



CITY OF DECATUR, TEXAS

City of Decatur
FY 2022-2023
Approved
Budget



CITY OF DECATUR, TEXAS

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-46.70.

CITY OF DECATUR

2022 -2023

BUDGET

This budget will raise more revenue from property tax than last year's budget by an amount of **\$228,434**, which is a **3.5% increase** from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$65,258**.

Then City Council record vote on September 12, 2022 to adopt the 2022-2023 Budget:

Mayor	Mike McQuiston	Yes
Place 1	Debra Jackson	Yes
Place 2	Jake Hayes	Yes
Place 3	Darlene Hilton	Yes
Place 4	Will Carpenter	
Place 5	Eddie Allen	Yes
Place 6	Melinda Reeves	Yes

Rates Per \$100 of property valuation:

Tax Year	2021	2022
Property Tax Rate	.581692	
Proposed Property Tax Rate		.645258
No-New-Revenue Tax Rate (Effective Tax Rate)	.564692	.507803
No-New-Revenue Maint. & Oper. Rate (Effective M & O Rate)	.490364	.443658
Voter-Approval Tax Rate (Rollback Tax Rate)	.581692	.645258
Debt Tax Rate	.091328	.201600

2022 Municipal Debt Obligations secured by property taxes: **\$2,057,452**



CITY OF DECATUR, TEXAS

201 East Walnut, Decatur, Texas 76234

940-393-0200 | www.decaturtx.org

Monday, September 12, 2022

To: Honorable Mayor & Council
From: Nate Mara, City Manager
Re: FY 2022-2023 Budget

It is my privilege to present the City of Decatur's FY2023 Budget. This budget was built on several principles established early in the process:

1. Revenues must exceed expenditures
2. Build fund balance where possible
3. Proposed tax rate not exceeding the voter approval
4. Preliminary budgets reflect our prior year with all new items justified through the budget committee
5. Capital & Equipment purchases from existing funds where possible
6. The City's insurance expenditure remain budgeted at \$10,000 per employee
7. New debt for long overdue Fire, Library, Parks, Police, Water & Waste Water projects

The development of this budget met those objectives. The City was also able to add the following new expenditures:

Personnel

- 3% Salary Increases (all employees)
- Longevity Pay (all employees)
- One new position for the Police & Fire Departments along with step up raises, and overtime funding
- One new Position each for Human Resources, Finance, Parks, Planning and Utility Maintenance
- Increase all starting salary to \$15/hour part-time & \$18/hour full-time
- Shared (City/County) Mitigation & Recovery Specialist Position (Emergent Needs Grant Writer)
- Contracted IT services (Desktop Technician)

Operating & Capital

- Repairs & Maintenance at City Hall & the Conference Center
- Expanding classes for professional development at the Fire Department
- Advertising funds added for the Conference Center
- Selective Paving at Airport
- Leasing Program for Police Vehicles
- Overlay on Mulberry Street & Rental fees for Asphalt "Lay Down" Machine
- Equipment & Aerator for Parks Department
- Equipment & Generators for Public Works (water/ wastewater)

New Debt Obligation

- New Certificate of Obligation (COO) bond payment \$1,800,637 (due FY2023)
- Existing Certificate of Obligation (COO) bond payment \$821,000 (due FY2023)

The tax rate is budgeted at \$0.645258 which is a \$0.06 increase overall from \$0.581692 last year. Our tax increases are covering debt obligations (Interest and Sinking). Per \$100,000 of home value, citizens will see an increase of \$63.57 this year. Of our total tax rate \$0.443658 is collected for Maintenance and Operations and \$0.201600 is collected for paying debt obligations. It is important to point out that the tax rate for maintenance and operation was reduced while the debt rate increased from the previous year.

Our focal point for the budget committee and leadership was employee retention, maintenance and contingencies, along with prioritizing the many needs of each department. Steps were taken in an effort to meet or exceed the desires of our Decatur citizens. This has proven to be challenging, during a time when we are encountering daily developmental obstacles while trying to maintain the highest quality of life for all. With sales tax continuing an upward trend compared to last year, we are very fortunate to have steady and diverse sources of revenues. We look forward to the many vital projects our latest Certificate of Obligation funds will bring to our citizens.

While meeting the needs of our citizens, staff is pleased to also be meeting the objectives of the council and budget committee for the coming year. Thank you for the 3% salary increase, longevity pay and adding much needed staff and equipment to several departments. I would be remiss if I didn't give praise to our department leadership, managers and those serving our budget committee. Their vision and hard decisions made this one of the most robust and rewarding budgets to date. Finally, thank you to our citizens and those who work in, or visit our beautiful city. We are grateful to serve a wonderful community!

Yours in service,

A handwritten signature in black ink, appearing to read "Nate Mara". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nate Mara, City Manager
City of Decatur
940-393-0200 | Office
940-577-0887 | Cell
nate@decaturtx.org

ORDINANCE 2022-09-21

AN ORDINANCE OF THE CITY OF DECATUR, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, IN ACCORDANCE WITH THE CITY CHARTER AND STATE LAW; PROVIDING FOR THE FILING OF THE BUDGET AS REPRESENTED IN "SCHEDULE A"; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A CUMULATIVE REPEALING CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Decatur, Texas is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution; and

WHEREAS, pursuant to Section 9.05 of the City Charter and Section 102.006 of the Texas Local Government Code, the City Council held a public hearing on the proposed budget on August 22, 2022 at 6:00 p.m. at Decatur City Hall; and

WHEREAS, the City Council now wishes to adopt the proposed budget for fiscal year beginning on October 1, 2022, and ending on September 30, 2023, through a record vote, pursuant to its Charter and state law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS, THAT:

SECTION 1. INCORPORATION OF PREMISES

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET ADOPTED

The budget of the Revenues of the City of Decatur and the Expenses of conducting the affairs thereof for the ensuing Fiscal Year beginning October 1, 2022 and ending September 30, 2023, as modified by the City Council, be, and the same is, in all things, adopted and approved as the said City of Decatur budget for the Fiscal Year beginning the first day of October, 2022, and ending the thirtieth day of September, 2023.

SECTION 3. FILING OF BUDGET

A true and correct copy of this Ordinance along with the approved budget as represented in attachment "Schedule A", and any amendments thereto, shall be filed with the City Secretary. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of this Ordinance along with the approved budget as represented in Schedule A attached hereto, and any amendments thereto, in the office of the County Clerk of Wise County, Texas, as required by law.

SECTION 4. CUMULATIVE REPEALING CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Decatur, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

SECTION 5. SEVERABILITY CLAUSE

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 6. EFFECTIVE DATE


This Ordinance shall be effective upon its adoption on second and final reading as the law requires.

PRESENTED ON FIRST READING THIS 22nd DAY OF AUGUST, 2022.

PRESENTED ON SECOND READING AND APPROVED THIS 12th DAY OF SEPTEMBER, 2022 BY A VOTE OF 6 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS.

Council Member:	For:	Against:
Mike McQuiston, Mayor	<u>✓</u>	_____
Eddie Allen	<u>✓</u>	_____
Melinda Reeves	<u>✓</u>	_____
Jake Hayes	<u>✓</u>	_____
Darlene Hilton	<u>✓</u>	_____
Debra Jackson	<u>✓</u>	_____
Will Carpenter	_____	_____

APPROVED:



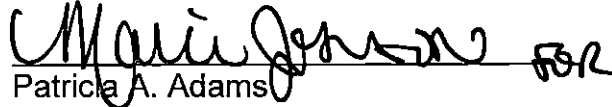
Mike McQuiston, Mayor

ATTEST:

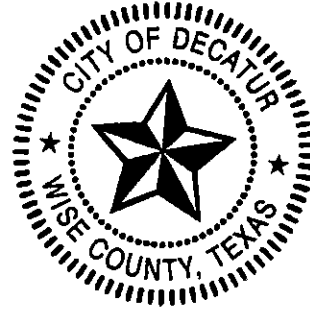


Asucena Garcia, TRMC
City Secretary

APPROVED AS TO FORM:



Patricia A. Adams
City Attorney



SCHEDULE A

"SCHEDULE A" - FY 2023 \$0.645258 Tax Rate	Enterprise Funds			Component Unit	TOTAL
	Water Fund			EDC - 06	
	Water/Sewer	Water Permanent Improvement	COO Series 2022	EDC	
Checking Account As Of 7/31/2022	\$1,959,240	\$91,869	\$10,521,904	\$3,395,660	\$43,632,093
Other Checking Accounts				\$433,669	\$1,586,611
CD's				\$251,191	\$388,854
Available Fund Balance	\$1,959,240	\$91,869	\$10,521,904	\$3,646,851	\$49,771,565
Amount Unspendable, Restricted, Assigned					-\$837,061
FY 22 Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0
FY 23 Est. Beginning Available Fund Balance	\$1,959,240	\$91,869	\$10,521,904	\$3,646,851	\$48,934,504
Revenues					
Property Tax					\$6,699,207
Sales Tax				\$2,122,839	\$6,368,516
Franchise & Other Tax					\$635,000
Hotel Occupancy Tax					\$691,712
Conference Center					\$385,000
Court Fines & Fees					\$755,400
Airport					\$244,000
Library					\$80,000
Development Services					\$684,000
Cemetery					\$103,200
Interest				\$0	\$27,800
Misc					\$945,875
Charges for Service - Water	\$6,468,455				\$6,468,455
Transfer In					\$1,260,000
Use of Fund Balance					\$0
Total Revenues	\$6,468,455	\$0	\$0	\$2,122,839	\$25,348,165
Expenditures					
Administration					\$3,883,405
Janitorial					\$23,000
Airport					\$272,430
Main Street					\$196,147
Animal Control					\$55,920
Police					\$3,786,351
Streets					\$1,061,352
Court					\$368,384
Fire					\$2,531,870
Library					\$800,999
Cemetery					\$97,000
Planning					\$564,696
Conference Center					\$1,278,685
Parks					\$803,451
Inspection Services					\$575,150
Technology					\$651,341
Public Works	\$1,915,478				\$2,109,526
Water	\$1,169,123				\$1,369,123
Refuse	\$424,000				\$424,000
Utility Billing	\$966,145				\$966,145
Wastewater	\$944,465				\$1,144,465
Utility Maintenance	\$1,163,021				\$1,163,021
WF - Technology	\$89,105				\$89,105
Debt				\$513,548	\$513,548
EDC				\$1,609,291	\$1,609,291
Transfer Out				\$0	\$801,712
Total Expenditures	\$6,671,337	\$0	\$0	\$2,122,839	\$27,140,117
Excess (Deficiency) of revs. vs. exps.	-\$202,882	\$0	\$0	\$0	-\$1,791,952
FY 22 Est. Ending Balance	\$1,756,358	\$91,869	\$10,521,904	\$3,646,851	\$47,142,552
FY 22 Fund Balance Reserve Target	\$1,667,834	\$0	\$0	\$530,710	\$6,785,029
Fun Balance Over/(Under) Reserve of 3 months	\$88,524	\$91,869	\$10,521,904	\$3,116,141	\$40,357,522
FY 22 Est. Inc/(Dec) in Fund Balance					

ORDINANCE 2022-09-22

AN ORDINANCE OF THE CITY OF DECATUR, TEXAS APPROVING THE 2022 CERTIFIED APPRAISAL ROLL; LEVYING AD VALOREM TAXES FOR 2022 AT A RATE OF \$0.645258 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A CUMULATIVE REPEALING CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Decatur, Texas is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution; and

WHEREAS, Section 9.24 of the City's Charter permits the City Council to levy, assess, and collect taxes within the jurisdiction of the City for any municipal purpose; and

WHEREAS, the City Council wishes to adopt the proposed tax rate of \$0.645258 for 2022, which is greater than the City's 2022 no-new-revenue rate of \$0.507803, but lower or equal to the voter-approval rate of \$0.645258. No election is required but the City is required to hold a public hearing on the proposed tax rate pursuant to Section 26.05 of the Texas Tax Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS THAT:

SECTION 1. INCORPORATION OF PREMISES.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. APPROVAL OF 2022 CERTIFIED TAX ROLL.

