

CITY OF MULESHOE
FY 2022-2023
ANNUAL OPERATING BUDGET

October 1, 2022, to September 30, 2023

Colt Ellis, Mayor

Crystal Alarcon

Councilmember, District 1

Lupe Mendoza

Councilmember, District 2

Earl Behrends

Councilmember, District 3, Mayor Pro Tem

Gary Parker

Councilmember, District 4

Ramon M. Sanchez, City Manager

Zanea Carpenter, City Secretary

This budget will raise more total property taxes than last year's budget by \$62,619.00 or .0547 % and of that amount \$13,636.22 is tax revenue to be raised from new property added to the tax roll this year, and \$38,810.78 is tax revenue to be raised from an increase on property valuations.

City of Muleshoe
FY2022-2023
Annual Operating Budget

To the Honorable Mayor, Members of the City Council and Citizens of Muleshoe:

In compliance with the provisions of the Civil Statutes of the State of Texas and the Home Rule Charter for the City of Muleshoe, the FY2022-2023 Annual Operating Budget was duly adopted by the Muleshoe City Council at a regular meeting held on September 12, 2022. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2022, through September 30, 2023.

General Fund

The General Fund provides for basic services of the city including Mayor and City Council, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement, Animal Control and Airport.

The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Wastewater Fund for payment in lieu of taxes, and other administrative services. The City Council adopted a tax rate of \$0.745964 per \$100 valuation to fund the Maintenance and Operation needs and Debt Service of the city.

Capital improvement funds allocated in the General Fund Include:

Administration

Computer equipment and lease purchase debt - \$1,700

Grant Fund Matching - \$37,560

Police Department

Equipment, radios, computer equipment, crime scene equipment, and lease purchase debt, and building updates - \$28,000.00

Fire Department

Radios - \$2,000

Street Department

Equipment - \$3,500

Refuse Department

Equipment - \$5,000

Landfill/Closure - \$7,500

Parks Department

Playground equipment, and irrigation system - \$29,300

Library

Computer equipment, books, and media - \$15,700

Municipal Court

Computer equipment, technology fund expenses - \$2,700

Interest and Sinking Fund

The Interest and Sinking Fund is a clearing account for the 2008/2015 Certificates of Obligation payments and the 2016 Certificates of Obligation payments. Funds are from property taxes (\$219,893.20) and the Water & Sewer Fund (\$300,000).

Enterprise Funds

Enterprise Funds are used to account for the city's "business-like" activities such as the Water/Wastewater Department. Revenues for Enterprise Funds are generated through fees that specifically pay for these services. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund and to the Interest and Sinking Fund.

Capital improvement projects for the Water/Wastewater Department include:

Water & Sewer

Computer equipment, lease purchase debt, water mains and taps, meters and settings, water well, - \$63,500.00.

Special Revenue Funds

Special Revenue Funds account for revenues generated for specific purposes. Use of revenues from Hotel/Motel taxes, Economic Development sales tax, and grants are statutorily restricted and can only be used for legally allowed projects and programs.

Expenditure of revenues from Hotel/Motel taxes are authorized to promote activities and events that impact the hotel/motel industry within the city and to provide funding for tourism and historical preservation.

Economic Development sales tax revenue is used to promote the growth of manufacturing and industrial activities in and around Muleshoe.

Personnel

Salaries

Because of changes in personnel employee salaries were decreased by 0.3 % overall in the FY2022-2023 Budget. The salary increases were a cost-of-living adjustment and were made possible because of efficiencies within each department. Salary adjustments were not dependent on any increase in revenues i.e., tax rate, sales taxes, fees for service, etc.

Insurance

Medical insurance costs increased by 4.36 % for FY 2022-2023. This minimal increase is

completely due to the commitment of employees who work to keep our health care costs down.

The city contributes \$649.74 toward employee medical coverage and \$500.00 for dependent coverage. Any medical insurance cost above the city's contribution is paid by the employee.

The city also provides \$47.50 for employee dental and vision insurance.

Salaries and employee benefits account for 40 % of the city's total FY2022-2023 budget.

Unreserved Fund Balance

In order to maintain fiscal stability, the City of Muleshoe maintains an Unreserved Fund Balance in each fund to meet unforeseen emergencies that may arise and to address future major capital improvement projects.

Summary

The FY2022-2023 Annual Operating Budget for the City of Muleshoe is the product of many hours of deliberation and consideration by the City Council, Department Heads, Administrative, and financial staff. I firmly believe that this financial plan indicates the commitment of the city to continue to provide excellent efficient services to the citizens of Muleshoe and provides a plan to implement and develop growth within the city.

Ramon Sanchez
City Manager

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Tax Rate Calculation Worksheet

**CITY OF MULESHOE
FY2022-2023 BUDGET
CASH POSITION SUMMARY**

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<u>POOLED CASH</u>	9/30/2021	9/30/2022
01 - General Fund	\$ 964,671	\$ 1,378,267
05 - Interest & Sinking	\$ 52,004	\$ 50,002
10 - Water & Sewer	\$ 1,410,405	\$ 1,527,532
15 - Captial Projects	\$ (71)	\$ -
18 - CO BONDS	\$ -	\$ -
20 - Street Maintenance	\$ 193,520	\$ 196,229
30 - Hotel/Motel Tax Fund	\$ 104,432	\$ 118,405
35 - Economic Development	\$ 1,088,233	\$ 1,163,689
50 - ARPA Funds	\$ 621,732	\$ 560,027
55 - Drug Seizure	\$ 8,279	\$ 5,406
	\$ 4,443,205	\$ 4,999,559

**CITY OF MULESHOE
FY2022-2023 BUDGET
DEBT SERVICE**

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BONDED DEBT

Certificates of Obligation 2008-2015

City Improvements

Balance (Principal):	\$	1,584,000	
Balance (Interest):	\$	98,716	
Balance (Principal & Interest):	\$	1,682,716	
Annual Principal Payment:	\$	252,000	(annual payment)
Annual Interest Payment:	\$	29,743	(semi-annual payment)
Total Payment:	\$	281,743	
Ending Balance:	\$	1,400,973	(payoff February 2028)

Certificates of Obligation 2016

Water & Sewer Improvements

Balance (Principal)	\$	1,995,000	
Balance (Interest)	\$	399,100	
Balance (Principal & Interest)	\$	2,394,100	
Annual Principal Payment	\$	170,000	(annual payment)
Annual Interest Payment	\$	68,150	(semi-annual payment)
Total Payment	\$	238,150	
Total Ending Balance	\$	2,155,950	(payoff February, 2032)

Total Debt:	\$	4,076,816
Total Annual Payment:	\$	519,893
Balance:	\$	3,556,923

**CITY OF MULESHOE
FY2022-2023 BUDGET
PROPERTY TAX REVENUE**

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2022 Total Tax Base:	\$ 161,810,830
FY2022-20223 Adopted M&O Tax Rate:	\$ 0.6105
FY2022-2023 M&O Tax Levy:	987,787
FY2022-2023 Adopted Debt Tax Rate:	\$ 0.1355
FY2022-2023 Debt Tax Levy:	219,263
FY2022-2023 Adopted Total Tax Rate:	\$ 0.7460
FY2022-2023 Total Tax Levy:	1,207,051
Projected FY2022-2023 Tax Revenue:	\$ 1,086,345
Projected Delinquent Tax Collections:	\$ 30,000
Total Projected Tax Collection (Current & Delinquent):	\$ 1,116,345

**CITY OF MULESHOE
FY2022-2023 BUDGET
CAPITAL IMPROVEMENTS**

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General Fund

Administration

Computer Equipment/Software:	\$	1,000
Copier/Printer Lease Purchase:	\$	700
Grant Fund Matching Exp	\$	37,560
Total	\$	38,260

Police Department

Furniture & Fixtures:	\$	1,000
Equipment:	\$	3,000
Animal Control/Code	\$	1,500
Crime Scene Equipment:	\$	2,000
P.D Building	\$	9,500
Radios/Pagers/Console:	\$	3,000
Computer Equipment/Software:	\$	4,000
Lease Purchase-Debt:	\$	4,000
Total:	\$	28,000

Fire Department

Radios:	\$	2,000
Total:	\$	2,000

Refuse Department

Equipment:	\$	6,000
Landfill Closure	\$	7,500
		\$12,500

Street Department

Equipment	\$	3,500
Total:	\$	3,500

Parks

Equipment	\$	17,500
Special Projects/Equipment	\$	10,000
Irrigation System:	\$	1,800
Total:	\$	29,300

Library

Buildings:	\$	1,200
Computer Equipment/Software:	\$	3,500
Books:	\$	10,000
Media:	\$	1,000
Total:	\$	15,700

Municipal Court

Computer Equipment/Software:	\$	1,200
Technology Fund Expense:	\$	1,500
Total:	\$	2,700

Total General Fund Capital Outlay: \$ 126,260

Water & Sewer

Billing

Office Equipment:	\$	-
Computer Equipment/Software:	\$	2,000
Lease Purchase Debt:	\$	1,100
Total:	\$	3,100
	\$	-

Operations

Water Mains & Taps:	\$	15,000
Meters & Settings:	\$	10,000
Wells Pumps & Motors:	\$	35,000
Equipment:	\$	3,500
Automobiles & Trucks	\$	-
Total:	\$	63,500

Total Water & Sewer Capital Outlay: \$ 73,500

Economic Development

Capital Improvements

Furniture & Fixtures:	\$	500
Appraisals:	\$	-
Computer Equipment/Software:	\$	1,700
Lease/Purchase Debt:	\$	1,500
Total:	\$	3,700

Total Capital Outlay: \$ 203,460

2022-2023

REVENUE AND EXPENSE SUMMARY

GENERAL FUND

REVENUES

	2020-2021 Budget	2022-2023 Budget	Percent of Total Expenses
All Revenues	\$ 3,245,400	\$ 3,373,500	
TOTALS:	\$ 3,245,400	\$ 3,373,500	

EXPENSES

	2020-2021 Budget	2022-2023 Budget	Percent of Total Expenses
01-Administration	\$ 391,840	\$ 466,455	14.1%
01-Building & Maintenance	\$ 72,141	\$ 75,116	2.3%
03-Police	\$ 991,422	\$ 1,002,089	30.3%
04-Fire	\$ 84,325	\$ 92,825	2.8%
05-Street	\$ 415,311	\$ 424,767	12.8%
06-Refuse	\$ 282,184	\$ 290,772	8.8%
07-Health	\$ 6,000	\$ 6,000	0.2%
08-Parks	\$ 65,550	\$ 68,550	2.1%
09-Swimming Pool	\$ 82,260	\$ 83,445	2.5%
10-Library	\$ 229,875	\$ 236,972	7.2%
11-Non Departmental	\$ 299,090	\$ 324,090	9.8%
12-Municipal Court	\$ 79,467	\$ 73,903	2.2%
14-Golf Course	\$ 63,500	\$ 63,500	1.9%
15-Animal Ctrl/Code Enforcement	\$ 87,907	\$ 67,640	2.0%
16-Airport	\$ 21,950	\$ 25,450	0.8%
17-Training Facility	\$ 7,000	\$ 7,000	0.2%
Totals:	\$ 3,179,822	\$ 3,308,573	
Fund Balance:	\$ 65,578	\$ 64,927	

