500	2,869	4,728	1,200	
50-00-6419 CELL PHONES	2,055	2,318	2,100	2,311	2,065	2,550	
50-00-6420 INTERNET SERVICES	0	0	0	0	0	500	
50-00-6421 ELEC-BUILDING	0	1,504	3,500	3,380	827	2,000	
50-00-6422 OFFICE MACHINES LEASE	1,876	1,910	2,200	1,635	1,883	600	
50-00-6423 ELECTRICITY(HUDSON)	0	0	0	0	0	1,300	
50-00-6425 OFFICE MACHINES-PROPERTY TAX	160	90	100	71	108	100	
50-00-6426 CSI-CUS SERV INSP	0	0	0	0	0	2,000	

50 -WATER FUND
WATER DEPT

	2019-2020	2020-2021	(----- 2021-2022 -----)				(----- 2022-2023 -----)
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
50-00-6427 SOCIAL PLATFORMS	<u>1,017</u>	<u>501</u>	<u>1,000</u>	<u>772</u>	<u>461</u>	<u>1,000</u>	
TOTAL OPERATING	49,432	40,486	44,650	34,927	38,741	38,450	
<u>BUILDING MAIN.</u>							
50-00-6517 JANITORIAL	246	420	250	94	202	300	
50-00-6518 BUILDING MAIN. & REPAIR	0	301	300	12	361	150	
50-00-6519 PROPERTY-LIABILITY INSURANCE	<u>15,436</u>	<u>11,865</u>	<u>20,000</u>	<u>14,906</u>	<u>14,238</u>	<u>6,574</u>	
TOTAL BUILDING MAIN.	15,682	12,586	20,550	15,012	14,801	7,024	
<u>VEHICLES AND OTHER EXP.</u>							
50-00-6600 VEHICLES MAINTENANCE/REPAIR	10,987	3,719	8,000	21,978	3,901	10,000	
50-00-6601 CHEMICAL PURCHASES	12,714	10,240	15,000	12,557	9,729	15,000	
50-00-6602 FUEL	9,307	13,676	13,000	22,425	13,191	25,000	
50-00-6603 MINOR EQUIPMENT & SUPPLIES	623	453	800	2,173	544	800	
50-00-6604 EQUIPMENT LEASE	3,129	0	4,000	457	0	1,000	
50-00-6605 EQUIPMENT MAIN. & REPAIR	2,242	1,271	2,000	684	1,343	2,000	
50-00-6608 VEHICLE & EQUIPMENT PURCHASE	0	0	0	0	0	67,000	
50-00-6609 STORAGE TANK CLEANING AND MA	0	0	0	0	0	25,000	
50-00-6612 BACKHOE PURCHASE 60 MONTHS	<u>169</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL VEHICLES AND OTHER EXP.	39,170	29,359	42,800	60,274	28,709	145,800	
<u>OTHER EXPENSES</u>							
50-00-6682 COMPREHENSIVE WATER PROJECTS	0	0	0	0	0	600,000	
50-00-6683 PROJECTS & PLANNING	0	0	0	0	0	120,000	
50-00-6684 ROBIN RD PROJECT	0	0	0	27,926	0	0	
50-00-6685 OLD BETHANY PROJECT	<u>(75)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER EXPENSES	(75)	0	0	27,926	0	720,000	
<u>DEPARTMENTAL EXPENSES</u>							
50-00-6700 WATER PURCHASES	345,370	354,739	400,000	311,677	379,261	395,000	
50-00-6701 SOUTHERN TRINITY CONSERV. DI	3,928	3,477	5,000	3,404	3,347	4,000	
50-00-6702 ELC-H.O.T UTILITIES WELLS	64,518	59,088	65,000	84,754	57,410	100,000	
50-00-6703 FITTINGS AND SUPPLIES	40,726	39,607	40,000	62,400	37,105	50,000	
50-00-6704 COMMERCIAL/LRG BUS. METER	591	0	750	0	0	0	
50-00-6705 METERS EXPENSE	8,528	0	0	0	0	13,000	
50-00-6706 TANK YEARLY INSPECTIONS	3,880	3,330	4,500	3,705	3,996	4,000	
50-00-6707 TANK MAIN. & REPAIRS	125	111	2,500	100	134	10,000	
50-00-6708 REPAIRS WELLS/PUMP HOUSE FO	40,427	3,978	60,000	104,398	94,834	60,000	
50-00-6709 PRV/VAULTS/VALVES	858	1,620	1,500	2,007	1,764	2,500	
50-00-6710 ALERT SYSTEM-WELL/PUMP STATI	0	0	0	0	0	1,500	
50-00-6711 EFT/ACH WATER BILLS	0	0	1,800	1,557	0	1,800	
50-00-6712 TCEQ WATER TIER II PERMIT	50	51	55	51	62	51	
50-00-6713 TCEQ PUBLIC WATER SYSTEM PER	6,932	7,146	8,000	7,146	8,575	7,200	
50-00-6714 METER SOFTWARE	0	2,682	4,000	2,682	0	3,000	
50-00-6715 GARBAGE PICK UP	118,518	123,453	124,000	112,050	122,745	147,600	
50-00-6716 WATER SAMPLE TEST	6,596	6,563	7,500	8,260	6,782	7,000	
50-00-6717 ELEC-WELLS	47,625	37,015	42,000	35,117	33,121	45,000	
50-00-6718 TOOLS	<u>1,033</u>	<u>3,045</u>	<u>1,500</u>	<u>2,265</u>	<u>3,504</u>	<u>1,500</u>	
TOTAL DEPARTMENTAL EXPENSES	689,706	645,907	768,105	741,573	752,639	853,151	