That the City Council hereby approves the 2022 Certified Property Tax Values for the City of Decatur, Texas in the amount of \$1,035,824,046 as submitted by the Wise County Appraisal District to the City, attached hereto as **Exhibit "A"** and incorporated as if set forth fully herein.

SECTION 3. TAX RATE ADOPTED.

There shall be and is hereby levied for the year 2022 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Decatur, Texas, and not exempt by the Constitution of the State and valid State laws, (\$0.645258) cents on each

one hundred dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.201600 for interest and sinking fund requirements of the municipal government of the City; and \$0.443658 for maintenance and operations of the municipal government of the City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-46.70.

SECTION 4. DUE AND DELINQUENT DATES.

All ad valorem taxes for the year 2022 shall become delinquent after January 31, 2023. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2023, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

SECTION 5. CUMULATIVE REPEALING CLAUSE.

This Ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Decatur, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

SECTION 6. SEVERABILITY CLAUSE.

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SECTION 7. EFFECTIVE DATE.

This Ordinance shall be effective upon its adoption on second and final reading as the law requires.

PRESENTED ON FIRST READING THIS 22nd DAY OF AUGUST, 2022.

PRESENTED ON SECOND READING AND APPROVED THIS 12th DAY OF SEPTEMBER, 2022 BY A VOTE OF 6 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS.

Council Member:	For:	Against:
Mike McQuiston, Mayor	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Eddie Allen:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Melinda Reeves:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Jake Hayes:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Darlene Hilton:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Debra Jackson:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Will Carpenter:	<input type="checkbox"/>	<input type="checkbox"/>



APPROVED:




Mike McQuiston, Mayor

ATTEST:



Asucena Garcia, TRMC
City Secretary

APPROVED AS TO FORM:



Patricia A. Adams
City Attorney

**EXHIBIT A
2022 CERTIFIED TAX ROLL**

WISE COUNTY APPRAISAL DISTRICT 400 East Business 380 Decatur, Tx. 76234 Phone (940) 627-3081 Fax (940) 627-5187
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July 22, 2022

STATE OF TEXAS
COUNTY OF WISE

CERTIFICATION OF THE 2022 APPRAISAL ROLL FOR

CITY OF DECATUR

I, Mickey Hand, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2022 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2022.

Mickey Hand

Mickey Hand, Chief Appraiser

TAX ROLL INFORMATION

2022 TOTAL MARKET VALUE.....	\$1,437,140,574
2022 TAXABLE VALUE ARB APPROVED.....	\$1,032,042,934
2022 TAXABLE VALUE UNDER ARB REVIEW.....	\$3,781,112
2022 CERTIFIED TAXABLE VALUE	\$1,035,824,046

CITY OF DECATUR

FIVE (5) YEAR - EQUIPMENT NEEDS

		PROPOSED					
		BUDGET YEAR					
DEPARTMENT	DESCRIPTION	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL
Administration	ARPA IT Equipment	150,500	-	-	-	-	150,500
	Complete City Hall Renovation	-	25,000	-	-	-	25,000
	Renovate Council Chambers	-	50,000	-	-	-	50,000
		150,500	75,000	-	-	-	225,500
Airport	Tear Down & Replace Open T Hangers	-	350,000	-	-	-	350,000
		-	350,000	-	-	-	350,000
Police	Patrol Vehicles and Equipment	125,250	270,000	300,000	300,000	-	995,250
	License Plate readers (Grant Funded 80/20)	20,000	-	-	-	-	20,000
	Police Utility Vehicles	-	29,750	-	-	-	29,750
	Watch Tower	-	-	75,000	-	-	75,000
	Special Service Vehicle	-	-	65,000	-	-	65,000
	Forensic Cell Phone Evidence	-	12,000	-	-	-	12,000
	New Police Building	-	16,000,000	-	-	-	16,000,000
		145,250	16,311,750	440,000	300,000	-	17,197,000
Streets	Chipper	-	-	-	50,000	-	50,000
	Street Improvement Projects-Overlay Mulberry St.	100,000	125,000	150,000	150,000	-	525,000
	3/4 Ton Pickup	50,000	-	40,000	-	-	90,000
	Asphalt Lay Down Machine	-	110,000	-	-	-	110,000
	DumpTruck	-	65,000	-	-	-	65,000
	150,000	300,000	190,000	200,000	-	840,000	
Fire Department	ALS Upgrade	-	65,000	-	-	-	65,000
	Bunker Gear Decon - Heavy Duty Washing Machine	-	24,000	-	-	-	24,000
	Training room updates	25,000	-	-	-	-	25,000
	Personal Protective Equipment (PPE) Bulk Purchase	9,000	-	18,750	-	-	27,750
	Bulk PPE 6 sets of 3	9,200	-	-	-	-	9,200
	Training Prop - Hose Deployment - Forcible Entry - Vent	-	12,500	-	-	-	12,500
	Replacement Rescue Gear	-	10,000	-	-	-	10,000
	CAD Upgrade for Fleet	-	125,000	-	-	-	125,000
	Addition of Mobile Repeater for Public Safety	-	-	75,000	-	-	75,000
	Breathing Air Maintenance Equipment	-	-	-	50,000	-	50,000
	Micro Fiber/EMS ATV Unit	-	-	-	50,000	-	50,000
	Parking Cover for Staff Vehicles	-	-	-	100,000	-	100,000
	Tools for Ladder Truck	-	-	225,000	-	-	225,000
	Secure Land and Use Permits for Training Site	-	-	250,000	-	-	250,000
	Fire Station 2 Land	-	250,000	-	-	-	250,000
	Construction of 2nd Fire Station	-	-	-	5,000,000	-	5,000,000
	Roof Fixes Fire Station # 1	-	-	250,000	-	-	250,000
	FD Truck (Annual Lease)	73,850	73,850	73,850	73,850	369,250	664,650
	E415 Replacement	90,000	-	-	-	-	90,000
	Small Truck	90,000	-	-	-	-	90,000
			1,500,000				1,500,000
	Replacement Wildland Apparatus		150,000				150,000
	Replacement Command Staff Vehicle		-				-
					600,000		600,000
	Replacement Front Line Tanker				165,000		165,000
	Replacement Squad 115			175,000			175,000
	New Mobile Air, Light and Rehab Unit			75,000			75,000
Replacement Command Staff Vehicle				75,000		75,000	
Replacement Prevention Staff Vehicle					75,000	75,000	
		297,050	2,210,350	1,142,600	6,113,850	369,250	10,018,100
Library	Library Renovations (Library Special Projects)	200,000	-	-	-	-	200,000
	Bathroom and Kitchen Update	-	400,000	-	-	-	400,000
	Library Expansion East Side approx. \$500/sqft	-	1,015,000	-	-	-	1,015,000
	Library Front Entry Remodel	-	500,000	-	-	-	500,000
		200,000	1,915,000	-	-	-	2,115,000
Conference Center	Carpet Replacement	-	4,000	-	-	-	4,000
	Roof repair	133,200	-	-	-	-	133,200
	Reach in Freezer	7,500	-	-	-	-	7,500
	Ice machine	5,000	-	-	-	-	5,000
	Stainless walls in Kitchen	15,000	-	-	-	-	15,000
	Proofer warmer	2,500	-	-	-	-	2,500
	Stage flooring	7,500	-	-	-	-	7,500

CITY OF DECATUR

FIVE (5) YEAR - EQUIPMENT NEEDS

		PROPOSED					
		BUDGET YEAR					
DEPARTMENT	DESCRIPTION	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	TOTAL
	Audio board	3,000					3,000
	AV upgrade for Chisholm suites	3,000					3,000
	Fryer filter	4,800					4,800
	PTZ cameras	3,500					3,500
	Expand Kitchen		200,000				200,000
	Add Second Great Hall	-	2,500,000				2,500,000
	Audio Visual Upgrades	-	75,000	-	-	-	75,000
	AC Replacements (5 per year)	40,000	75,000	75,000	75,000		265,000
	Chair & Table Replacement				60,000		60,000
		225,000	2,854,000	75,000	135,000	-	3,289,000
Parks	Deep Tine Aerator	50,000					50,000
	Mow Truck			75,000			75,000
	Field Turf Vac		60,000				60,000
	Zero Turn Mowers		35,000		35,000		70,000
		50,000	95,000	75,000	35,000	-	255,000
Inspections	Equipment and tools	5,000					5,000
		5,000	-	-	-	-	5,000
Water	Zero Turn Mower		7,000				7,000
	Clean Lagoon	-	30,000	30,000	30,000	30,000	120,000
	Clear well mixers	50,000					50,000
	Filter Material	-	150,000				150,000
	Plant Truck			30,000			30,000
		50,000	187,000	60,000	30,000	30,000	357,000
Wastewater	Portable Generators (2)	65,000			65,000		130,000
	Large Station Truck/Crane				75,000		75,000
	Lift Station Truck		25,000				25,000
	Confined Space Gas Detectors/Base Unit			8,500			8,500
	Plant Truck	25,000	25,000				50,000
	Kawasaki Mule			12,000			12,000
	Mower	60,000					60,000
	Tractor w/ bucket				35,000		35,000
	Pump Shop Upgrades/Tools/Equipment		50,000		25,000		75,000
	Welder/Torch Trailer			8,500			8,500
	Big L/S Wet well/pumps			125,000			125,000
	Filter Upgrade/Expansion		392,000				392,000
	RAS Expansion		60,000				60,000
	Influent Pumps Expansion		60,000				60,000
	Blower Upgrades		100,000				100,000
		150,000	712,000	154,000	200,000	-	1,216,000
Utility Maintenance	Meters		20,000	20,000	20,000	20,000	80,000
	Truck F350	65,000					65,000
	Pick Up Truck	-	35,000	35,000			70,000
	Jet Machine		85,000				85,000
	Capital Expenditures	-	100,000	100,000	100,000	100,000	400,000
		65,000	240,000	155,000	120,000	120,000	700,000
Information Technology	Fiber Project	-		250,000			250,000
	Server Hardware Update		49,000				49,000
	Server OS Update		24,000				24,000
	Phone and Voicemail System Upgrade		60,000				60,000
	Moving Server Solutions to the Cloud Backup		30,000				30,000
	Belwave Wireless Antenna Replacements	-		25,000			25,000
		-	163,000	275,000	-	-	438,000
		1,487,800	25,413,100	2,566,600	7,133,850	519,250	37,005,600