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
4050	CURRENT AD VALOREM TAXES	\$ 930,000	\$ 945,000	1.61%
4060	TAX DISCOUNT	\$ (17,500)	\$ (17,500)	N/A
4080	DELINQUENT AD VALOREM TAXES	\$ 30,000	\$ 35,000	16.67%
4090	PENALTY & INTEREST	\$ 18,000	\$ 18,000	0.00%
4150	FRANCHISE FEES	\$ 275,000	\$ 280,000	1.82%
4160	MIXED DRINK TAXES	\$ 4,500	\$ 4,500	0.00%
4170	SALES TAXES	\$ 500,000	\$ 530,000	6.00%
4180	RV PARK REVENUE	\$ 4,000	\$ 4,000	0.00%
4190	ALCOHOL PERMITS	\$ 1,000	\$ 1,500	50.00%
4200	MECHANICAL CODE PERMIT	\$ 250	\$ 250	0.00%
4210	BUILDING PERMITS	\$ 4,000	\$ 4,000	0.00%
4230	PLUMBING PERMITS	\$ 2,000	\$ 2,000	0.00%
4240	CURB BREAKOUT	\$ -	\$ -	N/A
4250	DOG LICENSES & FEES	\$ 2,000	\$ 2,000	0.00%
4260	TIE DOWN FEES	\$ -	\$ -	N/A
4270	VENDOR PERMITS	\$ 1,500	\$ 1,500	0.00%
4280	CONTRACTOR REGISTRATION FEES	\$ 2,000	\$ 2,000	0.00%
4290	RETURNED CHECK FEES	\$ -	\$ -	N/A
4300	GAME ROOM REVENUE	\$ 15,000	\$ 25,000	66.67%
4340	RECEIPTS STREET LIGHTS	\$ 2,500	\$ 2,500	0.00%
4370	CONTRIBUTIONS FROM COUNTY	\$ -	\$ -	N/A
4430	LIBRARY COPY MACHINE	\$ 2,000	\$ 2,000	0.00%
4440	SWIMMING POOL FEES	\$ 32,000	\$ 32,000	0.00%
4445	SP CONCESSIONS	\$ 18,000	\$ 18,000	0.00%
4450	LANDFILL REVENUE	\$ 255,000	\$ 255,000	0.00%
4460	GARBAGE & TRASH COLLECTIONS	\$ 705,000	\$ 750,000	6.38%
4470	SENIOR CITIZEN DISCOUNT	\$ (6,000)	\$ (6,000)	N/A
4490	MOSQUITO CONTROL SERVICES	\$ -	\$ -	N/A
4500	LIBRARY GRANTS	\$ -	\$ -	N/A
4510	LIBRARY COLLECTIONS	\$ 1,200	\$ 1,200	0.00%
4515	LIBRARY MEMORIALS & HONORS	\$ -	\$ -	N/A
4519	TRUANCY PREV & DIVERSION FUND	\$ 800	\$ 800	0.00%
4520	CORPORATION COURT FINES	\$ 60,000	\$ 60,000	0.00%
4521	MUN CT TECHNOLOGY FUND	\$ 1,500	\$ 1,500	0.00%
4522	JUDICIAL EFFICIENCY FUND	\$ 100	\$ 100	0.00%
4523	MUN CT SECURITY FUND	\$ 1,250	\$ 1,250	0.00%
4524	MUN CT INDIGENT DEFENSE FEE	\$ 800	\$ 800	0.00%
4525	STATE FUNDED EDUCATION	\$ 1,400	\$ 1,400	0.00%

4526	POLICE DEPT SEIZURE FUNDS	\$ -	\$ -	N/A
4527	COURT CC PROCESSING FEE	\$ 200	\$ 200	0.00%
4528	MUN CT CHILD SAFETY FUND	\$ 1,100	\$ 1,100	0.00%
4530	POLICE DEPT GRANTS	\$ -	\$ -	N/A
4540	FIRE DEPARTMENT GRANTS	\$ -	\$ -	N/A
4550	PSAP SUPPLY ALLOCATION	\$ -	\$ -	N/A
4600	INTEREST EARNED	\$ 1,200	\$ 1,200	0.00%
4601	TX STAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4603	LOGIC INTEREST	\$ 6,000	\$ 6,000	0.00%
4610	MISCELLANEOUS REVENUE	\$ 30,000	\$ 30,000	0.00%
4611	TML INS RENEWAL CREDIT	\$ -	\$ -	N/A
4623	VOLUNTARY DONATION	\$ 17,800	\$ 36,000	102.25%
4630	HANGER RENTAL	\$ 15,600	\$ 15,600	0.00%
4640	AIRPORT FUEL REVENUE	\$ 7,000	\$ 10,000	42.86%
4650	TRANSFER CASH POOL	\$ -	\$ -	N/A
4660	AIRPORT APT RENT	\$ 3,600	\$ -	-100.00%
4670	COUNTRY CLUB REVENUE	\$ 15,600	\$ 15,600	0.00%
4675	SALE OF ASSETS	\$ -	\$ -	N/A
4680	AIRPORT GRANT FUNDS	\$ -	\$ -	N/A
4710	TRANSFER FROM WATER & SEWER	\$ 300,000	\$ 300,000	0.00%
TOTALS:		\$ 3,245,400	\$ 3,373,500	3.95%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
501-5050	SALARIES	\$ 176,922	\$ 181,001	2.31%
501-5090	OVERTIME	\$ -	\$ -	N/A
501-5150	ATTORNEY & JUDGE SERVICES	\$ 15,000	\$ 10,000	-33.33%
501-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
501-5250	GROUP HOSPITAL INSURANCE	\$ 27,482	\$ 27,594	0.41%
501-5300	RETIREMENT SYSTEM	\$ 33,901	\$ 38,068	12.29%
501-5350	SOCIAL SECURITY	\$ 13,210	\$ 13,952	5.62%
501-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
501-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
501-5400	ELECTION EXPENSE	\$ 2,000	\$ 2,000	0.00%
	Total Personnel Services	\$ 270,365	\$ 274,465	1.52%
Supplies				
501-6050	OFFICE SUPPLIES	\$ 2,500	\$ 2,500	0.00%
501-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
501-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
501-6400	OTHER SUPPLIES	\$ 1,000	\$ 1,000	0.00%
	Total Supplies	\$ 7,000	\$ 7,000	0.00%
Maintenance				
501-7050	BUILDINGS	\$ 4,000	\$ 14,000	250.00%
501-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
501-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
501-7690	MAINTENANCE AGREEMENT	\$ 13,000	\$ 15,000	15.38%
	Total Maintenance	\$ 17,000	\$ 29,000	70.59%

Other Charges

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501-8050	TELEPHONE	\$ 3,500	\$ 3,500	0.00%
501-8100	LEASE OF EQUIPMENT	\$ 950	\$ 950	0.00%
501-8120	DATA PROCESSING SERV/WEBSITE	\$ 225	\$ 700	211.11%
501-8150	INSURANCE	\$ 25,000	\$ 26,200	4.80%
501-8160	WORKERS COMPENSATION	\$ 1,700	\$ 1,790	5.29%
501-8170	INVESTMENT FEES	\$ 400	\$ 400	0.00%
501-8180	BANK SERVICE FEES	\$ 600	\$ 600	0.00%
501-8200	SPECIAL SERVICES	\$ 4,500	\$ 5,500	22.22%
501-8250	ADVERTISING	\$ 2,500	\$ 2,500	0.00%
501-8300	TRAVEL EXPENSE	\$ 17,000	\$ 17,000	0.00%
501-8350	EDUCATION & TRAINING	\$ 3,500	\$ 3,500	0.00%
501-8400	DUES & SUBSCRIPTIONS	\$ 4,000	\$ 4,000	0.00%
501-8500	UTILITIES	\$ 1,800	\$ 2,500	38.89%
501-8550	AUDITOR	\$ 8,500	\$ 8,500	0.00%
501-8650	MISCELLANEOUS	\$ 2,000	\$ 2,000	0.00%
501-8860	BAD DEBTS	\$ -	\$ -	N/A
501-8870	SR CITIZEN VOL DONATION	\$ 18,000	\$ 36,000	100.00%
501-8880	WELLNESS	\$ 1,200	\$ 1,000	-16.67%
	Total Other Charges	\$ 95,375	\$ 116,640	22.30%

Capital Improvements

501-9500	Grant Fund Matching Exp	\$ -	\$ 37,650	N/A
501-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 1,000	\$ 1,000	0.00%
501-9600	LEASE PURCHASE DEBT	\$ 1,100	\$ 700	-36.36%
501-9615	LEASE PURCHASE INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 2,100	\$ 39,350	1773.81%
	Total - Department Expenses	\$ 391,840	\$ 466,455	19.04%

GENERAL FUND
BUILDING & MAINTENANCE
EXPENSES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
502-5050	SALARIES	\$ 39,000	\$ 40,560	4.00%
502-5090	OVERTIME	\$ 1,000	\$ 1,000	0.00%
502-5250	GROUP HOSPITAL INSURANCE	\$ 8,041	\$ 8,367	4.05%
502-5300	RETIREMENT SYSTEM	\$ 7,656	\$ 8,466	10.53%
502-5350	SOCIAL SECURITY	\$ 2,984	\$ 3,103	4.01%
502-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 58,681	\$ 61,496	4.80%
Supplies				
502-6100	WEARING APPAREL	\$ 850	\$ 950	11.76%
502-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
502-6200	MINOR TOOLS & APPARATUS	\$ 1,000	\$ 1,000	0.00%
502-6250	JANITORIAL	\$ 2,200	\$ 2,200	0.00%
502-6400	OTHER SUPPLIES	\$ 2,500	\$ 2,500	0.00%
	Total Supplies	\$ 9,050	\$ 9,150	1.10%
Maintenance				
502-7050	BUILDINGS	\$ 2,000	\$ 2,000	0.00%
502-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
502-7450	AUTOMOBILES & TRUCKS	\$ 1,000	\$ 1,000	0.00%
	Total Maintenance	\$ 3,000	\$ 3,000	0.00%
Other Charges				
502-8120	Data Processing SRVC	\$ 75	\$ 75	0.00%
502-8150	Insurance	\$ 500	\$ 500	0.00%
502-8160	Workers Compensation	\$ 835	\$ 895	7.19%
	Total Other Charges	\$ 1,410	\$ 1,470	4.26%
Capital Improvements				
502-9100	RADIOS/PAGERS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 72,141	\$ 75,110	4.12%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
503-5050	SALARIES	\$ 554,069	\$ 548,659	-0.98%
503-5090	OVERTIME	\$ 22,000	\$ 22,000	0.00%
503-5150	ATTORNEY & JUDGE SERVICES	\$ 2,500	\$ 2,500	0.00%
503-5200	JANITOR SERVICES	\$ 5,000	\$ 5,000	0.00%
503-5250	GROUP HOSPITAL INSURANCE	\$ 94,151	\$ 102,896	9.29%
503-5300	RETIREMENT SYSTEM	\$ 105,970	\$ 108,093	2.76%
503-5350	SOCIAL SECURITY	\$ 41,466	\$ 40,874	-1.43%
503-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 825,155	\$ 830,822	0.69%

Supplies

503-6050	OFFICE SUPPLIES	\$ 6,000	\$ 7,000	16.67%
503-6100	WEARING APPAREL	\$ 3,500	\$ 3,500	0.00%
503-6150	GASOLINE & OIL	\$ 18,000	\$ 20,000	11.11%
503-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
503-6250	JANITORIAL	\$ 3,500	\$ 3,500	0.00%
503-6400	OTHER SUPPLIES	\$ 3,000	\$ 2,500	-16.67%
503-6410	TRAINING SUPPLIES	\$ 4,000	\$ 4,500	12.50%
503-6420	PATROL SUPPLIES	\$ 3,500	\$ 3,500	0.00%
	Total Supplies	\$ 42,000	\$ 45,000	7.14%

Maintenance

503-7050	BUILDINGS	\$ 2,000	\$ 2,000	0.00%
503-7400	RADIOS/PAGERS	\$ 3,000	\$ 3,000	0.00%
503-7450	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
503-7690	MAINTENANCE AGREEMENT	\$ 14,000	\$ 16,000	14.29%
503-7750	MISCELLANEOUS MAINTENANCE	\$ -	\$ -	N/A
	Total Maintenance	\$ 27,000	\$ 29,000	7.41%

