



Proposed Budget

Fiscal Year 2024 - 2025

City of Bruceville-Eddy Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$29,580, which is a 6.21 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 \$13,952.

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

FOR: TBD

AGAINST: TBD

PRESENT (Not Voting): TBD

ABSENT: TBD

Property Tax Rate Comparison

	2023-2024	2024-2025
Property Tax Rate:	\$0.460000/100	\$0.460000/100
No-New-Revenue Tax Rate:	\$0.407521/100	\$0.441039/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.408138/100	\$0.444587/100
Voter-Approval Tax Rate:	\$0.435576/100	\$0.460147/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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



To: Mayor and City Council
From: Kent Manton, City Administrator
Date: July 16, 2024
Subject: Fiscal Year 2024-25 Proposed Budget and Tax Rate

It is with pleasure and honor that I present the proposed fiscal year 2024-2025 budget and tax rate. This proposed budget takes into consideration many factors, most importantly though, the will of the people as expressed through their elected officials. This budget document is the product of many hours of research and deliberation as performed by the dedicated members of the Budget Committee. Furthermore, it is a balanced proposal between our anticipated revenues and expenses and is a reflection of our collective goals and desired progress.

The proposed tax rate, **\$0.460000 per \$100** of appraised valuation, is a continuation of the tax rate from the previous year. While the tax rate will remain unchanged, it is important to note that between certified tax appraisals rising across the county, the addition of added value from new improvements, and previously untaxed properties, the city will collect an additional \$29,580 in revenue.

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

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

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

Also integrated in this year's budget is a greater investment in our maintenance of vital water distribution equipment to help counter challenges we have been facing from persistent electrical failures. This will include a backup generator to provide power in the event of an emergency.

- **Drainage and Stormwater Improvements** – This year we received far more than our fair of Spring rains. While our local water reservoirs desperately needed this influx, the amount of rain received over a short period of time showcased areas of our drainage system in need of repair and/or upgrade. This budget includes funding for the replacement of culverts throughout key areas of our City.
- **Sewer System** – The long-anticipated sewer system project has been 'given the green light' and is currently in the loan closing phase. Therefore, we must include the expected costs of implementing this vital public works project to include the cost of initial construction as well as the first years' operating expenses.
- **Street Repairs** – Funding dedicated to street maintenance has risen dramatically over the past two years and the Budget Committee Members wanted to ensure this trend continues. This budget will include money for more sealing of streets overhauled in 2023 and 2024, the overhaul of another slate of roadways, and general repairs.

Also important to note, the City of Bruceville-Eddy purchased a self-contained street patching machine in FY 2023-2024. By utilizing this essential piece of equipment, we can address needs across our community with greater efficiency.

Furthermore, the Citizens of Bruceville-Eddy approved a ballot measure in November of 2023 that dedicated a new sales tax directly to the maintenance of existing streets. This tax went into effect in April of 2024 and will continue for a period of four years. As this money becomes available, we will have an even greater ability to finance needed repairs.

Lastly, it should be mentioned that a significant portion of the sewer system project will go towards full street repairs after collection lines have been installed.

Bottomline, your City Council is prioritizing street maintenance more than ever before and the fruits of these investments will continue to compound and be seen where it matters the most, on our roads.

- **Employee Compensation** – Arguably the most important cost of any thriving organization is that of employee compensation and benefits. This budget will provide most employees that have completed one year of service with a 3.2% cost-of-living adjustment (COLA) while allocating a base pay increase for our police officers.

For the first time ever, this budget will also fund a non-retroactive, repeating COLA for retirees through our Texas Municipal Retirement System plan.

- **Animal Services** – To many, it often comes as a surprise just how costly it is to provide humane care to animals in today's day and age.

For many years, the City of Bruceville-Eddy has operated with little to no funding for an active animal control operation. We have been working for the past two years to find a cost-efficient solution to animal sheltering operations. Unfortunately, we have been less than successful. This year's budget includes funding towards a solution to this end as well as essential animal needs as they may arise.