50 -WATER FUND
WATER DEPT

	2019-2020	2020-2021	2021-2022			2022-2023	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>MISCELLANEOUS</u>							
50-00-6813 EASEMENT RECORDINGS	404	280	500	20	312	500	
50-00-6814 DEPRECIATION COST	198,500	235,064	0	0	0	0	
50-00-6815 DONATIONS TO VOL. FIRE DEPT	1,904	1,848	2,000	1,532	1,846	2,000	
50-00-6900 PRINCIPAL PAYMENT DEBT	0	0	287,000	95,013	113,679	334,765	
50-00-6901 INTEREST PAYMENT DEBT	105,067	109,955	82,000	54,050	74,237	82,042	
50-00-6914 FIXED ASSET PURCHASES	0	0	0	71,434	0	66,000	
50-00-6919 CIP/CAPITAL ASSET PURCHASES	<u>0</u>	<u>0</u>	<u>24,911</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS	305,875	347,148	396,411	222,049	190,074	485,307	
TOTAL WATER DEPT	1,381,307	1,408,270	1,616,790	1,432,431	1,366,964	2,603,306	
TOTAL EXPENDITURES	<u>1,381,307</u>	<u>1,408,270</u>	<u>1,616,790</u>	<u>1,432,431</u>	<u>1,366,964</u>	<u>2,603,306</u>	<u> </u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>414,271</u>	<u>317,467</u>	<u>0</u>	<u>400,280</u>	<u>295,750</u>	<u>0</u>	<u> </u>

	2019-2020	2020-2021	(----- 2021-2022 -----) (----- 2022-2023 -----)				
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
FEES							
51-00-5095 TRANSFERS IN	0	0	0	0	0	73,500	
TOTAL FEES	0	0	0	0	0	73,500	
TAXES							
TOTAL REVENUES	0	0	0	0	0	73,500	