Other Charges

503-8050	TELEPHONE	\$ 16,000	\$ 16,000	0.00%
503-8100	LEASE OF EQUIPMENT	\$ -	\$ -	N/A
503-8120	DATA PROCESSING SRVC/WEB	\$ 800	\$ 800	0.00%
503-8150	INSURANCE	\$ 10,000	\$ 10,000	0.00%
503-8160	WORKERS COMPENSATION	\$ 11,650	\$ 10,740	-8.13%
503-8170	INVESTMENT FEES	\$ 500	\$ 500	0.00%
503-8300	TRAVEL EXPENSE	\$ 2,500	\$ 3,000	20.00%
503-8350	EDUCATION & TRAINING	\$ 5,000	\$ 5,000	0.00%
503-8360	EDUCATION/STATE FUNDED	\$ 1,377	\$ 1,377	0.00%
503-8400	DUES & SUBSCRIPTIONS	\$ 2,000	\$ 2,000	0.00%
503-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
503-8650	MISCELLANEOUS	\$ -	\$ -	N/A
503-8651	EVIDENCE PROCESSING	\$ 1,500	\$ 2,000	33.33%
503-8660	PSAP ACCOUNT	\$ -	\$ -	N/A
503-8800	DRUG INTERVENTION	\$ 1,500	\$ 2,000	33.33%
503-8810	CITY/COUNTY UTILITIES	\$ -	\$ -	N/A
503-8820	CITY/COUNTY MAINTENANCE	\$ -	\$ -	N/A
503-8830	CITY/COUNTY INSURANCE	\$ -	\$ -	N/A
503-8840	CITY/COUNTY FUEL	\$ -	\$ -	N/A
503-8850	CITY/COUNTY TELETYPE & 911	\$ -	\$ -	N/A
503-8860	CONTACT DATA REPORT	\$ 5,850	\$ 5,850	0.00%
503-8870	PUBLIC RELATIONS INFORMATION	\$ -	\$ -	N/A
503-8880	DRUG DOG	\$ -	\$ -	N/A
503 8890	EMERGENCY MGMT COORDINATOR	\$ 1,500	\$ 1,500	0.00%
	Total Other Charges	\$ 70,217	\$ 70,767	0.78%

Capital Improvements

503-9050	PD BUILDINGS	\$ 10,500	\$ 9,500	-9.52%
503-9300	FURNITURE & FIXTURES	\$ 1,000	\$ 1,000	0.00%
503-9320	EQUIPMENT	\$ 3,000	\$ 3,000	0.00%
503-9321	CRIME SCENE EQUIP	\$ 1,500	\$ 2,000	33.33%
503-9322	PRINT KIT	\$ -	\$ -	N/A
503-9323	35MM	\$ -	\$ -	N/A
503-9400	RADIOS/PAGERS/CONSOLE	\$ 3,000	\$ 3,000	0.00%
503-9450	AUTOMOBILES & TRUCKS		\$ -	N/A
503-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 4,000	\$ 4,000	0.00%
503-9600	LEASE PURCHASE-DEBT	\$ 4,050	\$ 4,000	-1.23%
	Total Capital Improvements	\$ 27,050	\$ 26,500	-2.03%
	Total - Department Expenses	\$ 991,422	\$ 1,002,089	1.08%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
504-5110	FIREMEN STIPEND	\$ -	\$ -	N/A
504-5200	JANITOR SERVICES	\$ 1,200	\$ 1,200	0.00%
504-5300	RETIREMENT SYSTEM	\$ 8,000	\$ 8,000	0.00%
504-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personnel Services	\$ 9,200	\$ 9,200	0.00%
Supplies				
504-6050	OFFICE SUPPLIES	\$ 2,000	\$ 2,000	0.00%
504-6100	WEARING APPAREL	\$ 5,000	\$ 5,000	0.00%
504-6150	GASOLINE & OIL	\$ 7,500	\$ 7,500	0.00%
504-6200	MINOR TOOLS & APPARATUS	\$ 5,000	\$ 5,000	0.00%
504-6250	JANITORIAL	\$ 500	\$ 500	0.00%
504-6300	CHEM MED SURG & VECTOR	\$ -	\$ -	N/A
504-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
504-6410	TRAINING SUPPLIES	\$ -	\$ -	N/A
	Total Supplies	\$ 20,200	\$ 20,200	0.00%
Maintenance				
504-7050	BUILDINGS	\$ 2,000	\$ 2,000	0.00%
504-7350	MACHINERY & IMPLEMENTS	\$ 5,000	\$ 5,000	0.00%
504-7400	RADIOS/PAGERS	\$ 2,000	\$ 3,000	50.00%
504-7450	AUTOMOBILES & TRUCKS	\$ 7,500	\$ 15,000	100.00%
504-7695	FIRE/RESCUE REPLACEMENT	\$ 7,500	\$ 7,500	0.00%
	Total Maintenance	\$ 24,000	\$ 32,500	35.42%

Other Charges

504-8050	TELEPHONE	\$ 1,000	\$ 1,200	20.00%
501-8120	DATA PROC/WEBSITE	\$ 225	\$ 225	0.00%
504-8150	INSURANCE	\$ 8,500	\$ 8,500	0.00%
504-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
504-8300	TRAVEL EXPENSE	\$ 5,000	\$ 5,000	0.00%
504-8350	EDUCATION & TRAINING	\$ 3,000	\$ 3,000	0.00%
504-8500	UTILITIES	\$ 10,000	\$ 10,000	0.00%
504-8650	MISCELLANEOUS	\$ 1,000	\$ 1,000	0.00%
	Total Other Charges	\$ 28,925	\$ 28,925	0.00%

Capital Improvements

504-9320	EQUIPMENT	\$ -	\$ -	N/A
504-9400	RADIOS	\$ 2,000	\$ 2,000	0.00%
504-9450	AUTOMOBILES & TRUCKS	\$ -	\$ -	N/A
504-9460	BUILDING IMPROVEMENTS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 2,000	\$ 2,000	0.00%
	Total - Department Expenses	\$ 84,325	\$ 92,825	10.08%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
505-5050	SALARIES	\$ 154,180	\$ 162,240	5.23%
505-5080	EXTRA HELP	\$ 8,000	\$ 8,000	0.00%
505-5090	OVERTIME	\$ 2,000	\$ 2,000	0.00%
505-5250	GROUP HOSPITAL INSURANCE	\$ 37,864	\$ 33,468	-11.61%
505-5300	RETIREMENT SYSTEM	\$ 28,483	\$ 32,018	12.41%
505-5350	SOCIAL SECURITY	\$ 11,795	\$ 12,411	5.22%
505-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 242,322	\$ 250,137	3.23%

Supplies				
505-6050	OFFICE SUPPLIES	\$ 1,800	\$ 1,800	0.00%
505-6100	WEARING APPAREL	\$ 3,800	\$ 4,200	10.53%
505-6150	GASOLINE & OIL	\$ 20,000	\$ 20,000	0.00%
505-6200	MINOR TOOLS & APPARATUS	\$ 1,250	\$ 1,250	0.00%
505-6300	CHEM MED SURG & VECTOR	\$ 3,500	\$ 3,500	0.00%
505-6400	OTHER SUPPLIES	\$ 1,000	\$ 1,000	0.00%
505-6450	SWEEPER SUPPLIES	\$ 1,700	\$ 1,700	0.00%
	Total Supplies	\$ 33,050	\$ 33,450	1.21%

Maintenance				
505-7100	STREETS ROADWAYS HIGHWAYS	\$ 37,000	\$ 32,000	-13.51%
505-7350	MACHINERY & IMPLEMENTS	\$ 14,000	\$ 14,000	0.00%
505-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
505-7450	AUTOMOBILES & TRUCKS	\$ 8,000	\$ 8,000	0.00%
505-7510	TRAFFIC SIGNAL/STREET SIGNS	\$ 2,000	\$ 2,000	0.00%
	Total Maintenance	\$ 61,000	\$ 56,000	-8.20%

Other Charges

505-8050	TELEPHONE	\$ 2,500	\$ 2,500	0.00%
505-8130	MATERIALS	\$ 3,000	\$ 3,000	0.00%
505-8150	INSURANCE	\$ 7,000	\$ 7,000	0.00%
505-8160	WORKERS COMPENSATION	\$ 3,340	\$ 3,580	7.19%
505-8300	TRAVEL EXPENSE	\$ 1,800	\$ 1,800	0.00%
505-8350	EDUCATION & TRAINING	\$ 1,800	\$ 1,800	0.00%
505-8450	STREET LIGHTING	\$ 56,000	\$ 62,000	10.71%
505-8650	MISCELLANEOUS	\$ -	\$ -	N/A
Total Other Charges		\$ 75,440	\$ 81,680	8.27%

Capital Improvements

505-9450	AUTOS & TRUCKS	\$ 3,500	\$ 3,500	0.00%
505-9500	STREET SWEEPER	\$ -	\$ -	N/A
Total Capital Improvements		\$ 3,500	\$ 3,500	0.00%
Total - Department Expenses		\$ 415,312	\$ 424,767	2.28%

GENERAL FUND
REFUSE DEPARTMENT
EXPENSES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
<u>Personnel Services</u>				
506-5050	SALARIES	\$ 124,488	\$ 127,566	2.47%
506-5080	EXTRA HELP	\$ 5,000	\$ 2,500	-50.00%
506-5090	OVERTIME	\$ 1,500	\$ 1,500	0.00%
506-5250	GROUP HOSPITAL INSURANCE	\$ 29,823	\$ 30,531	2.37%
506-5300	RETIREMENT SYSTEM	\$ 21,745	\$ 23,631	8.67%
506-5350	SOCIAL SECURITY	\$ 9,523	\$ 9,759	2.48%
506-5370	UNEMPLOYMENT	\$ -	\$ -	N/A
	Total Personnel Services	\$ 192,079	\$ 195,487	1.77%

<u>Supplies</u>				
506-6050	OFFICE SUPPLIES	\$ 200	\$ 200	0.00%
506-6100	WEARING APPAREL	\$ 2,800	\$ 2,800	0.00%
506-6150	GASOLINE & OIL	\$ 30,000	\$ 35,000	16.67%
506-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
506-6300	CHEM MED SURG & VECTOR	\$ 500	\$ 500	0.00%
506-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 34,500	\$ 39,500	14.49%

<u>Maintenance</u>				
506-7170	LANDFILL	\$ 2,500	\$ 2,500	0.00%
506-7350	MACHINERY & IMPLEMENTS	\$ 17,000	\$ 17,000	0.00%
506-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
506-7450	AUTOMOBILES & TRUCKS	\$ 2,000	\$ 2,000	0.00%
	Total Maintenance	\$ 21,500	\$ 21,500	0.00%

Other Charges

506-8100	LEASE OF EQUIPMENT	\$ -	\$ -	N/A
506-8150	INSURANCE	\$ 1,300	\$ 1,300	0.00%
506-8160	WORKERS COMPENSATION	\$ 2,505	\$ 2,685	7.19%
506-8200	SPECIAL SERVICES	\$ 1,000	\$ 1,000	0.00%
506-8220	TNRCC FEES/TESTS	\$ 14,000	\$ 14,000	0.00%
506-8300	TRAVEL EXPENSE	\$ 1,200	\$ 1,200	0.00%
506-8350	EDUCATION & TRAINING	\$ 1,200	\$ 1,200	0.00%
506-8500	UTILITIES	\$ 400	\$ 400	0.00%
506-8650	MISCELLANEOUS	\$ -	\$ -	N/A
	Total Other Charges	\$ 21,605	\$ 21,785	0.83%

Capital Improvements

506-9320	EQUIPMENT	\$ 5,000	\$ 5,000	0.00%
506-9340	GRANT EXPENSE	\$ -	\$ -	N/A
506-9450	AUTOS & TRUCKS	\$ -	\$ -	N/A
506-9560	LANDFILL CLOSURE	\$ 7,500	\$ 7,500	0.00%
	Total Capital Improvements	\$ 12,500	\$ 12,500	0.00%
	Total - Department Expenses	\$ 282,184	\$ 290,772	3.04%