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

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

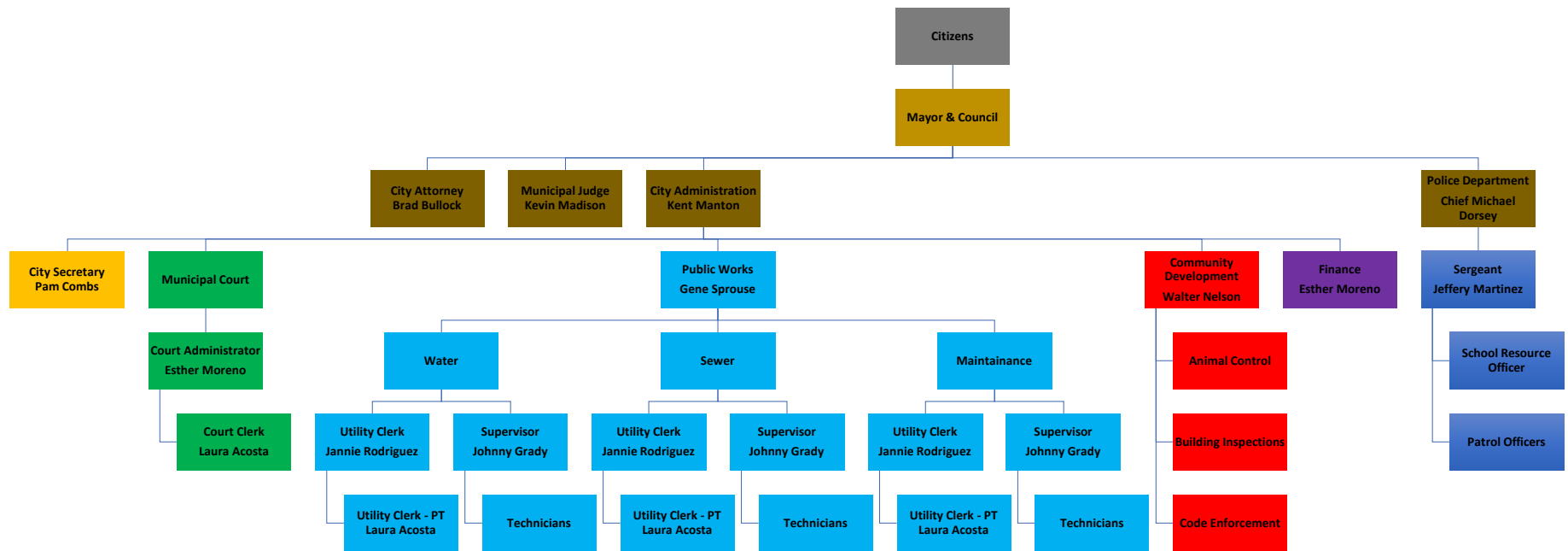
Respectfully submitted,

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

City of Bruceville-Eddy

Organizational Chart

7/16/2024



10 -GENERAL FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
FEES							
10-00-5002 FRANCHISE FEE REVENUE	56,196	58,088	57,000	48,024	63,190	57,000	
10-00-5003 BUILDING PERMITS	0	22,363	24,000	105,753	0	24,000	
10-00-5004 PERMIT FEES	15,155	3,060	3,300	2,860	5,150	3,300	
10-00-5005 TOWER LEASE	4,950	3,850	3,700	2,970	1,800	3,700	
10-00-5007 PROPERTY LEASE	2,000	135	2,135	4,235	2,400	2,235	
10-00-5008 OPEN RECORDS	75	145	150	202	165	150	
10-00-5009 POLICE REPORTS	264	233	250	344	743	250	
10-00-5010 DEVELOPMENT FEES	0	13,922	2,500	22,099	0	10,000	
10-00-5021 GRANT INCOME	0	0	50,000	0	0	500,000	
10-00-5042 MISC. INCOME CITY	5,489	1,492	1,000	2,241	1,576	1,000	
10-00-5047 DA SEIZE ASSETS	9,411	0	1,000	0	33,253	1,000	
10-00-5049 SRO REIMBURSEMENT INCOME	0	41,513	43,900	39,466	0	45,000	
10-00-5061 REAL PROPERTY/FIXD ASSET SAL	0	33,035	30,000	36,207	0	500	
10-00-5070 INSURANCE CLAIMS INCOME	0	0	0	38,901	0	1,000	
10-00-5090 LEASE INCOME (SIGNS)	11,248	11,248	11,248	0	0	11,248	
10-00-5095 TRANSFERS IN	0	0	199,657	0	0	156,000	
TOTAL FEES	104,788	189,084	429,840	303,302	108,276	816,383	
TAXES							
10-00-5100 PROPERTY TAX REVENUE	408,211	414,306	476,000	453,788	457,194	505,580	
10-00-5101 SALES TAX REVENUE	112,512	129,031	125,000	119,175	100,195	137,500	
TOTAL TAXES	520,723	543,337	601,000	572,963	557,389	643,080	
COURT							
10-00-5500 FINES INCOME	214,368	209,622	195,000	225,918	308,397	250,000	
10-00-5501 MVBA COLLECTIONS INCOME	58,919	53,536	39,326	35,984	0	50,000	
10-00-5502 MCLENNAN CHILD SAFETY FEE	2,069	2,035	2,035	1,959	2,229	2,500	
10-00-5503 LOCAL MUNICIPAL JURY FUND	45	66	57	86	61	100	
10-00-5504 TIME PAYMENT REIMBURSEMENT F	993	1,420	1,118	1,322	2,077	1,500	
10-00-5505 OMNI REVENUE	1,412	1,296	1,159	992	2,093	1,500	
10-00-5510 FINES COURT TECH FUND	3,016	3,481	3,003	4,103	4,204	4,000	
10-00-5520 FINES COURT BLDG/SECURITY FU	3,155	3,856	3,303	4,713	4,304	4,375	
10-00-5525 JUVENILE CASE MANAGER FUND	3,785	4,348	3,753	5,113	5,160	5,000	
TOTAL COURT	287,763	279,661	248,754	280,189	328,524	318,975	
OTHER FINANCING SOURCES							
10-00-5902 INTEREST INCOME	16,796	109,038	100,000	94,022	3,152	90,000	
TOTAL OTHER FINANCING SOURCES	16,796	109,038	100,000	94,022	3,152	90,000	
TOTAL REVENUES	930,071	1,121,120	1,379,594	1,250,476	997,341	1,868,438	

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

10 -GENERAL FUND
 ADMINISTRATION

	2021-2022	2022-2023	2023-2024			2024-2025	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-10-6000 SALARIES	61,155	78,276	41,500	35,115	65,809	42,828	
10-10-6001 HOURLY	43,495	84,456	44,471	37,835	40,844	46,335	
10-10-6003 OVERTIME	0	0	1,000	0	0	1,000	
10-10-6004 MEDICARE	1,491	2,293	1,247	1,028	1,539	1,293	
10-10-6006 HEALTH INSURANCE	7,502	18,743	25,902	10,073	6,367	34,079	
10-10-6007 DENTAL INSURANCE	0	658	927	361	0	987	
10-10-6008 TMRS	5,703	8,175	4,952	4,160	5,909	6,759	
10-10-6014 EFT/ACH FEE	248	247	180	140	219	163	
TOTAL OFFICE PERSONNEL-SUPPORT	119,595	192,849	120,179	88,713	120,687	133,444	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-10-6102 TRAINING	435	1,468	1,750	375	0	1,500	
10-10-6103 TRAVEL	0	0	0	0	0	0	
10-10-6104 MILEAGE & VEHICLE REIMBURSE	260	551	1,000	1,041	709	1,000	
10-10-6107 UNIFORMS	0	0	0	0	0	0	
10-10-6160 MISC EXPENSE	1,401	1,342	1,800	577	3,307	1,200	
TOTAL TRAVEL TRAINING UNIFORMS	2,097	3,361	4,550	1,993	4,017	3,700	
<u>ADMINISTRATIVE COST</u>							
10-10-6201 FRANKLIN LEGAL	1,265	3,970	4,800	3,445	2,364	4,000	
10-10-6202 ATTORNEY FEES	3,154	14,380	25,000	11,655	19,899	25,000	
10-10-6203 ENGINEERING	0	11,900	1,000	138	540	500	
10-10-6205 AUDIT	5,725	4,950	4,975	5,083	8,340	5,625	
10-10-6206 INSPECTIONS-BUILDING	7,734	4,375	5,000	15,472	2,040	20,000	
10-10-6207 MEMBERSHIP DUES	1,301	913	1,250	910	1,819	1,500	
10-10-6208 DEVELOPERS COST	0	0	0	15,450	0	10,000	
10-10-6209 PUBLIC HEALTH DISTRICT	4,582	4,239	4,374	3,550	3,972	5,300	
10-10-6211 ELECTION EXPENSE	1,690	1,894	2,000	772	1,523	2,000	
10-10-6212 TAX APPRAISER FEES	3,927	3,771	4,000	3,604	3,689	4,500	
10-10-6213 TAX COLLECTOR FEES	1,897	2,001	2,100	2,205	1,920	2,400	
TOTAL ADMINISTRATIVE COST	31,275	52,395	54,499	62,284	46,105	80,825	
<u>OPERATING</u>							
10-10-6410 OFFICE SUPPLIES	1,057	1,772	3,000	1,256	2,099	2,500	
10-10-6411 COPIES/PRINTING	138	263	350	231	123	350	
10-10-6412 POSTAGE, FREIGHT & DELIVERY	447	349	550	216	544	500	
10-10-6413 IT SYSTEM SUPPORT EXTRACO	6,122	4,819	5,275	4,307	6,235	4,265	
10-10-6414 IT SYSTEM SUPPORT TYLER	3,139	3,359	3,500	0	0	3,600	
10-10-6415 COMPUTER/SOFTWARE	1,920	0	4,500	0	2,360	4,500	
10-10-6416 ADVERTISING & LEGAL NOTICES	856	1,828	1,500	2,453	236	2,200	
10-10-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	3,040	500	
10-10-6418 TELEPHONE SERVICES	1,846	1,118	1,200	927	3,673	1,200	
10-10-6419 CELL PHONES	1,224	456	860	255	2,353	300	
10-10-6420 INTERNET SERVICES	0	362	400	302	0	400	
10-10-6421 ELEC-BUILDING. & STREET LIGH	14,446	15,495	18,000	13,705	13,547	18,000	
10-10-6422 OFFICE MACHINES LEASE	645	516	600	387	803	400	
10-10-6425 OFFICE MACHINES-PROPERTY TAX	71	10	10	6	108	10	