51 -SEWER FUND
SEWER DEPT

	(- - - - - 2021-2022 - - - - -) (- - - - - 2022-2023 - - - - -)						
DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
<u>TRAVEL TRAINING UNIFORMS</u>							
<u>ADMINISTRATIVE COST</u>							
51-00-6202 ATTORNEY FEES	5,782	3,265	0	1,240	0	3,500	
51-00-6203 ENGINEERING	0	0	0	77,945	0	50,000	
51-00-6204 CONSULTING	<u>0</u>	<u>194</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL ADMINISTRATIVE COST	5,782	3,458	0	79,185	0	53,500	
<u>OPERATING</u>							
51-00-6411 COPIES/PRINTING	0	5	0	0	0	0	
51-00-6412 POSTAGE, FREIGHT & DELIVERY	<u>0</u>	<u>30</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>0</u>	
TOTAL OPERATING	0	35	0	19	0	0	
<u>BUILDING MAIN.</u>							
<u>VEHICLES AND OTHER EXP.</u>							
<u>OTHER EXPENSES</u>							
51-00-6687 WASTEWATER PLANNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,380</u>	<u>0</u>	<u>20,000</u>	
TOTAL OTHER EXPENSES	0	0	0	18,380	0	20,000	
<u>MISCELLANEOUS</u>							
51-00-6813 EASEMENT RECORDINGS	<u>40</u>	<u>40</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS	40	40	0	0	0	0	
TOTAL SEWER DEPT	5,822	3,534	0	97,583	0	73,500	
TOTAL EXPENDITURES	5,822	3,534	0	97,583	0	73,500	
REVENUE OVER/ (UNDER) EXPENDITURES	(5,822)	(3,534)	0	(97,583)	0	0	

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bruceville-Eddy

Taxing Unit Name

143A Wilcox Dr, Eddy, TX 76584

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

859-5964

Phone (area code and number)

www.bruceville-eddy.us

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 78,428,562
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 78,428,562
4.	2021 total adopted tax rate.	\$ 0.500000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 78,428,562
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 18,880 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 235,430 C. Value loss. Add A and B. ⁶	\$ 254,310
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 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.	\$ 254,310
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 78,174,252
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 390,871
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 70
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 390,941
18.	Total 2022 taxable value on the 2022 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: \$ 88,818,424 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value. Add A and B, then subtract C and D.	\$ 88,818,424

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.	2022 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	\$ 121,160
B.	2022 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.	\$ 121,160
20.	2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 88,939,584
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 786,320
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 786,320
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 88,153,264
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.443478/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 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.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.500000/\$100
29.	2021 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> .	\$ 78,428,562

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 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 392,142
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 70	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 70	
	E. Add Line 30 to 31D.	\$ 392,212
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,153,264
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.444920/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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. 2021 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	
	A. 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	
	B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$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 A. 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 B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 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 B. 2021 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, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
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 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 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
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.444920 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.444920 /\$100
41.	2022 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.	\$ 0.460492 /\$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): 2022 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 2022 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0 D. Subtract amount paid from other resources - \$ _____ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2021 actual collection rate. 0.00 % C. Enter the 2020 actual collection rate. 0.00 % D. Enter the 2019 actual collection rate. 0 % 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	100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,939,584
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.460492/\$100
D49.	Disaster Line 49 (D49): 2022 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 §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, 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 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,939,584
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.443478 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.443478 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.460492 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.460492 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,939,584
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.460492 /\$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 before 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 unused increment rate for that year would be zero.

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

- a tax year before 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

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.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	2022 voter-approval tax rate, adjusted for 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).	\$ _____ 0.460492/\$100

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 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.444920/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 88,939,584
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.562179/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.000000/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 1.007099/\$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.

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)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.500000 / \$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.500000 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 78,174,252
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 390,871
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,153,264
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 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).	\$ 0.460492 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.443478 / \$100
As applicable, enter the 2022 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. \$ 0.460492 / \$100
As applicable, enter the 2022 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: 49

De minimis rate. \$ 1.007099 / \$100
If applicable, enter the 2022 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 Tax Code.⁵⁰

print
here

Randy H. Riggs
Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

7-27-2022

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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