GENERAL FUND
HEALTH DEPARTMENT
EXPENSES

Acct. No.		2021-2022 Budget	2021-2022 Budget	Percent Change
<u>Supplies</u>				
507-6300	CIEM MED SURG & VECTOR	\$ 6,000	\$ 6,000	0.00%
	Total Supplies	\$ 6,000	\$ 6,000	0.00%
<u>Capital Improvements</u>				
507-9320	EQUIPMENT - MOSQUITO SPRAYERS	\$ -	\$ -	N/A
	Total Other Charges	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 6,000	\$ 6,000	0.00%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Supplies				
508-6150	GASOLINE & OIL	\$ 2,500	\$ 2,500	0.00%
508-6200	MINOR TOOLS & APPARATUS	\$ 500	\$ 500	0.00%
508-6350	BOTANICAL & AGRICULTURAL	\$ 2,250	\$ 2,250	0.00%
	Total Supplies	\$ 5,250	\$ 5,250	0.00%
Maintenance				
508-7050	BUILDINGS	\$ 1,000	\$ 1,000	0.00%
508-7350	MACHINERY & IMPLEMENTS	\$ 5,500	\$ 5,000	-9.09%
508-7750	OTHER MAINTENANCE	\$ 7,000	\$ 7,000	0.00%
508-7760	FOUNTAIN MAINTENANCE	\$ -	\$ -	N/A
508-7770	IRRIGATION MAINTENANCE	\$ 3,000	\$ 3,000	0.00%
	Total Maintenance	\$ 16,500	\$ 16,000	-3.03%
Other Charges				
508-8150	INSURANCE	\$ -	\$ -	N/A
508-8500	UTILITIES	\$ 15,000	\$ 18,000	20.00%
	Total Other Charges	\$ 15,000	\$ 18,000	20.00%
Capital Improvements				
508-9320	EQUIPMENT	\$ 17,500	\$ 17,500	0.00%
508-9600	FOUNTAIN/LAKE/RESTROOMS	\$ 10,000	\$ 10,000	0.00%
508-9800	IRRIGATION SYSTEM	\$ 1,800	\$ 1,800	0.00%
	Total Capital Improvements	\$ 29,300	\$ 29,300	0.00%
	Total - Department Expenses	\$ 66,050	\$ 68,550	3.79%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
509-5050	SALARIES	\$ 40,000	\$ 40,000	0.00%
509-5350	SOCIAL SECURITY	\$ 3,060	\$ 3,060	0.00%
509-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 43,060	\$ 43,060	0.00%
Supplies				
509-6300	CHEM MED SURG & VECTOR	\$ 7,500	\$ 8,500	13.33%
509-6400	OTHER SUPPLIES	\$ 2,000	\$ 2,000	0.00%
509-6500	CONCESSION STAND SUPPLIES	\$ 10,000	\$ 10,000	0.00%
	Total Supplies	\$ 19,500	\$ 20,500	5.13%
Maintenance				
509-7050	BUILDINGS	\$ 1,000	\$ 1,000	0.00%
509-7350	MACHINERY & IMPLEMENTS	\$ 4,000	\$ 4,000	0.00%
509-7750	OTHER MAINTENANCE	\$ 2,500	\$ 2,000	-20.00%
	Total Maintenance	\$ 7,500	\$ 7,000	-6.67%
Other Charges				
509-8050	TELEPHONE	\$ -	\$ 500	N/A
509-8150	INSURANCE	\$ -	\$ -	N/A
509-8160	WORKERS COMPENSATION	\$ 2,500	\$ 2,685	7.40%
509-8350	EDUCATION & TRAINING	\$ 1,200	\$ 1,200	0.00%
509-8500	UTILITIES	\$ 8,000	\$ 8,000	0.00%
509-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
	Total Other Charges	\$ 12,200	\$ 12,885	5.61%
	Total - Department Expenses	\$ 82,260	\$ 83,445	1.44%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
510-5050	SALARIES	\$ 122,963	\$ 125,336	1.93%
510-5080	EXTRA HELP	\$ -	\$ -	N/A
510-5200	JANITOR SERVICES	\$ 2,400	\$ 2,400	0.00%
510-5250	GROUP HOSPITAL INSURANCE	\$ 24,123	\$ 25,101	4.05%
510-5300	RETIREMENT SYSTEM	\$ 23,757	\$ 25,730	8.30%
510-5350	SOCIAL SECURITY	\$ 9,407	\$ 9,601	2.06%
510-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 182,650	\$ 188,168	3.02%

Supplies

510-6050	OFFICE SUPPLIES	\$ 2,000	\$ 2,000	0.00%
510-6070	SUMMER READING PROG SUPPLIES	\$ 4,000	\$ 4,000	0.00%
510-6250	JANITORIAL	\$ 500	\$ 600	20.00%
510-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 7,000	\$ 7,100	1.43%

Maintenance

510-7050	BUILDINGS	\$ 3,000	\$ 3,000	0.00%
510-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
510-7520	BOOK REPAIRS	\$ -	\$ -	N/A
510-7690	MAINTENANCE AGREEMENT	\$ 4,000	\$ 4,000	0.00%
	Total Maintenance	\$ 7,000	\$ 7,000	0.00%

Other Charges

510-8050	TELEPHONE	\$ 2,500	\$ 2,500	0.00%
510-8100	LEASE OF EQUIPMENT	\$ 1,300	\$ 1,300	0.00%
510-8120	DATA PROC/WEBSITE	\$ 300	\$ 300	0.00%
510-8150	INSURANCE	\$ 300	\$ 300	0.00%
510-8160	WORKERS COMPENSATION	\$ 2,505	\$ 2,685	7.19%
510-8300	TRAVEL EXPENSE	\$ 2,000	\$ 2,000	0.00%
510-8400	DUES & SUBSCRIPTIONS	\$ 300	\$ 400	33.33%
510-8500	UTILITIES	\$ 9,000	\$ 9,000	0.00%
510-8650	MISCELLANEOUS	\$ 200	\$ 200	0.00%
510-8700	MAGAZINES	\$ 320	\$ 320	0.00%
	Total Other Charges	\$ 18,725	\$ 19,005	1.50%

Capital Improvements

510-9050	BUILDINGS	\$ -	\$ 1,200	N/A
510-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 3,500	\$ 3,500	0.00%
510-9520	BOOKS	\$ 10,000	\$ 10,000	0.00%
510-9530	MEDIA	\$ 1,000	\$ 1,000	0.00%
	Total Capital Improvements	\$ 14,500	\$ 15,700	8.28%
	Total - Department Expenses	\$ 229,875	\$ 236,973	3.09%

**GENERAL FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Capital Improvements				
511-9801	SANITATION SERVICES	\$ 260,000	\$ 285,000	9.62%
511-9831	APPRAISAL SERVICES APPR DIST	\$ 39,090	\$ 39,090	0.00%
511-9851	BAD DEBTS	\$ -	\$ -	N/A
511-9861	EMERGENCY MANAGEMENT	\$ -	\$ -	N/A
511-9871	LAND TAXES	\$ -	\$ -	N/A
511-9881	TRANSFER TO INTEREST & SINKING	\$ -	\$ -	N/A
511-9901	CITY ENGINEER	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 299,090	\$ 324,090	8.36%
Total - Department Expenses		\$ 299,090	\$ 324,090	8.36%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
<u>Personnel Services</u>				
512-5050	SALARIES	\$ 39,491	\$ 38,480	-2.56%
512-5090	OVERTIME			N/A
512-5150	JUDGE SERVICES	\$ 2,000	\$ 2,000	0.00%
512-5160	CITY ATTORNEY	\$ -	\$ -	N/A
512-5250	GROUP HOSPITAL INSURANCE	\$ 13,741	\$ 8,367	-39.11%
512-5300	RETIREMENT SYSTEM	\$ 7,753	\$ 7,815	0.80%
512-5350	SOCIAL SECURITY	\$ 3,021	\$ 3,021	0.00%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 66,006	\$ 59,683	-9.58%
<u>Supplies</u>				
512-6050	OFFICE SUPPLIES	\$ 400	\$ 400	0.00%
512-6400	OTHER SUPPLIES	\$ 100	\$ 100	0.00%
	Total Supplies	\$ 500	\$ 500	0.00%
<u>Maintenance</u>				
512-7690	MAINTENANCE AGREEMENT	\$ 4,000	\$ 4,000	0.00%
	Total Maintenance	\$ 4,000	\$ 4,000	0.00%
<u>Other Charges</u>				
512-8050	TELEPHONE	\$ 700	\$ 700	0.00%
512-8120	DATA PROCESSING SERVICE	\$ 225	\$ 225	0.00%
512-8150	INSURANCE	\$ -	\$ -	N/A
512-8160	WORKERS COMPENSATION	\$ 835	\$ 895	7.19%
512-8300	TRAVEL EXPENSE	\$ 2,500	\$ 2,500	0.00%
512-8350	EDUCATION & TRAINING	\$ 600	\$ 600	0.00%
512-8400	DUES & SUBSCRIPTIONS	\$ 100	\$ 100	0.00%
512-8650	MISCELLANEOUS	\$ 50	\$ 50	0.00%
512-8800	JURY PAY	\$ 200	\$ 200	0.00%
512/8815	CHILD SAFETY FUND EXPENSE	\$ 500	\$ 500	0.00%
512-8816	SECURITY FUND EXPENSE	\$ 1,250	\$ 1,250	0.00%
	Total Other Charges	\$ 6,960	\$ 7,020	0.86%
<u>Capital Improvements</u>				
512-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 500	\$ 1,200	140.00%
512-9515	TECHNOLOGY FUND EXPENSE	\$ 1,500	\$ 1,500	0.00%
	Total Capital Improvements	\$ 2,000	\$ 2,700	35.00%
	Total - Department Expenses	\$ 79,466	\$ 73,903	-7.00%

GENERAL FUND
GOLF COURSE
EXPENSES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
514-5050	SALARIES	\$ -	\$ -	N/A
514-5090	OVERTIME	\$ -	\$ -	N/A
514-5250	GROUP HOSPITAL INSURANCE	\$ -	\$ -	N/A
514-5300	RETIREMENT SYSTEM	\$ -	\$ -	N/A
514-5350	SOCIAL SECURITY	\$ -	\$ -	N/A
514-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ -	\$ -	N/A
Supplies				
514-6100	UNIFORMS	\$ -	\$ -	N/A
	Total Supplies	\$ -	\$ -	N/A
Maintenance				
514-7750	Maintenance & Repairs	\$ 3,500	\$ 3,500	0.00%
	Total Maintenance	\$ 3,500	\$ 3,500	0.00%
Other Charges				
514-8130	OTHER SERVICES	\$ 60,000	\$ 60,000	0.00%
	Total Other Services	\$ 60,000	\$ 60,000	0.00%
	Total - Department Expenses	\$ 63,500	\$ 63,500	0.00%