**CAPITAL IMPROVEMENT PLAN
SUMMARY SHEET
FY2023**

Item Number	Description	Total Cost	Department Total
Water System Improvements			
			\$ 78,694,050.00
1	16-inch Main; N. College; Thompson to Eagle Summit; 12-inch Brookhollow Connection	\$ 250,050.00	
2	1 Million Gallon Elevated Water Storage Tank - Thompson Street; Ground storage mod	\$ 2,550,000.00	
3	Sunset Tank Paint	\$ 1,013,000.00	
4	Sunset 16-Inch Transmission Line	\$ 1,951,000.00	
5	Repair/Replace Existing Fire Hydrants Throughout City (35 each)	\$ 300,000.00	
6	Eliminate Dead-end Water Mains or Add Flushing Hydrant	\$ 1,827,000.00	
7	Partial Replacement of Water Mains Smaller than 6-Inch Throughout City	\$ 6,699,000.00	
8	12-Inch Water Main on Hwy 287 N.; Phase 1 and 8-Inch Main on BUS HWY 287	\$ 1,900,000.00	
9	6-Inch Water Main on Merrimac from Halsel to Brady	\$ 226,000.00	
10	8-Inch Water Main on S. Hatcher from E. Thompson to Hale	\$ 596,000.00	
11	Water Treatment Plant Expansion (3 MGD to 5.0 MGD)	\$ 60,000,000.00	
12	HWY 81/287 12" Water Line Connection (Master Plan #2)	\$ 523,000.00	
13	North Arthur & North Newark St 12" Water Line (Master Plan #3)	\$ 859,000.00	
Wastewater System Improvements			
			\$ 35,015,450.00
1	Various Upgrades to Wastewater Lift Stations	\$ 1,418,000.00	
2	Wastewater Master Plan Deficient Sewer Lines in Existing Collection System.	\$ 1,668,500.00	
3	Collector Sewer Main from W. Walnut to W. Mulberry to BUS 81/287	\$ 646,000.00	
4	LAND ACQUISITION FOR MARTIN BRANCH WASTEWATER TREATMENT PLANT(30ac)	\$ 720,000.00	
6	PHASE 1, North Waggoner Branch Sewer Trunk Main	\$ 1,949,000.00	
7	Sanitary Sewer Service to MELBA DOYLE PARK and LIPSEY ADDITION	\$ 728,000.00	
8	PHASE 1, Catlett Creek Sewer Trunk Main	\$ 2,035,950.00	
9	WWTP Expansion (1.2 MGD to 2.4 MGD)	\$ 25,850,000.00	
Streets Improvements			
			\$ 14,172,800.00
1	DEERPARK ROAD IMPROVEMENT; 48' b-b from BUS 380 to Preskitt Road	\$ 8,100,000.00	
2	MULBERRY STREET IMPROVEMENT; 38' b-b from BUS 81/287 to N. Trinity (FM 730)	\$ 3,072,800.00	
3	Street Rehab/Reconstruction (various streets)	\$ 3,000,000.00	
Parks Improvements			
			\$1,595,000
2	Harmon Park Splash Pad	\$895,000	
3	Harmon Park Skate Park	\$550,000	
4	Harmon Park Dog Park	\$150,000	
Facilities			
			\$ 60,415,275.00
1	CITY HALL COMPLEX WITH LAND - NEW CONSTRUCTION	\$ 14,400,000.00	
2	DEVELOPMENT SERVICES BUILDING REMODEL 203 E. WALNUT	\$ 608,000.00	
3	CONFERENCE CENTER IMPROVEMENTS (Kitchen, Banquet Hall)	\$ 2,272,275.00	
4	LIBRARY (32000 SF Library)(\$450/sf) plus 30% Fees/Soft Costs	\$ 18,720,000.00	
5	FIRE STATION NO 2	\$ 5,850,000.00	
6	POLICE DEPARTMENT NEW BUILDING	\$ 18,265,000.00	
7	IMPROVEMENTS TO PUBLIC WORKS/STREET YARD & BARN	\$ 300,000.00	
Drairage Improvements			
			\$ 2,878,000.00
1	S. SENDERO/S. WORKMAN RD DRAINAGE IMPROVEMENTS	\$ 878,000.00	
2	S. FM 51 (west side)	\$ 2,000,000.00	
		TOTAL	\$ 192,770,575.00

**CAPITAL IMPROVEMENT PLAN
PER PROJECT
FY2023**

PROJECT	Calendar Year						
	2023	2024	2025	2026	2027	BEYOND	
<u>Water Projects</u>							
W1	\$ 100,000	\$ 150,050					\$ 250,050
W2	\$ 2,550,000						\$ 2,550,000 Thompson Water Tank
W3	\$ 1,013,000						\$ 1,013,000
W4				\$ 1,951,000			\$ 1,951,000
W5	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		\$ 300,000
W6	\$ 182,700	\$ 182,700	\$ 182,700	\$ 182,700	\$ 182,700	\$ 913,500	\$ 1,827,000 10 Yr Project
W7	\$ 669,900	\$ 669,900	\$ 669,900	\$ 669,900	\$ 669,900	\$ 3,349,500	\$ 6,699,000 10 Yr Project
W8						\$ 1,900,000	\$ 1,900,000
W9	\$ 226,000						\$ 226,000
W10		\$ 596,000					\$ 596,000
W11	\$ 4,500,000	\$ 4,500,000	\$ 25,500,000	\$ 25,500,000			\$ 60,000,000
W12		\$ 523,000					\$ 523,000
W13	\$ 859,000						\$ 859,000
TOTALS	\$ 10,160,600	\$ 6,681,650	\$ 26,412,600	\$ 28,363,600	\$ 912,600	\$ 6,163,000	\$ 78,694,050
<u>Wastewater Projects</u>							
S1	\$ 283,600	\$ 283,600	283,600	\$ 283,600	\$ 283,600		\$ 1,418,000
S2	\$ 350,000	\$ 350,000	\$ 41,300				\$ 741,300 Walmart Sewer Line D
S3	\$ 150,000	\$ 496,000					\$ 646,000
S4						\$ 720,000	\$ 720,000
S6		\$ 250,000	\$ 1,699,000				\$ 1,949,000
S7	\$ 100,000	\$ 628,000					\$ 728,000
S8						\$ 2,035,950	\$ 2,035,950
S9	\$ 2,200,000	\$ 11,825,000	\$ 11,825,000				\$ 25,850,000
TOTALS	\$ 3,083,600	\$ 13,832,600	\$ 13,848,900	\$ 283,600	\$ 283,600	\$ 2,755,950	\$ 34,088,250
<u>Streets Projects</u>							
ST1						\$ 8,100,000	\$ 8,100,000
ST2			\$ 600,000	\$ 3,400,000			\$ 4,000,000
ST3	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,000,000 10 YR Prtject
TOTALS	\$ 300,000	\$ 300,000	\$ 900,000	\$ 3,700,000	\$ 300,000	\$ 9,600,000	\$ 15,100,000
<u>Parks Improvements</u>							
P2		\$ 895,000					\$ 895,000
P3	\$ 550,000						\$ 550,000
P4	\$ 150,000						\$ 150,000
TOTALS	\$ 700,000	\$ 895,000	\$ -	\$ -	\$ -	\$ -	\$ 1,595,000

**CAPITAL IMPROVEMENT PLAN
PER PROJECT
FY2023**

PROJECT	Calendar Year					
	2023	2024	2025	2026	2027	BEYOND
<u>Facilities</u>						
F1					\$ 14,400,000	\$ 14,400,000
F2	\$ 608,000					\$ 608,000
F3	\$ 294,565	\$ 1,977,710				\$ 2,272,275
F4					\$ 18,720,000	\$ 18,720,000
F5	\$ 877,500	\$ 4,972,500				\$ 5,850,000
F6	\$ 2,700,000	\$ 7,782,500	\$ 7,782,500			\$ 18,265,000
F7	\$ 300,000					\$ 300,000
TOTALS	\$ 4,780,065	\$ 14,732,710	\$ 7,782,500	\$ -	\$ -	\$ 33,120,000
						\$ 60,415,275
<u>Drainage Improvements</u>						
D1		\$ 100,000	\$ 778,000			\$ 878,000
D2	\$ 225,000	\$ 1,775,000				\$ 2,000,000
TOTALS	\$ 225,000	\$ 1,875,000	\$ 778,000	\$ -	\$ -	\$ -
						\$ 2,878,000
	\$ 19,249,265	\$ 38,316,960	\$ 49,722,000	\$ 32,347,200	\$ 1,496,200	\$ 51,638,950
						\$ 192,770,575

COO SERIES 2022 BOND PROJECTS									
CATEGORY	ALLOCATION	FY2022		Balance	FY2023	FY2024	FY2025	FY2026	Balance
		YTD Expenses	Projections		Projections	Projections	Projections		
A) UTILITY PROJECTS									
	Water System Projects	\$ 6,113,000.00	\$ 1,262,637.91	\$ 4,850,362.09	\$ 3,920,632.09	\$ 929,730.00			\$ -
	Wastewater System Projects	\$ 4,403,200.00	\$ -	\$ 4,403,200.00	\$ 2,537,695.00	\$ 1,865,505.00			\$ -
	Total	\$ 10,516,200.00	\$ 1,262,637.91	\$ 9,253,562.09	\$ 6,458,327.09	\$ 2,795,235.00	\$ -	\$ -	\$ -
B) FACILITY IMPROVEMENTS & LAND ACQUISITION									
	New PD Building	\$ 18,265,000.00	\$ -	\$ 18,265,000.00	\$ 4,566,250.00	\$ 4,566,250.00	\$ 4,566,250.00	\$ 4,566,250.00	\$ -
	Land Acquisition	\$ 1,325,000.00	\$ 872,278.19	\$ 452,721.81	\$ 113,180.45	\$ 113,180.45	\$ 113,180.45	\$ 113,180.45	\$ -
	Total	\$ 19,590,000.00	\$ 872,278.19	\$ 18,717,721.81	\$ 4,679,430.45	\$ 4,679,430.45	\$ 4,679,430.45	\$ 4,679,430.45	\$ -
C) PARKS IMPROVEMENTS									
		\$ 2,395,000.00	\$ -	\$ 2,395,000.00	\$ 1,367,000.00	\$ 133,000.00	\$ 895,000.00		\$ -
D) LIBRARY IMPROVEMENTS									
		\$ 942,725.00	\$ 3,152.00	\$ 939,573.00	\$ 234,893.25	\$ 234,893.25	\$ 234,893.25	\$ 234,893.25	\$ -
	GRAND TOTAL	\$ 33,443,925.00	\$ 2,138,068.10	\$ 31,305,856.90	\$ 12,739,650.79	\$ 7,842,558.70	\$ 5,809,323.70	\$ 4,914,323.70	\$ -

WISE COUNTY APPRAISAL DISTRICT

400 East Business 380 Decatur, Tx. 76234
Phone (940) 627-3081 Fax (940) 627-5187

July 22, 2022

STATE OF TEXAS
COUNTY OF WISE

CERTIFICATION OF THE 2022 APPRAISAL ROLL FOR

CITY OF DECATUR

I, Mickey Hand, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2022 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2022.

Mickey Hand

Mickey Hand, Chief Appraiser

TAX ROLL INFORMATION

2022 TOTAL MARKET VALUE.....	\$1,437,140,574
2022 TAXABLE VALUE ARB APPROVED.....	\$1,032,042,934
2022 TAXABLE VALUE UNDER ARB REVIEW.....	\$3,781,112

2022 CERTIFIED TAXABLE VALUE \$1,035,824,046

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Decatur	940-393-0200
Taxing Unit Name	Phone (area code and number)
201 E Walnut St, Decatur TX 76234	
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	\$ 893,141,954
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.	\$ 893,141,954
4.	2021 total adopted tax rate.	\$ 0.581692 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 18,501,565	
	B. 2021 values resulting from final court decisions: - \$ 16,090,964	
	C. 2021 value loss. Subtract B from A. ³	\$ 2,410,601
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 3,769,189	
	B. 2021 disputed value: - \$ 973,638	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 2,795,551
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,206,152

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.	\$ 898,348,106
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 731,435 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 548,000 C. Value loss. Add A and B. ⁶	\$ 1,279,435
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.	\$ 1,279,435
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.	\$ 897,068,671
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,218,176
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	\$ 6,529
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,224,705
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: \$ 1,035,824,046 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 608,745 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.	\$ 1,035,215,301

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 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>3,781,112</u></p> <p>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></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>3,781,112</u></p>	
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>1,038,996,413</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 exist-ing 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>10,113,397</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>10,113,397</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,028,883,016</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.507803</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	\$ _____/\$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>0.490364</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>898,348,106</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,405,175
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 5,194</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 5,194</p> <p>E. Add Line 30 to 31D.</p>	\$ 4,410,369
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,028,883,016
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.428656 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.428656 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.428656 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.443658 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p>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:</p> <p>(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.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>2,055,452</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>2,055,452</u></p>	\$ _____ 2,055,452
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 2,055,452
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>98.13</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>98.13</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>98.00</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>98.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	_____ 98.13 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 2,094,621
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,038,996,413
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0.201600 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ _____ 0.645258 /\$100
D49.	<p>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.</p>	\$ _____ /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,038,996,413
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.507803 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.507803 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.645258 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.645258 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,038,996,413
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.645258 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.645258/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.428656/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,038,996,413
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.048123/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.201600/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.678379/\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.581692</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</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.581692</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>897,068,671</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>5,218,176</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,028,883,016</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</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>0.645258</u> /\$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.507803</u> /\$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: <u>26</u>	
Voter-approval tax rate.	\$ <u>0.645258</u> /\$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: <u>50</u>	
De minimis rate.	\$ <u>0.678379</u> /\$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  Ana Canada
 Printed Name of Taxing Unit Representative

sign here  _____ 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)

