



**CITY OF DECATUR, TEXAS**

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City of Decatur  
FY 2023-2024  
Approved  
Budget



## CITY OF DECATUR, TEXAS

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*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 10.67 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-26.87.*

# CITY OF DECATUR

## 2023 -2024

### BUDGET

This budget will raise more revenue from property tax than last year's budget by an amount of \$577,729, which is a 13% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$136,202.

Then City Council record vote on September 11, 2023 to adopt the 2023-2024 Budget:

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

Rates Per \$100 of property valuation:

Tax Year	2022	2023
Property Tax Rate	.645258	
Proposed Property Tax Rate		.581168
No-New-Revenue Tax Rate (Effective Tax Rate)	.507803	.546672
No-New-Revenue Maint. & Oper. Rate (Effective M & O Rate)	.443658	.389783
Voter-Approval Tax Rate (Rollback Tax Rate)	.645258	.554158
Debt Tax Rate	.201600	.164375

2023 Municipal Debt Obligations secured by property taxes: \$2,028,167

*Friday, August 25<sup>th</sup> 2023*

**To: Honorable Mayor & Council**  
**From: Nate Mara, City Manager**  
**Re: FY 2023-2024 Budget & Tax Rate**

It is my privilege to present the City of Decatur's FY2024 Budget and Tax Rate. This budget was drafted on several principles established early in the process:

1. Revenues exceed expenditures
2. Build fund balance according to policy (25%)
3. Proposed tax rate not exceeding the de minimis rate
4. Budget reflects our prior year with all new items justified through our 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. No new debt impacting this year's I&S rate
8. New debt anticipated for FY25 (Water & Public Safety)

The development of this budget met these objectives. The City will add the following new expenditures:

Personnel

- 3% Salary Increases (all employees except police & fire | \*Note - see step plan)
- Longevity & Certification Pay (all employees)
- New proposed positions for the Conference Center, Building Services, Police & Fire Departments
- Step Plan implementation, and overtime funding for Police & Fire Departments
- Contracted IT Security Services
- Contingency Planning (the general & water fund)

Operating & Capital

- Repairs & Maintenance to aging buildings
- Expanding professional development & training opportunities
- Selective paving/ curbs/ sidewalks
- Continued support of our Public Safety Leasing Program
- Equipment for Parks Department
- Equipment for Public Works (water/ wastewater)

Debt Obligation

- Existing Certificate of Obligation (COO) bond payment \$2,026,167 (due FY2024)

The tax rate is proposed at \$0.581168 which is a \$0.064090 (-9.93%) decrease overall from \$0.645258 last year. Our tax decreases are due to an increase in property values totaling more than \$205,000,000. Per \$100,000 of home value, citizens will see a decrease of \$64.09 this year. Of our total tax rate \$0.164375 is collected for paying debt obligations. The remaining levy will cover maintenance and operations. We are grateful for an additional \$1.1 million in total revenues (all sources). It is important to point out that the property tax rate for debt along with maintenance and operation was reduced due to the increase in property values and new construction.

Our focal point for the budget committee, council, and city leadership is employee retention, building maintenance, contingencies, along with prioritizing the many needs of each department. Steps have been taken to this point 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 in our upcoming Certificate of Obligation projects. These will impact the tax rate in FY2025, not this year.

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,



Nate Mara, City Manager

City of Decatur

[nate@decaturtx.org](mailto:nate@decaturtx.org)

## ORDINANCE 2023-09-25

**AN ORDINANCE OF THE CITY OF DECATUR, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, 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 28, 2023 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, 2023, and ending on September 30, 2024, 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, 2023 and ending September 30, 2024, 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, 2023, and ending the thirtieth day of September, 2024.

### **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 28<sup>th</sup> DAY OF AUGUST, 2023.**

**PRESENTED ON SECOND READING AND APPROVED THIS 11<sup>th</sup> DAY OF SEPTEMBER, 2023 BY A VOTE OF 6 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS.**

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

**APPROVED:**

  
\_\_\_\_\_  
Mike McQuiston, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Asucena Garcia, TRMC  
City Secretary

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Pam Liston  
City Attorney







"SCHEDULE A" - FY 2024 \$0.581168 Tax Rate	Enterprise Funds			Component Unit		TOTAL
	Water Fund			EDC - 06		
	Water/Sewer	Water Permanent Improvement	COO Series 2022	EDC	EDC Bond Series 2018 and 2023	
Checking Account As Of 7/31/2023	\$1,379,281	\$101,358	\$5,192,175	\$4,473,025	\$116,632	\$38,630,474
Other Checking Accounts				\$1,063,732	\$0	\$3,055,373
CD's				\$255,599	\$0	\$364,663
Available Fund Balance	\$4,118,960	\$101,358	\$5,192,175	\$4,728,625	\$116,632	\$47,403,866
Amount Nonspendable, Restricted, Committed, Assigned	-\$2,800,541					-\$4,470,300
FY 23 Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
FY 24 Est. Beginning Available Fund Balance	\$4,118,960	\$101,358	\$5,192,175	\$4,728,625	\$116,632	\$47,403,866
<b>Revenues</b>						
Property Tax						\$7,198,250
Sales Tax				\$2,228,981	\$0	\$6,752,790
Franchise & Other Tax						\$690,000
Hotel Occupancy Tax						\$740,132
Conference Center						\$595,000
Court Fines & Fees						\$1,074,400
Airport						\$218,000
Library						\$124,000
Development Services						\$554,000
Cemetery						\$103,200
Interest				\$0	\$0	\$619,650
Misc						\$1,799,818
Charges for Service - Water	\$6,987,915					\$6,987,915
Transfer In						\$1,260,000
Use of Fund Balance						\$0
<b>Total Revenues</b>	<b>\$6,987,915</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,228,981</b>	<b>\$0</b>	<b>\$28,717,155</b>
<b>Expenditures</b>						
Administration						\$4,103,373
Janitorial						\$31,700
Airport						\$208,927
Main Street						\$210,954
Animal Control						\$100,129
Police						\$9,031,570
Streets						\$1,147,014
Court						\$451,215
Fire						\$2,842,836
Library						\$860,732
Cemetery						\$108,500
Planning						\$562,766
Conference Center						\$1,201,140
Parks						\$1,002,162
Inspection Services						\$654,709
Technology						\$617,786
Public Works	\$2,032,110					\$2,250,350
Water	\$1,305,512					\$1,405,512
Refuse	\$465,000					\$465,000
Utility Billing	\$1,012,515					\$1,012,515
Wastewater	\$960,860					\$1,060,860
Utility Maintenance	\$1,281,239					\$1,281,239
WF - Technology	\$112,261					\$112,261
Debt				\$1,124,207	\$0	\$1,124,957
EDC				\$1,104,774	\$0	\$1,104,774
Transfer Out				\$0	\$0	\$850,132
<b>Total Expenditures</b>	<b>\$7,169,497</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,228,981</b>	<b>\$0</b>	<b>\$33,803,113</b>
Excess (Deficiency) of revs. vs. exps.	-\$181,582	\$0	\$0	\$0	\$0	-\$5,085,958
<b>FY 23 Est. Ending Balance</b>	<b>\$3,937,378</b>	<b>\$101,358</b>	<b>\$5,192,175</b>	<b>\$4,728,625</b>	<b>\$116,632</b>	<b>\$42,317,908</b>
FY 23 Fund Balance Reserve Target	\$1,433,899	\$0	\$0	\$557,245	\$0	\$8,092,303
Fun Balance Over/(Under) Reserve of 3 months	\$2,503,479	\$101,358	\$5,192,175	\$4,171,379	\$116,632	\$34,225,604
FY 23 Est. Inc/(Dec) in Fund Balance						

**ORDINANCE 2023-09-26**

**AN ORDINANCE OF THE CITY OF DECATUR, TEXAS APPROVING THE 2023 CERTIFIED APPRAISAL ROLL; LEVYING AD VALOREM TAXES FOR 2023 AT A RATE OF \$0.581168 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 \$0.581168 for 2023, which is greater than the City's 2023 no-new-revenue rate of \$0.546672 and the voter-approval rate of \$0.554158. 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 2023 CERTIFIED TAX ROLL.**

That the City Council hereby approves the 2023 Certified Property Tax Values for the City of Decatur, Texas in the amount of \$1,244,645,155 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 2023 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, **(\$0.581168)** cents on each

one hundred dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.164375 for interest and sinking fund requirements of the municipal government of the City; and \$0.416793 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 10.67 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-26.87.**

**SECTION 4. DUE AND DELINQUENT DATES.**

All ad valorem taxes for the year 2023 shall become delinquent after January 31, 2024. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2024, 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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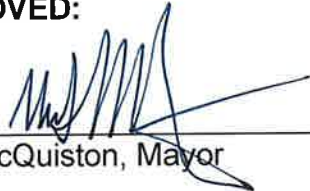
**SECTION 7. EFFECTIVE DATE.**


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

PRESENTED ON FIRST READING THIS 28<sup>th</sup> DAY OF AUGUST, 2023.

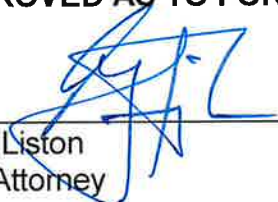
PRESENTED ON SECOND READING AND APPROVED THIS 11<sup>th</sup> DAY OF SEPTEMBER, 2023 BY A VOTE OF 6 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS.

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 type="checkbox"/>	<input type="checkbox"/>
Will Carpenter:	<input checked="" type="checkbox"/>	<input type="checkbox"/>

APPROVED:  
  
Mike McQuiston, Mayor

ATTEST:  
  
Asucena Garcia, TRMC  
City Secretary



APPROVED AS TO FORM:  
  
Pam Liston  
City Attorney

**EXHIBIT A  
2023 CERTIFIED TAX ROLL**

**WISE COUNTY APPRAISAL DISTRICT**

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

July 25, 2023

STATE OF TEXAS  
COUNTY OF WISE

**CERTIFICATION OF THE 2023 APPRAISAL ROLL FOR**

**CITY OF DECATUR**

I, Deidra Deaton, Interim Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2023 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2023.

*Deidra Deaton*

\_\_\_\_\_  
Deidra Deaton, Interim Chief Appraiser

**TAX ROLL INFORMATION**

2023 TOTAL MARKET VALUE.....	\$1,705,697,602
2023 TAXABLE VALUE ARB APPROVED.....	\$1,243,743,242
2023 TAXABLE VALUE UNDER ARB REVIEW.....	\$901,913

<b>2023 CERTIFIED TAXABLE VALUE .....</b>	<b>\$1,244,645,155</b>
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# CITY OF DECATUR

## FIVE (5) YEAR - EQUIPMENT NEEDS

		PROPOSED					
		BUDGET YEAR					
DEPARTMENT	DESCRIPTION	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	TOTAL
<b>Administration</b>	Complete City Hall Renovation	-	10,000	5,000	5,000	5,000	25,000
	Renovate Council Chambers	-	10,000	5,000	5,000	5,000	25,000
		-	20,000	10,000			30,000
<b>Airport</b>	Airport Truck (Reolacing 2007)						-
	Tear Down & Replace Open T Hangers	-	350,000				350,000
	Pave Tie Down Area	-					-
		-	350,000	-			350,000
<b>Police</b>	Patrol Vehicles and Equipment	173,178	210,000	210,000	240,000	240,000	1,073,178
	ALPR Program		20,000	20,000	20,000	20,000	80,000
	Watch Tower		145,000				145,000
	Special Service Vehicle						-
	Equipment	5,000					-
	Forensic Cell Phone Evidence (Moved to CIP)		-				-
	New Police Building (Moved to CIP)		-				-
		178,178	375,000	230,000			783,178
<b>Streets</b>	Chipper			50,000			50,000
	Street Improvement Projects/Sidewalks	25,000	150,000	150,000			325,000
	Dynapac CC142 Double Drum Roller						-
	Vibratory Roller						-
	3/4 Ton Pickup		40,000				40,000
	Asphalt Lay Down Machine						-
	Equip/Vehicle Lease/Rental	60,300					60,300
	DumpTruck	-					-
	Skid Steer, crack seal machine						-
		85,300	190,000	200,000			475,300
<b>Fire Department</b>	ALS Upgrade		125,000				125,000
	Bunker Gear Decon - Heavy Duty Washing Machine						-
	Personal Protective Equipment (PPE) Bulk Purchase		50,000		60,000		110,000
	Training Prop - Hose Deployment - Forcible Entry - Vent	-	12,500				12,500
	New Fire Engine for Station 2					1,100,000	1,100,000
	Addition and Remodel of St.1				3,000,000		3,000,000
	Breathing Air Maintenance Equipment		50,000				50,000
	Micro Fiber/EMS ATV Unit	-	34,000				34,000
	Parking Cover for Staff Vehicles		100,000				100,000
	Tools for Ladder Truck						-
	Secure Land and Use Permits for Training Site		300,000				300,000
	Fire Station 2 Land (Moved to CIP)	-					-
	Construction of 2nd Fire Station			7,000,000			7,000,000
	Roof Fixes Fire Station # 1		250,000				250,000
	Workout Equipment	30,000					30,000
	Brush	16,000					16,000
	Tahoe	14,000					14,000
	FD Truck (Annual Lease)	73,842	73,850	73,850	73,850	295,400	590,792
	ATV	8,400					-
	Small Wildland Truck (90% grant funded)						-
	Truck Chassis (90% grant funded)						-
	Slip-on Unit - Fire Pump (90% grant funded)						-
	New Purchase Ladder Truck			2,400,000			2,400,000
	Replacement Wildland Apparatus	-	195,000				195,000
	Replacement Command Staff Vehicle						-
				600,000			600,000
	Replacement Front Line Tanker			90,000			90,000
Replacement Squad 115						-	
New Mobile Air, Light and Rehab Unit				300,000		300,000	
Replacement Command Staff Vehicle				75,000		75,000	
Replacement Prevention Staff Vehicle			75,000			75,000	
		142,242	1,190,350	10,238,850			11,571,442
<b>Library</b>	Library Renovations						-
	Bathromm and Kitchen Update						-
	Library Expansion East Side approx. \$500/sqft	-	1,015,000				1,015,000
	Library Front Entry Remodel	-	500,000				500,000
		-	1,515,000	-			1,515,000
<b>Conference Center</b>	Carpet Replacement	31,048					31,048
	Expand Kitchen	-	200,000				200,000
	Add Second Great Hall						-
	Audio Visual Upgrades	-	75,000	-			75,000
	AC Replacements (5 per year)	-	75,000	75,000	75,000		225,000
							-