**GENERAL FUND
ANIMAL CONTROL/CODE ENFORCEMENT
EXPENSES**

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
515-5050	SALARIES	\$ 49,608	\$ 29,120	-41.30%
515-5090	OVERTIME	\$ 5,500	\$ 5,500	0.00%
515-5250	GROUP HOSPITAL INSURANCE	\$ 8,041	\$ 8,367	4.05%
515-5300	RETIREMENT SYSTEM	\$ 4,971	\$ 4,971	0.00%
515-5350	SOCIAL SECURITY	\$ 2,602	\$ 2,387	-8.26%
515-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 70,722	\$ 50,345	-28.81%
Supplies				
515-6060	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
515-6100	WEARING APPAREL	\$ 400	\$ 400	0.00%
515-6150	GASOLINE & OIL	\$ 2,000	\$ 2,000	0.00%
515-6200	MINOR TOOLS & APPARATUS	\$ 400	\$ 400	0.00%
515-6360	DOG POUND	\$ 5,000	\$ 5,000	0.00%
515-6400	OTHER SUPPLIES	\$ 400	\$ 500	25.00%
	Total Supplies	\$ 8,700	\$ 8,800	1.15%
Maintenance				
515-7400	RADIOS & PAGERS	\$ -	\$ -	N/A
515-7450	AUTOMOBILES & TRUCKS	\$ 1,500	\$ 1,500	0.00%
	Total Maintenance	\$ 1,500	\$ 1,500	0.00%
Other Charges				
515-8050	TELEPHONE	\$ 750	\$ 700	-6.67%
515-8150	INSURANCE	\$ 2,000	\$ 2,000	0.00%
515-8160	WORKERS COMPENSATION	\$ 835	\$ 895	7.19%
515-8300	TRAVEL EXPENSE	\$ 500	\$ 500	0.00%
515-8350	EDUCATION & TRAINING	\$ 1,200	\$ 1,200	0.00%
515-8650	MISCELLANEOUS	\$ 200	\$ 200	0.00%
	Total Other Charges	\$ 5,485	\$ 5,495	0.18%

Capital Improvements

515-9320	EQUIPMENT	\$ 1,500	\$ 1,500	0.00%
515-9400	RADIOS & PAGERS	\$ -	\$ -	N/A
515-9450	AUTOMOBILES & TRUCKS	\$ -	\$ -	N/A
515-9510	COMPUTER EQUIPMENT	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 1,500	\$ 1,500	0.00%
Total - Department Expenses		\$ 87,907	\$ 67,640	-23.06%

**AIRPORT FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Supplies				
516-6150	GASOLINE & OIL	\$ 7,000	\$ 10,000	42.86%
516-6300	CHEM MED SURG & VECTOR	\$ 1,000	\$ 1,000	0.00%
516-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 8,200	\$ 11,200	36.59%
Maintenance				
516-7050	BUILDINGS	\$ 1,500	\$ 1,500	0.00%
516-7100	RUNWAYS	\$ 2,500	\$ 2,500	0.00%
516-7350	MACHINERY & IMPLEMENTS	\$ 500	\$ 500	0.00%
516-7400	RADIOS & PAGERS	\$ -	\$ -	N/A
516-7750	OTHER MAINTENANCE	\$ 500	\$ 500	0.00%
	Total Maintenance	\$ 5,000	\$ 5,000	0.00%
Other Charges				
516-8150	INSURANCE	\$ 4,500	\$ 4,500	0.00%
516-8200	SPECIAL SERVICES	\$ 750	\$ 750	0.00%
516-8300	TRAVEL EXPENSE	\$ -	\$ -	N/A
516-8500	UTILITIES	\$ 3,500	\$ 4,000	14.29%
516-8650	MISCELLANEOUS	\$ -	\$ -	N/A
516-8750	GRANT EXPENSE	\$ -	\$ -	N/A
	Total Other Charges	\$ 8,750	\$ 9,250	5.71%
Capital Improvements				
516-9320	EQUIPMENT	\$ -	\$ -	N/A
516-9870	DEPRECIATION	\$ -	\$ -	N/A
	Total Capital Improvements	\$ -	\$ -	N/A
	Total - Department Expenses	\$ 21,950	\$ 25,450	15.95%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
517-5200	JANITOR SERVICES	\$ 2,100	\$ 1,500	-28.57%
	Total Personnel Services	\$ 2,100	\$ 1,500	-28.57%
Supplies				
517-6050	OFFICE SUPPLIES	\$ 500	\$ 500	0.00%
517-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
517-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 2,000	\$ 2,000	0.00%
Maintenance				
517-7050	BUILDINGS	\$ 1,000	\$ 1,000	0.00%
517-7690	MAINTENANCE AGREEMENT	\$ -	\$ -	N/A
	Total Maintenance	\$ 1,000	\$ 1,000	0.00%
Other Charges				
517-8050	TELEPHONE	\$ -	\$ -	N/A
517-8500	UTILITIES	\$ 2,400	\$ 2,500	4.17%
	Total Other Charges	\$ 2,000	\$ 2,500	25.00%
	Total - Department Expenses	\$ 7,000	\$ 7,000	0.00%

2021-2022
REVENUE AND EXPENSE SUMMARY
INTEREST & SINKING

REVENUES

		2021-2022 Budget	2022-2023 Budget
All Revenues		\$ 519,798	\$ 520,493
TOTALS:		\$ 519,798	\$ 520,493

EXPENSES

		2020-2021 Budget	2022-2023 Budget	Percent of Total Expenses
Non Departmental		\$ 518,998	\$ 519,893	100.0%
Totals:		\$ 518,998	\$ 519,893	

Fund Balance:	\$	800	\$	600
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REVENUES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ -	N/A
4601	TEXSTAR INTEREST	\$ -	\$ -	N/A
4603	LOGIC INTEREST	\$ 1,000	\$ 600	-40.00%
4610	I&S MISCELLANEOUS REVENUE	\$ -	\$ -	N/A
4710	TRANSFER FROM W&S - TN 94	\$ 300,000	\$ 300,000	0.00%
4810	TRANSFER FROM ECON DEV TN94	\$ -	\$ -	N/A
4900	PROPERTY DEBT TAX	\$ 218,998	\$ 219,893	0.41%
		\$ 519,998	\$ 520,493	0.10%

**INTEREST & SINKING
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
500-5020	PRINCIPAL PAYMENTS - TN 94	\$ 411,000	\$ 422,000	2.68%
500-5030	INTEREST PAYMENTS - TN 94	\$ 107,998	\$ 97,893	-9.36%
	Total Personnel Services	\$ 518,998	\$ 519,893	0.17%
	Total - Department Expenses	\$ 518,998	\$ 519,893	0.17%

2022-2023
REVENUE AND EXPENSE SUMMARY
WATER & SEWER

REVENUES

		2021-2022 Budget	2022-2023 Budget
All Revenues		\$ 1,633,800	\$ 1,685,800
	TOTALS:	<u>\$ 1,633,800</u>	<u>\$ 1,685,800</u>

EXPENSES

		2020-2021 Budget	2022-2023 Budget	Percent of Total Expenses
Utility Billing		\$ 190,472	\$ 201,160	12.6%
Water & Sewer Operations		\$ 774,146	\$ 790,311	49.7%
Non Departmental		\$ 600,000	\$ 600,000	37.7%
	Totals:	<u>\$ 1,564,618</u>	<u>\$ 1,591,470</u>	
	Fund Balance:	\$ 69,132	\$ 94,330	

REVENUES

Acct. No.		2020-2021 Budget	2022-2023 Budget	Percent Change
4280	WATER TAP FEES	\$ 3,000	\$ 10,000	233.33%
4410	WATER SALES	\$ 985,000	\$ 1,030,000	4.57%
4420	SEWER CHARGES	\$ 525,000	\$ 525,000	0.00%
4430	PENALTY	\$ 60,000	\$ 60,000	0.00%
4440	RECONNET FEES	\$ 15,000	\$ 15,000	0.00%
4470	SENIOR CITIZEN DISCOUNT	\$ (15,000)	\$ (15,000)	N/A
4600	INTEREST EARNED	\$ 2,500	\$ 2,500	0.00%
4601	TX STAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4603	LOGIC INTEREST	\$ 20,000	\$ 20,000	0.00%
4610	MISCELLANEOUS REVENUE	\$ 5,000	\$ 5,000	0.00%
4660	OTHER LEASE INCOME	\$ -	\$ -	N/A
4665	LEASE/EAST WELL FIELD	\$ -	\$ -	N/A
4670	LAND LEASE (AGRICULTURE)	\$ 33,300	\$ 33,300	0.00%
4675	SALE OF EAST WELL FIELD	\$ -	\$ -	N/A
4710	TRANSFER IN CAPITAL PROJECTS	\$ -	\$ -	N/A
		\$ 1,633,800	\$ 1,685,800	3.18%

Acct. No. Personnel Services		2021-2022 Budget	2022-2023 Budget	Percent Change
511-5050	SALARIES	\$ 76,508	\$ 75,646	-1.13%
511-5080	EXTRA HELP	\$ -	\$ 2,500	N/A
511-5090	OVERTIME	\$ 300	\$ 300	0.00%
511-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
511-5250	GROUP HOSPITAL INSURANCE	\$ 16,082	\$ 16,733	4.05%
511-5300	RETIREMENT SYSTEM	\$ 14,529	\$ 16,098	10.80%
511-5350	SOCIAL SECURITY	\$ 5,853	\$ 6,092	4.08%
511-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 115,122	\$ 119,219	3.56%

Supplies

511-6000	POSTAGE	\$ 10,000	\$ 10,000	0.00%
511-6050	OFFICE SUPPLIES	\$ 4,000	\$ 4,000	0.00%
511-6250	JANITORIAL	\$ 1,000	\$ 1,000	0.00%
511-6400	OTHER SUPPLIES	\$ 500	\$ 500	0.00%
	Total Supplies	\$ 15,500	\$ 15,500	0.00%

Maintenance

511-7050	BUILDINGS	\$ 3,000	\$ 3,000	0.00%
511-7300	FURNITURE & FIXTURES	\$ -	\$ -	N/A
511-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
511-7690	MAINTENANCE AGREEMENT	\$ 19,000	\$ 22,000	15.79%
	Total Maintenance	\$ 22,000	\$ 25,000	13.64%

Other Charges

511-8050	TELEPHONE	\$ 3,500	\$ 3,500	0.00%
511-8100	LEASE OF EQUIPMENT	\$ 950	\$ 950	0.00%
511-8120	DATA PROCESSING SERVICE	\$ 3,000	\$ 4,500	50.00%
511-8150	INSURANCE	\$ -	\$ -	N/A
511-8160	WORKERS COMPENSATION	\$ 1,700	\$ 1,790	5.29%
511-8200	SPECIAL SERVICES	\$ 13,000	\$ 15,000	15.38%
511-8250	ADVERTISING	\$ -	\$ -	N/A
511-8300	TRAVEL EXPENSE	\$ 1,000	\$ 1,000	0.00%
511-8350	EDUCATION & TRAINING	\$ 1,000	\$ 1,000	0.00%
511-8500	UTILITIES	\$ 1,600	\$ 1,600	0.00%
511-8550	AUDITOR	\$ 8,500	\$ 8,500	0.00%
511-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
	Total Other Charges	\$ 34,750	\$ 38,340	10.33%

Capital Improvements

511-9040	OFFICE EQUIPMENT	\$ -	\$ -	N/A
511-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 2,000	\$ 2,000	0.00%
511-9600	LEASE/PURCHASE DEBT	\$ 1,100	\$ 1,100	0.00%
511-9916	INTEREST PAID	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 3,100	\$ 3,100	0.00%
	Total - Department Expenses	\$ 190,472	\$ 201,159	5.61%