Account Description Period Ending: 9/2022

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-3065-00-00	TRANS. FROM W.C.W.S.	21,000.00-	15,750.00-	21,000.00-	21,000.00-
01-3066-00-00	TRANS. FROM ECONOMIC	36,000.00-	31,500.00-	36,000.00-	27,000.00-
01-3100-00-00	TAX COLLECTION - CIT	4,381,379.00-	4,336,134.57-	4,160,465.29-	4,609,813.00-
01-3120-00-00	DEL. TAX COLLECTION	10,000.00-	19,408.66-	4,919.77-	10,000.00-
01-3130-00-00	INTEREST & PENALTY -	600,000.00-	40,872.35-	34,840.89-	30,000.00-
01-3160-00-00	FRANCHISE TAXES	600,000.00-	575,983.06-	560,180.29-	600,000.00-
01-3180-00-00	COBRA PAYMENTS	700,000.00-	9,185.94-	7,405.71-	700,000.00-
01-3200-00-00	COURT FINES	20,000.00-	654,410.38-	673,410.97-	20,000.00-
01-3210-00-00	LAND RENTAL	700,000.00-	15,655.09-	18,684.20-	700,000.00-
01-3214-00-00	CONF CENTER DEPOSIT	20,000.00-	23,933.10-	5,005.90-	20,000.00-
01-3216-00-00	CONFERENCE CENTER RE	75,000.00-	68,963.79-	43,336.05-	65,000.00-
01-3217-00-00	CONF CTR RECEIPTS-TA	130,000.00-	124,638.66-	65,425.59-	120,000.00-
01-3218-00-00	CONF CTR RCPTS-TAX-L	25,000.00-	20,380.23-	10,357.33-	20,000.00-
01-3219-00-00	CONF CTR RCPTS-NON T	60,000.00-	191,436.71-	67,700.35-	180,000.00-
01-3230-00-00	AID IN CONST - ST. I	50,000.00-	112,258.02-	60,861.96-	80,000.00-
01-3275-00-00	COVID-19 REIMBURSEME	270,896.76-	70,013.85-	37,924.72-	150,500.00-
01-3276-00-00	ARP REVENUES	7,500.00-	11.24	20.00	10,000.00-
01-3300-00-00	MISC.	175,000.00-	181,982.99-	287,890.72-	219,000.00-
01-3301-00-00	OVERAGE/SHORTAGE	175,000.00-	42,298.18-	22,414.90-	20,000.00-
01-3305-00-00	REIMBURSEMENT FOR CI	2,500.00-	29,999.35-	2,493.71-	15,000.00-
01-3307-00-00	INSURANCE RECEIPTS	3,859,707.00-	3,645,180.49-	3,641,810.22-	4,245,677.00-
01-3310-00-00	INTEREST INCOME - GE	425,000.00-	640,162.62-	546,876.53-	691,712.00-
01-3330-00-00	SALES TAX	3,500.00-	418.40-	3,268.40-	2,400.00-
01-3350-00-00	HOTEL & MOTEL TAX	500.00-		454.28-	500.00-
01-3386-00-00	FAILURE TO APPEAR-OM			1.19	
01-3394-00-00	SCHOOL CROSSING FEE	290,000.00-	519,130.77-	298,847.85-	500,000.00-
01-3396-00-00	OPER. & CHAUFF. LICE		50,000.00-	4,791.56-	4,000.00-
01-3400-00-00	BUILDING PERMITS	45,000.00-	49,509.93-	44,845.00-	50,000.00-
01-3402-00-00	INFRASTRUCTURE FEES	35,000.00-	37,072.52-	35,509.65-	35,000.00-
01-3404-00-00	HEALTH INSPECTION PE	15,000.00-	14,352.85-	13,528.31-	15,000.00-
01-3405-00-00	P & Z APPLICATIONS	6,000.00-	117,670.00-	17,303.23-	15,000.00-
01-3409-00-00	FIRE DEPARTMENT PERM	125.00-		545.00-	125.00-
01-3410-00-00	RECREATION FD. INCOM	250.00-	38.00-	298.05-	250.00-
01-3425-00-00	ANIMAL LICENSE FEES	200.00-	15.00-	126.00-	200.00-
01-3430-00-00	COURT ADMINISTRATIVE	35,000.00-	71,368.50-	52,105.00-	70,000.00-
01-3452-00-00	CEMETERY- DUES	1,000.00-			1,000.00-
01-3454-00-00	CEMETERY-GRAVE SPACE	35,000.00-			35,000.00-
01-3500-00-00	SALE OF ASSETS	35,000.00-	29,352.28-	628,918.00-	35,000.00-
01-3501-00-00	OTHER FIN SOURC-CAPI		9,531.20-	35,112.95-	
01-3512-00-00	MIXED DRINK TAX	36,000.00-	41,200.00-	38,725.00-	40,000.00-
01-3540-00-00	GF AUCTION PROCEEDS	15,000.00-	32,474.85-	25,160.00-	35,000.00-
01-3545-00-00	WRECKER FEES				
01-3550-00-00	AUTO IMPOUND FEES				

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Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-3650-00-00	PUBLIC SAFETY GRANT	71,030.00-	69,841.45-	199,996.98-	16,000.00-
01-3800-00-00	LIBRARY RECEIPTS	60,000.00-	65,661.40-	61,856.36-	65,000.00-
01-3900-00-00	PARK/RECREATION CONT	1,000.00-	1,000.00-	1,210.00-	1,000.00-
01-3901-00-00	PARKLAND DEDICATION		78,209.52-		
01-3902-00-00	PARK DEVELOPMENT FEE		117,442.86-		
01-3904-00-00	RAMP GRANT RETIMBURSE			91,790.94-	50,000.00-
01-3905-00-00	AIRPORT HANGAR RENTIA	135,000.00-	148,462.80-	136,171.96-	140,000.00-
01-3906-00-00	AIRPORT FUEL SALES	2,000.00-	3,965.20-	3,133.55-	4,000.00-
01-3911-00-00	FIRE DEPT RECEIPTS	65,000.00-	128,588.24-	80,339.81-	100,000.00-
01-3912-00-00	FIRE DEPT GRANT REIM	165,500.00-	61,665.09-	13,138.00-	
01-3913-00-00	FD DONATIONS/AUCTION		18,023.18-	1,190.00-	
01-3930-00-00	MAIN STREET CONTRIBU	1,500.00-	8,381.01-	1,795.00-	3,000.00-
01-3935-00-00	TRANSFER FROM WATER	570,000.00-	458,333.26-	499,999.92-	570,000.00-
Subtotal:		12,447,587.76-	12,982,545.11-	12,598,094.71-	13,587,177.00-
Program number:		12,447,587.76-	12,982,545.11-	12,598,094.71-	13,587,177.00-
Department number:		12,447,587.76-	12,982,545.11-	12,598,094.71-	13,587,177.00-
Revenue	Subtotal -----	12,447,587.76-	12,982,545.11-	12,598,094.71-	13,587,177.00-

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Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-01-00	SALARIES	611,999.00	588,342.53	528,585.79	693,477.00
01-5001-01-00	OTHER WAGES - COUNCI	9,000.00	7,500.00	8,140.00	9,000.00
01-5008-01-00	ARP PREMIUM PAY	25,600.00			
01-5010-01-00	FICA EXPENSE	46,819.00	42,940.55	38,467.39	53,496.00
01-5012-01-00	TMRs EXPENSE	87,271.00	81,403.38	73,445.59	97,717.00
01-5014-01-00	UNIFORMS PAID & WITH				3,500.00
01-5015-01-00	HEALTH INSURANCE EXP	60,000.00	53,637.60	50,037.67	62,000.00
01-5017-01-00	GEN. & ADM. INSURANC	300,000.00	277,385.38	240,409.14	304,933.00
01-5021-01-00	OTHER BENEFITS	97,375.00		47,579.00	
01-5023-01-00	EMPLOYMENT EXPENDITU	2,000.00	27,586.05	4,974.05	19,000.00
01-5027-01-00	COUNCIL EXPENSES		2,200.27		6,650.00
01-5100-01-00	OFFICE EXPENSE	25,000.00	29,159.18	18,236.75	24,700.00
01-5110-01-00	POSTAGE	2,500.00	2,741.33	2,088.46	3,000.00
01-5120-01-00	CONTRACT LABOR	5,000.00	3,460.85	3,650.90	38,000.00
01-5214-01-00	WINTER STORM (FEB 20			172,602.30	
01-5230-01-00	SOFTWARE MAINTENANCE	4,000.00	4,950.00	5,400.00	2,000.00
01-5255-01-00	WISE COUNTY HISTORIC	5,400.00	148,029.23	132,153.63	5,130.00
01-5265-01-00	LEGAL & AUDIT	140,000.00		2,123.40	200,000.00
01-5266-01-00	LEGAL NOTICES	10,000.00	4,500.65		4,750.00
01-5275-01-00	SUBSCRIPTIONS	15,000.00	11,561.66	15,998.53	9,500.00
01-5285-01-00	ELECTION EXPENSE	28,000.00	1,019.66	990.00	7,000.00
01-5300-01-00	AUTO & TRUCK EXPENSE	1,500.00	3,453.99	1,546.23	1,200.00
01-5350-01-00	COMMUNICATION EXPENS	1,200.00	817.55	1,058.76	2,400.00
01-5370-01-00	TRANSFER TO CHBR. OF	2,400.00	2,200.00	3,040.00	
01-5393-01-00	TRANSFER TO EBF			24,652.00	
01-5450-01-00	BANK CARD EXPENSE			32,647.18	
01-5500-01-00	MISC.	31,000.00	48,279.45	10,718.81	40,000.00
01-5550-01-00	TRAVEL & TRAINING EX	60,000.00	2,916.18	5,462.13	10,000.00
01-5580-01-00	ADVERTISING/PROMOTTO	30,000.00	13,792.95	4,400.00	27,500.00
01-5805-01-00	380 AGREEMENT EXP	500.00	58,140.57	157,717.96	500.00
01-5900-01-00	REPAIR AND MAINTENAN		11,462.88	4,009.99	10,000.00
01-5950-01-00	HOTEL MOTEL ADVERTIS	5,000.00		2,500.00	10,000.00
01-5960-01-00	ARP EXPENSES	10,000.00			10,000.00
01-5965-01-00	LEASE/RENTAL	245,296.76	99,733.68		150,500.00
01-6000-01-00	EQUIPMENT < THAN \$5K				5,000.00
Subtotal:		1,861,860.76	1,527,615.56	1,588,635.66	1,805,953.00
Program number:	ADMINISTRATION	1,861,860.76	1,527,615.56	1,588,635.66	1,805,953.00
Department number:	ADMINISTRATION	1,861,860.76	1,527,615.56	1,588,635.66	1,805,953.00