# CITY OF DECATUR

## FIVE (5) YEAR - EQUIPMENT NEEDS

		PROPOSED					
		BUDGET YEAR					
DEPARTMENT	DESCRIPTION	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	TOTAL
	Chair & Table Replacement			60,000			60,000
	Walk In Freezer Replacement						-
		31,048	350,000	135,000			516,048
<b>Parks</b>	Deep Tine Aerator						-
	Mow Truck		75,000				75,000
	Aretor-Spike	50,000					
	Field Turf Vac	-	60,000				60,000
	Zero Turn Mowers			35,000			35,000
		50,000	135,000	35,000			220,000
<b>Inspections</b>	Truck lease	5,000	-	-	-	-	5,000
		5,000	-	-	-	-	5,000
<b>Water</b>	Zero Turn Mower	-	7,000				7,000
	Clean Lagoon	-	30,000	30,000	30,000		90,000
	Truck, Valves, SCADA, VFDs						-
	Equip/Vehicle Lease/Rental	9,000					
	Mower and Water Monitor EQP	50,000					
	Filter Material						-
	Plant Truck		30,000				30,000
		59,000	67,000	30,000			156,000
<b>Wastewater</b>	Bar Screens, Filter Sand						-
	Portable Generators (2)			65,000			65,000
	Service Truck w/ crane						-
	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
	Kawasaki Mule		12,000				12,000
	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
	Equip/Vehicle Lease/Rental	21,500					
	Equipment	5,000					
	Filter Upgrade/Expansion						-
	RAS Expansion						-
	Influent Pumps Expansion						-
	Blower Upgrades	100,000					100,000
		126,500	254,000	200,000			580,500
<b>Utility Maintenance</b>	Backhoe/Truck						-
	Meters	-	20,000	20,000	20,000		60,000
	Dump Truck						-
	Pick Up Truck		35,000				35,000
	Jet Machine	-	85,000				85,000
	Equip/Vehicle Lease/Rental	61,125					
	Capital Expenditures	50,000	100,000	100,000	100,000		350,000
		111,125	240,000	120,000			471,125
<b>Information Technology</b>	Phase 2 IP Office						-
	Computers	4,000					
	Switch Replacements						-
	ERP/Financial Software						-
	Fiber Project		250,000				250,000
	Server Hardware Update						-
	Server OS Update	-	24,000				24,000
	Phone and Voicemail System Upgrade	-	60,000				60,000
	Moving Server Solutions to the Cloud Backup						-
	Belwave Wireless Antenna Replacements		25,000				25,000
		4,000	359,000	-			363,000
		792,393	5,045,350	11,198,850			17,036,593

**CAPITAL IMPROVEMENT PLAN  
SUMMARY SHEET  
FY2024**

FY 2024 CIP			
Item Number	Description	Total Cost	Department Total
<b>Water System Improvements</b>			
			<b>\$ 82,285,080.00</b>
1	16-inch Main; N. College; Thompson to Eagle Summit; 12-inch Brookhollow Connection <b>COMPLETE</b>	\$ -	
2	1 Million Gallon Elevated Water Storage Tank - Thompson Street; Ground storage mod	\$ 969,180.00	Balance \$969180,Complete Q1 2024
3	Sunset Tank Paint	\$ 1,013,000.00	
4	Sunset 16-Inch Transmission Line	\$ 2,340,000.00	
5	Repair/Replace Existing Fire Hydrants Throughout City (35 each)	\$ 300,000.00	
6	Eliminate Dead-end Water Mains or Add Flushing Hydrant	\$ 2,375,100.00	
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	\$ 339,000.00	
10	8-Inch Water Main on S. Hatcher from E. Thompson to Hale (This could be replaced w/ water line in new PD Proj)	\$ 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) POCO	\$ 1,030,800.00	
14	12-inch Water Main on south FM 730; Brookhollow to south city limits	\$ 1,950,000.00	
15	SCADA UPGRADE	\$ 1,500,000.00	
16	Water Meter Upgrades/Replacement	\$ 750,000.00	
<b>Wastewater System Improvements</b>			
			<b>\$ 49,547,450.00</b>
1	Various Upgrades to Wastewater Lift Stations	\$ 1,418,000.00	
2	Wastewater Master Plan Deficient Sewer Lines in Existing Collection System.	\$ 1,750,000.00	
3	Collector Sewer Main from W. Walnut to W. Mulberry to BUS 81/287	\$ 850,000.00	
4	LAND ACQUISITION FOR MARTIN BRANCH WASTEWATER TREATMENT PLANT(30ac	\$ 1,050,000.00	
5	WWTP Primary Clarifier and Odor Control Facilities (\$1254500) <small>Delete Project w/ WWTP Expansion</small>		
6	PHASE 1, North Waggoner Branch Sewer Trunk Main	\$ 2,923,500.00	
7	Sanitary Sewer Service to MELBA DOYLE PARK and LIPSEY ADDITION	\$ 1,020,000.00	
8	PHASE 1, Catlett Creek Sewer Trunk Main	\$ 2,035,950.00	
9	12" Sewer Extension south from Brookhollow & Lift Station; Martin Branch #2	\$ 1,500,000.00	
10	WWTP Expansion (1.2 MGD to 2.4 MGD)	\$ 37,000,000.00	
<b>Streets Improvements</b>			
			<b>\$ 24,450,000.00</b>
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)	\$ 4,000,000.00	
3	Street Rehab/Reconstruction (various streets)	\$ 3,000,000.00	
4	MINOR ARTERIAL CONNECTOR (FM 730 S to FM 51 S (Meadow Creek Sub'n))	\$ 8,500,000.00	
5	Public Works Sidewalks Plan (36,500 lf; Historic & Downtown District, Trinity St.)	\$ 850,000.00	
<b>Parks Improvements</b>			
			<b>\$3,050,000</b>
1	Harmon Park Playground Equipment <b>COMPLETE</b>	\$0	
2	Harmon Park Splash Pad	\$1,100,000	
3	Harmon Park Skate Park	\$800,000	
4	Harmon Park Dog Park	\$150,000	
5	Parks Improvements (County Property (Poor Farm); Kings Terrace)	\$1,000,000	
6	Land Acquisition: 7.89ac; Blks 110,118,109,117 & 119; 200 E. Charles <b>COMPLETE</b>	\$0	
<b>Facilities</b>			
			<b>\$ 109,995,000.00</b>
1	CITY HALL COMPLEX WITH LAND - NEW CONSTRUCTION (32000SF)	\$ 30,000,000.00	
2	DEVELOPMENT SERVICES BUILDING REMODEL 303 E. WALNUT	\$ 1,500,000.00	
3	CONFERENCE CENTER IMPROVEMENTS (Kitchen, Banquet Hall)	\$ 2,955,000.00	
4	LIBRARY ( 32000 SF Library)(\$650/sf) plus 30% Fees/Soft Costs	\$ 27,040,000.00	
5	FIRE STATION NO 2	\$ 16,500,000.00	
6	POLICE DEPARTMENT NEW BUILDING	\$ 27,500,000.00	
7	IMPROVEMENTS TO PUBLIC WORKS/STREET YARD & BARN	\$ 500,000.00	
8	DEMOLISH OLD PD BUILDING	\$ 1,500,000.00	
9	AIRPORT GROUND PREPARATION	\$ 2,500,000.00	
<b>Drainage Improvements</b>			
			<b>\$ 4,400,000.00</b>
1	S. SENDERO/S. WORKMAN RD DRAINAGE IMPROVEMENTS	\$ 1,400,000.00	
2	S. FM 51 (west side)	\$ 3,000,000.00	
		<b>TOTAL</b>	<b>\$ 273,727,530.00</b>

**CAPITAL IMPROVEMENT PER PROJECT  
FY2024**

PROJECT ITEM #	Calendar Year							
	2024	2025	2026	2027	2028	2029	BEYOND	
<b>Water Projects</b>								
W1	\$ -	\$ -	\$ -	\$ -				\$ - <b>COMPLETE</b>
W2	\$ 969,180	\$ -						\$ 969,180 <b>Complete Q1 2024</b>
W3	\$ 1,013,000							\$ 1,013,000
W4							\$ 2,340,000	\$ 2,340,000
W5		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		\$ 300,000
W6		\$ 237,510	\$ 237,510	\$ 237,510	\$ 237,510	\$ 237,510	\$ 1,187,550	\$ 2,375,100 10 Yr Project
W7		\$ 334,950	\$ 334,950	\$ 334,950	\$ 334,950	\$ 334,950	\$ 5,024,250	\$ 6,699,000 20 Yr Project
W8							\$ 1,900,000	\$ 1,900,000
W9			\$ 339,000					\$ 339,000
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	\$ 1,030,800							\$ 1,030,800
W14							\$ 1,950,000	\$ 1,950,000 Developer Driven
W15	\$ 1,500,000							\$ 1,500,000
W16	\$ 750,000							\$ 750,000
<b>TOTALS</b>	<b>\$ 5,262,980</b>	<b>\$ 5,728,460</b>	<b>\$ 5,471,460</b>	<b>\$ 26,655,460</b>	<b>\$ 26,132,460</b>	<b>\$ 632,460</b>	<b>\$ 12,401,800</b>	<b>\$ 82,285,080</b> \$82,285,080
<b>Wastewater Projects</b>								
S1		\$ 283,600	\$ 283,600	\$ 283,600	\$ 283,600	\$ 283,600		\$ 1,418,000
S2	\$ 81,500	\$ 927,200	\$ 350,000	\$ 350,000	\$ 41,300			\$ 1,750,000
S3			\$ 200,000	\$ 650,000				\$ 850,000
S4							\$ 1,050,000	\$ 1,050,000
S5								\$ -
S6				\$ 450,000	\$ 2,473,500			\$ 2,923,500
S7					\$ 150,000	\$ 870,000		\$ 1,020,000
S8							\$ 2,035,950	\$ 2,035,950
S9			\$ 225,000	\$ 1,275,000				\$ 1,500,000
S10		\$ 2,775,000	\$ 2,775,000	\$ 15,725,000	\$ 15,725,000			\$ 37,000,000
<b>TOTALS</b>	<b>\$ 81,500</b>	<b>\$ 3,985,800</b>	<b>\$ 3,833,600</b>	<b>\$ 18,733,600</b>	<b>\$ 18,673,400</b>	<b>\$ 1,153,600</b>	<b>\$ 3,085,950</b>	<b>\$ 49,547,450</b>
<b>Streets Projects</b>								
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	\$ 300,000	\$ 1,200,000	\$ 3,000,000 10 YR Project
ST4			\$ 1,275,000	\$ 3,612,500	\$ 3,612,500			\$ 8,500,000 Developer Driven
ST5	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000			\$ 850,000
<b>TOTALS</b>	<b>\$ 470,000</b>	<b>\$ 470,000</b>	<b>\$ 1,745,000</b>	<b>\$ 4,082,500</b>	<b>\$ 4,682,500</b>	<b>\$ 3,700,000</b>	<b>\$ 9,300,000</b>	<b>\$ 24,450,000</b>
<b>Parks Improvements</b>								
P1								\$ - <b>COMPLETE</b>
P2				\$ 1,100,000				\$ 1,100,000
P3	\$ 800,000							\$ 800,000
P4			\$ 150,000					\$ 150,000
P5		\$ 750,000	\$ 250,000					\$ 1,000,000
P6								<b>COMPLETE</b>
<b>TOTALS</b>	<b>\$ 800,000</b>	<b>\$ 750,000</b>	<b>\$ 400,000</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,050,000</b>

**CAPITAL IMPROVEMENT PER PROJECT  
FY2024**

PROJECT	Calendar Year						TOTAL	
	2024	2025	2026	2027	2028	2029		BEYOND
<b>Facilities</b>								
F1							\$ 30,000,000	\$ 30,000,000
F2		\$ 750,000	\$ 750,000					\$ 1,500,000
F3			\$ 445,000	\$ 2,510,000				\$ 2,955,000
F4							\$ 27,040,000	\$ 27,040,000
F5	\$ 1,500,000	\$ 1,500,000	\$ 6,750,000	\$ 6,750,000				\$ 16,500,000
F6	\$ 4,125,000	\$ 11,687,500	\$ 11,687,500					\$ 27,500,000
F7		\$ 250,000	\$ 250,000					\$ 500,000
F8				\$ 1,500,000				\$ 1,500,000
F9		\$ 1,250,000	\$ 1,250,000					\$ 2,500,000
<b>TOTALS</b>	<b>\$ 5,625,000</b>	<b>\$ 15,437,500</b>	<b>\$ 21,132,500</b>	<b>\$ 10,760,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,040,000</b>	<b>\$ 109,995,000</b>

<b>Drainage Improvements</b>								
D1			\$ 210,000	\$ 1,190,000				\$ 1,400,000
D2		\$ 450,000	\$ 1,275,000	\$ 1,275,000				\$ 3,000,000
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 1,485,000</b>	<b>\$ 2,465,000</b>				<b>\$ 4,400,000</b>

Calendar Year							TOTAL
2024	2025	2026	2027	2028	2029	BEYOND	
<b>\$ 12,239,480</b>	<b>\$ 26,371,760</b>	<b>\$ 33,032,560</b>	<b>\$ 62,816,560</b>	<b>\$ 51,953,360</b>	<b>\$ 5,486,060</b>	<b>\$ 81,827,750</b>	<b>\$ 273,727,530</b>

COO SERIES 2022 BOND PROJECTS									
CATEGORY	ALLOCATION	FY2022	FY2023	Balance	FY2024	FY2025	FY2026	Balance	
		YTD Expenses	YTD Expenses <i>As of 8/25/2023</i>		Projections	Projections	Projections		
A) UTILITY PROJECTS									
	Water System Projects	\$ 6,113,000.00	\$ 4,746,278.99	\$ 1,366,721.01	\$ -	\$ -		\$ -	
	Wastewater System Projects	\$ 4,403,200.00	\$ -	\$ 1,713,824.62	\$ 2,689,375.38	\$ 2,689,375.38		\$ -	
	Total	\$ 10,516,200.00	\$ 4,746,278.99	\$ 3,080,545.63	\$ 2,689,375.38	\$ 2,689,375.38	\$ -	\$ -	
B) FACILITY IMPROVEMENTS & LAND ACQUISITION									
	New PD Building	\$ 18,265,000.00	\$ -	\$ 468,033.96	\$ 17,796,966.04	\$ 5,932,322.02	\$ 5,932,322.01	\$ 5,932,322.01	\$ -
	Land Acquisition	\$ 1,325,000.00	\$ 892,278.19	\$ -	\$ 432,721.81	\$ 144,240.60	\$ 144,240.60	\$ 144,240.61	\$ -
	Total	\$ 19,590,000.00	\$ 892,278.19	\$ 468,033.96	\$ 18,229,687.85	\$ 6,076,562.62	\$ 6,076,562.61	\$ 6,076,562.62	\$ -
C) PARKS IMPROVEMENTS									
		\$ 2,395,000.00	\$ 509.26	\$ 859,805.50	\$ 1,534,685.24	\$ 767,342.62	\$ 767,342.62		\$ -
D) LIBRARY IMPROVEMENTS									
		\$ 942,725.00	\$ 3,152.00	\$ 65,000.00	\$ 874,573.00	\$ 874,573.00	\$ -	\$ -	\$ -
	<b>GRAND TOTAL</b>	<b>\$ 33,443,925.00</b>	<b>\$ 5,642,218.44</b>	<b>\$ 4,473,385.09</b>	<b>\$ 23,328,321.47</b>	<b>\$ 10,407,853.62</b>	<b>\$ 6,843,905.23</b>	<b>\$ 6,076,562.62</b>	<b>\$ -</b>

**WISE COUNTY APPRAISAL DISTRICT**

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

July 25, 2023

STATE OF TEXAS  
COUNTY OF WISE

**CERTIFICATION OF THE 2023 APPRAISAL ROLL FOR**

**CITY OF DECATUR**

I, Deidra Deaton, Interim Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2023 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2023.