Acct. No.		2020-2021 Budget	2022-2023 Budget	Percent Change
Personnel Services				
512-5050	SALARIES	\$ 232,370	\$ 237,744	2.31%
512-5080	EXTRA HELP	\$ -	\$ -	N/A
512-5090	OVERTIME	\$ 15,000	\$ 15,000	0.00%
512-5250	GROUP HOSPITAL INSURANCE	\$ 51,605	\$ 58,124	12.63%
512-5300	RETIREMENT SYSTEM	\$ 45,620	\$ 50,030	9.67%
512-5350	SOCIAL SECURITY	\$ 17,776	\$ 18,337	3.16%
512-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ 362,371	\$ 379,235	4.65%
Supplies				
512-6100	WEARING APPAREL	\$ 5,100	\$ 5,600	9.80%
512-6150	GASOLINE & OIL	\$ 18,000	\$ 18,000	0.00%
512-6200	MINOR TOOLS & APPARATUS	\$ 1,200	\$ 1,200	0.00%
512-6300	CHEM MED SURG & VECTOR	\$ 10,000	\$ 10,000	0.00%
512-6400	OTHER SUPPLIES	\$ 1,500	\$ 1,500	0.00%
	Total Supplies	\$ 35,800	\$ 36,300	1.40%
Maintenance				
512-7050	BUILDINGS	\$ 2,500	\$ 2,500	0.00%
512-7060	SEWER TREATMENT PLNT/LIFT STATN	\$ 28,000	\$ 25,000	-10.71%
512-7200	SANITARY SEWERS	\$ 10,000	\$ 10,000	0.00%
512-7230	RESERVOIR & STORAGE TANKS	\$ 5,000	\$ 5,000	0.00%
512-7350	MACHINERY & IMPLEMENTS	\$ 4,000	\$ 4,000	0.00%
512-7400	RADIOS/PAGERS	\$ -	\$ -	N/A
512-7450	AUTOMOBILES & TRUCKS	\$ 3,500	\$ 3,500	0.00%
512-7630	WATER MAINS	\$ 10,000	\$ 12,000	20.00%
512-7650	METERS & SETTINGS	\$ 10,000	\$ 12,000	20.00%
512-7680	WELLS PUMPS & MOTORS	\$ 40,000	\$ 37,500	-6.25%
512-7750	OTHER MAINTENANCE	\$ -	\$ -	N/A
512-7800	IRRIGATION SYSTEM	\$ 5,000	\$ 5,000	0.00%
	Total Maintenance	\$ 118,000	\$ 116,500	-1.27%

Other Charges

512-8050	TELEPHONE	\$ 3,500	\$ 3,500	0.00%
512-8120	WEBSITE	\$ 1,500	\$ 1,500	0.00%
512-8150	INSURANCE	\$ 32,000	\$ 32,000	0.00%
512-8160	WORKERS COMPENSATION	\$ 4,175	\$ 4,475	7.19%
512-8180	BANK SERVICE FEES	\$ 600	\$ 600	0.00%
512-8200	SPECIAL SERVICES	\$ 5,000	\$ 5,000	0.00%
512-8220	TNRCC FEES/TESTS	\$ 16,000	\$ 16,000	0.00%
512-8300	TRAVEL EXPENSE	\$ 4,500	\$ 4,500	0.00%
512-8350	EDUCATION & TRAINING	\$ 4,500	\$ 4,500	0.00%
512-8400	DUES & SUBSCRIPTIONS	\$ 1,200	\$ 1,200	0.00%
512-8500	UTILITIES	\$ 120,000	\$ 120,000	0.00%
512-8650	MISCELLANEOUS	\$ 1,500	\$ 1,500	0.00%
	Total Other Charges	\$ 194,475	\$ 194,775	0.15%

Capital Improvements

512-9130	WATER MAINS & TAPS	\$ 15,000	\$ 15,000	0.00%
512-9150	METERS & SETTINGS	\$ 10,000	\$ 10,000	0.00%
512-9210	WELLS PUMPS & MOTORS	\$ 35,000	\$ 35,000	0.00%
512-9320	EQUIPMENT	\$ 3,500	\$ 3,500	0.00%
512-9400	RADIOS/PAGERS	\$ -	\$ -	N/A
512-9450	AUTOMOBILES & TRUCKS	\$ -	\$ -	N/A
512-9460	ELEVATED STORAGE	\$ -	\$ -	N/A
512-9480	LAND/WATER ACQUISITION	\$ -	\$ -	N/A
512-9500	MATCHING GRANT FUNDS	\$ -	\$ -	N/A
512-9916	INTEREST PAID	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 63,500	\$ 63,500	0.00%

Total - Department Expenses	\$ 774,146	\$ 790,310	2.09%
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Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
<u>Capital Improvements</u>				
513-9830	TRANSFER TO CAPITAL OUTLAY	\$ -	\$ -	N/A
513-9840	TRANSFER TO GENERAL FUND	\$ 300,000	\$ 300,000	0.00%
513-9850	CASH OVER & SHORT	\$ -	\$ -	N/A
513-9860	BAD DEBTS	\$ -	\$ -	N/A
513-9870	DEPRECIATION	\$ -	\$ -	N/A
513-9880	TRANSFER TO INTEREST & SINKING	\$ 300,000	\$ 300,000	0.00%
513-9900	BOND INTEREST	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 600,000	\$ 600,000	0.00%
	Total - Department Expenses	\$ 600,000	\$ 600,000	0.00%

2022-2023
REVENUE AND EXPENSE SUMMARY
CAPITAL PROJECTS FUND

REVENUES

		2021-2022 Budget	2022-2023 Budget
All Revenues		\$ 704,250	\$ -
TOTALS:		\$ 704,250	\$ -

EXPENSES

	2021-2022 Budget	2022-2023 Budget	Percent of Total Expenses
Totals:	\$ 704,250	\$ -	
Fund Balance:	\$ -	\$ -	

REVENUES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
4600	INTEREST EARNED	\$ -	\$ -	N/A
4601	TX STAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4603	LOGIC INTEREST	\$ 500	\$ -	-100.00%
4610	INTEREST EARNED (SURPLUS PROP)	\$ -	\$ -	N/A
4650	REIMB FROM CDBG	\$ 275,000	\$ -	-100.00%
4660	REIMB FROM HOME GRANT	\$ 340,000	\$ -	-100.00%
4700	TRANSFER FROM WATER & SEWER	\$ 55,000	\$ -	-100.00%
4800	TRANSFER FROM GENRAL FUND	\$ 23,320	\$ -	-100.00%
	Totals	\$ 693,820	\$ -	-100.00%

CAPITAL PROJECTS FUND
NON DEPARTMENTAL
EXPENSES

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Acct. No. <u>Non Departmental</u>	2021-2022 Budget	2022-2023 Budget	Percent Change
501-8460 MATCHING FUNDS Transfer	\$ 693,820	\$ -	0.00%
	\$ 693,820	\$ -	0.00%
Total - Department Expenses	\$ 693,820	\$ -	0.00%

2022-2023
REVENUE AND EXPENSE SUMMARY
STREET MAINTENANCE TAX FUND

REVENUES

		2021-2022 Budget	2022-2023 Budget
All Revenues		\$ 120,100	\$ 135,100
	TOTALS:	<u>\$ 120,100</u>	<u>\$ 135,100</u>

EXPENSES

	2021-2022 Budget	2022-2023 Budget	Percent of Total Expenses
Non Departmental	\$ 120,000	\$ 135,000	100.0%
	<u>\$ 120,000</u>	<u>\$ 135,000</u>	
Totals:	\$ 120,000	\$ 135,000	
Fund Balance:	\$ 100	\$ 100	

STREET MAINTENANCE TAX FUND**REVENUES**

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
4600	INTEREST EARNED	<u>\$ 100</u>	<u>\$ 100</u>	0.00%
4610	MISCELLANEOUS	<u>\$ -</u>	<u>\$ -</u>	N/A
4615	FROM SALES TAX	<u>\$ 120,000</u>	<u>\$ 135,000</u>	12.50%
4620	FUNDS FROM TDHCA	<u>\$ -</u>	<u>\$ -</u>	N/A
4625	LOCAL MATCHING FUNDS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u>N/A</u>
	Totals	\$ 120,100	\$ 135,100	12.49%

**STREET MAINTENANCE TAX FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No. <u>Capital Improvements</u>	2021-2022 Budget	2022-2023 Budget	Percent Change
500-5020 PAYMENT TO CONTRACTOR	<u>\$ 120,000</u>	<u>\$ 135,000</u>	12.50%
500-5030 Engineering Fees	<u>\$ -</u>	<u>\$ -</u>	N/A
500-5040 GRANT ADMINISTRATION	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>N/A</u></u>
	\$ 120,000	\$ 135,000	12.50%
 Total - Department Expenses	 \$ 120,000	 \$ 135,000	 12.50%

2022-2023
REVENUE AND EXPENSE SUMMARY
GRANTS

REVENUES

	2021-2022 Budget	2022-2023 Budget
All Revenues	\$ 704,250	\$ 512,650
TOTALS:	\$ 704,250	\$ 512,650

EXPENSES

	2021-2022 Budget	2022-2023 Budget	Percent of Total Expenses
Non Departmental	\$ 704,250	\$ 512,650	99.0%
Totals:	\$ 704,250	\$ 512,650	
Fund Balance:	\$ -	\$ -	

REVENUES

		2021-2022 Budget	2022-2023 Budget	Percent Change
Acct. No.				
4600	INTEREST EARNED	<u>\$ -</u>	<u>\$ -</u>	N/A
4620	FUNDS FROM STATE	<u>\$ 615,000</u>	<u>\$ 475,000</u>	-22.76%
4625	LOCAL MATCHING FUNDS	<u>\$ 89,250</u>	<u>\$ 37,550</u>	-57.82%
		<u>\$ 704,250</u>	<u>\$ 512,550</u>	-27.21%

**Grant Funds
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2020-2021 Budget	2022-2023 Budget	Percent Change
Personnel Services				
500-5020	CDBG GRANT	\$ 330,000	\$ -	-100.00%
500-5030	ENGINEERING FEES	\$ -	\$ -	N/A
500-5040	GRANT ADMINISTRATION	\$ -	\$ -	N/A
500-5050	HOME GRANT EXPENSES	\$ 363,320	\$ 449,400	23.69%
500-5060	PLANNING GRANT	\$ -	\$ 63,250	N/A
500-5070	LOAN COST	\$ -	\$ -	N/A
	Total Personnel Services	\$ 693,320	\$ 512,650	-26.06%
	Total - Department Expenses	\$ 693,320	\$ 512,650	-26.06%

2022-2023
REVENUE AND EXPENSE SUMMARY
HOTEL/MOTEL TAX FUND

REVENUES

	2021-2022 Budget	2022-2023 Budget
All Revenues	\$ 50,800	\$ 50,400
TOTALS:	\$ 50,800	\$ 50,400

EXPENSES

	2020-2021 Budget	2022-2023 Budget	Percent of Total Expenses
Non Departmental	\$ 60,500	\$ 50,500	100.0%
Totals:	\$ 60,500	\$ 50,500	
Fund Balance:	\$ (9,700)	\$ (100)	

REVENUES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
4190	FROM HOTELS/MOTELS	\$ 50,000	\$ 50,000	0.00%
4600	INTEREST EARNED		\$ -	N/A
4603	LOGIC INTEREST	\$ 800	\$ 400	-50.00%
Totals:		\$ 50,800	\$ 50,400	-0.79%

**HOTEL/MOTEL TAX FUND
NON DEPARTMENTAL
EXPENSES**

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
500-5050	SALARIES	\$ -	\$ -	N/A
500-5090	OVERTIME	\$ -	\$ -	N/A
500-5250	GROUP HOSPITAL INSURANCE	\$ -	\$ -	N/A
500-5300	RETIREMENT SYSTEM	\$ -	\$ -	N/A
500-5350	SOCIAL SECURITY	\$ -	\$ -	N/A
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
	Total Personnel Services	\$ -	\$ -	N/A
Other Charges				
500-8160	WORKERS COMPENSATION	\$ -	\$ -	N/A
500-8250	ADVERTISING	\$ -	\$ -	N/A
	Total Other Charges	\$ -	\$ -	N/A
Capital Improvements				
500-9010	CHAMBER OF COMMERCE	\$ 20,000	\$ 17,500	-12.50%
500-9020	HERITAGE FOUNDATION	\$ 12,500	\$ 10,000	-20.00%
500-9030	MULE MEMORIAL	\$ -		N/A
500-9040	OTHER EXPENSES	\$ 18,000	\$ 13,000	-27.78%
500-9060	JULY 4TH CELEBRATION	\$ 10,000	\$ 10,000	0.00%
500-9070	SOFTBALL TOURNAMENTS	\$ -	\$ -	N/A
	Total Capital Improvements	\$ 60,500	\$ 50,500	-16.53%
	Total - Department Expenses	\$ 60,500	\$ 50,500	-16.33%