10 -GENERAL FUND
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
10-10-6427 SOCIAL PLATFORMS	1,059	954	1,100	1,961	663	400	
TOTAL OPERATING	32,972	31,299	40,845	26,006	35,784	39,125	
BUILDING MAIN.							
10-10-6517 JANITORIAL	100	1,018	500	422	181	750	
10-10-6518 BUILDING MAIN. & REPAIR	37	1,401	4,500	3,474	624	5,000	
10-10-6519 PROPERTY-LIABILITY INSURANCE	14,906	8,847	11,000	10,516	14,238	12,304	
TOTAL BUILDING MAIN.	15,043	11,267	16,000	14,412	15,044	18,054	
VEHICLES AND OTHER EXP.							
10-10-6600 VEHICLES MAINTENANCE/REPAIR	0	0	0	0	0	0	
10-10-6602 FUEL	0	0	0	0	0	0	
TOTAL VEHICLES AND OTHER EXP.	0	0	0	0	0	0	
MISCELLANEOUS							
10-10-6813 LEGAL RECORDINGS	160	0	200	0	112	200	
10-10-6909 COUNCIL YR PAY & MEETING EXP	72	72	72	0	0	72	
10-10-6919 CIP/CAPITAL ASSET PURCHASES	13,899	2,500	20,000	0	0	525,000	
TOTAL MISCELLANEOUS	14,131	2,572	20,272	0	112	525,272	
TOTAL ADMINISTRATION	215,114	293,742	256,345	193,408	221,748	800,420	

10 -GENERAL FUND
 POLICE DEPT

	2021-2022	2022-2023	(------ 2023-2024 -----)			(------ 2024-2025 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-20-6000 SALARIES	57,680	61,141	62,976	53,287	54,277	64,991	
10-20-6001 HOURLY	92,567	125,292	156,100	114,710	76,823	162,880	
10-20-6002 SALARY-SCHOOL RESOURCE OFFIC	5,617	29,392	27,736	23,692	0	29,520	
10-20-6003 OVERTIME	896	0	1,000	3,579	0	1,000	
10-20-6004 MEDICARE	2,199	2,946	3,600	2,741	1,894	3,733	
10-20-6006 HEALTHY INSURANCE	25,283	41,522	55,194	38,533	18,132	52,940	
10-20-6007 DENTAL INSURANCE	0	1,290	1,854	1,323	0	1,974	
10-20-6008 TMRS	8,555	10,857	14,217	11,201	7,267	19,511	
10-20-6010 POLICE VEHICLE EQUIPMENT	0	0	0	0	0	0	
10-20-6014 EFT/ACH FEE	248	247	180	140	219	163	
TOTAL OFFICE PERSONNEL-SUPPORT	193,046	272,687	322,857	249,206	158,612	336,712	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-20-6102 TRAINING	803	745	3,000	225	1,251	1,500	
10-20-6103 TRAVEL	0	901	1,000	0	0	1,000	
10-20-6104 MILEAGE & VEHICLE REIMBURSE	0	85	500	0	0	500	
10-20-6106 DRUG TESTING/PHYSICAL	255	300	250	0	653	250	
10-20-6107 UNIFORMS	2,105	1,259	2,000	374	979	2,000	
10-20-6160 MISC EXPENSE PD	440	344	500	108	412	500	
TOTAL TRAVEL TRAINING UNIFORMS	3,603	3,634	7,250	707	3,295	5,750	
<u>ADMINISTRATIVE COST</u>							
10-20-6202 ATTORNEY FEES	1,415	6,747	12,000	6,254	33,127	12,000	
10-20-6205 AUDIT	5,725	4,950	4,975	5,083	8,340	5,625	
10-20-6207 MEMBERSHIP DUES	197	211	0	1,217	236	2,150	
10-20-6215 ATMOS GAS	944	963	1,100	801	115	1,100	
TOTAL ADMINISTRATIVE COST	8,281	12,871	18,075	13,355	41,819	20,875	
<u>OPERATING</u>							
10-20-6410 OFFICE SUPPLIES	1,276	1,740	2,000	1,521	1,094	2,000	
10-20-6411 COPIES/PRINTING/FORMS	0	0	100	0	141	100	
10-20-6412 POSTAGE, FREIGHT & DELIVERY	421	501	500	372	212	500	
10-20-6413 IT SYSTEM SUPPORT EXTRACO	5,572	4,350	4,850	4,057	5,485	4,265	
10-20-6415 COMPUTER/SOFTWARE	482	2,327	1,000	966	407	1,000	
10-20-6417 OFFICE EQUIPMENT FURNITURE	0	77	250	0	332	250	
10-20-6418 TELEPHONE SERVICES	3,708	1,118	1,200	927	2,569	1,200	
10-20-6419 CELL PHONES	4,760	5,357	5,000	4,225	5,072	5,600	
10-20-6420 INTERNET SERVICES	0	1,720	2,000	1,508	0	2,000	
10-20-6421 ELEC-BUILDING	1,471	1,625	2,000	1,940	2,186	2,600	
10-20-6422 OFFICE MACHINES LEASE	1,725	1,596	2,000	1,197	1,883	2,000	
10-20-6425 OFFICE MACHINES-PROPERTY TAX	60	42	42	23	86	25	
10-20-6427 SOCIAL PLATFORMS	0	500	0	191	0	400	
10-20-6428 PUBLIC RELATIONS	0	0	0	0	0	500	
TOTAL OPERATING	19,475	20,953	20,942	16,927	19,467	22,440	

10 -GENERAL FUND
 POLICE DEPT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>BUILDING MAIN.</u>							
10-20-6517 JANITORIAL	425	331	500	491	109	1,000	
10-20-6518 BUILDING MAIN. & REPAIR	63	2,257	2,000	1,736	41	2,000	
10-20-6519 PROPERTY-LIABILITY INSURANCE	14,906	8,847	11,000	10,516	14,238	12,304	
TOTAL BUILDING MAIN.	15,395	11,435	13,500	12,743	14,388	15,304	
<u>VEHICLES AND OTHER EXP.</u>							
10-20-6600 VEHICLES MAINTENANCE/REPAIR	11,368	13,163	10,000	37,430	11,351	18,000	
10-20-6602 FUEL	25,001	24,464	25,000	19,986	14,372	25,000	
10-20-6603 MINOR EQUIP, SUPPLIES & REPA	7,133	7,449	500	0	214	500	
10-20-6605 POLICE VEHICLE EQUIPMENT	1,619	2,280	2,000	10,353	544	20,000	
TOTAL VEHICLES AND OTHER EXP.	45,121	47,356	37,500	67,769	26,481	63,500	
<u>DEPARTMENTAL EXPENSES</u>							
10-20-6700 RADIO CONNECTION-WACO	4,325	4,500	4,500	3,750	4,200	4,500	
10-20-6701 EQUIPMENT MAIN. & REPAIR	65	198	500	0	606	500	
10-20-6703 BODY ARMOR	0	1,068	1,000	649	0	1,500	
10-20-6705 GUNS AND GUN SUPPLIES	91	208	2,000	484	0	1,500	
10-20-6706 DUTY GEAR	226	1,964	2,000	1,570	0	14,200	
10-20-6708 COP SYNC	3,403	3,696	3,696	4,075	3,312	4,500	
10-20-6709 K-9 EXPENSES	317	1,988	2,000	734	902	2,000	
TOTAL DEPARTMENTAL EXPENSES	8,427	13,623	15,696	11,261	9,020	28,700	
<u>MISCELLANEOUS</u>							
10-20-6915 AG-ASSET FORFEITURE PURCHASE	16,496	18,663	0	0	8,544	0	
10-20-6916 TREASURY ASSET FORFEITURE PU	184,343	69,762	24,000	56,436	0	10,000	
TOTAL MISCELLANEOUS	200,839	88,426	24,000	56,436	8,544	10,000	
TOTAL POLICE DEPT	494,186	470,985	459,820	428,403	281,626	503,281	