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Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-03-00	SALARIES	24,319.00	26,673.06	29,302.57	28,344.00
01-5010-03-00	FICA EXPENSE	1,860.00	1,888.54	2,056.68	2,168.00
01-5012-03-00	TMRs EXPENSE	3,468.00	3,792.40	4,759.57	4,118.00
01-5014-03-00	UNIFORMS PAID & WITH	500.00	376.28	14.21	500.00
01-5015-03-00	HEALTH INSURANCE EXP	5,000.00	4,643.86	3,115.30	12,000.00
01-5100-03-00	OFFICE EXPENSE	10,000.00	7,615.56	7,835.18	12,000.00
01-5110-03-00	POSTAGE	175.00	175.00	100.00	100.00
01-5200-03-00	SHOP SUPPLIES	1,000.00	331.57	369.01	1,000.00
01-5205-03-00	MAINTENANCE	10,000.00	9,861.04	18,049.68	5,000.00
01-5215-03-00	UTILITIES	12,000.00	11,752.97	11,995.59	12,000.00
01-5260-03-00	ENGINEERING EXPENSE	14,000.00	14,958.72	14,958.72	25,000.00
01-5275-03-00	SUBSCRIPTIONS	1,500.00	807.16	404.00	1,500.00
01-5300-03-00	AUTO & TRUCK EXPENSE	4,500.00	4,367.62	3,537.36	5,000.00
01-5350-03-00	AVIATION FUEL EXPENS	200.00	200.00	20.21	200.00
01-5500-03-00	MISC	10,000.00	10,263.99	10,272.73	10,000.00
01-5550-03-00	TRAINING EXPENSE	1,000.00	251.85		2,500.00
01-5560-03-00	SPECIAL EVENTS EXPEN	1,000.00	94,996.01	120,341.53	1,000.00
01-5850-03-00	RAMP GRANT EXPENSE	100,000.00	44,664.00	50,244.16	100,000.00
01-8002-03-00	PURCHASE OF EQUIPMEN	50,000.00			
	Subtotal:	250,522.00	222,285.91	277,276.50	222,430.00
	Program number:	250,522.00	222,285.91	277,276.50	222,430.00
	Department number: AIRPORT	250,522.00	222,285.91	277,276.50	222,430.00

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Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-06-00	SALARIES	1,984,120.00	1,926,644.20	1,646,430.46	2,365,154.00
01-5001-06-00	OTHER WAGES	20,000.00			23,700.00
01-5009-06-00	RETENTION INCENTIVE				
01-5010-06-00	FICA EXPENSE	149,442.00	142,685.33	98,000.00	180,003.00
01-5012-06-00	TMRS EXPENSE	278,567.00	268,460.44	126,233.93	341,886.00
01-5014-06-00	UNIFORMS PAID & WITH	15,000.00	11,478.10	242,997.63	20,000.00
01-5015-06-00	HEALTH INSURANCE EXP	330,000.00	305,524.43	10,941.78	350,000.00
01-5021-06-00	OTHER BENEFITS		775.00-	300,954.02	
01-5023-06-00	EMPLOYMENT EXPENDITU		1,370.85	725.00-	
01-5100-06-00	OFFICE EXPENSE	25,000.00	12,012.36	5,266.91	18,000.00
01-5110-06-00	POSTAGE	5,000.00	3,120.06	20,968.58	5,000.00
01-5120-06-00	CONTRACT LABOR	500.00	500.00	3,273.94	500.00
01-5205-06-00	MAINTENANCE	20,000.00	11,083.69	16,456.58	17,000.00
01-5215-06-00	UTILITIES	12,000.00	11,354.40	10,632.17	12,000.00
01-5275-06-00	SUBSCRIPTIONS	18,000.00	24,369.43	3,099.00	35,858.00
01-5300-06-00	AUTO & TRUCK EXPENSE	100,000.00	112,674.63	112,523.19	73,000.00
01-5305-06-00	FUEL				93,000.00
01-5310-06-00	PARTS & LABOR	25,000.00	11,180.89	38.44	18,000.00
01-5350-06-00	COMMUNICATION EXPENS	10,000.00	3,400.49	14,270.46	10,000.00
01-5400-06-00	POLICE TRAINING EXPE	22,000.00	21,545.40	18,613.18	25,000.00
01-5500-06-00	MISC	12,000.00	10,322.67	8,021.83	12,000.00
01-5510-06-00	HOLDING CELL EXPENSE	1,000.00	949.50	141.88	1,000.00
01-5515-06-00	CODE ENFORCEMENT EXP			850.00	
01-5540-06-00	POLICE DOG TRAINING			4,334.00	
01-5545-06-00	TRAINING - GRANT APP	71,030.00	71,896.55	51,420.00	4,500.00
01-5560-06-00	AUTO WRECKER EXPENSE		43,860.00	15,054.87	
01-5900-06-00	REPAIR AND MAINTENAN		684.80	98,998.90	
01-8002-06-00	PURCHASE OF EQUIPMEN	192,000.00	200,586.07	98,998.90	145,250.00
	Subtotal:	3,290,659.00	3,194,929.29	2,809,496.75	3,752,851.00
	Program number:	3,290,659.00	3,194,929.29	2,809,496.75	3,752,851.00
	Department number: POLICE	3,290,659.00	3,194,929.29	2,809,496.75	3,752,851.00

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Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-07-00	SALARIES	402,648.00	387,343.18	379,288.26	395,736.00
01-5010-07-00	FICA EXPENSE	30,802.00	29,026.29	28,501.65	29,943.00
01-5012-07-00	TMRS EXPENSE	57,417.00	55,079.56	53,880.25	56,873.00
01-5014-07-00	UNIFORMS PAID & WITH	8,000.00	6,925.72	5,915.45	8,000.00
01-5015-07-00	HEALTH INSURANCE EXP	90,000.00	83,266.41	97,112.25	85,000.00
01-5023-07-00	EMPLOYMENT EXPENDITU		171.49	1,030.89	
01-5100-07-00	OFFICE EXPENSE	300.00	273.53	1,962.03	300.00
01-5120-07-00	CONTRACT LABOR	5,000.00	7,552.74	6,115.76	5,000.00
01-5121-07-00	RENTAL EXPENSE	20,000.00	26,442.17	25,190.56	20,000.00
01-5200-07-00	SHOP SUPPLIES	5,000.00	15,099.18	13,667.59	7,000.00
01-5215-07-00	UTILITIES	98,500.00	79,110.14	77,110.43	100,000.00
01-5221-07-00	SMALL TOOLS	5,000.00	6,345.67	4,541.99	5,000.00
01-5225-07-00	STREET LIGHTS	2,500.00	3,330.23	23,359.78	2,500.00
01-5300-07-00	AUTO & TRUCK EXPENSE	40,000.00	83,787.22	64,127.24	95,000.00
01-5500-07-00	MISC		42.66	12,800.00	
01-5510-07-00	TRAINING EXPENSE	1,000.00	699.57	25.00	1,000.00
01-5550-07-00	MATERIALS	100,000.00	83,937.38	108,369.52	100,000.00
01-5900-07-00	REPAIR AND MAINTENAN			3,581.71	
01-8001-07-00	CAPITAL EXPENDITURES	90,000.00		70,000.00	100,000.00
01-8002-07-00	PURCHASE OF EQUIPMEN	115,000.00	105,918.56	119,922.63	50,000.00
Subtotal:		1,071,167.00	974,351.70	1,096,502.99	1,061,352.00
Program number:		1,071,167.00	974,351.70	1,096,502.99	1,061,352.00
Department number:	STREET	1,071,167.00	974,351.70	1,096,502.99	1,061,352.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-08-00	SALARIES	125,334.00	92,635.42	110,093.24	134,634.00
01-5010-08-00	FICA EXPENSE	9,588.00	6,670.20	8,218.60	10,281.00
01-5012-08-00	TMRS EXPENSE	17,872.00	13,163.60	15,234.65	19,527.00
01-5015-08-00	HEALTH INSURANCE EXP	26,300.00	24,198.96	25,858.60	29,000.00
01-5021-08-00	OTHER BENEFITS		3,825.01	1,612.49	4,000.00
01-5022-08-00	UNEMPLOYMENT EXPENSE		25.00	130.95	100.00
01-5023-08-00	EMPLOYMENT EXPENDITU				
01-5100-08-00	OFFICE EXPENSE	4,500.00	2,912.70	3,452.07	4,000.00
01-5110-08-00	POSTAGE	3,800.00	1,284.65	2,224.76	3,500.00
01-5120-08-00	CONTRACT LABOR	5,000.00	650.00	960.00	5,000.00
01-5265-08-00	LEGAL & AUDIT	47,500.00	32,480.00	39,905.00	47,500.00
01-5275-08-00	SUBSCRIPTIONS	500.00	275.00	165.00	500.00
01-5500-08-00	MISC.	1,000.00	100.00	155.63	500.00
01-5550-08-00	TRAVEL & TRAINING EX	5,000.00	893.08	375.00	2,500.00
01-5600-08-00	CAD QUARTERLY PAYMEN	77,487.00	67,256.25	101,475.25	99,842.00
01-5650-08-00	COURT COST PAYABLE T	2,000.00		712.60	2,000.00
	Subtotal:	325,881.00	246,369.87	310,573.84	358,384.00
	Program number:	325,881.00	246,369.87	310,573.84	358,384.00
	Department number: TAX & COURT	325,881.00	246,369.87	310,573.84	358,384.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-09-00	SALARIES	1,203,542.00	1,251,468.35	773,226.99	1,310,971.00
01-5001-09-00	VERTIME				55,000.00
01-5003-09-00	VOLUNTEER FIRE STIPE	75,000.00	58,100.00	119,300.00	75,000.00
01-5009-09-00	RETENTION INCENTIVE			45,500.00	
01-5010-09-00	FICA EXPENSE	92,070.00	92,163.11	60,290.73	99,881.00
01-5012-09-00	TRMS EXPENSE	171,525.00	173,805.65	114,722.40	189,708.00
01-5014-09-00	UNIFORM EXPENSE	23,500.00	16,465.54	13,707.01	25,000.00
01-5015-09-00	HEALTH INSURANCE EXP	170,000.00	157,586.92	130,540.76	190,000.00
01-5018-09-00	WELLNESS EXPENSE	5,000.00	100.00	2,365.13	12,000.00
01-5021-09-00	OTHER BENEFITS		100.00	850.00	
01-5023-09-00	EMPLOYMENT EXPENDITU	20,000.00	1,194.28	2,399.50	1,000.00
01-5025-09-00	PERSONAL PROTECTION	20,000.00	19,293.94	12,161.51	21,000.00
01-5026-09-00	ANNUAL BREATHING AIR	20,000.00	5,996.56	6,395.65	24,000.00
01-5100-09-00	OFFICE EXPENSE	10,500.00	8,444.38	6,395.65	10,500.00
01-5110-09-00	POSTAGE	600.00	312.79	349.89	700.00
01-5120-09-00	CONTRACT LABOR		500.00	700.00	
01-5200-09-00	SHOP SUPPLIES	12,500.00	14,388.25	26,216.54	12,500.00
01-5201-09-00	EMS SUPPLIES	12,500.00	11,014.34		12,500.00
01-5215-09-00	UTILITIES	21,000.00	21,727.20	27,828.01	22,050.00
01-5275-09-00	SUBSCRIPTIONS	5,000.00	701.89	4,847.98	5,000.00
01-5300-09-00	AUTO & TRUCK EXPENSE	55,000.00	77,771.15	42,676.73	65,000.00
01-5350-09-00	COMMUNICATION EXPENS	8,500.00	8,464.24	3,083.42	9,000.00
01-5500-09-00	MISC.	25,250.00	28,188.08	22,299.01	26,510.00
01-5600-09-00	EDUCATION & TRAINING	23,500.00	29,418.51	30,061.39	25,000.00
01-5602-09-00	FD TRAINING - GRANT	12,500.00	9,643.65	2,000.00	12,500.00
01-5800-09-00	SPECIAL PROJECTS EXP	20,000.00	16,036.12	7,884.57	20,000.00
01-5801-09-00	DEPLOYMENT - TDEM RE		8,979.19		
01-5803-09-00	FIRE COVD-19 EXPENS		3,076.47		
01-5900-09-00	REPAIR AND MAINTENAN		38,480.48	72,004.95	10,000.00
01-5901-09-00	STORM SIREN REPLACEM		217,444.47	628,918.00	223,208.00
01-8002-09-00	PURCHASE OF EQUIPMEN	70,000.00	1,186.30		73,842.00
01-8004-09-00	PURCHASE OF EQUIP-LE	243,850.00	73,841.26		
	Subtotal:	2,301,537.00	2,089,868.17	2,402,755.12	2,531,870.00
	Program number: PAYROLL	2,301,537.00	2,089,868.17	2,402,755.12	2,531,870.00
	Department number: FIRE	2,301,537.00	2,089,868.17	2,402,755.12	2,531,870.00