*Deidra Deaton*

Deidra Deaton, Interim Chief Appraiser

**TAX ROLL INFORMATION**

2023 TOTAL MARKET VALUE.....	\$1,705,697,602
2023 TAXABLE VALUE ARB APPROVED.....	\$1,243,743,242
2023 TAXABLE VALUE UNDER ARB REVIEW.....	\$901,913

**2023 CERTIFIED TAXABLE VALUE ..... \$1,244,645,155**

# 2023 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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,024,085,387
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,024,085,387
4.	<b>2022 total adopted tax rate.</b>	\$ 0.645258 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 20,415,963
	B. 2022 values resulting from final court decisions: .....	- \$ 19,271,400
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 1,144,563
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 11,736,382
	B. 2022 disputed value: .....	- \$ 4,694,567
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 7,041,815
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 8,186,378

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,032,271,765
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 745,118</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 603,500</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,348,618
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> ..... \$ 7,187</p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ 9</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 7,178
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,355,796
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,030,915,969
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,652,067
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 20,481
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 6,672,548
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 1,243,743,242</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 633,762</p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ 1,243,109,480

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>901,913</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>901,913</u></p>	
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,244,011,393</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>23,435,947</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>23,435,947</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,220,575,446</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.546672</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.443658</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,032,271,765</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 4,579,756
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 16,965</p> <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2022 transferred function.</b> 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><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 16,965</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 4,596,721
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,220,575,446
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.376602 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 state criminal justice mandate.</b> 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>B. 2022 state criminal justice mandate.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2022 indigent health care expenditures.</b> 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>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> 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..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.376602</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.376602</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.389783</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
<b>42.</b>	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ 2,026,167</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 2,026,167</p>	\$ 2,026,167
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 1,765
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 2,024,402
<b>45.</b>	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.00 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 100.00 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 98.13 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 98.00 %</p> <p><b>E.</b> 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%. <sup>31</sup></p>	99.00 %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 2,044,850
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,244,011,393
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.164375 /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.554158 /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,244,011,393
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.546672 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.546672 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.554158 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.554158 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,244,011,393
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.554158 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000537 /\$100
C.	Subtract B from A.....	\$ -0.000537 /\$100
D.	Adopted Tax Rate.....	\$ 0.645258 /\$100
E.	Subtract D from C.....	\$ -0.645795 /\$100
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.581692 /\$100
E.	Subtract D from C.....	\$ -0.581692 /\$100
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.600000 /\$100
E.	Subtract D from C.....	\$ -0.600000 /\$100
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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).	\$ 0.554158 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.376602 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,244,011,393
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.040192 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.164375 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.581169 /\$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.<sup>46</sup>

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.<sup>47</sup>

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.645258 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. <b>- or -</b> If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,030,915,969
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,220,575,446
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
<b>80.</b>	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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>0.554158</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.546672 /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.554158 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 27

**De minimis rate.** ..... \$ 0.581169 /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>50</sup>

**print here** ▶ Ana Canada  
 \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

**sign here** ▶ \_\_\_\_\_  
 Taxing Unit Representative

\_\_\_\_\_ Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

Fund: 1 GENERAL

Dept:

Progr:

Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-3065-00-00	TRANS. FROM W.C.W.S.	21,000.00-		15,750.00-	
01-3066-00-00	TRANS. FROM ECONOMIC	27,000.00-	24,750.00-	33,750.00-	27,000.00-
01-3100-00-00	TAX COLLECTION - CIT	4,609,813.00-	4,527,686.21-	4,337,917.61-	5,168,199.00-
01-3120-00-00	DEL. TAX COLLECTION	10,000.00-	9,899.69-	21,735.47-	10,000.00-
01-3130-00-00	INTEREST & PENALTY -	30,000.00-	26,595.61-	42,083.17-	30,000.00-
01-3160-00-00	FRANCHISE TAXES	600,000.00-	661,148.71-	575,983.06-	655,000.00-
01-3180-00-00	COBRA PAYMENTS		11,270.68-	9,185.94-	
01-3200-00-00	COURT FINES	700,000.00-	932,739.96-	683,688.33-	1,000,000.00-
01-3210-00-00	LAND RENTAL	20,000.00-	11,652.72-	15,655.09-	12,000.00-
01-3214-00-00	CONF CENTER DEPOSIT		77,402.64-	100.00-	
01-3216-00-00	CONFERENCE CENTER RE	65,000.00-	79,707.35-	79,707.35-	80,000.00-
01-3217-00-00	CONF CTR RECEIPTS-TA	120,000.00-	143,380.68-	132,985.98-	160,000.00-
01-3218-00-00	CONF CTR RCPTS-TAX-L	20,000.00-	15,547.75-	21,849.50-	15,000.00-
01-3219-00-00	CONF CTR RCPTS-NON T	180,000.00-	291,157.30-	197,614.10-	340,000.00-
01-3230-00-00	AID IN CONST. - ST. I	80,000.00-	75,551.68-	117,396.61-	120,000.00-
01-3276-00-00	ARP REVENUES	1,031,133.74-	8,387.57-	140,297.59-	620,284.00-
01-3300-00-00	MISC.	10,000.00-	56.56-	142,571.30-	12,000.00-
01-3301-00-00	OVERAGE/SHORTAGE		56.56-	11.24-	
01-3305-00-00	REIMBURSEMENT FOR CI	219,000.00-	285,367.58-	183,017.43-	385,159.00-
01-3307-00-00	INSURANCE RECEIPTS	20,000.00-	28,893.14-	42,298.18-	20,000.00-
01-3310-00-00	INTEREST INCOME - GE	15,000.00-	149,243.20-	39,740.08-	120,000.00-
01-3330-00-00	SALES TAX	4,245,577.00-	4,038,188.24-	4,062,063.05-	4,523,809.00-
01-3350-00-00	HOTEL & MOTEL TAX	691,712.00-	648,545.88-	691,034.45-	740,132.00-
01-3386-00-00	FAILURE TO APPEAR-OM	2,400.00-	731.14-	2,400.00-	2,400.00-
01-3394-00-00	SCHOOL CROSSING FEE	500.00-			500.00-
01-3400-00-00	BUILDING PERMITS	500,000.00-	206,556.26-	522,540.06-	400,000.00-
01-3402-00-00	INFRASTRUCTURE FEES	4,000.00-		50,000.00-	4,000.00-
01-3403-00-00	CODE ENFORCEMENT FEE		100.00-		
01-3404-00-00	HEALTH INSPECTION PE	50,000.00-	52,762.06-	51,259.93-	55,000.00-
01-3405-00-00	P & Z APPLICATIONS	35,000.00-	25,566.80-	39,357.72-	35,000.00-
01-3409-00-00	FIRE DEPARTMENT PERM	15,000.00-	8,736.87-	15,503.48-	15,000.00-
01-3410-00-00	RECREATION FD. INCOM	15,000.00-	131,146.00-	118,370.00-	15,000.00-
01-3420-00-00	GARAGE SALE		316.00-		
01-3425-00-00	ANIMAL LICENSE FEES	125.00-	55.00-		125.00-
01-3430-00-00	COURT ADMINISTRATIVE	250.00-	115.00-	38.00-	250.00-
01-3452-00-00	CEMETERY- DUES	200.00-	143.00-	111.00-	200.00-
01-3454-00-00	CEMETERY-GRAVE SPACE	70,000.00-	62,347.50-	71,272.50-	70,000.00-
01-3500-00-00	SALE OF ASSETS	1,000.00-			
01-3502-00-00	OTHER FIN SOURC-LEAS		31,343.15-	188,482.00-	35,000.00-
01-3512-00-00	MIXED DRINK TAX	35,000.00-		32,242.33-	
01-3540-00-00	GF AUCTION PROCEEDS	40,000.00-	80,145.00-	9,531.20-	70,000.00-
01-3545-00-00	WRECKER FEES	35,000.00-	32,794.84-	44,700.00-	35,000.00-
01-3550-00-00	AUTO IMPOUND FEES			33,614.85-	

Dept:

Prog:

Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-3555-00-00	POLICE REPORTS & MIS		6,303.80-		5,500.00-
01-3650-00-00	PUBLIC SAFETY GRANT	16,000.00-	36,387.25-	69,841.45-	50,000.00-
01-3655-00-00	POLICE OPIOID ABATEM		17,789.44-		17,000.00-
01-3700-00-00	LIBRARY GRANT RECEIP		29,260.94-		29,000.00-
01-3800-00-00	LIBRARY RECEIPTS	65,000.00-	63,446.05-	66,517.53-	65,000.00-
01-3850-00-00	LIBRARY DONATIONS		101.00-		
01-3900-00-00	PARK/RECREATION CONT	1,000.00-	3,000.00-	4,500.00-	
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 REIMBURSE	50,000.00-	50,000.00-		50,000.00-
01-3905-00-00	AIRPORT HANGAR RENTA	140,000.00-	140,492.80-	148,462.80-	165,000.00-
01-3906-00-00	AIRPORT FUEL SALES	4,000.00-	2,967.05-	3,965.20-	3,000.00-
01-3911-00-00	FIRE DEPT RECEIPTS	100,000.00-	104,014.58-	132,833.24-	100,000.00-
01-3912-00-00	FIRE DEPT GRANT REIM		96,859.20-	61,665.09-	95,000.00-
01-3913-00-00	FD DONATIONS/AUCTION		8,310.00-	18,623.18-	5,500.00-
01-3930-00-00	MAIN STREET CONTRIBU	3,000.00-	3,880.00-	8,431.01-	3,000.00-
01-3955-00-00	TRANSFER FROM WATER	570,000.00-	499,999.92-	499,999.92-	570,000.00-
Subtotal:		14,467,810.74-	13,663,023.33-	13,974,464.34-	15,934,058.00-
Program number:		14,467,810.74-	13,663,023.33-	13,974,464.34-	15,934,058.00-
Department number:		14,467,810.74-	13,663,023.33-	13,974,464.34-	15,934,058.00-
Revenue		Subtotal -----	14,467,810.74-	13,974,464.34-	15,934,058.00-



Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-01-00	SALARIES	693,477.00	586,452.29	608,820.88	761,214.00
01-5001-01-00	OTHER WAGES - COUNCIL	9,000.00	10,980.00	8,100.00	8,400.00
01-5008-01-00	ARP PREMIUM PAY			23,400.00	
01-5010-01-00	FICA EXPENSE	53,496.00	42,294.88	46,281.13	58,605.00
01-5012-01-00	TMRs EXPENSE	97,717.00	83,294.43	87,469.41	120,810.00
01-5014-01-00	UNIFORMS PAID & WITH	3,500.00	3,953.80		2,750.00
01-5015-01-00	HEALTH INSURANCE EXP	62,000.00	58,844.13	56,774.11	84,500.00
01-5017-01-00	GEN. & ADM. INSURANC	304,933.00	330,768.34	278,411.34	335,427.00
01-5021-01-00	OTHER BENEFITS			50,173.00	
01-5023-01-00	EMPLOYMENT EXPENDITU	19,000.00	12,362.90	54,168.74	20,000.00
01-5027-01-00	COUNCIL EXPENSES	6,650.00	2,269.98	3,157.71	4,000.00
01-5100-01-00	OFFICE EXPENSE	24,700.00	24,045.74	50,273.75	25,000.00
01-5110-01-00	POSTAGE	3,000.00	2,824.52	3,093.24	3,600.00
01-5120-01-00	CONTRACT LABOR	38,000.00	37,925.00	4,024.79	40,000.00
01-5120-01-00	SOFTWARE MAINTENANCE	2,000.00		61,400.00	
01-5230-01-00	WISE COUNTY HISTORIC	5,130.00	5,400.00	5,400.00	5,400.00
01-5255-01-00	LEGAL & AUDIT	200,000.00	201,094.69	201,977.28	230,000.00
01-5265-01-00	LEGAL NOTICES	4,750.00	3,333.00	4,500.65	4,000.00
01-5275-01-00	SUBSCRIPTIONS	9,500.00	16,075.91	11,700.66	15,000.00
01-5285-01-00	ELECTION EXPENSE	7,000.00	2,527.66	1,019.65	3,500.00
01-5300-01-00	AUTO & TRUCK EXPENSE		2,744.86	3,642.28	3,000.00
01-5350-01-00	COMMUNICATION EXPENS	1,200.00		1,059.53	1,200.00
01-5370-01-00	TRANSFER TO CHBR. OF	2,400.00	2,400.00	2,400.00	2,400.00
01-5393-01-00	TRANSFER TO EBF			50,173.00	
01-5450-01-00	BANK CARD EXPENSE			47,922.55	
01-5500-01-00	MISC.	40,000.00	62,072.26		50,000.00
01-5550-01-00	TRAVEL & TRAINING EX	10,000.00	12,444.78	5,603.56	12,000.00
01-5580-01-00	ADVERTISING/PROMOTIO	27,500.00	26,013.57	15,459.84	27,500.00
01-5805-01-00	380 AGREEMENT EXP	500.00	656.40	400.00	500.00
01-5900-01-00	REPAIR AND MAINTENAN	10,000.00	129,787.60	128,250.73	10,000.00
01-5950-01-00	HOTEL MOTEL ADVERTIS	10,000.00	11,657.69	12,453.09	10,000.00
01-5960-01-00	ARP EXPENSES	1,031,133.74	436,239.09	31,897.59	150,000.00
01-5961-01-00	CITY HALL ANNEX EXPE		76,200.42		
01-5962-01-00	WATER MAIN BREAK 202		13,012.45		
01-5965-01-00	LEASE/RENTAL	5,000.00	4,943.51		5,000.00
01-6000-01-00	EQUIPMENT < THAN \$5K			273,482.00	
01-8005-01-00	CAPITAL OUTLAY - LEA			73,729.00	
01-8006-01-00	LEASE PAYMENTS - PRI			16,077.00	
01-8007-01-00	LEASE PAYMENTS - INT				
Subtotal:		2,686,586.74	2,209,157.15	2,060,950.51	2,055,206.00
Program number:	ADMINISTRATION	2,686,586.74	2,209,157.15	2,060,950.51	2,055,206.00





Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-03-00	SALARIES	28,344.00	26,231.42	28,829.96	33,752.00
01-5010-03-00	FICA EXPENSE	2,168.00	1,845.87	2,046.28	2,582.00
01-5012-03-00	TMRS EXPENSE	4,118.00	3,792.98	4,099.95	5,323.00
01-5014-03-00	UNIFORMS PAID & WITH	500.00	200.00	376.28	250.00
01-5015-03-00	HEALTH INSURANCE EXP	12,000.00	11,301.33	4,762.46	6,320.00
01-5100-03-00	OFFICE EXPENSE	12,000.00	10,879.03	7,657.25	10,000.00
01-5110-03-00	POSTAGE	100.00			50.00
01-5200-03-00	SHOP SUPPLIES	1,000.00	1,382.09	375.53	1,200.00
01-5205-03-00	MAINTENANCE	5,000.00	7,764.46	16,824.22	7,500.00
01-5215-03-00	UTILITIES	12,000.00	14,754.91	13,743.18	12,000.00
01-5260-03-00	ENGINEERING EXPENSE	25,000.00			10,000.00
01-5275-03-00	SUBSCRIPTIONS	1,500.00	534.97	807.16	200.00
01-5300-03-00	AUTO & TRUCK EXPENSE	5,000.00	5,635.26	5,410.91	3,000.00
01-5305-03-00	FUEL				4,000.00
01-5350-03-00	AVIATION FUEL EXPENS	200.00	366.60		750.00
01-5500-03-00	MISC.	10,000.00	17,495.13	10,263.99	10,000.00
01-5550-03-00	TRAINING EXPENSE	2,500.00			1,000.00
01-5560-03-00	SPECIAL EVENTS EXPEN	1,000.00	2,081.56	251.85	1,000.00
01-5850-03-00	RAMP GRANT EXPENSE	100,000.00	87,476.34	33,271.74	100,000.00
01-8002-03-00	PURCHASE OF EQUIPMEN			115,528.00	
	Subtotal:	222,430.00	191,741.95	244,248.76	208,927.00
	Program number:	222,430.00	191,741.95	244,248.76	208,927.00
	Department number: AIRPORT	222,430.00	191,741.95	244,248.76	208,927.00

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-04-00 SALARIES	85,116.00	78,029.13	82,024.59	87,002.00
01-5001-04-00 OTHER WAGES		1,200.00		1,200.00
01-5010-04-00 FICA EXPENSE	6,401.00	5,975.81	6,188.53	6,633.00
01-5012-04-00 TMRS EXPENSE	12,158.00	11,453.08	11,663.11	13,673.00
01-5015-04-00 HEALTH INSURANCE EXP	10,000.00	9,632.87	9,608.48	10,000.00
01-5100-04-00 OFFICE EXPENSE	2,707.00	2,459.76	2,328.22	2,500.00
01-5110-04-00 POSTAGE	190.00		224.82	190.00
01-5215-04-00 UTILITIES	10,925.00	9,192.03	12,644.27	10,924.00
01-5265-04-00 LEGAL & AUDIT/ADVERT			1,826.00	
01-5275-04-00 SUBSCRIPTIONS	1,330.00	1,345.00	1,155.00	1,000.00
01-5300-04-00 AUTO & TRUCK EXPENSE	1,282.00	280.63	262.39	1,282.00
01-5350-04-00 COMMUNICATION EXPENS		59.65		
01-5500-04-00 MISC.	2,538.00	2,222.07	3,908.06	1,800.00
01-5550-04-00 TRAVEL & TRAINING EX	1,900.00	898.50	1,576.58	1,900.00
01-5580-04-00 MARKETING/PROMOTIONS	23,750.00	19,706.45	28,189.13	20,000.00
01-5900-04-00 REPAIR AND MAINTENAN	2,850.00	6,550.63	1,575.00	2,850.00
Subtotal:	161,147.00	149,005.61	163,174.18	160,954.00
Program number:	161,147.00	149,005.61	163,174.18	160,954.00
Department number: MAIN STREET	161,147.00	149,005.61	163,174.18	160,954.00

Fund: 1 GENERAL

Period Ending: 9/2023

Dept: 5 ANIMAL CONTROL

Prog:

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-05-00 SALARIES				51,150.00
01-5010-05-00 FICA EXPENSE				3,913.00
01-5012-05-00 TMRS EXPENSE				8,066.00
01-5015-05-00 HEALTH INSURANCE EXP		225.19	69.72	10,000.00
01-5100-05-00 OFFICE EXPENSE	52,920.00	49,800.00	49,800.00	10,000.00
01-5120-05-00 CONTRACT LABOR				5,000.00
01-5200-05-00 SHOP SUPPLIES	3,000.00	1,807.56	1,015.08	4,500.00
01-5215-05-00 UTILITIES				5,000.00
01-5300-05-00 AUTO & TRUCK EXPENSE				2,500.00
01-5305-05-00 FUEL				
Subtotal:	55,920.00	51,832.75	50,884.80	100,129.00
Program number:	55,920.00	51,832.75	50,884.80	100,129.00
Department number: ANIMAL CONTROL	55,920.00	51,832.75	50,884.80	100,129.00

Period Ending: 9/2023

Prog:

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-06-00	SALARIES	2,365,154.00	2,205,244.73	2,070,493.55	2,704,876.00
01-5001-06-00	OTHER WAGES	23,700.00	27,000.00	22,500.00	58,525.00
01-5002-06-00	OVERTIME				45,000.00
01-5010-06-00	FICA EXPENSE	180,003.00	164,408.32	155,180.83	207,749.00
01-5012-06-00	TMRs EXPENSE	341,886.00	312,927.48	291,047.50	428,262.00
01-5014-06-00	UNIFORMS PAID & WITH	20,000.00	16,104.74	16,577.32	20,000.00
01-5015-06-00	HEALTH INSURANCE EXP	350,000.00	332,907.10	322,599.69	345,000.00
01-5021-06-00	OTHER BENEFITS		1,250.00	775.00	750.00
01-5023-06-00	EMPLOYMENT EXPENDITU		2,009.96	1,395.85	1,300.00
01-5100-06-00	OFFICE EXPENSE	18,000.00	13,690.34	13,527.72	14,000.00
01-5110-06-00	POSTAGE	5,000.00	3,770.45	3,620.06	3,500.00
01-5120-06-00	CONTRACT LABOR	500.00	487.97	4,050.00	500.00
01-5205-06-00	MAINTENANCE	17,000.00	10,578.11	12,940.11	15,000.00
01-5215-06-00	UTILITIES	12,000.00	12,688.91	13,979.70	12,000.00
01-5275-06-00	SUBSCRIPTIONS	35,858.00	40,425.65	25,477.54	16,000.00
01-5300-06-00	AUTO & TRUCK EXPENSE	75,000.00	50,837.75	124,404.07	60,000.00
01-5305-06-00	FUEL	93,000.00	79,778.94	7,201.83	93,000.00
01-5310-06-00	PARTS & LABOR	18,000.00	218.85	27,124.72	12,000.00
01-5350-06-00	COMMUNICATION EXPENS	10,000.00	2,429.18	3,650.49	5,000.00
01-5400-06-00	POLICE TRAINING EXPE	25,000.00	20,612.64	24,855.40	25,000.00
01-5500-06-00	MISC.	12,000.00	12,223.23	13,250.18	12,000.00
01-5510-06-00	HOLDING CELL EXPENSE	1,000.00	290.16	1,074.75	500.00
01-5545-06-00	TRAINING - GRANT APP	4,500.00		71,896.55	4,500.00
01-5546-06-00	GRANT EQUIPMENT		44,650.00		10,000.00
01-5560-06-00	AUTO WRECKER EXPENSE		75,480.00		25,000.00
01-5900-06-00	REPAIR AND MAINTENAN		660.00	9,561.80	
01-5965-06-00	EQUIP/VEHICLE LEASE/		2,198.47		173,178.00
01-6000-06-00	EQUIPMENT < THAN \$5K		418.32		
01-8002-06-00	PURCHASE OF EQUIPMEN		70,689.48	191,391.07	5,000.00
	Subtotal:				
		3,752,851.00	3,503,980.78	3,482,585.73	4,297,640.00
	Program number:	3,752,851.00	3,503,980.78	3,482,585.73	4,297,640.00
	Department number: POLICE	3,752,851.00	3,503,980.78	3,482,585.73	4,297,640.00

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-07-00	SALARIES	395,736.00	387,892.49	416,755.80	441,686.00
01-5001-07-00	OTHER WAGES		6,300.00		8,700.00
01-5002-07-00	OVERTIME				12,000.00
01-5010-07-00	FICA EXPENSE	29,943.00	29,786.53	31,254.21	34,078.00
01-5012-07-00	TMRS EXPENSE	56,873.00	57,002.33	59,273.80	70,250.00
01-5014-07-00	UNIFORMS PAID & WITH	8,000.00	7,163.69	7,427.08	10,000.00
01-5015-07-00	HEALTH INSURANCE EXP	85,000.00	82,181.17	87,483.92	90,000.00
01-5023-07-00	EMPLOYMENT EXPENDITU		993.89	421.49	500.00
01-5100-07-00	OFFICE EXPENSE	300.00	1,469.52	292.78	2,000.00
01-5120-07-00	CONTRACT LABOR	5,000.00	2,826.50	7,552.74	5,000.00
01-5121-07-00	RENTAL EXPENSE	20,000.00	20,419.08	28,283.51	17,000.00
01-5200-07-00	SHOP SUPPLIES	7,000.00	10,354.01	16,141.62	9,000.00
01-5215-07-00	UTILITIES	100,000.00	80,618.77	92,630.12	85,000.00
01-5221-07-00	SMALL TOOLS	5,000.00	5,299.05	6,415.63	5,000.00
01-5225-07-00	STREET LIGHTS	2,500.00	17,724.90	8,532.53	5,000.00
01-5300-07-00	AUTO & TRUCK EXPENSE	95,000.00	65,858.64	93,552.64	15,000.00
01-5305-07-00	FUEL				30,000.00
01-5500-07-00	MISC.			42.66	1,000.00
01-5510-07-00	TRAINING EXPENSE	1,000.00	291.93	699.57	1,500.00
01-5550-07-00	MATERIALS	100,000.00	192,193.15	92,782.59	220,000.00
01-5900-07-00	REPAIR AND MAINTENAN			152.16	
01-5965-07-00	EQUIP/VEHICLE LEASE/	100,000.00		105,918.56	60,300.00
01-8001-07-00	CAPITAL EXPENDITURES	50,000.00	26,334.06		25,000.00
01-8002-07-00	PURCHASE OF EQUIPMEN				
<b>Subtotal:</b>		<b>1,061,352.00</b>	<b>994,709.71</b>	<b>1,055,613.21</b>	<b>1,147,014.00</b>
<b>Program number:</b>		<b>1,061,352.00</b>	<b>994,709.71</b>	<b>1,055,613.21</b>	<b>1,147,014.00</b>
<b>Department number:</b>	<b>STREET</b>	<b>1,061,352.00</b>	<b>994,709.71</b>	<b>1,055,613.21</b>	<b>1,147,014.00</b>

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-08-00	SALARIES	134,634.00	122,020.86	102,239.39	187,882.00
01-5001-08-00	OTHER WAGES		3,350.00		3,220.00
01-5010-08-00	FICA EXPENSE	10,281.00	9,142.98	7,389.78	14,587.00
01-5012-08-00	TMRs EXPENSE	19,527.00	17,720.97	14,533.13	29,689.00
01-5015-08-00	HEALTH INSURANCE EXP	29,000.00	27,755.30	25,725.99	30,000.00
01-5021-08-00	OTHER BENEFITS	4,000.00	7,275.00	3,825.01	4,000.00
01-5022-08-00	UNEMPLOYMENT EXPENSE	100.00			
01-5023-08-00	EMPLOYMENT EXPENDITU		632.76	369.95	
01-5100-08-00	OFFICE EXPENSE	4,000.00	3,995.85	2,963.38	2,500.00
01-5110-08-00	POSTAGE	3,500.00	1,603.58	1,489.13	1,500.00
01-5120-08-00	CONTRACT LABOR	500.00		650.00	600.00
01-5265-08-00	LEGAL & AUDIT	47,500.00	33,541.60	41,295.00	48,000.00
01-5275-08-00	SUBSCRIPTIONS	500.00	165.00	275.00	500.00
01-5500-08-00	MISC.		91.71	100.00	
01-5550-08-00	TRAVEL & TRAINING EX	2,500.00	976.11	893.08	2,500.00
01-5600-08-00	CAD QUARTERLY PAYMEN	99,842.00	109,997.00	88,962.00	114,737.00
01-5650-08-00	COURT COST PAYABLE T	2,000.00		517.05	1,000.00
01-5900-08-00	REPAIR AND MAINTENAN		151.74		
	<b>Subtotal:</b>	<b>358,384.00</b>	<b>338,420.46</b>	<b>291,227.89</b>	<b>441,215.00</b>
	Program number:	358,384.00	338,420.46	291,227.89	441,215.00
	Department number: TAX & COURT	358,384.00	338,420.46	291,227.89	441,215.00