10 -GENERAL FUND
 COMMUNITY DEVELOPMENT

	2021-2022	2022-2023	2023-2024			2024-2025	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-21-6001 HOURLY	0	37,361	38,564	24,248	0	38,564	
10-21-6002 HOURLY-PART TIME	11,575	0	0	0	0	0	
10-21-6003 OVERTIME	0	0	1,000	501	0	1,000	
10-21-6004 MEDICARE	168	541	560	358	0	560	
10-21-6006 HEALTH INSURANCE	0	5,894	7,369	3,684	0	7,590	
10-21-6007 DENTAL INSURANCE	0	0	0	(5)	0	329	
10-21-6008 TMRS	0	1,877	2,222	1,406	0	2,924	
10-21-6014 EFT/ACH FEE	0	0	180	140	0	163	
TOTAL OFFICE PERSONNEL-SUPPORT	11,743	45,672	49,895	30,332	0	51,130	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-21-6102 TRAINING	0	660	1,627	550	0	1,200	
10-21-6103 TRAVEL	0	0	0	0	0	0	
10-21-6104 MILEAGE & VEHICLE REIMBURSE	0	0	0	0	0	100	
10-21-6107 UNIFORMS	0	401	400	0	0	400	
TOTAL TRAVEL TRAINING UNIFORMS	0	1,061	2,027	550	0	1,700	
<u>ADMINISTRATIVE COST</u>							
10-21-6202 ATTORNEY FEES	0	185	11,500	8,378	222	8,000	
10-21-6205 AUDIT	0	4,950	4,975	5,083	0	5,625	
10-21-6207 MEMBERSHIP DUES	0	145	350	273	0	350	
10-21-6210 ANIMAL CONTROL	0	0	4,000	3,144	0	10,000	
TOTAL ADMINISTRATIVE COST	0	5,280	20,825	16,878	222	23,975	
<u>OPERATING</u>							
10-21-6410 OFFICE SUPPLIES	395	558	500	267	0	500	
10-21-6411 COPIES/PRINTING	0	217	300	231	0	3,000	
10-21-6412 POSTAGE, FREIGHT & DELIVERY	0	522	500	123	8	500	
10-21-6413 IT SYSTEM SUPPORT EXTRACO	0	4,519	5,275	4,057	0	4,265	
10-21-6415 COMPUTER/SOFTWARE	107	177	0	0	0	100	
10-21-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	0	0	
10-21-6418 TELEPHONE SERVICES	0	1,118	1,200	927	0	1,200	
10-21-6419 CELL PHONES/VEHICLE TRACKING	0	542	1,131	766	173	1,131	
10-21-6420 INTERNET SERVICES	0	362	400	302	0	400	
10-21-6421 ELEC-BUILDING	0	0	1,500	1,324	0	2,000	
10-21-6422 OFFICE MACHINES LEASE	0	516	600	387	0	400	
10-21-6425 OFFICE MACHINES-PROPERTY TAX	0	10	10	6	0	10	
10-21-6427 SOCIAL PLATFORMS	0	0	0	0	0	400	
TOTAL OPERATING	502	8,540	11,416	8,389	181	13,906	
<u>BUILDING MAIN.</u>							
10-21-6517 JANITORIAL	0	101	500	380	0	750	
10-21-6518 BUILDING MAIN. & REPAIR	0	14	0	64	0	50	
10-21-6519 PROPERTY-LIABILITY INSURANCE	0	8,847	11,000	10,516	0	12,304	
TOTAL BUILDING MAIN.	0	8,962	11,500	10,960	0	13,104	

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

10 -GENERAL FUND
 COMMUNITY DEVELOPMENT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>VEHICLES AND OTHER EXP.</u>							
10-21-6600 VEHICLES MAINTENANCE/REPAIR	0	110	2,500	573	0	2,500	_____
10-21-6602 FUEL	174	1,285	2,500	564	0	2,500	_____
10-21-6603 MINOR EQUIPMENT &SUPPLIES	0	52	500	0	0	100	_____
10-21-6606 CLEAN UP	0	471	3,000	595	0	1,000	_____
TOTAL VEHICLES AND OTHER EXP.	174	1,918	8,500	1,733	0	6,100	_____
<hr/>							
TOTAL COMMUNITY DEVELOPMENT	12,419	71,433	104,163	68,842	403	109,915	

10 -GENERAL FUND
 MAINTENANCE

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-30-6001 HOURLY	45,980	50,129	44,720	37,700	24,615	86,481	
10-30-6002 HOURLY-PART TIME	0	0	0	0	0	0	
10-30-6003 OVERTIME	1,432	925	1,500	1,284	1,164	1,500	
10-30-6004 MEDICARE	681	736	649	558	373	1,254	
10-30-6006 HEALTH INSURANCE	11,309	12,461	14,738	8,486	2,438	30,170	
10-30-6007 DENTAL INSURANCE	0	524	618	357	0	987	
10-30-6008 TMRS	2,586	2,574	2,576	2,223	803	6,556	
10-30-6014 EFT/ACH FEE	0	0	180	140	0	163	
TOTAL OFFICE PERSONNEL-SUPPORT	61,987	67,350	64,981	50,749	29,394	127,111	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-30-6102 TRAINING	0	0	0	0	0	0	
10-30-6107 UNIFORMS	136	534	500	202	48	750	
TOTAL TRAVEL TRAINING UNIFORMS	136	534	500	202	48	750	
<u>ADMINISTRATIVE COST</u>							
10-30-6202 ATTORNEY FEES	0	0	0	0	0	0	
10-30-6203 ENGINEERING	0	0	30,000	0	0	0	
10-30-6205 AUDIT	0	4,950	4,975	5,083	0	5,625	
10-30-6207 MEMBERSHIP DUES	0	0	0	0	0	0	
TOTAL ADMINISTRATIVE COST	0	4,950	34,975	5,083	0	5,625	
<u>OPERATING</u>							
10-30-6410 OFFICE SUPPLIES	0	34	50	36	0	50	
10-30-6411 COPIES/PRINTING	0	0	0	0	0	0	
10-30-6412 POSTAGE, FREIGHT & DELIVERY	160	4	100	0	12	50	
10-30-6413 IT SYSTEM SUPPORT EXTRACO	0	0	0	0	0	4,265	
10-30-6415 COMPUTER/SOFTWARE	0	177	0	0	0	0	
10-30-6418 TELEPHONE SERVICES	0	0	0	0	0	0	
10-30-6419 CELL PHONES/VEHICLE TRACKING	961	965	1,531	1,129	483	1,531	
10-30-6420 INTERNET	0	94	228	171	0	228	
10-30-6421 ELEC-BUILDING	0	1,442	1,800	1,231	0	1,800	
10-30-6422 OFFICE MACHINES LEASE	0	0	0	0	0	400	
10-30-6426 ROLL OFF EXPENSE	0	3,574	3,300	1,438	0	3,300	
10-30-6427 SOCIAL PLATFORMS	0	0	0	0	0	400	
TOTAL OPERATING	1,121	6,289	7,009	4,005	495	12,024	
<u>BUILDING MAIN.</u>							
10-30-6517 JANITORIAL	0	0	0	0	0	0	
10-30-6518 BUILDING MAIN. & REPAIR	114	370	300	211	120	300	
10-30-6519 PROPERTY-LIABILITY INSURANCE	0	8,847	11,000	10,516	0	12,304	
TOTAL BUILDING MAIN.	114	9,217	11,300	10,727	120	12,604	