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Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-10-00	SALARIES	340,022.00	295,640.21	282,631.46	333,083.00
01-5010-10-00	FICA EXPENSE	26,012.00	22,278.34	21,197.26	25,426.00
01-5012-10-00	TMRS EXPENSE	48,487.00	35,024.11	36,625.86	46,838.00
01-5015-10-00	HEALTH INSURANCE EXP	70,000.00	65,003.93	56,372.93	50,000.00
01-5023-10-00	EMPLOYMENT EXPENDITU		659.65	1,663.30	150.00
01-5100-10-00	OFFICE EXPENSE	6,500.00	10,287.02	6,816.05	6,500.00
01-5105-10-00	LIBRARY EXPENSE	7,000.00	6,994.38	5,799.69	10,000.00
01-5110-10-00	POSTAGE	1,500.00	949.50	703.30	4,200.00
01-5120-10-00	LAWN CARE & JANITORTI	10,000.00	10,428.56	15,139.28	12,180.00
01-5124-10-00	PROGRAMMING SUPPLIES				7,400.00
01-5215-10-00	UTILITIES	11,000.00	9,622.69	10,200.63	13,650.00
01-5265-10-00	LEGAL & AUDIT/ADVERT		75.00		
01-5275-10-00	SUBSCRIPTIONS	14,250.00	12,502.53	15,560.92	20,151.00
01-5280-10-00	BOOK & VIDEO EXPENSE	34,500.00	25,122.73	32,506.85	42,893.00
01-5282-10-00	DIGITAL BOOK & AUDIO	10,000.00			
01-5359-10-00	COMPUTER PURCHASE			17,225.34	
01-5500-10-00	MISC.	10,000.00	6,827.71	13,255.16	1,050.00
01-5550-10-00	TRAVEL & TRAINING EX	10,000.00	7,641.71	1,654.18	5,875.00
01-5580-10-00	MARKETING	6,250.00	7,755.66	25,211.40	1,050.00
01-5900-10-00	REPAIR AND MAINTENAN	3,600.00	11,652.19	5,000.00	6,563.00
01-5906-10-00	MAINTENANCE-COMPUTER				3,990.00
Subtotal:		609,121.00	528,465.92	547,563.61	590,999.00
Program number:		609,121.00	528,465.92	547,563.61	590,999.00
Department number: LIBRARY		609,121.00	528,465.92	547,563.61	590,999.00

Period Ending: 9/2022

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-12-00	SALARIES	235,583.00	270,531.57	194,360.70	314,803.00
01-5010-12-00	FICA EXPENSE	18,022.00	19,966.95	14,092.28	23,981.00
01-5012-12-00	TMRS EXPENSE	33,594.00	38,484.64	27,644.37	45,549.00
01-5015-12-00	HEALTH INSURANCE EXP	30,000.00	27,658.53	28,009.87	40,000.00
01-5023-12-00	EMPLOYMENT EXPENDITU			2,052.45	
01-5100-12-00	OFFICE EXPENSE	3,000.00	3,116.65	2,132.89	4,275.00
01-5110-12-00	POSTAGE	1,000.00	566.42	390.74	1,425.00
01-5120-12-00	CONTRACT LABOR	44,000.00	24,380.20	20,882.62	52,250.00
01-5215-12-00	UTILITIES	3,000.00	2,661.09	2,623.08	4,275.00
01-5260-12-00	ENGINEERING EXPENSE	12,000.00	1,335.00	3,640.00	17,100.00
01-5265-12-00	LEGAL & AUDIT	13,000.00	10,531.75	13,973.85	18,525.00
01-5275-12-00	SUBSCRIPTIONS	1,000.00	2,557.00	2,432.00	1,425.00
01-5285-12-00	LONG RANGE MASTER PL	20,000.00	9,220.37	38,084.70	28,500.00
01-5300-12-00	AUTO & TRUCK EXPENSE	1,000.00	1,202.06		28,950.00
01-5500-12-00	MISC	500.00			713.00
01-5550-12-00	TRAVEL & TRAINING EX	5,000.00	2,799.61	74.49	4,750.00
01-5900-12-00	REPAIR AND MAINTENAN	5,000.00	3,511.83	3,889.03	6,175.00
01-8002-12-00	PURCHASE OF EQUIPMEN			68,827.39	
Subtotal:		425,699.00	418,523.67	423,110.46	564,696.00
Program number:		425,699.00	418,523.67	423,110.46	564,696.00
Department number: PLANNING		425,699.00	418,523.67	423,110.46	564,696.00

Period Ending: 9/2022

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-14-00	SALARIES	429,091.00	359,492.93	255,365.77	492,423.00
01-5010-14-00	FICA EXPENSE	32,826.00	26,598.39	18,487.36	34,923.00
01-5012-14-00	TMRS EXPENSE	61,188.00	48,767.81	34,403.70	66,331.00
01-5014-14-00	UNIFORMS PAID & WITH	2,000.00	2,631.47	1,253.06	2,000.00
01-5015-14-00	HEALTH INSURANCE EXP	90,000.00	82,907.82	95,771.56	85,000.00
01-5023-14-00	EMPLOYMENT EXPENDITU		854.80	1,162.02	50.00
01-5100-14-00	OFFICE EXPENSE	3,000.00	1,799.62	4,730.70	3,000.00
01-5110-14-00	POSTAGE	100.00	41.83	19.70	5.00
01-5119-14-00	CONTRACT LABOR	30,000.00	5,270.67	47,309.23	30,000.00
01-5120-14-00	LAWN CARE & JANITTORI	3,000.00	5,962.57	2,741.79	3,250.00
01-5123-14-00	SUPPLIES-JANITORIAL	4,000.00	4,031.75	2,174.83	9,500.00
01-5205-14-00	MAINTENANCE	34,000.00	35,465.44	37,255.37	31,853.00
01-5215-14-00	UTILITIES	36,000.00	32,920.20	28,249.25	36,000.00
01-5232-14-00	TECHNICAL SERVICES		595.36	2,285.35	9,500.00
01-5275-14-00	SUBSCRIPTIONS	500.00	464.73	375.00	1,000.00
01-5300-14-00	AUTO & TRUCK EXPENSE	1,000.00	374.92	28.41	1,550.00
01-5500-14-00	MISC.	4,000.00	3,707.24	2,652.39	4,000.00
01-5510-14-00	FOOD & BEVERAGE	95,000.00	135,165.17	68,138.65	189,500.00
01-5520-14-00	LINEN RENTAL	11,000.00	9,346.36	5,142.92	2,500.00
01-5530-14-00	EVENT/FACILITY SUPPL	6,000.00	8,918.62	1,959.88	5,300.00
01-5550-14-00	TRAVEL & TRAINING EX	2,500.00	2,036.42	1,007.68	2,200.00
01-5580-14-00	MARKETING/PROMOTIONS	8,000.00	23,719.51	18,117.05	12,000.00
01-5900-14-00	REPAIR AND MAINTENMAN		2,404.78		31,800.00
01-8002-14-00	PURCHASE OF EQUIPMEN	100,000.00	124,740.89	15,787.62	225,000.00
Subtotal:		953,205.00	918,219.30	644,419.29	1,278,685.00
Program number:	PAYROLL	953,205.00	918,219.30	644,419.29	1,278,685.00
Department number:	CONFERENCE CENTER	953,205.00	918,219.30	644,419.29	1,278,685.00

Period Ending: 9/2022

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-15-00	SALARIES	303,619.00	280,310.57	267,046.19	371,236.00
01-5010-15-00	FICA EXPENSE	23,227.00	20,643.72	19,403.38	28,184.00
01-5012-15-00	TMRS EXPENSE	43,296.00	42,528.18	35,457.61	53,531.00
01-5014-15-00	UNIFORMS PAID & WITH	3,700.00	3,712.62	3,074.83	5,000.00
01-5015-15-00	HEALTH INSURANCE EXP	70,000.00	64,777.56	67,845.40	75,000.00
01-5023-15-00	EMPLOYMENT EXPENDITU		645.70	151.00	1,000.00
01-5100-15-00	OFFICE EXPENSE	1,000.00	815.09	1,020.09	1,000.00
01-5120-15-00	CONTRACT LABOR	5,000.00	9,808.39	7,229.00	10,000.00
01-5121-15-00	RENTAL EXPENSE	11,000.00	5,780.00	7,615.04	10,000.00
01-5122-15-00	SUPPLIES	75,000.00	80,594.41	43,046.08	90,000.00
01-5215-15-00	PARK UTILITIES	40,000.00	33,051.23	40,875.65	50,000.00
01-5221-15-00	SMALL TOOLS	5,000.00	1,446.04	1,220.08	8,000.00
01-5300-15-00	AUTO & TRUCK EXPENSE	10,000.00	21,987.45	12,537.48	20,000.00
01-5350-15-00	COMMUNICATION EXPENS			64.25	
01-5500-15-00	MISC		2,309.71		2,000.00
01-5550-15-00	TRAVEL & TRAINING EX	1,500.00	997.79	1,480.69	1,500.00
01-5552-15-00	MATERIALS		13.35		
01-5800-15-00	SPECIAL PROJECTS EXP	25,000.00	7,256.00	2,279.32	25,000.00
01-5900-15-00	REPAIR AND MAINTENAN	1,500.00	1,095.00	10,421.24	2,000.00
01-8002-15-00	PURCHASE OF EQUIPMEN	50,000.00	36,968.90	129,026.50	50,000.00
	Subtotal:	668,842.00	614,741.71	649,793.83	803,451.00
	Program number:	668,842.00	614,741.71	649,793.83	803,451.00
	Department number: PARKS	668,842.00	614,741.71	649,793.83	803,451.00

Period Ending: 9/2022

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
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01-5000-16-00	SALARIES	316,904.00	199,652.05	160,017.34	367,443.00
01-5010-16-00	FICA EXPENSE	24,244.00	14,694.31	11,862.89	28,086.00
01-5012-16-00	TMRS EXPENSE	45,191.00	28,385.22	22,728.64	53,346.00
01-5015-16-00	HEALTH INSURANCE EXP	60,000.00	55,741.03	37,963.41	60,000.00
01-5021-16-00	OTHER BENEFITS		215.00	475.00-	
01-5023-16-00	EMPLOYMENT EXPENDITU		586.83	827.01	
01-5100-16-00	OFFICE EXPENSE	3,000.00	3,559.10	3,455.72	4,275.00
01-5110-16-00	POSTAGE	1,000.00	558.46	52.10	1,425.00
01-5120-16-00	CONTRACT LABOR	6,000.00	207,767.25	78,388.44	6,650.00
01-5215-16-00	UTILITIES	3,000.00	2,661.07	2,623.10	3,800.00
01-5265-16-00	LEGAL & AUDIT/ADVERT	2,500.00		92.90	2,375.00
01-5275-16-00	SUBSCRIPTIONS	1,000.00	50.00	305.00	1,425.00
01-5300-16-00	AUTO & TRUCK EXPENSE	3,000.00	2,924.38	1,705.74	4,750.00
01-5359-16-00	COMPUTER PURCHASE			309.99	1,900.00
01-5500-16-00	MISC	500.00			475.00
01-5515-16-00	CODE ENFORCEMENT EXP	325.00			7,600.00
01-5550-16-00	TRAVEL & TRAINING EX	5,000.00	6,234.55	3,654.39	7,600.00
01-5900-16-00	REPAIR AND MAINTENAN	41,000.00	4,225.62	2,707.43	14,250.00
01-5905-16-00	COMPUTER SOFTWARE	1,200.00		247.50	4,750.00
01-8002-16-00	PURCHASE OF EQUIPMEN	2,000.00	17,000.00	47,150.00	5,000.00