2022-2023
REVENUE AND EXPENSE SUMMARY
ECONOMIC DEVELOPMENT FUND

REVENUES

	2021-2022 Budget	2022-2023 Budget
All Revenues	\$ 1,179,334	\$ 1,283,330
TOTALS:	<u>\$ 1,179,334</u>	<u>\$ 1,283,330</u>

EXPENSES

	2021-2022 Budget	2022-2023 Budget	Percent of Total Expenses
Non Departmental	\$ 156,902	\$ 158,577	0.1%
Project Costs	\$ 1,020,935	\$ 1,124,753	0.0%
Totals:	<u>\$ 1,177,837</u>	<u>\$ 1,283,330</u>	
Fund Balance:	\$ 1,497	\$ -	

REVENUES

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
4170	SALES TAX	\$ 120,000	\$ 130,000	8.33%
4600	INTEREST	\$ 300	\$ 1 000	233.33%
4601	TXSTAR INTEREST	\$ -	\$ -	N/A
4602	TEXPOOL INTEREST	\$ -	\$ -	N/A
4603	LOGIC INTEREST	\$ 3,000	\$ 1 000	-66.67%
4605	INTEREST MULESHOE PEA & BEAN	\$ -	\$ -	N/A
4606	INTEREST REVENUE	\$ -	\$ -	N/A
4607	INTEREST EEVOLVE		\$ -	N/A
4610	MISCELLANEOUS REVENUE	\$ -	\$ -	N/A
4650	CASH POOL TRANSFER	\$ 1,056,034	\$ 1,151,330	9.02%
	Totals:	\$ 1,179,334	\$ 1,283,330	8.82%

Acct. No.		2021-2022 Budget	2022-2023 Budget	Percent Change
Personnel Services				
500-5050	SALARIES	\$ 43,977	\$ 45,011	2.35%
500-5150	ATTORNEY & JUDGE SERVICES	\$ 5,000	\$ 5,000	0.00%
500-5200	JANITOR SERVICES	\$ 1,850	\$ 1,850	0.00%
500-5250	GROUP HOSPITAL INSURANCE	\$ 8,041	\$ 8,367	4.05%
500-5300	RETIREMENT SYSTEM	\$ 8,634	\$ 8,553	-0.94%
500-5350	SOCIAL SECURITY	\$ 3,364	\$ 3,501	4.07%
500-5370	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	N/A
500-5380	VEHICLE ALLOWANCE	\$ -	\$ -	N/A
	Total Personnel Services	\$ 70,866	\$ 72,282	2.00%
Supplies				
500-6050	OFFICE SUPPLIES	\$ 300	\$ 300	0.00%
500-6150	GASOLINE & OIL	\$ 2,000	\$ 2,000	0.00%
500-6250	JANITORIAL SUPPLIES	\$ 500	\$ 500	0.00%
500-6400	OTHER SUPPLIES	\$ 200	\$ 200	0.00%
	Total Supplies	\$ 3,000	\$ 3,000	0.00%
Maintenance				
500-7450	AUTOMOBILES & TRUCKS	\$ 1,500	\$ 1,500	0.00%
500-7690	MAINTENANCE AGREEMENT	\$ -	\$ 650	N/A
	Total Maintenance	\$ 1,500	\$ 2,150	43.33%
Other Charges				
500-8050	TELEPHONE	\$ 4,000	\$ 4,000	0.00%
500-8060	CONTRACT SERVICES	\$ -	\$ -	N/A
500-8100	LEASE OF EQUIPMENT	\$ 950	\$ 950	0.00%
500-8120	DATA PROC/WEBSITE	\$ 2,000	\$ 2,000	0.00%
500-8150	INSURANCE	\$ 600	\$ 600	0.00%
500-8160	WORKERS COMPENSATION	\$ 835	\$ 895	7.19%
500-8170	INVESTMENT FEES	\$ -	\$ -	N/A
500-8200	SPECIAL SERVICES	\$ 26,000	\$ 26,000	0.00%
500-8250	ADVERTISING & PROMOTIONS	\$ 10,000	\$ 10,000	0.00%
5008-8260	COMMUNITY OUTREACH	\$ 5,000	\$ 5,000	0.00%
500-8300	TRAVEL EXPENSE	\$ 9,000	\$ 9,000	0.00%
500-8350	EDUCATION & TRAINING	\$ 5,000	\$ 5,000	0.00%
500-8400	DUES & SUBSCRIPTIONS	\$ 2,500	\$ 2,500	0.00%

500-8500	UTILITIES	\$ 1,800	\$ 2,000	11.11%
500-8550	AUDITOR	\$ 4,000	\$ 4,000	0.00%
500-8600	PROJECT COSTS	\$ 5,000	\$ 5,000	0.00%
500-8650	MISCELLANEOUS	\$ 500	\$ 500	0.00%
500-8700	RENT	\$ -	\$ -	N/A
	Total Other Charges	\$ 77,185	\$ 77,445	0.34%

Capital Improvements

500-9050	BUILDINGS	\$ -	\$ -	N/A
500-9300	FURNITURE & FIXTURES	\$ 500	\$ 500	0.00%
500-9310	APPRAISALS	\$ -	\$ -	N/A
500-9320	EQUIPMENT	\$ -	\$ -	N/A
500-9510	COMPUTER EQUIPMENT/SOFTWARE	\$ 1,000	\$ 1,700	70.00%
500-9560	ENGINEERING	\$ -	\$ -	N/A
500-9600	LEASE/PURCHASE DEBT	\$ 1,500	\$ 1,500	0.00%
	Total Capital Improvements	\$ 3,000	\$ 3,700	23.33%
	Total - Department Expenses	\$ 155,551	\$ 158,577	1.95%

**ECONOMIC DEVELOPMENT
PROJECT COSTS
EXPENSES**

Acct. No. Other Charges		2021-2022 Budget	2022-2023 Budget	Percent Change
501-8000	BOLL WEEVIL ZONE OFFICE RENT	\$ -	\$ -	N/A
501-8100	BOLL WEEVIL DIST REPAIR	\$ -	\$ -	N/A
501-8200	BOEHNING DAIRY	\$ -	\$ -	N/A
501-8300	MULESHOE PEA & BEAN	\$ -	\$ -	N/A
501-8310	Triple Nickel INC	\$ 317,255	\$ 317,255	0.00%
601 8600	QUEST FOR CASH	\$ -	\$ -	N/A
501-8600	LEAL'S TORTILLA FACTORY	\$ -	\$ -	N/A
501-8700	ASSISTED LIVING PROJECT	\$ -	\$ -	N/A
501-8800	L & L PALLET COMPANY	\$ -	\$ -	N/A
501-8900	J & S DAIRIES	\$ -	\$ -	N/A
501-8950	RTM DAIRY	\$ -	\$ -	N/A
501-8955	PROJECT INCENTIVES	\$ 703,680	\$ 807,498	14.75%
501-8975	MULESHOE SPORTS ACADEMY	\$ -	\$ -	N/A
	Total Other Charges	\$ 1,020,935	\$1,124,753	10.17%
	Total - Department Expenses	\$ 1,177,837	\$1,283,330	8.96%

2022-2023
REVENUE AND EXPENSE SUMMARY
American Rescue Plan

REVENUES

		2021-2022 Budget	2022-2023 Budget
All Revenues		\$ -	\$ 563,377
	TOTALS:	\$ -	\$ 563,377

EXPENSES

		2021-2022 Budget	2022-2023 Budget	Percent of Total Expenses
Non Departmental		\$ -	\$ 563,377	100.0%
	Totals:	\$ -	\$ 563,377	
	Fund Balance:	\$ -	\$ (0)	

ARP FUNDS**REVENUES**

Acct. No.		2020-2021 Budget	2022-2023 Budget	Percent Change
4545	ARP FUNDS	\$ -	\$ 563,377	0.00%
4600	INTEREST EARNED	\$ -	\$ -	0.00%
	TOTAL REVENUE		\$ 563,377	0.00%

ARP Grant Fund

Department Expenditures

Acct. No.	2021-2022 Budget	2022-2023 Budget	Percent Change
500-5020 Projects	\$ -	\$ 475,877	0.00%
500-5030 Engineering Fees	\$ -	\$ 50,000	0.00%
500-5040 Grant Administration	\$ -	\$ 37,500	0.00%
500-5050 Premiun Pay	\$ -	\$ -	
		\$ 563,377	0.00%

**CITY OF MULESHOE
COMBINED BUDGETS
2022-2023**

REVENUES

	2021-2022 Budget	2022-2023 Budget	Percent Change
General Fund	\$ 3,245,400	\$ 3,377,100	4.06%
Interest & Sinking	\$ 519,798	\$ 520,493	0.13%
Water & Sewer Fund	\$ 1,633,800	\$ 1,685,800	3.18%
Capital Project Fund	\$ -	\$ -	N/A
CO Bonds	\$ -	\$ -	N/A
Street Maintenance Tax	\$ 120,100	\$ 135,100	12.49%
Grant Fund	\$ 704,250	\$ 512,650	-27.21%
Hotel/Motel Tax Fund	\$ 50,800	\$ 50,400	-0.79%
Economic Development Fund	\$ 1,179,334	\$ 1,283,330	8.82%
Totals:	\$ 7,453,482	\$ 8,128,249	9.05%

EXPENSES

	2021-2022 Budget	2022-2023 Budget		Revenues Over (Under) Expenses
General Fund	\$ 3,179,822	\$ 3,308,573	4.05%	\$ 68,527
Interest & Sinking	\$ 518,998	\$ 519,893	0.17%	\$ 600
Water & Sewer Fund	\$ 1,564,618	\$ 1,591,470	1.72%	\$ 94,330
Capital Project Fund	\$ -	\$ -	N/A	\$ -
CO Bonds	\$ -	\$ -	N/A	\$ -
Street Maintenance Tax	\$ 120,000	\$ 135,000	12.50%	\$ 100
Grant Fund	\$ 704,250	\$ 512,650	-27.21%	\$ -
Hotel/Motel Tax Fund	\$ 60,500	\$ 50,500	-16.53%	\$ (100)
Economic Development Fund	\$ 1,177,837	\$ 1,283,330	8.96%	\$ -
Totals:	\$ 7,326,025	\$ 7,964,793	8.72%	\$ 163,456