10 -GENERAL FUND
 MAINTENANCE

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>VEHICLES AND OTHER EXP.</u>							
10-30-6600 VEHICLES MAINTENANCE/REPAIR	1,237	3,225	3,000	3,168	246	3,000	
10-30-6602 FUEL	6,094	9,191	7,000	7,160	3,281	7,000	
10-30-6603 TOOLS & EQUIPMENT	1,270	2,052	2,000	757	1,768	2,000	
10-30-6604 EQUIPMENT LEASE	92	92	750	0	442	500	
10-30-6605 EQUIPMENT MAIN. & REPAIR	3,668	1,056	1,500	2,587	1,141	2,000	
10-30-6606 MOWING/TREE TRIMMING EXPENSE	432	361	350	816	794	3,000	
10-30-6609 STREET REPAIR	14,699	39,443	70,000	64,044	4,776	66,440	
10-30-6610 FLOOD CULVERT CLEAN OUT	0	0	0	0	0	7,500	
10-30-6611 BRIDGE REPAIRS/PARKING LOTS	0	2,339	0	0	0	0	
TOTAL VEHICLES AND OTHER EXP.	27,491	57,759	84,600	78,533	12,447	91,440	
<u>MISCELLANEOUS</u>							
10-30-6914 FIXED ASSET PURCHASE	0	0	175,000	186,449	0	0	
TOTAL MISCELLANEOUS	0	0	175,000	186,449	0	0	
TOTAL MAINTENANCE	90,849	146,099	378,365	335,747	42,503	249,554	

10 -GENERAL FUND
COURT

	2021-2022	2022-2023	(------ 2023-2024 -----)			(------ 2024-2025 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-40-6000 SALARIES	29,066	30,811	31,735	26,853	27,352	32,751	_____
10-40-6001 HOURLY	26,682	33,741	26,718	21,543	31,397	48,972	_____
10-40-6003 OVERTIME	0	0	1,000	77	0	1,000	_____
10-40-6004 MEDICARE	805	934	848	700	836	1,185	_____
10-40-6006 HEALTH INSURANCE	1,194	5,971	7,369	3,006	270	7,590	_____
10-40-6007 DENTAL INSURANCE	0	255	309	127	0	329	_____
10-40-6008 TMRS	1,456	1,695	1,539	1,232	1,739	3,713	_____
10-40-6009 SOCIAL SECURITY	1,802	1,910	1,968	1,665	1,696	2,031	_____
10-40-6013 PROPERTY TAX LEASE	0	0	0	0	0	0	_____
10-40-6014 EFT/ACH FEE	248	247	180	140	219	163	_____
TOTAL OFFICE PERSONNEL-SUPPORT	61,253	75,564	71,666	55,343	63,509	97,734	_____
<u>TRAVEL TRAINING UNIFORMS</u>							
10-40-6102 TRAINING	374	500	750	601	300	750	_____
10-40-6103 TRAVEL	0	56	0	0	0	0	_____
10-40-6104 MILEAGE & VEHICLE REIMBURSE	497	1,287	1,500	1,383	0	1,500	_____
10-40-6107 UNIFORMS	0	0	0	0	0	0	_____
TOTAL TRAVEL TRAINING UNIFORMS	871	1,843	2,250	1,984	300	2,250	_____
<u>ADMINISTRATIVE COST</u>							
10-40-6202 ATTORNEY FEES	7,965	8,175	15,000	7,128	15,185	10,000	_____
10-40-6205 AUDIT	5,725	4,950	4,975	5,083	8,340	5,625	_____
10-40-6207 MEMBERSHIP DUES	20	36	350	28	0	350	_____
TOTAL ADMINISTRATIVE COST	13,710	13,161	20,325	12,239	23,525	15,975	_____
<u>OPERATING</u>							
10-40-6410 OFFICE SUPPLIES	791	1,485	2,000	2,215	2,078	3,000	_____
10-40-6411 COPIES/PRINTING	138	263	200	231	51	300	_____
10-40-6412 POSTAGE, FREIGHT & DELIVERY	417	612	500	790	553	1,000	_____
10-40-6413 IT SYSTEM SUPPORT EXTRACO	0	0	2,500	1,660	450	4,265	_____
10-40-6414 IT SYSTEM SUPPORT TYLER	0	0	0	0	0	0	_____
10-40-6415 COMPUTER/SOFTWARE	0	0	0	0	437	2,500	_____
10-40-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	207	0	_____
10-40-6418 TELEPHONE SERVICES	1,846	1,118	1,200	927	1,206	1,200	_____
10-40-6419 CELL PHONES	0	0	0	0	0	0	_____
10-40-6420 INTERNET SERVICES	0	362	500	302	0	500	_____
10-40-6421 ELEC-BUILDING	1,562	1,637	1,500	1,324	669	2,000	_____
10-40-6422 OFFICE MACHINES LEASE	645	516	600	387	803	400	_____
10-40-6425 OFFICE MACHINES-PROPERTY TAX	0	10	10	6	0	10	_____
10-40-6427 SOCIAL PLATFORMS	0	0	0	0	0	400	_____
TOTAL OPERATING	5,398	6,002	9,010	7,840	6,453	15,575	_____

10 -GENERAL FUND
 COURT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>BUILDING MAIN.</u>							
10-40-6517 JANITORIAL	100	101	500	422	173	750	_____
10-40-6518 BUILDING MAIN. & REPAIR	0	31	100	214	76	100	_____
10-40-6519 PROPERTY-LIABILITY INSURANCE	0	8,847	11,000	10,516	0	12,304	_____
TOTAL BUILDING MAIN.	100	8,978	11,600	11,152	249	13,154	_____
<u>DEPARTMENTAL EXPENSES</u>							
10-40-6700 MUNICIPAL COURT COLLECTION CO	50,397	42,062	50,000	31,218	0	50,000	_____
10-40-6701 COURT TECH. EXPENSE	11,389	10,628	7,000	5,257	39,443	6,580	_____
10-40-6702 COURT SECURITY EXPENSE	23,463	1,517	7,550	7,798	8,246	1,000	_____
10-40-6703 COURT JUVENILE CASE MNGR.	0	0	0	0	0	0	_____
10-40-6705 CHILD SAFETY EXPENSE	0	0	1,500	0	11,544	3,000	_____
TOTAL DEPARTMENTAL EXPENSES	85,249	54,207	66,050	44,273	59,233	60,580	_____
TOTAL COURT	166,583	159,755	180,901	132,831	153,269	205,268	_____
TOTAL EXPENDITURES	979,151	1,142,014	1,379,594	1,159,232	699,549	1,868,438	=====
REVENUE OVER/(UNDER) EXPENDITURES	(49,080)	(20,894)	0	91,244	297,792	0	=====

50 -WATER FUND

	2021-2022	2022-2023	2023-2024			2024-2025	
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>FEEES</u>							
50-00-5000 WATER SALES	1,712,863	1,903,933	1,715,000	1,496,230	1,464,237	1,883,791	
50-00-5005 MVBA COLLECTIONS INCOME	0	0	2,500	0	0	500	
50-00-5010 TAP FEES	78,450	71,500	75,000	60,500	24,216	75,000	
50-00-5020 CONNECTION FEES	3,990	3,300	3,000	2,520	3,854	3,000	
50-00-5030 RE-CONNECT FEE	5,280	4,470	3,500	3,870	6,451	4,000	
50-00-5031 LATE FEES	31,144	37,710	35,000	30,744	25,236	35,000	
50-00-5032 CSI-CUS SERV FEES	0	600	1,000	675	0	1,000	
50-00-5040 RETURNED CHECK FEE	600	510	600	660	432	700	
50-00-5050 VFD DONATIONS	1,845	1,668	2,000	1,290	1,864	2,000	
50-00-5055 UTILITY RELIEF FUND DONATION	1,000	416	250	900	0	250	
50-00-5060 FIXED ASSET SALES	1,250	17,415	1,000	2,651	0	5,000	
50-00-5070 INSURANCE CLAIMS INCOME	0	41,700	0	0	0	500	
50-00-5080 MISC. INCOME	5,684	2,576	3,500	0	1,914	1,000	
50-00-5090 GARBAGE REVENUE	139,787	153,381	159,000	127,229	129,520	159,000	
50-00-5095 TRANSFERS IN	0	0	845,837	0	0	1,358,725	
TOTAL FEES	1,981,894	2,239,179	2,847,187	1,727,269	1,657,724	3,529,466	
<u>TAXES</u>							
50-00-5102 EFT-ACH FEE	2,202	2,393	2,400	2,137	1,756	2,400	
TOTAL TAXES	2,202	2,393	2,400	2,137	1,756	2,400	
<u>OTHER FINANCING SOURCES</u>							
50-00-5902 INTEREST INCOME	13,743	76,288	75,000	66,390	3,235	65,000	
TOTAL OTHER FINANCING SOURCES	13,743	76,288	75,000	66,390	3,235	65,000	
TOTAL REVENUES	1,997,839	2,317,860	2,924,587	1,795,796	1,662,714	3,596,866	