Subtotal: 515,864.00 544,254.87 373,616.60 575,150.00

Program number: PAYROLL 515,864.00 544,254.87 373,616.60 575,150.00

Department number: INSPECTION SERVICES 515,864.00 544,254.87 373,616.60 575,150.00

Period Ending: 9/2022

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
01-5000-18-00	SALARIES	177,509.00	114,543.99	105,403.27	124,585.00
01-5010-18-00	FICA EXPENSE	13,580.00	8,452.09	8,010.60	9,476.00
01-5012-18-00	TMRS EXPENSE	25,313.00	16,286.23	14,973.52	17,998.00
01-5015-18-00	HEALTH INSURANCE EXP	20,000.00	9,214.60	9,558.12	15,000.00
01-5023-18-00	EMPLOYMENT EXPENDITU			10,130.95	
01-5120-18-00	CONTRACT LABOR	3,600.00	17,225.00	12,543.75	50,000.00
01-5121-18-00	RENTAL EXPENSE	22,072.00	14,297.17	24,673.61	22,440.00
01-5200-18-00	SHOP SUPPLIES	1,800.00	1,151.92	2,022.31	800.00
01-5230-18-00	SOFTWARE MAINTENANCE	69,000.00	71,825.71	80,136.06	114,160.00
01-5231-18-00	HARDWARE MAINTENANCE	36,211.00	17,691.06	2,457.81	89,944.00
01-5232-18-00	TECHNICAL SERVICES	95,000.00	74,352.67	176,757.73	108,546.00
01-5275-18-00	SUBSCRIPTIONS	1,750.00		175.00	175.00
01-5300-18-00	AUTO & TRUCK EXPENSE			39.76	
01-5350-18-00	COMMUNICATION EXPENS	68,010.00	68,083.77	67,619.23	76,796.00
01-5359-18-00	COMPUTER PURCHASE	6,138.00	3,648.91	7,194.91	6,000.00
01-5500-18-00	MISC		114.98	76.09-	
01-5550-18-00	TRAVEL & TRAINING EX	18,421.00	15,956.83	1,007.00	15,421.00
01-5900-18-00	REPAIR AND MAINTENAN	550.00			
01-8002-18-00	PURCHASE OF EQUIPMEN	107,480.00	17,876.00	549.89	
	Subtotal:	666,434.00	450,720.93	523,177.43	651,341.00
	Program number:	666,434.00	450,720.93	523,177.43	651,341.00
	Department number: TECHNOLOGY SERVICES	666,434.00	450,720.93	523,177.43	651,341.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
02-3005-00-00	METERED WATER SALES	2,883,041.00-	2,793,011.21-	2,759,599.52-	3,027,193.00-
02-3006-00-00	SEWER REVENUES	2,083,261.00-	1,731,294.04-	1,795,464.68-	2,253,162.00-
02-3007-00-00	REFUSE REVENUES	360,000.00-	405,143.29-	425,261.48-	360,000.00-
02-3008-00-00	PARKS/MAIN ST VOL CO		6,837.00-		
02-3010-00-00	BULK WATER SALES	10,000.00-	34,186.00-	16,872.00-	30,000.00-
02-3015-00-00	WATER & SEWER TAP FE	20,000.00-	28,475.00-	11,950.00-	20,000.00-
02-3020-00-00	GARBAGE BAGS	2,500.00-	2,134.33-	2,465.54-	2,500.00-
02-3022-00-00	SALES TAX ON REFUSE		56,932.69-	7,215.36-	30,000.00-
02-3024-00-00	RES YARD WASTE FEES		55,458.76-	59,996.06-	45,000.00-
02-3025-00-00	RECONNECTS & OTHER	40,000.00-	72,274.49-	64,229.09-	60,000.00-
02-3026-00-00	WATER BILL TRANSFER			50.00-	
02-3030-00-00	INTEREST INCOME - WA	500.00-	1,918.81-	97.96-	1,000.00-
02-3035-00-00	MISC. WATER & SEWER	3,000.00-	213.69-	3,056.24	3,000.00-
02-3040-00-00	RET. CHKS. & DRFTS.		375.00-	400.00-	
02-3160-00-00	FRANCHISE TAXES	40,000.00-	49,597.95-	54,228.13-	40,000.00-
02-3305-00-00	REIMBURSEMENT FOR CI			3,567.02-	
02-3310-00-00	WATER FUND INTEREST	1,000.00-	9,078.77-	832.90-	3,000.00-
02-3399-00-00	ARP REVENUES	608,000.00-			593,600.00-
	Subtotal:	6,051,302.00-	5,246,931.03-	5,199,173.50-	6,468,455.00-
	Program number:	6,051,302.00-	5,246,931.03-	5,199,173.50-	6,468,455.00-
	Department number:	6,051,302.00-	5,246,931.03-	5,199,173.50-	6,468,455.00-
	Revenue	6,051,302.00-	5,246,931.03-	5,199,173.50-	6,468,455.00-
	Subtotal -----	6,051,302.00-	5,246,931.03-	5,199,173.50-	6,468,455.00-