	Proposed Salary	Proposed Hourly Rate	Proposed Monthly Increase	Health Insurance	Life AD&D	Retirement	FICA & Medicare	Workers Comp
Administration								
City Manager	\$ 113,464.00	\$ 54.55	\$ 368.08	\$ 13,796.88	\$ 144.00	\$ 23,971.78	\$ 8,785.92	\$ 895.00
City Secretary	\$ 67,536.77	\$ 32.47	\$ 86.67	\$ 13,796.88	\$ 144.00	\$ 14,096.61	\$ 5,166.56	\$ 895.00
	\$ 181,000.77		\$ 454.75	\$ 27,593.76	\$ 288.00	\$ 38,068.39	\$ 13,952.48	\$ 1,790.00
Building & Maintenance								
Equipment Operator	\$ 40,560.00	\$ 19.50	\$ 86.67	\$ 8,366.88	\$ 113.82	\$ 8,465.89	\$ 3,102.84	\$ 895.00
	\$ 40,560.00		\$ 86.67	\$ 8,366.88	\$ 113.82	\$ 8,465.89	\$ 3,102.84	\$ 895.00
Police Department								
Chief	\$ 74,401.60	\$ 35.77	\$ 1,173.47	\$ 8,366.88	\$ 144.00	\$ 15,529.47	\$ 5,691.72	\$ 895.00
Lieutenant	\$ 57,033.80	\$ 27.42	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 11,904.34	\$ 4,363.07	\$ 895.00
Patrol	\$ 25,142.13	\$ 11.31	\$ 92.63	\$ 8,366.88	\$ 111.66	\$ 8,324.08	\$ 3,050.87	\$ 895.00
Investigator pt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Patrol Pt	\$ 14,000.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ 910.35	\$ -
Patrol	\$ 44,460.00	\$ 20.00	\$ -	\$ 8,366.88	\$ -	\$ 8,324.08	\$ 3,102.84	\$ 895.00
Patrol	\$ 44,460.00	\$ 20.00	\$ 92.63	\$ 8,366.88	\$ 111.66	\$ 8,324.08	\$ 3,102.84	\$ 895.00
Patrol	\$ 44,460.00	\$ 20.00	\$ 92.63	\$ 13,796.88	\$ 111.66	\$ 8,324.08	\$ 3,102.84	\$ 895.00
Patrol	\$ 44,460.00	\$ 20.00	\$ 92.63	\$ 8,366.88	\$ 120.36	\$ 8,956.12	\$ 8,282.15	\$ 895.00
Dispatcher	\$ 35,131.20	\$ 16.89	\$ 86.67	\$ 8,366.88	\$ 98.15	\$ 7,352.76	\$ 2,687.54	\$ 895.00
Office Manager	\$ 43,243.20	\$ 20.79	\$ 86.67	\$ 8,366.88	\$ 117.11	\$ 9,025.94	\$ 3,308.10	\$ 895.00
Dispatcher	\$ 32,718.40	\$ 15.73	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 6,829.15	\$ 2,502.94	\$ 895.00
Dispatcher PT	\$ 15,800.00	\$ 15.00	\$ 113.53	\$ -	\$ -	\$ -	\$ 1,054.17	\$ 895.00
Dispatcher	\$ 32,510.40	\$ 15.63	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 6,785.13	\$ 2,487.05	\$ 895.00
Dispatcher	\$ 41,038.40	\$ 19.73	\$ 86.67	\$ 8,366.88	\$ 115.20	\$ 8,665.74	\$ 3,139.44	\$ 895.00
	\$ 548,658.93		\$ 2,177.54	\$ 105,832.56	\$ 1,361.80	\$ 108,223.97	\$ 46,785.92	\$ 11,635.00
Street Department								
Street Superintendent	\$ 50,440.00	\$ 24.25	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 10,528.09	\$ 3,858.66	\$ 895.00
Equipment Operator	\$ 33,280.00	\$ 16.00	\$ 86.67	\$ 8,366.88	\$ 92.85	\$ 6,729.29	\$ 2,466.36	\$ 895.00
Equipment Operator	\$ 32,240.00	\$ 15.50	\$ 86.67	\$ 8,366.88	\$ 89.66	\$ 6,512.22	\$ 2,386.80	\$ 895.00
Equipment Operator	\$ 37,440.00	\$ 18.00	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 7,814.66	\$ 2,864.16	\$ 895.00
Part-time Summer He	\$ 4,420.00	\$ 8.50	\$ (10.83)	\$ -	\$ -	\$ -	\$ 348.08	\$ 895.00
Part-time Summer Hc	\$ 4,420.00	\$ 8.50	\$ (10.83)	\$ -	\$ -	\$ -	\$ 348.08	\$ 895.00
	\$ 162,240.00		\$ 325.01	\$ 33,467.52	\$ 470.51	\$ 31,584.26	\$ 12,272.14	\$ 5,370.00
Refuse Department								
Part-time Summer He	\$ 14,352.00	\$ 11.50	\$ 86.67	\$ -	\$ -	\$ -	\$ 1,097.93	\$ 895.00
Equipment Operator	\$ 44,200.00	\$ 21.25	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 9,525.65	\$ 3,381.30	\$ 895.00
Equipment Operator	\$ 35,734.40	\$ 17.18	\$ 86.67	\$ 8,366.88	\$ 112.00	\$ 7,458.66	\$ 2,733.68	\$ 895.00
Equipment Operator	\$ 33,280.00	\$ 16.00	\$ 86.67	\$ 13,796.88	\$ 91.59	\$ 6,946.37	\$ 2,545.92	\$ 895.00
	\$ 127,566.40		\$ 346.88	\$ 30,530.64	\$ 347.58	\$ 23,930.68	\$ 9,758.83	\$ 3,580.00
Water Park								
	\$ 40,000.00		\$ -	\$ -	\$ -	\$ -	\$ 3,030.00	\$ 2,685.00
Library								
Librarian	\$ 39,374.40	\$ 18.93	\$ 86.67	\$ 8,366.88	\$ 113.40	\$ 8,218.42	\$ 3,012.14	\$ 895.00
Library Assistant	\$ 32,240.00	\$ 15.50	\$ 86.67	\$ 8,366.88	\$ 92.31	\$ 6,729.29	\$ 2,436.36	\$ 895.00
Library Director	\$ 51,658.88	\$ 24.84	\$ 86.67	\$ 8,366.88	\$ 144.00	\$ 10,782.50	\$ 3,951.90	\$ 895.00
Part-time	\$ 2,062.50	\$ 8.25	\$ -	\$ -	\$ -	\$ -	\$ 154.91	\$ 895.00
	\$ 125,335.78		\$ 260.01	\$ 25,100.64	\$ 349.71	\$ 25,730.21	\$ 9,535.31	\$ 3,580.00
Municipal Court								
Judge	\$ 38,480.00	\$ 18.50	\$ 86.67	\$ 8,366.88	\$ 113.74	\$ 7,814.66	\$ 2,834.16	\$ 895.00
	\$ 38,480.00		\$ 86.67	\$ 8,366.88	\$ 113.74	\$ 7,814.66	\$ 2,834.16	\$ 895.00
Code/Animal Control Officer								
Code/Animal Officer	\$ 29,120.00	\$ 14.00	\$ 86.67	\$ 8,366.88	\$ 76.38	\$ 4,971.17	\$ 2,336.80	\$ 895.00
	\$ 29,120.00		\$ 86.67	\$ 8,366.88	\$ 76.38	\$ 4,971.17	\$ 2,336.80	\$ 895.00
Utility Billing								
Utility Billing Clerk	\$ 36,400.00	\$ 18.93	\$ 86.67	\$ 8,366.88	\$ 111.30	\$ 8,366.03	\$ 3,036.24	\$ 895.00
Customer Service	\$ 36,400.00	\$ 17.50	\$ 86.67	\$ 8,366.88	\$ 101.84	\$ 7,732.18	\$ 2,833.93	\$ 895.00
Part-time	\$ 2,846.25	\$ 8.25	\$ -	\$ -	\$ -	\$ -	\$ 197.94	\$ 895.00
	\$ 75,646.25		\$ 173.34	\$ 16,733.76	\$ 213.14	\$ 16,098.21	\$ 6,098.11	\$ 2,685.00
Water/Wastewater Department								
W/WW Operator	\$ 37,440.00	\$ 18.00	\$ 86.67	\$ 8,366.88	\$ 107.83	\$ 7,814.66	\$ 2,804.16	\$ 895.00
W/WW Superintende	\$ 53,560.00	\$ 25.75	\$ 86.67	\$ 13,796.88	\$ 144.00	\$ 11,179.31	\$ 4,097.34	\$ 895.00
W/WW Operator	\$ 37,440.00	\$ 18.00	\$ 86.67	\$ 8,366.88	\$ 104.83	\$ 7,814.66	\$ 2,804.16	\$ 895.00
Director of Public Wo	\$ 76,024.00	\$ 36.55	\$ 86.67	\$ 13,796.88	\$ 144.00	\$ 15,868.11	\$ 5,815.84	\$ 895.00
W/WW Operator	\$ 33,280.00	\$ 16.00	\$ 123.07	\$ 8,366.88	\$ 91.59	\$ 6,946.37	\$ 2,545.92	\$ 895.00
	\$ 237,744.00		\$ 469.75	\$ 52,694.40	\$ 592.25	\$ 49,623.11	\$ 18,117.42	\$ 4,475.00
Economic Development								
Director	\$ 45,011.20	\$ 21.64	\$ 140.95	\$ 8,366.88	\$ 126.66	\$ 9,394.96	\$ 3,443.36	\$ 895.00
	\$ 45,011.20		\$ 140.95	\$ 8,366.88	\$ 126.66	\$ 9,394.96	\$ 3,443.36	\$ 895.00

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Muleshoe

(806) 272-4528

Taxing Unit Name

Phone (area code and number)

215 S. First, Muleshoe, 79347

<https://www.city-of-muleshoe.com/>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 146,475,811
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.	\$ 146,475,811
4.	2021 total adopted tax rate.	\$ 0.784100/\$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.	\$ 146,475,811
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 freepport, 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: \$ 239,058 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 281,945 C. Value loss. Add A and B. ⁶	\$ 521,003
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.	\$ 521,003
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.	\$ 145,954,808
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,144,431
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	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,144,431
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: \$ 161,255,213 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 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.	\$ 161,255,213

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	\$ <u>555,617</u>
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	+ \$ <u>0</u>
C.	Total value under protest or not certified. Add A and B.	\$ <u>555,617</u>
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	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>161,810,830</u>
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	\$ <u>0</u>
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	\$ <u>3,915,231</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>3,915,231</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>157,895,599</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.724802</u> / \$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	\$ <u>0.000000</u> / \$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.	\$ <u>0.635800</u> / \$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> .	\$ <u>146,475,811</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(7)

¹⁹ Tex. Tax Code § 26.012(7)

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	\$ <u>931,293</u>
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(h) and (i) 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. + \$ <u>0</u>	
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. - \$ <u>0</u>	
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. +/- \$ <u>0</u>	
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u>	
E.	Add Line 30 to 31D.	\$ <u>931,293</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>157,895,599</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.589815</u> /\$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. \$ <u>0</u>	
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. \$ <u>0</u>	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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. \$ <u>0</u>	
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. - \$ <u>0</u>	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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 for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / \$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> / \$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / \$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> / \$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 \$ <u>0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> / \$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.589815</u> / \$100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. 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 \$ <u>0</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> / \$100 C. Add Line 40B to Line 39.	\$ <u>0.589815</u> / \$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.	\$ <u>0.610458</u> / \$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).	\$ 0.000000 /\$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 \$ <u>219,893</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.	\$ 219,893
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 11,592
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 208,301
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>95.00</u> % B. Enter the 2021 actual collection rate. <u>93.59</u> % C. Enter the 2020 actual collection rate. <u>96.11</u> % D. Enter the 2019 actual collection rate. <u>96.41</u> % 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	95.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 219,264
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 161,810,830
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.135506 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.745964 /\$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.	\$ 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 2022 county voter-approval tax rate.	\$ <u>0.000000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.000000</u> /\$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> .	\$ <u>0.000000</u> /\$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.	\$ <u>0.000000</u> /\$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> .	\$ <u>0.000000</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.000000</u> /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$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).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(r)

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

Not Applicable

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.	\$ 0.000000 /\$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. If the year is prior to 2021, enter zero.	\$ 0.000000 /\$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 2021, enter zero.	\$ 0.000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$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).	\$ 0.000000 /\$100

SECTION 6: De Minimis Rate

Not Applicable

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> .	\$ 0.000000 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.000000 /\$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.	\$ 0.000000 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

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, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also 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> .	\$ <u>0.000000</u> / \$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.	\$ <u>0.000000</u> / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.000000</u> / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.000000</u> / \$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).	\$ <u>0.000000</u> / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.724802 / \$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. \$ 0.745964 / \$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. \$ 0.000000 / \$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

Vicki Black

Printed Name of Taxing Unit Representative

sign
here

Vicki Black

Taxing Unit Representative

August 1, 2022

Date

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)