50 -WATER FUND
 WATER DEPT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(------ 2023-2024 -----)			(------ 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
50-00-6000 SALARIES	0	0	41,500	35,116	0	42,828	
50-00-6001 HOURLY	223,272	184,225	263,687	222,293	197,847	211,110	
50-00-6003 OVERTIME	21,916	26,879	25,000	22,371	20,187	25,000	
50-00-6004 MEDICARE	3,239	2,907	4,426	3,886	2,940	3,683	
50-00-6005 ON CALL/MEETING PAY	0	3,300	3,370	2,835	0	3,440	
50-00-6006 HEALTH INSURANCE	43,143	41,756	40,456	49,084	45,172	26,679	
50-00-6007 DENTAL INSURANCE	0	1,313	1,236	1,616	0	987	
50-00-6008 TMRS	12,187	9,937	16,636	15,319	11,480	17,967	
50-00-6009 SOCIAL SECURITY	904	1,026	1,016	866	684	1,049	
50-00-6010 PENSION EXPENSE	(23,167)	13,463	0	0	0	0	
50-00-6011 OPEB EXPENSE	721	(6,642)	1,000	0	0	0	
50-00-6014 EFT/ACH FEE	248	247	180	140	1,758	163	
TOTAL OFFICE PERSONNEL-SUPPORT	282,463	278,411	398,507	353,525	280,067	332,906	
<u>TRAVEL TRAINING UNIFORMS</u>							
50-00-6100 CONTRACT SERVICES& TEMP	0	0	2,500	0	7,927	1,000	
50-00-6102 TRAINING	1,433	1,491	1,500	2,095	0	3,500	
50-00-6103 TRAVEL	0	0	0	0	0	0	
50-00-6104 MILEAGE & VEHICLE REIMBURSE	20	315	400	15	0	250	
50-00-6106 DRUG TESTING/PHYSICAL	0	0	120	0	131	100	
50-00-6107 UNIFORMS	628	881	1,000	626	415	1,500	
50-00-6160 MISC EXPENSE WATER	81	1,879	2,500	2,799	2,713	2,500	
TOTAL TRAVEL TRAINING UNIFORMS	2,161	4,566	8,020	5,535	11,186	8,850	
<u>ADMINISTRATIVE COST</u>							
50-00-6202 ATTORNEY FEES	40,217	4,315	35,000	13,149	40,179	35,000	
50-00-6203 ENGINEERING	9,977	9,167	25,000	2,272	900	15,000	
50-00-6204 CONSULTING	0	0	0	0	0	7,000	
50-00-6205 AUDIT	5,725	4,950	4,975	5,083	8,340	5,625	
50-00-6207 MEMBERSHIPS & LICENSES	1,807	912	1,500	2,356	1,328	5,000	
TOTAL ADMINISTRATIVE COST	57,727	19,343	66,475	22,861	50,747	67,625	
<u>OPERATING</u>							
50-00-6410 OFFICE SUPPLIES	3,995	4,934	5,500	2,316	3,700	5,000	
50-00-6411 COPIES/PRINTING	138	263	250	231	51	250	
50-00-6412 POSTAGE, FREIGHT & DELIVERY	11,711	14,356	15,000	12,166	9,433	16,000	
50-00-6413 IT SYSTEM SUPPORT EXTRACO	6,222	4,819	5,275	4,257	6,325	4,265	
50-00-6414 IT SYSTEM SUPPORT TYLER	4,003	4,223	4,000	0	1,037	3,600	
50-00-6415 COMPUTER/SOFTWARE	0	3,752	2,500	1,040	6,151	2,000	
50-00-6416 ADVERTISING & LEGAL NOTICES	395	394	500	1,171	635	1,500	
50-00-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	1,338	0	
50-00-6418 TELEPHONE SERVICES	3,237	1,118	1,200	927	4,728	1,200	
50-00-6419 CELL PHONES/VEHICLE TRACKING	2,709	2,388	2,931	2,195	2,065	2,900	
50-00-6420 INTERNET SERVICES	0	456	1,188	472	0	700	
50-00-6421 ELEC-BUILDING	4,079	1,637	1,500	1,324	827	2,000	
50-00-6422 OFFICE MACHINES LEASE	1,725	1,596	1,700	1,197	1,883	1,500	
50-00-6423 ELECTRICITY (HUDSON)	0	1,442	1,800	1,231	0	1,800	

50 -WATER FUND
 WATER DEPT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET WORKSPACE
50-00-6425 OFFICE MACHINES-PROPERTY TAX	71	10	10	6	108	10	
50-00-6426 CSI-CUS SERV INSP	0	0	0	0	0	0	
50-00-6427 SOCIAL PLATFORMS	990	970	1,000	1,091	461	400	
TOTAL OPERATING	39,275	42,356	44,354	29,625	38,741	43,125	
<u>BUILDING MAIN.</u>							
50-00-6517 JANITORIAL	100	151	500	462	202	750	
50-00-6518 BUILDING MAIN. & REPAIR	12	193	5,000	4,529	361	1,000	
50-00-6519 PROPERTY-LIABILITY INSURANCE	14,906	8,847	11,000	10,516	14,238	12,304	
TOTAL BUILDING MAIN.	15,018	9,191	16,500	15,507	14,801	14,054	
<u>VEHICLES AND OTHER EXP.</u>							
50-00-6600 VEHICLES MAINTENANCE/REPAIR	22,350	4,990	10,000	10,485	3,901	10,000	
50-00-6601 CHEMICAL PURCHASES	14,633	17,862	18,000	11,674	9,729	18,000	
50-00-6602 FUEL	24,452	21,568	25,000	19,422	13,191	25,000	
50-00-6603 MINOR EQUIPMENT & SUPPLIES	2,510	1,167	2,000	0	544	2,000	
50-00-6604 EQUIPMENT LEASE	527	514	2,000	0	0	1,000	
50-00-6605 EQUIPMENT MAIN. & REPAIR	899	5,121	6,000	2,670	1,343	6,000	
50-00-6608 VEHICLE & EQUIPMENT PURCHASE	0	0	75,000	71,045	0	10,000	
50-00-6609 STORAGE TANK CLEANING AND MA	0	10,973	13,000	0	0	13,000	
TOTAL VEHICLES AND OTHER EXP.	65,370	62,194	151,000	115,295	28,709	85,000	
<u>OTHER EXPENSES</u>							
50-00-6682 COMPREHENSIVE WATER PROJECTS	0	27,808	725,000	0	0	1,098,725	
50-00-6683 PROJECTS & PLANNING	0	0	85,000	162,171	0	185,000	
TOTAL OTHER EXPENSES	0	27,808	810,000	162,171	0	1,283,725	
<u>DEPARTMENTAL EXPENSES</u>							
50-00-6700 WATER PURCHASES	339,920	633,551	450,000	434,186	379,261	650,000	
50-00-6701 SOUTHERN TRINITY CONSERV. DI	4,052	1,629	4,000	340	3,347	4,000	
50-00-6702 ELC-H.O.T UTILITIES WELLS	91,203	70,017	85,000	39,503	57,410	85,000	
50-00-6703 FITTINGS AND SUPPLIES	81,001	59,019	95,000	36,911	37,105	85,000	
50-00-6705 METERS EXPENSE	0	9,274	10,000	13,353	0	18,000	
50-00-6706 TANK YEARLY INSPECTIONS	3,705	3,399	4,000	2,824	3,996	4,000	
50-00-6707 TANK MAIN. & REPAIRS	550	0	7,500	3,123	134	7,500	
50-00-6708 REPAIRS WELLS/PUMP HOUSE FO	7,843	20,020	100,000	68,575	94,834	150,000	
50-00-6709 PRV/VAULTS/VALVES	2,007	1,113	2,500	3,851	1,764	0	
50-00-6710 ALERT SYSTEM-WELL/PUMP STATI	0	1,216	3,000	1,468	0	3,500	
50-00-6711 EFT/ACH WATER BILLS	1,898	2,081	2,100	1,871	0	2,100	
50-00-6712 TCEQ WATER TIER II PERMIT	51	51	51	51	62	51	
50-00-6713 TCEQ PUBLIC WATER SYSTEM PER	7,146	7,146	7,200	4,711	8,575	4,711	
50-00-6714 METER SOFTWARE	2,682	4,510	5,000	3,746	0	5,000	
50-00-6715 GARBAGE PICK UP	134,667	147,225	156,500	111,634	122,745	156,500	
50-00-6716 WATER SAMPLE TEST	8,535	6,635	7,000	8,734	6,782	13,000	
50-00-6717 ELEC-WELLS	46,962	62,816	50,000	63,359	33,121	75,000	
50-00-6718 TOOLS	2,535	2,470	1,500	944	3,504	1,500	
50-00-6780 BAD DEBT	0	6,212	0	0	0	1,000	
TOTAL DEPARTMENTAL EXPENSES	734,757	1,038,383	990,351	799,184	752,639	1,265,862	