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-09-00	SALARIES	1,310,971.00	1,252,481.04	1,352,206.03	1,579,418.00
01-5001-09-00	OVERTIME	55,000.00	85,898.94		65,000.00
01-5002-09-00	FIRE MARSHAL WAGES				12,175.00
01-5003-09-00	VOLUNTEER FIRE STIPE	75,000.00	11,000.00	61,950.00	65,000.00
01-5010-09-00	FICA EXPENSE	99,881.00	98,233.84	99,703.27	121,284.00
01-5012-09-00	TMR EXPENSE	189,708.00	173,061.16	186,779.91	244,517.00
01-5014-09-00	UNIFORM EXPENSE	25,000.00	13,847.66	17,210.81	30,000.00
01-5015-09-00	HEALTH INSURANCE EXP	190,000.00	182,189.46	165,651.45	210,000.00
01-5018-09-00	WELLNESS EXPENSE	12,000.00	12,670.22	3,280.00	21,000.00
01-5021-09-00	OTHER BENEFITS		1,500.00	100.00	500.00
01-5023-09-00	EMPLOYMENT EXPENDITU	1,000.00	1,818.80	1,727.21	500.00
01-5025-09-00	PERSONAL PROTECTION	21,000.00	36,139.54	19,655.10	27,500.00
01-5026-09-00	ANNUAL BREATHING AIR	24,000.00	10,590.31	26,177.25	25,000.00
01-5100-09-00	OFFICE EXPENSE	10,500.00	7,198.60	11,904.60	10,500.00
01-5110-09-00	POSTAGE	700.00		432.79	700.00
01-5120-09-00	CONTRACT LABOR		170.00	500.00	
01-5200-09-00	SHOP SUPPLIES	12,500.00	11,590.99	15,346.13	15,000.00
01-5201-09-00	EMS SUPPLIES	12,500.00	6,822.03	12,612.77	12,500.00
01-5215-09-00	UTILITIES	22,050.00	21,225.70	24,946.60	24,000.00
01-5275-09-00	SUBSCRIPTIONS	5,000.00	724.87	1,277.89	37,000.00
01-5300-09-00	AUTO & TRUCK EXPENSE	65,000.00	63,707.81	88,166.98	65,000.00
01-5350-09-00	COMMUNICATION EXPENS	9,000.00	4,946.29	15,965.87	15,000.00
01-5500-09-00	MISC.	26,510.00	20,169.35	29,690.46	26,500.00
01-5600-09-00	EDUCATION & TRAINING	25,000.00	39,311.23	34,658.51	52,500.00
01-5601-09-00	EMS-EDUCATION AND TR				5,000.00
01-5602-09-00	FD TRAINING - GRANT	12,500.00	11,584.00	12,343.65	25,000.00
01-5800-09-00	SPECIAL PROJECTS EXP	20,000.00	29,708.81	20,637.48	25,000.00
01-5801-09-00	DEPLOYMENT - TDEM RE			8,979.19	
01-5803-09-00	FIRE COVID-19 EXPENS	10,000.00	5,189.09	3,076.47	10,000.00
01-5900-09-00	REPAIR AND MAINTENAN		4,209.21	18,454.00	
01-5901-09-00	STORM SIREN REPLACEM			64,986.30	
01-5965-09-00	EQUIP/VEHICLE LEASE/				112,242.00
01-8002-09-00	PURCHASE OF EQUIPMEN	223,208.00	445,858.62	.38-	30,000.00
01-8004-09-00	PURCHASE OF EQUIP-LE	73,842.00	73,841.26	.26	
	Subtotal:	2,531,870.00	2,625,688.83	2,298,420.60	2,842,836.00
	Program number: PAYROLL	2,531,870.00	2,625,688.83	2,298,420.60	2,842,836.00
	Department number: FIRE	2,531,870.00	2,625,688.83	2,298,420.60	2,842,836.00

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-10-00	SALARIES	333,083.00	307,126.63	319,179.19	327,888.00
01-5001-10-00	OTHER WAGES		600.00	674.73	1,600.00
01-5010-10-00	FICA EXPENSE	25,426.00	22,988.58	24,097.17	28,561.00
01-5012-10-00	TMRS EXPENSE	46,838.00	36,297.05	37,399.93	58,877.00
01-5015-10-00	HEALTH INSURANCE EXP	50,000.00	47,527.25	69,048.66	60,000.00
01-5023-10-00	EMPLOYMENT EXPENDITU	150.00	334.95	1,420.78	1,000.00
01-5100-10-00	OFFICE EXPENSE	6,500.00	1,816.49	10,908.68	2,000.00
01-5105-10-00	LIBRARY EXPENSE	10,000.00	14,733.74	7,723.13	10,000.00
01-5110-10-00	POSTAGE	4,200.00	1,939.21	1,024.50	2,000.00
01-5119-10-00	CONTRACT LABOR		9,293.50		
01-5120-10-00	LAWN CARE & JANITORI	12,180.00	9,499.38	12,858.56	7,000.00
01-5124-10-00	PROGRAMMING SUPPLIES	7,400.00	6,117.39	429.81	7,400.00
01-5215-10-00	UTILITIES	13,650.00	9,942.59	11,690.00	13,650.00
01-5265-10-00	LEGAL & AUDIT/ADVERT			75.00	250.00
01-5275-10-00	SUBSCRIPTIONS	20,151.00	18,898.40	13,453.44	17,500.00
01-5280-10-00	BOOK & VIDEO EXPENSE	42,893.00	37,344.13	26,907.39	35,000.00
01-5300-10-00	AUTO & TRUCK EXPENSE				2,000.00
01-5500-10-00	MISC.	1,050.00	223.54	10,059.78	500.00
01-5550-10-00	TRAVEL & TRAINING EX	5,875.00	8,802.96	7,716.71	3,000.00
01-5580-10-00	MARKETING	1,050.00	1,410.58		1,050.00
01-5900-10-00	REPAIR AND MAINTENAN	6,563.00	5,100.13	8,509.63	6,563.00
01-5906-10-00	MAINTENANCE-COMPUTER	3,990.00	3,845.64	13,385.19	
<b>Subtotal:</b>		<b>590,999.00</b>	<b>543,842.14</b>	<b>576,562.28</b>	<b>585,839.00</b>
<b>Program number:</b>		<b>590,999.00</b>	<b>543,842.14</b>	<b>576,562.28</b>	<b>585,839.00</b>
<b>Department number:</b>	<b>LIBRARY</b>	<b>590,999.00</b>	<b>543,842.14</b>	<b>576,562.28</b>	<b>585,839.00</b>

Fund: 1 GENERAL  
 Dept: 11 CEMETERY  
 Period Ending: 9/2023

Prog:

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5015-11-00 HEALTH INSURANCE EXP	10,000.00	9,166.63	9,999.97	10,000.00
01-5017-11-00 INSURANCE EXPENSE	1,500.00	1,485.00	1,430.00	1,500.00
01-5100-11-00 OFFICE EXPENSE	2,000.00	4,050.50	1,909.05	3,000.00
01-5110-11-00 POSTAGE		166.00		
01-5120-11-00 CONTRACT LABOR	70,000.00	72,533.60	63,670.95	85,000.00
01-5205-11-00 MAINTENANCE	5,000.00	4,946.07	7,449.07	5,000.00
01-5215-11-00 UTILITIES	2,000.00	109.06	137.54	500.00
01-5500-11-00 MISC.	3,500.00	3,869.15	3,033.88	3,500.00
01-5550-11-00 MATERIALS	3,000.00		2,517.05	
<b>Subtotal:</b>	<b>97,000.00</b>	<b>96,326.01</b>	<b>90,147.51</b>	<b>108,500.00</b>
<b>Program number:</b>	<b>97,000.00</b>	<b>96,326.01</b>	<b>90,147.51</b>	<b>108,500.00</b>
<b>Department number: CEMETERY</b>	<b>97,000.00</b>	<b>96,326.01</b>	<b>90,147.51</b>	<b>108,500.00</b>

Period Ending: 9/2023

Prog:

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-12-00	SALARIES	314,803.00	232,635.18	288,570.58	335,392.00
01-5001-12-00	OTHER WAGES		3,900.00		3,900.00
01-5010-12-00	FICA EXPENSE	23,981.00	15,607.04	21,313.00	25,841.00
01-5012-12-00	TMRS EXPENSE	45,549.00	36,095.23	41,057.01	53,270.00
01-5015-12-00	HEALTH INSURANCE EXP	40,000.00	35,488.35	29,440.18	40,000.00
01-5023-12-00	EMPLOYMENT EXPENDITU		690.00		
01-5100-12-00	OFFICE EXPENSE	4,275.00	3,638.84	3,551.01	4,363.00
01-5110-12-00	POSTAGE	1,425.00	1,040.64	787.73	1,500.00
01-5120-12-00	CONTRACT LABOR	52,250.00	22,783.50	35,990.45	39,000.00
01-5215-12-00	UTILITIES	4,275.00	4,262.34	3,025.54	
01-5260-12-00	ENGINEERING EXPENSE	17,100.00	3,570.00	2,425.00	10,000.00
01-5265-12-00	LEGAL & AUDIT	18,525.00	4,368.75	14,763.00	10,000.00
01-5275-12-00	SUBSCRIPTIONS	1,425.00	2,668.90	2,607.00	2,500.00
01-5285-12-00	LONG RANGE MASTER PL	28,500.00	2,497.06	9,220.37	10,000.00
01-5300-12-00	AUTO & TRUCK EXPENSE	950.00		1,202.06	750.00
01-5305-12-00	FUEL				
01-5500-12-00	MISC.	713.00		21.00	500.00
01-5550-12-00	TRAVEL & TRAINING EX	4,750.00	4,785.40	2,799.61	5,000.00
01-5900-12-00	REPAIR AND MAINTENAN	6,175.00	12,466.04	3,974.41	
01-6000-12-00	EQUIPMENT < THAN \$5K		2,212.76		
01-8002-12-00	PURCHASE OF EQUIPMEN		4,050.00		20,000.00
<b>Subtotal:</b>		564,696.00	392,760.03	460,747.95	562,766.00
Program number:		564,696.00	392,760.03	460,747.95	562,766.00
Department number: PLANNING		564,696.00	392,760.03	460,747.95	562,766.00

Period Ending: 9/2023

Prog: PAYROLL

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-14-00	SALARIES	492,423.00	409,077.36	390,687.08	555,337.00
01-5001-14-00	OTHER WAGES		2,375.00		2,675.00
01-5002-14-00	OVERTIME				10,000.00
01-5010-14-00	FICA EXPENSE	34,923.00	30,289.78	28,939.38	42,513.00
01-5012-14-00	TMRs EXPENSE	66,331.00	55,669.38	53,049.95	87,639.00
01-5014-14-00	UNIFORMS PAID & WITH	2,000.00	594.48	2,631.47	1,000.00
01-5015-14-00	HEALTH INSURANCE EXP	85,000.00	81,007.77	88,278.09	95,000.00
01-5021-14-00	OTHER BENEFITS		2,425.00		
01-5023-14-00	EMPLOYMENT EXPENDITU	50.00	166.06	854.80	3,000.00
01-5100-14-00	OFFICE EXPENSE	3,000.00	5,552.09	2,004.99	
01-5110-14-00	POSTAGE	5.00	8.13	41.83	25.00
01-5119-14-00	CONTRACT LABOR	30,000.00	13,918.70	5,270.67	25,000.00
01-5120-14-00	LAWN CARE & JANITORI	3,250.00	2,949.00	5,962.57	3,250.00
01-5123-14-00	SUPPLIES-JANITORIAL	9,500.00	1,710.93	4,863.55	7,500.00
01-5205-14-00	MAINTENANCE	31,853.00	36,041.72	38,966.65	31,853.00
01-5215-14-00	UTILITIES	36,000.00	35,661.96	39,327.81	36,000.00
01-5232-14-00	TECHNICAL SERVICES	9,500.00	11,158.11	701.21	9,500.00
01-5275-14-00	SUBSCRIPTIONS	1,000.00	1,091.71	491.68	1,000.00
01-5300-14-00	AUTO & TRUCK EXPENSE	1,550.00	1,182.38	374.92	
01-5500-14-00	MISC.	4,000.00	21,282.39	4,171.26	4,000.00
01-5510-14-00	FOOD & BEVERAGE	189,500.00	152,426.96	151,527.65	200,000.00
01-5520-14-00	LINEN RENTAL	2,500.00	3,963.16	9,346.36	3,000.00
01-5530-14-00	EVENT/FACILITY SUPPL	5,300.00	9,359.64	8,863.46	6,000.00
01-5550-14-00	TRAVEL & TRAINING EX	2,200.00	802.45	2,036.42	2,000.00
01-5580-14-00	MARKETING/PROMOTIONS	12,000.00	14,042.48	26,068.66	12,000.00
01-5900-14-00	REPAIR AND MAINTENAN	31,800.00	5,433.93	2,404.78	31,800.00
01-8002-14-00	PURCHASE OF EQUIPMEN	225,000.00	213,010.56	148,873.20	31,048.00
Subtotal:		1,278,685.00	1,110,201.13	1,015,738.44	1,201,140.00
Program number:	PAYROLL	1,278,685.00	1,110,201.13	1,015,738.44	1,201,140.00
Department number:	CONFERENCE CENTER	1,278,685.00	1,110,201.13	1,015,738.44	1,201,140.00

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-15-00	SALARIES	371,236.00	279,420.72	304,091.50	405,364.00
01-5001-15-00	OTHER WAGES		1,200.00		1,200.00
01-5010-15-00	FICA EXPENSE	28,184.00	20,827.98	22,424.18	30,900.00
01-5012-15-00	TMRs EXPENSE	53,531.00	39,308.94	45,761.24	63,698.00
01-5014-15-00	UNIFORMS PAID & WITH	5,000.00	3,582.62	3,712.62	6,000.00
01-5015-15-00	HEALTH INSURANCE EXP	75,000.00	71,876.80	67,651.62	85,000.00
01-5023-15-00	EMPLOYMENT EXPENDITU	1,000.00	1,052.00	645.70	500.00
01-5100-15-00	OFFICE EXPENSE	1,000.00	3,858.08	905.14	1,500.00
01-5120-15-00	CONTRACT LABOR	10,000.00	19,942.74	22,458.39	15,000.00
01-5121-15-00	RENTAL EXPENSE	10,000.00	8,737.52	9,328.52	15,000.00
01-5122-15-00	SUPPLIES	90,000.00	67,385.52	83,227.62	90,000.00
01-5215-15-00	PARK UTILITIES	50,000.00	35,872.24	36,033.77	50,000.00
01-5221-15-00	SMALL TOOLS	8,000.00	2,439.33	1,446.04	4,000.00
01-5300-15-00	AUTO & TRUCK EXPENSE	20,000.00	17,218.53	24,266.34	7,000.00
01-5305-15-00	FUEL				13,000.00
01-5500-15-00	MISC.	2,000.00	5,495.08	2,309.71	2,500.00
01-5550-15-00	TRAVEL & TRAINING EX	1,500.00	2,142.98	997.79	1,500.00
01-5552-15-00	MATERIALS			13.35	
01-5800-15-00	SPECIAL PROJECTS EXP	25,000.00	25,842.00	7,256.00	25,000.00
01-5900-15-00	REPAIR AND MAINTENAN	2,000.00	1,639.97	3,504.55	2,000.00
01-8002-15-00	PURCHASE OF EQUIPMEN	50,000.00	40,800.44	34,766.90	50,000.00
<b>Subtotal:</b>		<b>803,451.00</b>	<b>648,643.49</b>	<b>670,800.78</b>	<b>869,162.00</b>
<b>Program number:</b>		<b>803,451.00</b>	<b>648,643.49</b>	<b>670,800.78</b>	<b>869,162.00</b>
<b>Department number:</b>	<b>PARKS</b>	<b>803,451.00</b>	<b>648,643.49</b>	<b>670,800.78</b>	<b>869,162.00</b>