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
02-5000-01-00	SALARIES	202,567.00	210,571.31	182,647.52	112,900.00
02-5008-01-00	ARP PREMIUM PAY	14,400.00			
02-5010-01-00	FICA EXPENSE	15,496.00	16,295.60	13,610.69	8,389.00
02-5012-01-00	TMR EXPENSE	28,886.00	29,164.18	25,931.30	15,934.00
02-5014-01-00	UNIFORMS PAID & WITH	500.00	306.10	339.17	500.00
02-5015-01-00	HEALTH INSURANCE EXP	20,000.00	18,422.24	19,240.03	9,670.00
02-5023-01-00	EMPLOYMENT EXPENDITU			109.95	500.00
02-5100-01-00	OFFICE EXPENSE	4,000.00	8,670.70	2,180.52	4,000.00
02-5110-01-00	POSTAGE	500.00	428.22	78.15	500.00
02-5120-01-00	CONTRACT LABOR	10,000.00	6,331.12	14,293.14	10,000.00
02-5215-01-00	UTILITIES	3,500.00	2,379.45	2,623.11	3,500.00
02-5260-01-00	ENGINEERING EXPENSE	6,000.00	3,765.00	3,690.00	6,000.00
02-5275-01-00	SUBSCRIPTIONS & DUES	2,300.00	650.12	1,053.88	2,300.00
02-5300-01-00	AUTO & TRUCK EXPENSE	500.00			500.00
02-5350-01-00	COMMUNICATION EXPENS	3,000.00		1,942.10	3,000.00
02-5500-01-00	MISC.	5,000.00	3,277.56	4,500.00	5,000.00
02-5550-01-00	TRAVEL & TRAINING EX	3,000.00	50.00	649.94	3,000.00
02-5589-01-00	2022 CO ISSUANCE COS		125,000.00		
02-5590-01-00	PAYMENT OF COUPONS	570,000.00	458,333.26	499,999.92	566,185.00
02-5600-01-00	TRANSFER TO GEN FUND		55.93	97.54	570,000.00
02-5900-01-00	REPAIR & MAINTENANCE	593,600.00			593,600.00
02-5999-01-00	ARP EXPENSES				
	Subtotal:	1,483,249.00	883,700.79	772,986.96	1,915,478.00
	Program number:	1,483,249.00	883,700.79	772,986.96	1,915,478.00
	Department number: PUBLIC WORKS	1,483,249.00	883,700.79	772,986.96	1,915,478.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
02-5000-02-00	SALARIES	365,752.00	328,156.76	352,154.89	274,100.00
02-5010-02-00	FICA EXPENSE	27,589.00	24,676.38	26,375.70	20,840.00
02-5012-02-00	TMRs EXPENSE	51,428.00	42,730.65	48,974.07	39,583.00
02-5014-02-00	UNIFORMS PAID & WITH	3,900.00	2,517.02	3,343.89	3,500.00
02-5015-02-00	HEALTH INSURANCE EXP	60,000.00	55,443.32	49,729.17	50,000.00
02-5023-02-00	EMPLOYMENT EXPENDITU		50.00	2,275.54	
02-5100-02-00	OFFICE EXPENSE	2,660.00	3,550.35	2,211.54	2,600.00
02-5110-02-00	POSTAGE	1,200.00	440.90	1,141.72	1,200.00
02-5120-02-00	CONTRACT LABOR	7,000.00	4,500.00	7,449.56	22,500.00
02-5121-02-00	EQUIPMENT RENTAL	200.00	120.00	927.98	1,000.00
02-5200-02-00	SHOP SUPPLIES	3,000.00	2,386.10	2,569.20	3,000.00
02-5201-02-00	MAINTENANCE OF STRUC	10,000.00	13,375.07	24,721.02	10,000.00
02-5204-02-00	PUMPING SUPPLIES & E	5,000.00	565.18	9,422.94	10,000.00
02-5205-02-00	MAINTENANCE OF PUMPI	25,000.00	18,129.80	23,155.46	25,000.00
02-5206-02-00	PURIFICATION SUPPLIE	370,000.00	359,281.32	318,945.27	403,000.00
02-5208-02-00	MAINTENANCE OF SEWER	1,000.00	2,317.07	17.57	
02-5210-02-00	ELECTRICAL POWER	155,000.00	144,392.52	112,846.08	155,000.00
02-5215-02-00	UTILITIES	3,000.00	1,437.37	1,257.28	2,000.00
02-5221-02-00	SMALL TOOLS	1,000.00	456.84	1,105.03	1,000.00
02-5275-02-00	SUBSCRIPTIONS	600.00	8,108.18	540.00	600.00
02-5300-02-00	AUTO & TRUCK EXPENSE	6,000.00	8,108.18	7,489.88	8,700.00
02-5350-02-00	COMMUNICATION EXPENS	1,000.00	1,040.13	4,625.30	1,000.00
02-5500-02-00	MISC.	1,000.00	1,040.13	1,235.14	1,500.00
02-5550-02-00	TRAVEL & TRAINING EX	4,500.00	4,561.22	2,248.50	4,500.00
02-5700-02-00	PERMITS	8,500.00	7,513.07	8,381.95	8,500.00
02-5900-02-00	REPAIR & MAINTENANCE	1,900.00	13,149.62	22,038.69	70,000.00
02-8002-02-00	PURCHASE OF EQUIPMEN	140,300.00	95,670.14	1,000.00	50,000.00
Subtotal:		1,255,629.00	1,134,969.01	1,035,183.97	1,169,123.00
Program number:		1,255,629.00	1,134,969.01	1,035,183.97	1,169,123.00
Department number: WATER		1,255,629.00	1,134,969.01	1,035,183.97	1,169,123.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
02-5000-05-00	SALARIES	316,755.00	271,345.54	268,691.78	276,836.00
02-5010-05-00	FICA EXPENSE	24,232.00	20,319.51	20,029.58	21,049.00
02-5012-05-00	TMRs EXPENSE	45,170.00	38,579.38	38,140.87	39,980.00
02-5014-05-00	UNIFORMS PAID & WITH	5,000.00	2,370.45	3,933.12	5,000.00
02-5015-05-00	HEALTH INSURANCE EXP	60,000.00	55,293.82	39,493.18	50,000.00
02-5023-05-00	EMPLOYMENT EXPENDITU		252.74		
02-5100-05-00	OFFICE EXPENSE	2,500.00	2,649.51	3,319.31	3,300.00
02-5120-05-00	CONTRACT LABOR	1,000.00		375.00	17,000.00
02-5200-05-00	SHOP SUPPLIES	4,500.00	7,788.62	7,177.08	7,500.00
02-5204-05-00	PUMPING SUPPLIES & E	15,000.00	1,511.90	3,566.71	6,000.00
02-5205-05-00	MAINTENANCE	35,000.00	21,081.73	20,949.33	35,000.00
02-5206-05-00	PURIFICATION SUPPLIE	105,000.00	92,820.53	105,347.27	126,000.00
02-5210-05-00	ELECTRICAL POWER	145,000.00	135,271.89	163,483.00	165,000.00
02-5221-05-00	SMALL TOOLS	500.00	371.43	394.92	2,000.00
02-5275-05-00	SUBSCRIPTIONS	480.00	591.00	359.99	600.00
02-5300-05-00	AUTO & TRUCK EXPENSE	4,500.00	5,964.94	5,908.85	6,500.00
02-5350-05-00	COMMUNICATION EXPENS	800.00	555.17	1,860.10	2,200.00
02-5500-05-00	MISC.	2,000.00	1,390.63	942.30	2,000.00
02-5510-05-00	TRAVEL & TRAINING EX	4,500.00	5,543.66	5,224.16	5,500.00
02-5550-05-00	MATERIALS	4,500.00		3,332.70	3,000.00
02-5700-05-00	PERMITS	11,000.00	13,959.38	26,136.44	15,000.00
02-5900-05-00	REPAIR & MAINTENANCE	140,000.00	39,208.78	5,069.74	5,000.00
02-8001-05-00	CAPITAL EXPENDITURES	65,000.00	16,239.00	.63	
02-8002-05-00	PURCHASE OF EQUIPMEN			.03	150,000.00
	Subtotal:	990,937.00	733,109.61	725,736.09	944,465.00
	Program number:	990,937.00	733,109.61	725,736.09	944,465.00
	Department number: WASTEWATER	990,937.00	733,109.61	725,736.09	944,465.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
02-5000-07-00	SALARIES	367,614.00	364,016.65	346,462.63	501,123.00
02-5010-07-00	FICA EXPENSE	26,592.00	26,363.80	25,972.47	37,973.00
02-5012-07-00	TMRS EXPENSE	49,570.00	51,753.65	49,655.16	72,125.00
02-5014-07-00	UNIFORMS PAID & WITH	8,000.00	5,196.78	5,852.18	8,000.00
02-5015-07-00	HEALTH INSURANCE EXP	80,000.00	74,389.59	88,223.03	100,000.00
02-5023-07-00	EMPLOYMENT EXPENDITU		340.00	857.09	
02-5100-07-00	OFFICE EXPENSE	500.00	1,332.17	2,693.80	1,000.00
02-5120-07-00	CONTRACT LABOR	5,000.00	4,942.41	4,069.64	5,000.00
02-5121-07-00	EQUIPMENT RENTAL	5,000.00	6,615.18	7,094.87	7,000.00
02-5200-07-00	SHOP SUPPLIES	15,000.00	25,511.07	32,321.71	25,000.00
02-5203-07-00	MAINTENANCE OF METER	10,000.00	24,228.40	35,296.02	35,000.00
02-5209-07-00	MAINTENANCE OF LIFT	90,000.00	28,399.46	84,900.68	90,000.00
02-5213-07-00	UTILITIES	36,000.00	15,643.60	17,189.73	18,000.00
02-5221-07-00	SMALL TOOLS	6,200.00	13,546.42	13,151.12	7,000.00
02-5275-07-00	SUBSCRIPTIONS	300.00	240.00	280.00	300.00
02-5300-07-00	AUTO & TRUCK EXPENSE	30,000.00	56,651.05	66,446.87	65,000.00
02-5500-07-00	MISC.	75,000.00	1,364.03	14.31	120,000.00
02-5550-07-00	MATERIALS	5,000.00	129,352.02	128,507.14	5,500.00
02-5560-07-00	TRAVEL & TRAINING EX	100,000.00	7,136.34	3,570.71	65,000.00
02-8002-07-00	PURCHASE OF EQUIPMEN				
Subtotal:		909,776.00	837,022.62	912,559.16	1,163,021.00
Program number:	PAYROLL	909,776.00	837,022.62	912,559.16	1,163,021.00
Department number:	UTILITY MAINTENANCE	909,776.00	837,022.62	912,559.16	1,163,021.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
06-5000-01-00	SALARIES	255,288.00	198,392.49	197,210.71	350,000.00
06-5010-01-00	FICA EXPENSE	20,423.00	14,946.79	14,335.12	42,350.00
06-5012-01-00	TMRS EXPENSE	30,635.00	25,159.39	25,217.29	22,750.00
06-5015-01-00	HEALTH EXPENSE	25,000.00	24,838.57	10,504.75	24,500.00
06-5023-01-00	EMPLOYMENT EXPENDITU	10,000.00	10,000.00	428.65	10,000.00
06-5100-01-00	OFFICE EXPENSE	15,000.00	8,979.45	6,186.31	15,000.00
06-5110-01-00	POSTAGE	5,000.00	665.80	176.00	10,000.00
06-5120-01-00	CONTRACT LABOR	40,000.00	12,884.50	44,565.53	50,000.00
06-5121-01-00	RENTAL EXPENSE	22,000.00	23,231.55	22,898.25	25,000.00
06-5215-01-00	UTILITIES	10,000.00	7,863.89	8,638.61	12,000.00
06-5260-01-00	ENGINEERING EXPENSE	50,000.00	3,345.00	3,000.00	75,000.00
06-5275-01-00	SUBSCRIPTIONS	25,000.00	16,818.63	8,911.08	30,000.00
06-5500-01-00	MISC.	7,000.00	1,030.37	2,022.75	10,000.00
06-5550-01-00	TRAVEL & TRAINING EX	40,000.00	11,254.24	3,977.55	50,000.00
06-5551-01-00	MEALS & ENTERTAINMEN	18,000.00	5,490.27	2,807.09	25,000.00
06-5580-01-00	MARKETING/PROMOTIONS	100,000.00	77,214.60	38,784.52	150,000.00
06-5900-01-00	REPAIR AND MAINTENAN	75,000.00	34,533.51	3,075.11	5,000.00
06-5913-01-00	INDUSTRIAL PARK MAIN	5,000.00	5,000.00	15,508.86	75,000.00
06-8001-01-00	CAPITAL EXPENDITURES	5,000.00	5,000.00	8,695.00	10,000.00
Subtotal:		753,346.00	466,649.25	416,943.18	991,600.00
Program number:		753,346.00	466,649.25	416,943.18	991,600.00
Department number: ADMINISTRATION		753,346.00	466,649.25	416,943.18	991,600.00
Expenditure	Subtotal -----	1,504,109.00	752,576.75	1,091,664.16	2,122,839.00
Fund number: 6 ECONOMIC DEVELOPMENT CORP.		426,868.00-	1,113,267.54-	906,165.10-	

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
09-5000-00-00	GEN. GOVERNMENT EXPE	222,400.00	82,080.00	14,173.92	25,000.00
09-5391-00-00	TRANSFER TO SPEC. RE	120,000.00			120,000.00
09-5500-00-00	MISCELLANEOUS		872,278.19		
09-5535-00-00	'22 CO FACILITY IMPR		3,152.00		
09-5545-00-00	'22 CO LIBRARY IMPRO		3,300.00		
09-5560-00-00	CEMETERY EXPENDITURE	15,000.00	3,603.50	23,050.00	20,000.00
09-5570-00-00	LIBRARY SPECIAL EXPE	10,000.00	3,625.44	10,492.86	10,000.00
09-5575-00-00	WATER EXPENDITURES	200,000.00	190,625.44	529,288.25	200,000.00
09-5580-00-00	SEWER EXPENDITURES	200,000.00	129,116.00	1,700.00	200,000.00
09-5589-00-00	2022 CO ISSUANCE COS		281,819.50		
09-5600-00-00	LIBRARY CAPITAL EXPE	200,000.00	22,000.00	11,500.00	200,000.00
	Subtotal:	967,400.00	1,584,974.58	590,205.03	775,000.00
	Program number:	967,400.00	1,584,974.58	590,205.03	775,000.00
	Department number:	967,400.00	1,584,974.58	590,205.03	775,000.00
	Expenditure	967,400.00	1,584,974.58	590,205.03	775,000.00
	Fund number: 9 CONST/IMPACT FEES	750,900.00	22,045,101.18-	470,256.81	515,000.00

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
12-0300-00-00	COLLECTION OF CURREN	740,500.00-	737,892.57-	739,980.86-	393,300.00-
12-0315-00-00	COLLECTION OF DELINQ	1,000.00-	4,306.73-	1,161.25-	1,000.00-
12-0320-00-00	INT. & PENALTY DELIQ	5,925.00-	7,727.42-	6,273.92-	5,000.00-
12-0325-00-00	MISC.	500.00-			500.00-
12-0330-00-00	BULK WATER CONTRACT	720,000.00-	660,000.00-	720,000.00-	720,000.00-
12-0380-00-00	INTEREST INCOME-G/F	500.00-	5,488.94-	571.55-	500.00-
12-0381-00-00	INTEREST INCOME-D/S	200.00-	2,895.73-	227.07-	200.00-
12-0382-00-00	INTEREST INCOME-CPF	100.00-	196.07-	22.08-	100.00-
12-0385-00-00	LAND RENTAL	18,000.00-	15,655.09-	18,684.20-	10,000.00-
12-5410-00-00	MISCELLANEOUS (DSF)	500.00-	893.07-	508.16-	500.00-
Subtotal:		1,486,325.00-	1,435,055.62-	1,487,429.09-	1,131,100.00-
Program number:		1,486,325.00-	1,435,055.62-	1,487,429.09-	1,131,100.00-
Department number:		1,486,325.00-	1,435,055.62-	1,487,429.09-	1,131,100.00-
Revenue	Subtotal -----	1,486,325.00-	1,435,055.62-	1,487,429.09-	1,131,100.00-

Account	Description	2021-2022 Approved Budget	2021-2022 YTD Actual	2020-2021 Actual	2022-2023 Approved Budget
12-5100-01-00	GENERAL MANAGER SALA	21,000.00	19,250.00	21,000.00	21,000.00
12-5120-01-00	DISTRICT CONSLT ENGI	1,000.00			1,000.00
12-5130-01-00	DISTRICT COUNSEL	500.00			500.00
12-5140-01-00	DISTRICT AUDITOR	12,500.00	11,400.00	12,000.00	12,500.00
12-5165-01-00	RAW WATER PURCHASED	656,500.00	560,888.87	462,761.34	648,500.00
12-5171-01-00	TRUSTEE FEE (D/S)	4,000.00	4,000.00	4,000.00	4,000.00
12-5175-01-00	TAX ASSESSING FEE	13,000.00	13,029.00	11,824.00	13,000.00
12-5180-01-00	INSURANCE (BONDS)	19,000.00	16,445.50	18,768.00	19,000.00
12-5185-01-00	SUPPLIES OFFICE & EQ	500.00			500.00
12-5190-01-00	OTHER AUTHORIZED	15,000.00	1,362.00	14,308.85	15,000.00
12-5200-01-00	PAYMENT OF COUPONS	98,225.00	93,650.00	88,125.00	71,000.00
12-5210-01-00	PAYMENT OF BONDS	645,000.00	645,000.00	88,125.00	325,000.00
12-5300-01-00	CAPITAL EXPENDITURES		142,069.00		
12-5301-01-00	CAPITAL EXPENDITURES	36,000.00		10,483.75	36,100.00
	Subtotal:	1,522,225.00	1,507,094.37	643,270.94	1,167,100.00
	Program number:	1,522,225.00	1,507,094.37	643,270.94	1,167,100.00
	Department number: ADMINISTRATION	1,522,225.00	1,507,094.37	643,270.94	1,167,100.00
	Expenditure	1,522,225.00	1,507,094.37	643,270.94	1,167,100.00
	Fund number: 12 W.C.W.S.D.	35,900.00	72,038.75	844,158.15-	36,000.00