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

50 -WATER FUND
 WATER DEPT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>MISCELLANEOUS</u>							
50-00-6811 MVBA COLLECTIONS FEE	0	337	500	60	0	500	_____
50-00-6813 EASEMENT RECORDINGS	20	720	500	359	312	500	_____
50-00-6814 DEPRECIATION COST	233,956	259,861	0	0	0	0	_____
50-00-6815 DONATIONS TO VOL. FIRE DEPT	1,826	1,506	2,000	903	1,846	2,000	_____
50-00-6816 UTILITY BILL RELIEF EXPENSE	0	1,410	250	0	0	250	_____
50-00-6900 PRINCIPAL PAYMENT DEBT	0	0	312,668	100,828	113,679	362,658	_____
50-00-6901 INTEREST PAYMENT DEBT	97,148	83,855	58,462	37,599	74,237	54,811	_____
50-00-6914 FIXED ASSET PURCHASES	0	0	65,000	0	0	75,000	_____
50-00-6919 CIP/CAPITAL ASSET PURCHASES	0	0	0	0	0	0	_____
TOTAL MISCELLANEOUS	332,950	347,689	439,380	139,749	190,074	495,719	_____
<hr/>							
TOTAL WATER DEPT	1,529,721	1,829,940	2,924,587	1,643,451	1,366,964	3,596,866	
<hr/>							
TOTAL EXPENDITURES	1,529,721	1,829,940	2,924,587	1,643,451	1,366,964	3,596,866	=====
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REVENUE OVER/(UNDER) EXPENDITURES	468,118	487,920	0	152,346	295,750	0	=====

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

51 -SEWER FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	(------ 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>FEEES</u>							
51-00-5000 USDA FUND INCOME (QB ENTRY)	0	0	196,305	0	0	18,345,717	_____
51-00-5001 SEWER SALES	0	0	0	0	0	104,286	_____
51-00-5095 TRANSFERS IN	0	0	100,000	0	0	0	_____
TOTAL FEES	0	0	296,305	0	0	18,450,003	_____
<u>TAXES</u>							
51-00-5102 EFT-ACH FEE	0	0	0	0	0	0	_____
TOTAL TAXES	0	0	0	0	0	0	_____
TOTAL REVENUES	0	0	296,305	0	0	18,450,003	_____

51 -SEWER FUND
 SEWER DEPT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(------ 2023-2024 -----)			(------ 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
51-00-6000 SALARIES	0	0	0	0	0	0	_____
51-00-6001 HOURLY	0	0	0	0	0	45,000	_____
51-00-6002 HOURLY-PART TIME	0	0	0	0	0	0	_____
51-00-6003 OVERTIME	0	0	0	0	0	0	_____
51-00-6004 MEDICARE	0	0	0	0	0	653	_____
51-00-6006 HEALTH INSURANCE	0	0	0	0	0	7,590	_____
51-00-6007 DENTAL INSURANCE	0	0	0	0	0	329	_____
51-00-6008 TMRS	0	0	0	0	0	3,411	_____
TOTAL OFFICE PERSONNEL-SUPPORT	0	0	0	0	0	56,983	_____
<u>TRAVEL TRAINING UNIFORMS</u>							
51-00-6100 CONTRACT SERVICES& TEMP	0	0	0	0	0	0	_____
51-00-6102 TRAINING	0	0	0	0	0	1,000	_____
51-00-6103 TRAVEL	0	0	0	0	0	0	_____
51-00-6104 MILEAGE & VEHICLE REIMBURSE	0	0	0	0	0	0	_____
51-00-6106 DRUG TESTING/PHYSICAL	0	0	0	0	0	0	_____
51-00-6107 UNIFORMS	0	0	0	0	0	0	_____
51-00-6160 MISC EXPENSE SEWER	0	0	0	0	0	2,000	_____
TOTAL TRAVEL TRAINING UNIFORMS	0	0	0	0	0	3,000	_____
<u>ADMINISTRATIVE COST</u>							
51-00-6200 SUBSCRIPTIONS	0	0	0	0	0	0	_____
51-00-6201 LEGAL RETAINER	0	0	0	0	0	0	_____
51-00-6202 ATTORNEY FEES	1,776	263	50,000	683	0	4,375	_____
51-00-6203 ENGINEERING	0	0	154,900	81,450	0	368,375	_____
51-00-6204 CONSULTING	0	0	25,000	0	0	3,250	_____
51-00-6205 AUDIT	0	0	0	0	0	5,625	_____
51-00-6207 MEMBERSHIPS & LICENSES	0	0	0	0	0	500	_____
TOTAL ADMINISTRATIVE COST	1,776	263	229,900	82,133	0	382,125	_____
<u>OPERATING</u>							
51-00-6410 OFFICE SUPPLIES	0	0	0	0	0	1,500	_____
51-00-6411 COPIES/PRINTING	0	0	0	0	0	500	_____
51-00-6412 POSTAGE, FREIGHT & DELIVERY	19	0	0	0	0	500	_____
51-00-6416 ADVERTISING & LEGAL NOTICES	0	0	0	4,519	0	500	_____
51-00-6419 CELL PHONES	0	0	0	0	0	150	_____
51-00-6421 ELEC-OPERATIONS	0	0	0	0	0	50,000	_____
51-00-6422 OFFICE MACHINES LEASE	0	0	0	0	0	370	_____
TOTAL OPERATING	19	0	0	4,519	0	53,520	_____
<u>BUILDING MAIN.</u>							
51-00-6517 JANITORIAL	0	0	0	0	0	0	_____
51-00-6518 BUILDING MAIN. & REPAIR	0	0	0	0	0	0	_____
51-00-6519 PROPERTY-LIABILITY INSURANCE	0	0	0	0	0	9,581	_____
TOTAL BUILDING MAIN.	0	0	0	0	0	9,581	_____

51 -SEWER FUND
 SEWER DEPT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>VEHICLES AND OTHER EXP.</u>							
51-00-6600 VEHICLES MAINTENANCE/REPAIR	0	0	0	0	0	2,500	
51-00-6601 CHEMICAL PURCHASES	0	0	0	0	0	5,000	
51-00-6602 FUEL	0	0	0	0	0	2,500	
51-00-6603 MINOR EQUIPMENT & SUPPLIES	0	0	0	0	0	1,000	
51-00-6604 EQUIPMENT LEASE	0	0	0	0	0	5,000	
51-00-6605 EQUIPMENT MAIN. & REPAIR	0	0	0	0	0	25,433	
TOTAL VEHICLES AND OTHER EXP.	0	0	0	0	0	41,433	
<u>OTHER EXPENSES</u>							
51-00-6682 COMPREHENSIVE SEWER PROJECTS	0	0	0	0	0	17,682,832	
51-00-6683 PROJECTS & PLANNING	0	0	0	0	0	56,030	
TOTAL OTHER EXPENSES	0	0	0	0	0	17,738,862	
<u>DEPARTMENTAL EXPENSES</u>							
51-00-6703 FITTINGS AND SUPPLIES	0	0	0	0	0	5,000	
51-00-6716 SEWER SAMPLE TEST	0	0	0	0	0	5,000	
TOTAL DEPARTMENTAL EXPENSES	0	0	0	0	0	10,000	
<u>MISCELLANEOUS</u>							
51-00-6813 EASEMENT RECORDINGS	432	0	100	0	0	0	
51-00-6900 PRINCIPAL PAYMENT DEBT	0	0	35,000	0	0	0	
51-00-6901 INTEREST PAYMENT DEBT	0	0	11,305	0	0	154,499	
TOTAL MISCELLANEOUS	432	0	46,405	0	0	154,499	
TOTAL SEWER DEPT	2,227	263	276,305	86,652	0	18,450,003	
TOTAL EXPENDITURES	2,227	263	276,305	86,652	0	18,450,003	
REVENUE OVER/(UNDER) EXPENDITURES	(2,227)	(263)	20,000	(86,652)	0	0	

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

60 -ECONOMIC DEVELOPMENT FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	(------ 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>TAXES</u>							
60-00-5101 SALES TAX REVENUE	0	0	50,000	3,855	0	36,077	
TOTAL TAXES	0	0	50,000	3,855	0	36,077	
<hr/>							
TOTAL REVENUES	0	0	50,000	3,855	0	36,077	
=====							

60 -ECONOMIC DEVELOPMENT FUND
ECONOMIC DEVELOPMENT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(------ 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>MISCELLANEOUS</u>							
60-00-6919 CITY WIDE PROJECT COST	0	0	50,000	0	0	36,077	
TOTAL MISCELLANEOUS	0	0	50,000	0	0	36,077	
<hr/>							
TOTAL ECONOMIC DEVELOPMENT	0	0	50,000	0	0	36,077	
<hr/>							
TOTAL EXPENDITURES	0	0	50,000	0	0	36,077	
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	3,855	0	0	
<hr/>							

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

80 -ST MAINT./REPAIR S&U FUND

REVENUES	2021-2022	2022-2023	(------ 2023-2024 -----)			(------ 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>TAXES</u>							
80-00-5101 SALES TAX REVENUE	0	0	0	3,855	0	36,077	
TOTAL TAXES	0	0	0	3,855	0	36,077	
<hr/>							
TOTAL REVENUES	0	0	0	3,855	0	36,077	
<hr/>							

80 -ST MAINT./REPAIR S&U FUND
 ST.MAINT/REPAIR S&U DEPT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(------ 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
VEHICLES AND OTHER EXP.							
80-00-6609 STREET REPAIR	0	0	0	0	0	36,077	_____
80-00-6610 FLOOD CULVERT CLEAN OUT	0	0	0	0	0	0	_____
80-00-6611 BRIDGE REPAIRS/PARKING LOTS	0	0	0	0	0	0	_____
TOTAL VEHICLES AND OTHER EXP.	0	0	0	0	0	36,077	_____
<hr/>							
TOTAL ST.MAINT/REPAIR S&U DEPT	0	0	0	0	0	36,077	
<hr/>							
TOTAL EXPENDITURES	0	0	0	0	0	36,077	=====
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	3,855	0	0	=====

85 -HOTEL OCCUPANCY TAX

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	(------ 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>TAXES</u>							
85-00-5101 SALES TAX REVENUE	0	0	0	0	0	1,000	
TOTAL TAXES	0	0	0	0	0	1,000	
<hr/>							
TOTAL REVENUES	0	0	0	0	0	1,000	
=====							

CITY OF BRUCEVILLE-EDDY
 PROPOSED BUDGET WORKSHEET
 AS OF: AUGUST 31ST, 2024

85 -HOTEL OCCUPANCY TAX
 HOTEL OCCUPANCY DEPT

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(------ 2023-2024 -----)			(----- 2024-2025 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
OPERATING							
85-00-6416 ADVERTISING & LEGAL NOTICES	0	0	0	0	0	1,000	
TOTAL OPERATING	0	0	0	0	0	1,000	
<hr/>							
TOTAL HOTEL OCCUPANCY DEPT	0	0	0	0	0	1,000	
<hr/>							
TOTAL EXPENDITURES	0	0	0	0	0	1,000	
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	
<hr/>							

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 102,952,217
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 102,952,217
4.	Prior year total adopted tax rate.	\$ 0.460000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 102,952,217
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 734,990</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 128,780</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 863,770
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 863,770
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 102,088,447
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 469,606
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 880
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 470,486
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 109,447,971</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 109,447,971

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year 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 \$ <u>212,000</u></p> <p>B. Current year 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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>212,000</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>109,659,971</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ <u>3,033,100</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ <u>3,033,100</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>106,626,871</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.441245</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ <u>0.460000</u> /\$100
29.	<p>Prior year 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>.</p>	\$ <u>102,952,217</u>

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 473,580
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 880</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. Prior year 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</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 880</p> <p>E. Add Line 30 to 31D.</p>	\$ 474,460
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 106,626,871
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.444972 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year 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</p> <p>B. Prior year 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p>B. Prior year 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.444972</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.444972</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.460546</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.00 %</p> <p>C. Enter the 2022 actual collection rate. 100.00 %</p> <p>D. Enter the 2021 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 109,659,971
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.460546 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$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 current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 109,659,971
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.441245 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.441245 /\$100
57.	Current year 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> .	\$ 0.460546 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.460546 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 109,659,971
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.460546 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.435576 /\$100 \$ 0.013154 /\$100 \$ 0.422422 /\$100 \$ 0.460000 /\$100 \$ -0.037578 /\$100 \$ 103,456,839 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.460492 /\$100 \$ 0.000000 /\$100 \$ 0.460492 /\$100 \$ 0.460000 /\$100 \$ 0.000492 /\$100 \$ 88,939,584 \$ 437
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.512662 /\$100 \$ 0.015987 /\$100 \$ /\$100 \$ 0.500000 /\$100 \$ -0.003325 /\$100 \$ 78,639,910 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 437 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000398 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.460944 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.444972 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 109,659,971
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.455954 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.900926 /\$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.⁴⁸

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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.460000 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.042(c)
⁵⁰ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>0.460944</u> /\$100

SECTION 8: Total Tax Rate


Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.441245 /\$100
 As applicable, enter the current year 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.** \$ 0.460944 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68
- De minimis rate.** \$ 0.900926 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

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

sign here ▶  Taxing Unit Representative

Date 8-2-2024

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)