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-16-00	SALARIES	367,443.00	297,711.99	218,197.41	415,745.00
01-5001-16-00	OTHER WAGES		3,600.00		3,600.00
01-5010-16-00	FICA EXPENSE	28,086.00	22,151.50	16,085.81	32,016.00
01-5012-16-00	TMRS EXPENSE	53,346.00	43,585.80	31,029.78	65,998.00
01-5014-16-00	UNIFORMS PAID & WITH				1,500.00
01-5015-16-00	HEALTH INSURANCE EXP	60,000.00	57,146.00	59,218.21	65,000.00
01-5021-16-00	OTHER BENEFITS			215.00	
01-5023-16-00	EMPLOYMENT EXPENDITU		115.00		600.00
01-5100-16-00	OFFICE EXPENSE	4,275.00	2,928.89	4,160.33	10,000.00
01-5110-16-00	POSTAGE	1,425.00	1,379.47	715.45	1,500.00
01-5120-16-00	CONTRACT LABOR	6,650.00	9,757.22	219,462.25	
01-5215-16-00	UTILITIES	3,800.00	4,262.33	3,025.51	9,000.00
01-5265-16-00	LEGAL & AUDIT/ADVERT	2,375.00		135.00	1,000.00
01-5275-16-00	SUBSCRIPTIONS	1,425.00	1,423.49	297.50	2,000.00
01-5300-16-00	AUTO & TRUCK EXPENSE	4,750.00	4,372.02	3,181.04	2,000.00
01-5305-16-00	FUEL				3,500.00
01-5359-16-00	COMPUTER PURCHASE	1,900.00			3,000.00
01-5500-16-00	MISC	475.00	154.31	283.50	3,750.00
01-5515-16-00	CODE ENFORCEMENT EXP	7,600.00	3,394.50		5,000.00
01-5550-16-00	TRAVEL & TRAINING EX	7,600.00	6,315.61	6,650.11	7,500.00
01-5900-16-00	REPAIR AND MAINTENAN	14,250.00	9,218.63	22,032.13	15,000.00
01-5905-16-00	COMPUTER SOFTWARE	4,750.00			5,000.00
01-5965-16-00	EQUIP/VEHICLE LEASE/		3,336.99		
01-6000-16-00	EQUIPMENT < THAN \$5K		5,298.86		
01-6002-16-00	PURCHASE OF EQUIPMEN				
	Subtotal:	575,150.00	476,152.61	585,282.91	654,709.00
	Program number: PAYROLL	575,150.00	476,152.61	585,282.91	654,709.00
	Department number: INSPECTION SERVICES	575,150.00	476,152.61	585,282.91	654,709.00

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-18-00	SALARIES	124,585.00	85,527.57	123,783.41	105,108.00
01-5010-18-00	FICA EXPENSE	9,476.00	6,423.20	9,141.05	8,041.00
01-5012-18-00	TMRs EXPENSE	17,998.00	12,346.45	17,603.78	16,576.00
01-5015-18-00	HEALTH INSURANCE EXP	15,000.00	13,750.00	9,608.48	10,000.00
01-5100-18-00	OFFICE EXPENSE		835.90		100.00
01-5120-18-00	CONTRACT LABOR	50,000.00	44,133.00	26,925.00	50,000.00
01-5121-18-00	RENTAL EXPENSE	22,440.00	21,655.63		22,440.00
01-5200-18-00	SHOP SUPPLIES	800.00	1,490.76	1,376.11	800.00
01-5230-18-00	SOFTWARE MAINTENANCE	114,160.00	55,377.88	81,755.40	114,160.00
01-5231-18-00	HARDWARE MAINTENANCE	89,944.00	73,160.88	20,563.77	89,944.00
01-5232-18-00	TECHNICAL SERVICES	108,546.00	90,383.63	62,596.44	108,546.00
01-5275-18-00	SUBSCRIPTIONS	175.00		175.00	175.00
01-5350-18-00	COMMUNICATION EXPENS	76,796.00	64,540.53	74,287.91	76,796.00
01-5359-18-00	COMPUTER PURCHASE	6,000.00	6,340.63	3,648.91	6,000.00
01-5500-18-00	MISC			87.86	100.00
01-5550-18-00	TRAVEL & TRAINING EX	15,421.00	2,156.43	17,333.83	5,000.00
01-5900-18-00	REPAIR AND MAINTENAN				
01-6000-18-00	EQUIPMENT < THAN \$5K		2,755.76		
01-8002-18-00	PURCHASE OF EQUIPMEN		17,876.00	17,876.00	
<b>Subtotal:</b>		<b>651,341.00</b>	<b>498,754.25</b>	<b>466,763.12</b>	<b>617,786.00</b>
<b>Program number:</b>		<b>651,341.00</b>	<b>498,754.25</b>	<b>466,763.12</b>	<b>617,786.00</b>
<b>Department number:</b>	<b>TECHNOLOGY SERVICES</b>	<b>651,341.00</b>	<b>498,754.25</b>	<b>466,763.12</b>	<b>617,786.00</b>

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
01-5000-20-00 SALARIES	125,919.00	101,029.50	162,334.34	145,115.00
01-5010-20-00 FICA EXPENSE	9,633.00	7,525.14	12,175.19	10,970.00
01-5012-20-00 TMRS EXPENSE	18,296.00	14,608.51	22,049.10	22,615.00
01-5014-20-00 UNIFORMS PAID & WITH	200.00		5.08	200.00
01-5015-20-00 HEALTH INSURANCE EXP	15,000.00	14,086.75	19,723.85	14,340.00
01-5021-20-00 OTHER BENEFITS		2,149.88	2,151.01	
<b>Subtotal:</b>	<b>169,048.00</b>	<b>139,399.78</b>	<b>218,438.57</b>	<b>193,240.00</b>
<b>Program number:</b>	<b>169,048.00</b>	<b>139,399.78</b>	<b>218,438.57</b>	<b>193,240.00</b>
<b>Department number: PUBLIC WORKS - GF</b>	<b>169,048.00</b>	<b>139,399.78</b>	<b>218,438.57</b>	<b>193,240.00</b>
<b>Expenditure</b>	<b>Subtotal ----- 15,583,910.74</b>	<b>13,978,760.50</b>	<b>13,754,968.34</b>	<b>16,078,763.00</b>
<b>Fund number: 1 GENERAL</b>	<b>1,116,100.00</b>	<b>315,737.17</b>	<b>219,496.00-</b>	<b>144,705.00</b>

Fund: 2 WATER & SEWER

Dept: 9/2023

Prog:

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-3005-00-00	METERED WATER SALES	3,027,193.00-	3,007,706.75-	3,107,885.52-	3,180,000.00-
02-3006-00-00	SEWER REVENUES	2,253,162.00-	1,806,946.53-	1,883,586.38-	2,433,415.00-
02-3007-00-00	REFUSE REVENUES	360,000.00-	417,372.59-	432,925.19-	360,000.00-
02-3008-00-00	PARKS/MAIN ST VOL CO		1,218.00-		
02-3010-00-00	BULK WATER SALES	30,000.00-	29,918.00-	36,141.00-	30,000.00-
02-3015-00-00	WATER & SEWER TAP FE	20,000.00-	9,750.00-	28,475.00-	25,000.00-
02-3020-00-00	GARBAGE BAGS	2,500.00-	2,272.98-	2,245.21-	2,000.00-
02-3022-00-00	SALES TAX ON REFUSE	30,000.00-	39,051.57-	59,399.26-	35,000.00-
02-3024-00-00	RES YARD WASTE FEES	45,000.00-	55,465.65-	58,530.98-	50,000.00-
02-3025-00-00	RECONNECTS & OTHER	60,000.00-	90,994.09-	82,406.88-	90,000.00-
02-3030-00-00	INTEREST INCOME - WA	1,000.00-	180,226.98-	68,153.49-	200,000.00-
02-3035-00-00	MISC. WATER & SEWER	3,000.00-	1,369.40-	213.69-	2,000.00-
02-3040-00-00	RET. CHKS. & DRFTS.		445.00-	550.00-	500.00-
02-3160-00-00	FRANCHISE TAXES	40,000.00-	54,185.41-	49,597.95-	50,000.00-
02-3300-00-00	MISC			200.00	
02-3310-00-00	WATER FUND INTEREST	3,000.00-	31,307.34-	12,201.49-	30,000.00-
02-3399-00-00	ARP REVENUES	593,600.00-		13,200.00-	500,000.00-
	Subtotal:	6,468,455.00-	5,728,230.29-	5,835,312.04-	6,987,915.00-
	Program number:	6,468,455.00-	5,728,230.29-	5,835,312.04-	6,987,915.00-
	Department number:	6,468,455.00-	5,728,230.29-	5,835,312.04-	6,987,915.00-
	Revenue	6,468,455.00-	5,728,230.29-	5,835,312.04-	6,987,915.00-



Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-5000-01-00	SALARIES	112,900.00	226,718.05	219,092.98	264,791.00
02-5001-01-00	OTHER WAGES		4,850.00		2,356.00
02-5008-01-00	ARP PREMIUM PAY			13,200.00	
02-5010-01-00	FICA EXPENSE	8,389.00	18,801.69	17,738.12	20,306.00
02-5012-01-00	TMRs EXPENSE	15,934.00	25,986.33	31,023.93	41,859.00
02-5014-01-00	UNIFORMS PAID & WITH	500.00	450.00	1,373.38	1,000.00
02-5015-01-00	HEALTH INSURANCE EXP	9,670.00	9,432.19	19,544.74	16,840.00
02-5023-01-00	EMPLOYMENT EXPENDITU	500.00	143.98		500.00
02-5100-01-00	OFFICE EXPENSE	4,000.00	7,840.42	6,054.56	7,500.00
02-5110-01-00	POSTAGE	500.00	70.00	604.04	500.00
02-5120-01-00	CONTRACT LABOR	10,000.00	14,461.61	7,267.37	10,000.00
02-5215-01-00	UTILITIES	3,500.00	3,728.59	2,713.73	12,000.00
02-5221-01-00	SMALL TOOLS		296.32		500.00
02-5260-01-00	ENGINEERING EXPENSE	6,000.00	17,028.54	8,402.98	6,000.00
02-5275-01-00	SUBSCRIPTIONS & DUES	2,300.00	480.36	897.62	1,500.00
02-5300-01-00	AUTO & TRUCK EXPENSE	500.00	15.79		1,500.00
02-5305-01-00	FUEL				1,200.00
02-5350-01-00	COMMUNICATION EXPENS	3,000.00	1,439.64		3,000.00
02-5500-01-00	MISC.	5,000.00	3,120.16	53,706.68	7,500.00
02-5550-01-00	TRAVEL & TRAINING EX	3,000.00	1,250.72	445.00	3,000.00
02-5555-01-00	'22 CO WATER & SEWER		3,135,235.63	57,704.28-	3,000.00
02-5589-01-00	2022 CO ISSUANCE COS		684.75-	125,000.00	
02-5590-01-00	PAYMENT OF COUPONS	566,185.00	566,184.85	44,147.00-	383,258.00
02-5591-01-00	PAYMENT OF BONDS				170,000.00
02-5600-01-00	TRANSFER TO GEN FUND	570,000.00	499,999.92	499,999.92	570,000.00
02-5900-01-00	REPAIR & MAINTENANCE		72.47	55.93	5,000.00
02-5965-01-00	LEASE/RENTAL		291.74		
02-5999-01-00	ARP EXPENSES	593,600.00	3,728.19		500,000.00
02-6000-01-00	EQUIPMENT < THAN \$5K				2,000.00
	Subtotal:	1,915,478.00	4,540,942.44	904,269.70	2,032,110.00
	Program number:	1,915,478.00	4,540,942.44	904,269.70	2,032,110.00
	Department number: PUBLIC WORKS	1,915,478.00	4,540,942.44	904,269.70	2,032,110.00

Fund: 2 WATER & SEWER

Dept: 2 WATER

Prog:

Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-5000-02-00	SALARIES	274,100.00	300,443.60	353,599.28	330,775.00
02-5001-02-00	OTHER WAGES		8,550.00		9,750.00
02-5002-02-00	OVERTIME				5,000.00
02-5010-02-00	FICA EXPENSE	20,840.00	23,190.95	26,602.79	25,898.00
02-5012-02-00	TMRs EXPENSE	39,583.00	44,654.84	46,358.75	53,389.00
02-5014-02-00	UNIFORMS PAID & WITH	3,500.00	2,161.81	2,644.52	3,500.00
02-5015-02-00	HEALTH INSURANCE EXP	50,000.00	47,766.71	58,043.74	60,000.00
02-5023-02-00	EMPLOYMENT EXPENDITU		155.79	213.00	500.00
02-5100-02-00	OFFICE EXPENSE	2,600.00	2,960.05	3,697.23	2,500.00
02-5110-02-00	POSTAGE	1,200.00	699.75	534.83	700.00
02-5120-02-00	CONTRACT LABOR	22,500.00	20,981.44	4,500.00	22,500.00
02-5121-02-00	EQUIPMENT RENTAL	1,000.00	314.00	338.21	1,000.00
02-5200-02-00	SHOP SUPPLIES	3,000.00	2,941.22	3,435.59	3,000.00
02-5201-02-00	MAINTENANCE OF STRUC	10,000.00	6,399.29	13,375.07	10,000.00
02-5204-02-00	PUMPING SUPPLIES & E	10,000.00	1,476.22	565.18	10,000.00
02-5205-02-00	MAINTENANCE OF PUMPI	25,000.00	2,442.76	20,283.11	25,000.00
02-5206-02-00	PURIFICATION SUPPLIE	403,000.00	395,511.17	467,245.93	430,000.00
02-5208-02-00	MAINTENANCE OF SEWER			2,317.07	
02-5210-02-00	ELECTRICAL POWER	155,000.00	170,767.62	179,449.70	155,000.00
02-5215-02-00	UTILITIES	2,000.00	338.75	1,467.54	2,000.00
02-5221-02-00	SMALL TOOLS	1,000.00	668.88	456.84	1,000.00
02-5275-02-00	SUBSCRIPTIONS	600.00	400.00	400.00	500.00
02-5300-02-00	AUTO & TRUCK EXPENSE	8,700.00	5,737.61	8,752.47	3,000.00
02-5305-02-00	FUEL				5,000.00
02-5350-02-00	COMMUNICATION EXPENS	1,000.00	1,439.64		2,000.00
02-5500-02-00	MISC.	1,500.00	1,408.57	4,201.08	1,500.00
02-5550-02-00	TRAVEL & TRAINING EX	4,500.00	5,582.36	4,561.22	4,500.00
02-5700-02-00	PERMITS	8,500.00	13,458.59	7,513.07	8,500.00
02-5900-02-00	REPAIR & MAINTENANCE	70,000.00	66,653.70	16,853.37	70,000.00
02-5965-02-00	EQUIP/VEHICLE LEASE/				9,000.00
02-8002-02-00	PURCHASE OF EQUIPMEN	50,000.00	74,373.62	121,528.08	50,000.00
<b>Subtotal:</b>		<b>1,169,123.00</b>	<b>1,201,478.94</b>	<b>1,348,937.67</b>	<b>1,305,512.00</b>
<b>Program number:</b>		<b>1,169,123.00</b>	<b>1,201,478.94</b>	<b>1,348,937.67</b>	<b>1,305,512.00</b>
<b>Department number:</b>	<b>WATER</b>	<b>1,169,123.00</b>	<b>1,201,478.94</b>	<b>1,348,937.67</b>	<b>1,305,512.00</b>



Fund: 2 WATER & SEWER

Dept: 4 UTILITY BILLING

Prog:

Period Ending: 9/2023

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-5000-04-00 SALARIES	119,358.00	108,085.19	111,654.78	119,705.00
02-5010-04-00 FICA EXPENSE	9,067.00	7,809.86	8,104.71	9,084.00
02-5012-04-00 TMRS EXPENSE	17,220.00	15,628.25	15,871.41	18,726.00
02-5015-04-00 HEALTH INSURANCE EXP	24,000.00	22,593.78	23,088.52	23,000.00
02-5100-04-00 OFFICE EXPENSE	20,000.00	14,658.96	20,598.55	20,000.00
02-5110-04-00 POSTAGE	3,500.00	2,156.70	3,239.93-	3,500.00
02-5450-04-00 BANK CARD EXPENSE	30,000.00	34,593.61	34,998.75	40,000.00
02-5500-04-00 MISC.	500.00		2,600.00	500.00
02-5501-04-00 BAD DEBT EXPENSE	20,000.00	6,432.55	627.64-	20,000.00
02-5550-04-00 TRAVEL & TRAINING EX	2,500.00	102.00		2,000.00
02-5600-04-00 TRANSFER TO W.C.W.S.	720,000.00	720,000.00	720,000.00	720,000.00
02-5900-04-00 REPAIR & MAINTENANCE				36,000.00
<b>Subtotal:</b>	<b>966,145.00</b>	<b>932,060.90</b>	<b>933,049.15</b>	<b>1,012,515.00</b>
<b>Program number:</b>	<b>966,145.00</b>	<b>932,060.90</b>	<b>933,049.15</b>	<b>1,012,515.00</b>
<b>Department number: UTILITY BILLING</b>	<b>966,145.00</b>	<b>932,060.90</b>	<b>933,049.15</b>	<b>1,012,515.00</b>

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-5000-05-00	SALARIES	276,836.00	292,838.60	292,722.79	283,575.00
02-5001-05-00	OTHER WAGES		7,800.00		5,400.00
02-5002-05-00	OVERTIME				10,000.00
02-5010-05-00	FICA EXPENSE	21,049.00	22,469.63	21,935.29	21,979.00
02-5012-05-00	TMRs EXPENSE	39,980.00	43,470.55	41,627.77	45,306.00
02-5014-05-00	UNIFORMS PAID & WITH	5,000.00	3,221.19	2,467.29	5,000.00
02-5015-05-00	HEALTH INSURANCE EXP	50,000.00	47,539.92	58,826.72	50,000.00
02-5023-05-00	EMPLOYMENT EXPENDITU		220.00	252.74	500.00
02-5100-05-00	OFFICE EXPENSE	3,300.00	2,810.60	2,999.40	3,300.00
02-5120-05-00	CONTRACT LABOR	17,000.00	12,500.00		17,000.00
02-5200-05-00	SHOP SUPPLIES	7,500.00	5,825.22	8,502.68	7,500.00
02-5204-05-00	PUMPING SUPPLIES & E	6,000.00	6,007.95	3,082.34	6,000.00
02-5205-05-00	MAINTENANCE	35,000.00	9,353.84	21,158.20	41,000.00
02-5206-05-00	PURIFICATION SUPPLIE	126,000.00	135,084.75	110,941.97	126,000.00
02-5210-05-00	ELECTRICAL POWER	165,000.00	146,841.15	159,050.85	165,000.00
02-5221-05-00	SMALL TOOLS	2,000.00	1,444.72	371.43	2,000.00
02-5275-05-00	SUBSCRIPTIONS	600.00	560.00	591.00	600.00
02-5300-05-00	AUTO & TRUCK EXPENSE	6,500.00	6,765.36	6,224.90	2,000.00
02-5305-05-00	FUEL				5,000.00
02-5350-05-00	COMMUNICATION EXPENS	2,200.00	1,439.62	555.17	2,200.00
02-5500-05-00	MISC.	2,000.00	97.00	1,390.63	2,000.00
02-5510-05-00	TRAVEL & TRAINING EX	5,500.00	5,368.11	6,057.41	5,000.00
02-5550-05-00	MATERIALS	3,000.00			3,000.00
02-5551-05-00	MEALS & ENTERTAINMEN		57.58		
02-5625-05-00	INTEREST EXPENSE				
02-5700-05-00	PERMITS	15,000.00	9,611.33	217,338.00	15,000.00
02-5900-05-00	REPAIR & MAINTENANCE	5,000.00	1,459.11	13,959.38	5,000.00
02-5965-05-00	EQUIP/VEHICLE LEASE/				21,500.00
02-6000-05-00	EQUIPMENT < THAN \$5K				5,000.00
02-8001-05-00	CAPITAL EXPENDITURES				100,000.00
02-8002-05-00	PURCHASE OF EQUIPMEN	150,000.00	147,880.63	19,653.67	5,000.00
	<b>Subtotal:</b>	<b>944,465.00</b>	<b>910,666.86</b>	<b>989,710.08</b>	<b>960,860.00</b>
	<b>Program number:</b>	<b>944,465.00</b>	<b>910,666.86</b>	<b>989,710.08</b>	<b>960,860.00</b>
	<b>Department number: WASTEWATER</b>	<b>944,465.00</b>	<b>910,666.86</b>	<b>989,710.08</b>	<b>960,860.00</b>

Fund: 2 WATER & SEWER

Dept: 7 UTILITY MAINTENANCE

Prog: PAYROLL

Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-5000-07-00	SALARIES	501,123.00	434,452.68	405,362.08	507,537.00
02-5001-07-00	OTHER WAGES		7,900.00		9,100.00
02-5002-07-00	OVERTIME				20,000.00
02-5010-07-00	FICA EXPENSE	37,973.00	32,589.45	28,671.67	39,133.00
02-5012-07-00	TMRs EXPENSE	72,125.00	63,977.31	56,183.85	80,669.00
02-5014-07-00	UNIFORMS PAID & WITH	8,000.00	7,205.05	5,659.83	10,000.00
02-5015-07-00	HEALTH INSURANCE EXP	100,000.00	95,691.73	77,685.01	100,000.00
02-5023-07-00	EMPLOYMENT EXPENDITU		617.84	340.00	
02-5100-07-00	OFFICE EXPENSE	1,000.00	2,388.74	1,370.67	1,675.00
02-5120-07-00	CONTRACT LABOR	5,000.00	1,338.99	5,662.37	5,000.00
02-5121-07-00	EQUIPMENT RENTAL	7,000.00	1,917.89	6,954.90	5,000.00
02-5200-07-00	SHOP SUPPLIES	25,000.00	16,523.59	27,645.25	25,000.00
02-5203-07-00	MAINTENANCE OF METER	35,000.00	42,033.25	24,254.34	50,000.00
02-5209-07-00	MAINTENANCE OF LIFT	90,000.00	89,536.19	30,777.06	90,000.00
02-5215-07-00	UTILITIES	18,000.00	17,901.24	20,137.52	18,000.00
02-5221-07-00	SMALL TOOLS	7,000.00	8,414.56	14,824.11	10,000.00
02-5275-07-00	SUBSCRIPTIONS	300.00	845.00	240.00	500.00
02-5300-07-00	AUTO & TRUCK EXPENSE	65,000.00	88,024.14	67,685.05	30,000.00
02-5305-07-00	FUEL				35,000.00
02-5500-07-00	MISC.			1,364.03	
02-5550-07-00	MATERIALS	120,000.00	156,196.48	136,734.36	128,000.00
02-5560-07-00	TRAVEL & TRAINING EX	5,500.00	720.60	8,915.61	5,500.00
02-5965-07-00	EQUIP/VEHICLE LEASE/				61,125.00
02-8002-07-00	PURCHASE OF EQUIPMEN	65,000.00	137,767.60		50,000.00
<b>Subtotal:</b>		<b>1,163,021.00</b>	<b>1,206,042.33</b>	<b>920,467.71</b>	<b>1,281,239.00</b>
<b>Program number:</b>	<b>PAYROLL</b>	<b>1,163,021.00</b>	<b>1,206,042.33</b>	<b>920,467.71</b>	<b>1,281,239.00</b>
<b>Department number:</b>	<b>UTILITY MAINTENANCE</b>	<b>1,163,021.00</b>	<b>1,206,042.33</b>	<b>920,467.71</b>	<b>1,281,239.00</b>

Fund: 2 WATER & SEWER

Dept: 8 TECHNOLOGY SERVICES

Prog:

Period Ending: 9/2023

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
02-5000-08-00 SALARIES	68,019.00	67,896.79	70,062.77	69,892.00
02-5010-08-00 FICA EXPENSE	5,203.00	5,181.63	5,359.85	5,347.00
02-5012-08-00 TMRS EXPENSE	9,883.00	9,820.75	9,964.20	11,022.00
02-5015-08-00 HEALTH INSURANCE EXP	5,000.00			10,000.00
02-5200-08-00 SHOP SUPPLIES	1,000.00	19,003.38	626.08	1,000.00
02-5232-08-00 TECHNICAL SERVICES			1,301.15	15,000.00
<b>Subtotal:</b>	<b>89,105.00</b>	<b>101,902.55</b>	<b>87,314.05</b>	<b>112,261.00</b>
Program number:	89,105.00	101,902.55	87,314.05	112,261.00
Department number: TECHNOLOGY SERVICES	89,105.00	101,902.55	87,314.05	112,261.00
Expenditure	Subtotal -----	6,671,337.00	9,342,166.85	5,766,340.39
Fund number: 2 WATER & SEWER	202,882.00	3,613,936.56	68,971.65-	181,582.00











Fund: 4 SPECIAL REVENUE FUND

Dept: 7 OTHER INCOME

Period Ending: 9/2023

Prog: 1 RECEIPTS

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
04-3700-07-01	MUNICIPAL COURT TECH	15,000.00-	27,490.34-	18,806.94-	20,000.00-
04-3701-07-01	MUNICIPAL BLDG SEC	15,000.00-	33,523.68-	22,584.68-	25,000.00-
04-3702-07-01	MAIN STREET INCENTIV	40,000.00-	51,123.87-	59,511.52-	50,000.00-
04-3706-07-01	POLICE SPECIAL RECEI	50,000.00-	113,701.28-	112,716.74-	50,000.00-
04-3712-07-01	POLICE TRAINING GRAN	1,500.00-		1,581.89-	1,500.00-
	Subtotal:	121,500.00-	225,839.17-	215,201.77-	146,500.00-
	Program number: 1 RECEIPTS	121,500.00-	225,839.17-	215,201.77-	146,500.00-

Fund: 4 SPECIAL REVENUE FUND

Dept: 7 OTHER INCOME

Period Ending: 9/2023

Prog: 2 INTEREST

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
04-3700-07-02 MUNICIPAL COURT TECH	100.00-	1,181.90-	378.26-	1,000.00-
04-3701-07-02 MUNICIPAL BLDG SEC I	250.00-	6,091.18-	1,249.06-	5,000.00-
04-3706-07-02 POLICE SPECIAL INTER	200.00-	1,659.60-	553.72-	1,400.00-
04-3712-07-02 POLICE TRAINING GRAN	250.00-	24.77-	1.50-	50.00-
04-3715-07-02 SPECIAL REVENUE INTE		231.43-	70.43-	200.00-
Subtotal:	800.00-	9,188.94-	2,252.97-	7,650.00-
Program number: 2 INTEREST	800.00-	9,188.94-	2,252.97-	7,650.00-
Department number: OTHER INCOME	147,300.00-	235,099.31-	217,454.74-	204,150.00-
Revenue	245,300.00-	1,256,483.29-	1,190,656.18-	251,150.00-
Subtotal -----				



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Fund: 4 SPECIAL REVENUE FUND  
Dept: 7 OTHER INCOME  
Period Ending: 9/2023  
Prog:

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
04-5500-07-00 MUNICIPAL COURT TECH	5,000.00	8,484.63	2,348.89	5,000.00
04-5501-07-00 MUNICIPAL BLDG SEC E	5,000.00	15,855.00		5,000.00
04-5502-07-00 MAIN STREET INCENTIV	35,000.00	53,596.21	70,878.26	50,000.00
04-5506-07-00 POLICE SPECIAL EXPEN	25,000.00	84,490.29	119,549.47	50,000.00
04-5512-07-00 POLICE TRAINING GRAN	3,500.00		2,558.45	2,500.00
04-5514-07-00 CHILD SAFETY FUND EX	5,000.00	1,966.56	1,813.54	2,000.00
04-8001-07-00 POLICE SPECIAL CAPIT			8,614.00	
<b>Subtotal:</b>	<b>78,500.00</b>	<b>164,392.69</b>	<b>205,762.61</b>	<b>114,500.00</b>
<b>Program number:</b>	<b>78,500.00</b>	<b>164,392.69</b>	<b>205,762.61</b>	<b>114,500.00</b>
<b>Department number: OTHER INCOME</b>	<b>78,500.00</b>	<b>164,392.69</b>	<b>205,762.61</b>	<b>114,500.00</b>
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>128,500.00</b>	<b>205,762.61</b>	<b>114,500.00</b>
<b>Fund number: 4 SPECIAL REVENUE FUND</b>	<b>116,800.00-</b>	<b>1,092,090.60-</b>	<b>984,893.57-</b>	<b>136,650.00-</b>



Dept:

Prog:

Fund: 5 INTEREST & SINKING  
Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
05-5000-00-00	PAYMENT OF COUPONS	1,335,452.00	1,335,451.96	123,925.00	911,167.00
05-5050-00-00	PAYMENT ON BONDS	720,000.00	720,000.00	695,000.00	1,115,000.00
05-5700-00-00	AGENTS FEE	2,000.00	1,250.00	1,250.00	2,000.00
	<b>Subtotal:</b>	2,057,452.00	2,056,701.96	820,175.00	2,028,167.00
	<b>Program number:</b>	2,057,452.00	2,056,701.96	820,175.00	2,028,167.00
	<b>Department number:</b>	2,057,452.00	2,056,701.96	820,175.00	2,028,167.00
	<b>Expenditure</b>	2,057,452.00	2,056,701.96	820,175.00	2,028,167.00
	<b>Fund number: 5 INTEREST &amp; SINKING</b>	36,942.00-	62,356.69-	17,154.14-	31,884.00-

Fund: 6

ECONOMIC DEVELOPMENT CORP.  
Period Ending: 9/2023

Dept:

Account Description

	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
06-3300-00-00 MISC.		25,000.00-	25,000.00-	
06-3310-00-00 INTEREST INCOME		119,019.14-	23,944.23-	
06-3399-00-00 ARP REVENUES			300.00-	
06-3600-00-00 PROCEEDS FROM ISSUAN	8,076,794.00-			
06-3610-00-00 EXCESS COST OF ISSUA	23,206.00-			
06-3900-00-00 RECEIPTS	2,122,839.00-	2,019,094.14-	2,031,031.02-	2,228,981.00-
06-3950-00-00 RENTAL INCOME		5,014.40-		
Subtotal:	2,122,839.00-	10,268,127.68-	2,080,275.25-	2,228,981.00-
Program number:	2,122,839.00-	10,268,127.68-	2,080,275.25-	2,228,981.00-
Department number:	2,122,839.00-	10,268,127.68-	2,080,275.25-	2,228,981.00-
Revenue	Subtotal -----	2,122,839.00-	10,268,127.68-	2,228,981.00-

Fund: 6

ECONOMIC DEVELOPMENT CORP.  
Period Ending: 9/2023

Dept:

Prog:

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
06-5045-00-00	INTEREST PAYMENT ON		115,101.75	238,840.00	
06-5050-00-00	PRINCIPAL PAYMENT ON			275,000.00	
06-5121-00-00	CITY ADMINISTRATIVE	36,000.00		6,750.00	
06-5123-00-00	TRANSFER TO GF FOR 0	27,000.00	24,750.00	27,000.00	27,000.00
06-5600-00-00	GRANT EXPENSE	200,000.00	17,742.50	126,607.50	
06-5700-00-00	DEBT SERVICE	513,548.00	177,662.00		1,124,207.00
06-5701-00-00	DEBT ISSUANCE COST				
06-5702-00-00	AGENTS FEE		750.00	750.00	
06-5999-00-00	ECONOMIC INCENTIVE	354,691.00	85,500.00	100,000.00	158,074.00
06-6000-00-00	EDC BOND SERIES 2023		7,284,609.07		
	Subtotal:	1,131,239.00	7,706,115.32	774,947.50	1,309,281.00
	Program number:	1,131,239.00	7,706,115.32	774,947.50	1,309,281.00
	Department number:	1,131,239.00	7,706,115.32	774,947.50	1,309,281.00

Fund: 6 ECONOMIC DEVELOPMENT CORP. Dept: 1 ADMINISTRATION Prog:  
Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
06-5000-01-00	SALARIES	350,000.00	187,760.14	224,453.74	415,000.00
06-5008-01-00	ARP EXPENSES			300.00	
06-5010-01-00	FICA EXPENSE	42,350.00	14,074.89	16,109.55	30,650.00
06-5012-01-00	TMRS EXPENSE	22,750.00	24,089.49	27,084.01	57,050.00
06-5015-01-00	HEALTH EXPENSE	24,500.00	23,297.82	26,082.44	34,500.00
06-5023-01-00	EMPLOYMENT EXPENDITU	10,000.00			10,000.00
06-5100-01-00	OFFICE EXPENSE	15,000.00	5,810.63	9,830.93	10,000.00
06-5110-01-00	POSTAGE	10,000.00	802.02	793.64	2,500.00
06-5120-01-00	CONTRACT LABOR	50,000.00	1,675.00	12,964.50	25,000.00
06-5121-01-00	RENTAL EXPENSE	25,000.00	23,080.00	18,320.55	28,000.00
06-5215-01-00	UTILITIES	12,000.00	7,569.00	8,013.35	12,000.00
06-5260-01-00	ENGINEERING EXPENSE	75,000.00		3,345.00	50,000.00
06-5275-01-00	SUBSCRIPTIONS	30,000.00	28,428.70	16,918.61	20,000.00
06-5500-01-00	MISC.	10,000.00	4,087.64	1,030.37	5,000.00
06-5550-01-00	TRAVEL & TRAINING EX	50,000.00	14,689.27	16,590.68	25,000.00
06-5551-01-00	MEALS & ENTERTAINMEN	25,000.00	6,830.13	6,856.87	15,000.00
06-5900-01-00	MARKETING/PROMOTIONS	150,000.00	92,638.09	80,562.80	100,000.00
06-5980-01-00	REPAIR AND MAINTENAN	5,000.00	338.47		
06-5913-01-00	INDUSTRIAL PARK MAIN	75,000.00	151,897.20	35,566.84	75,000.00
06-8001-01-00	CAPITAL EXPENDITURES	10,000.00		4,741.00	5,000.00
06-8003-01-00	LEASE PAYMENTS - PRI			514.00	
06-8004-01-00	LEASE PAYMENTS - INT				
<b>Subtotal:</b>		<b>991,600.00</b>	<b>587,068.49</b>	<b>510,078.88</b>	<b>919,700.00</b>
Program number:		991,600.00	587,068.49	510,078.88	919,700.00
Department number:	ADMINISTRATION	991,600.00	587,068.49	510,078.88	919,700.00
Expenditure					
	Subtotal -----	2,122,839.00	8,293,183.81	1,285,026.38	2,228,981.00
Fund number:	6 ECONOMIC DEVELOPMENT CORP.		1,974,943.87-	795,248.87-	



Fund: 7 HEALTH INSURANCE

Dept: 7 HEALTH INSURANCE

Period Ending: 9/2023

Prog:

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
07-5015-00-00 HEALTH INSURANCE EXP		1,053,270.71	1,190,976.24	
07-5021-00-00 OTHER BENEFITS		13,386.31	13,624.48	
07-5039-00-00 GROUP LIFE EXP		46,603.89	31,812.71	
07-5045-00-00 LONG TERM DISABILITY		50,344.02	18,525.24	
07-5047-00-00 DENTAL INSURANCE EXP		78,799.21	72,659.69	
07-5048-00-00 VISION INSURANCE EXP		15,159.35	9,928.23	
<b>Subtotal:</b>		1,257,563.49	1,337,526.59	
Program number:		1,257,563.49	1,337,526.59	
Department number:		1,257,563.49	1,337,526.59	
Expenditure		1,257,563.49	1,337,526.59	
Fund number: 7 HEALTH INSURANCE		78,948.57	48,252.44	
Subtotal -----				

Dept:

Prog:

Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
09-3300-00-00	LIBRARY SP. PROJECTS	15,000.00-	608.00-	37,887.35-	30,000.00-
09-3310-00-00	INTEREST INCOME	5,000.00-	419,580.60-	159,438.88-	450,000.00-
09-3451-00-00	CEMETERY SPEC. PROJ.	25,000.00-	17,400.00-	27,270.00-	25,000.00-
09-3608-00-00	PROCEEDS 2022 CO			21,440,000.00-	
09-3609-00-00	PREMIUM 2022 CO			1,920,785.97-	
09-3725-00-00	WATER IMPACT FEES	45,000.00-	4,280.00-	93,838.00-	30,000.00-
09-3750-00-00	SEWER IMPACT FEES	50,000.00-	6,890.00-	126,773.00-	30,000.00-
09-3940-00-00	TRANSFER FROM SPECIA	120,000.00-			120,000.00-
	Subtotal:	260,000.00-	448,758.60-	23,805,993.20-	685,000.00-
	Program number:	260,000.00-	448,758.60-	23,805,993.20-	685,000.00-
	Department number:	260,000.00-	448,758.60-	23,805,993.20-	685,000.00-
	Revenue	260,000.00-	448,758.60-	23,805,993.20-	685,000.00-
	Subtotal -----				

Dept:

2023-2024 BUDGET

Prog:

Fund: 9 CONST/IMPACT FEES  
Period Ending: 9/2023

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
09-5000-00-00	GEN. GOVERNMENT EXPE	25,000.00	39,109.00	172,839.00	25,000.00
09-5391-00-00	TRANSFER TO SPEC. RE	120,000.00			120,000.00
09-5500-00-00	MISCELLANEOUS		468,033.96	892,278.19	4,679,430.00
09-5535-00-00	'22 CO FACILITY IMPR		859,805.50	509.26	133,000.00
09-5540-00-00	'22 CO PARKS IMPROVE		54,723.85	3,152.00	234,893.00
09-5545-00-00	'22 CO LIBRARY IMPRO		8,400.00	300.00	20,000.00
09-5560-00-00	CEMETERY EXPENDITURE	20,000.00		3,603.50	10,000.00
09-5570-00-00	LIBRARY SPECIAL EXPE	10,000.00	207,871.57	263,295.36	100,000.00
09-5575-00-00	WATER EXPENDITURES	200,000.00	33,000.00	130,646.00	100,000.00
09-5580-00-00	SEWER EXPENDITURES	200,000.00	774.12-	281,069.50	750.00
09-5589-00-00	2022 CO ISSUANCE COS			22,000.00	30,000.00
09-5600-00-00	LIBRARY CAPITAL EXPE	200,000.00			
Subtotal:		775,000.00	1,670,169.76	1,769,692.76	5,453,073.00
Program number:		775,000.00	1,670,169.76	1,769,692.76	5,453,073.00
Department number:		775,000.00	1,670,169.76	1,769,692.76	5,453,073.00
Expenditure	Subtotal -----	775,000.00	1,670,169.76	1,769,692.76	5,453,073.00
Fund number:	9 CONST/IMPACT FEES	515,000.00	1,221,411.16	22,036,300.44-	4,768,073.00

Dept:

12 W.C.W.S.D. Period Ending: 9/2023

Prog:

Account	Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
12-0300-00-00	COLLECTION OF CURREN	393,300.00-	398,964.78-	738,112.98-	398,000.00-
12-0315-00-00	COLLECTION OF DELINQ	1,000.00-	1,969.31-	5,668.10-	1,000.00-
12-0320-00-00	INT. & PENALTY DELIQ	5,000.00-	2,944.34-	7,947.44-	2,300.00-
12-0325-00-00	MISC.	500.00-			500.00-
12-0330-00-00	BULK WATER CONTRACT	720,000.00-	720,000.00-	720,000.00-	720,000.00-
12-0380-00-00	INTEREST INCOME-G/F	500.00-	11,356.28-	7,134.66-	500.00-
12-0381-00-00	INTEREST INCOME-D/S	200.00-	10,064.83-	3,335.27-	200.00-
12-0382-00-00	INTEREST INCOME-CPF	100.00-	157.85-	259.60-	
12-0385-00-00	LAND RENTAL	10,000.00-	11,652.72-	15,655.09-	10,000.00-
12-3410-00-00	MISCELLANEOUS (DSF)	500.00-	422.51-	892.78-	500.00-
	Subtotal:	1,131,100.00-	1,157,532.62-	1,499,005.92-	1,133,000.00-
	Program number:	1,131,100.00-	1,157,532.62-	1,499,005.92-	1,133,000.00-
	Department number:	1,131,100.00-	1,157,532.62-	1,499,005.92-	1,133,000.00-
	Revenue	1,131,100.00-	1,157,532.62-	1,499,005.92-	1,133,000.00-
	Subtotal -----	1,131,100.00-	1,157,532.62-	1,499,005.92-	1,133,000.00-

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed 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	12,500.00	11,400.00	13,000.00
12-5165-01-00 RAW WATER PURCHASED	648,500.00	400,143.56	553,774.99	645,800.00
12-5171-01-00 TRUSTEE FEE (D/S)	4,000.00	3,250.00	4,000.00	4,000.00
12-5175-01-00 TAX ASSESSING FEE	13,000.00	5,241.45	13,029.00	15,300.00
12-5180-01-00 INSURANCE ( BONDS)	19,000.00	16,303.00	16,445.50	19,000.00
12-5185-01-00 SUPPLIES OFFICE & EQ	500.00			500.00
12-5190-01-00 OTHER AUTHORIZED	15,000.00	3,522.66	1,362.00	15,000.00
12-5200-01-00 PAYMENT OF COUPONS	71,000.00	71,000.00	57,040.00	58,000.00
12-5210-01-00 PAYMENT OF BONDS	325,000.00	325,000.00		340,000.00
12-5301-01-00 CAPITAL EXPENDITURES	36,100.00	74,249.74		
12-5380-01-00 DEPRECIATION EXPENSE			255,214.00	
Subtotal:	1,167,100.00	930,460.41	933,265.49	1,133,000.00
Program number:	1,167,100.00	930,460.41	933,265.49	1,133,000.00
Department number: ADMINISTRATION	1,167,100.00	930,460.41	933,265.49	1,133,000.00
Expenditure	Subtotal -----	1,167,100.00	933,265.49	1,133,000.00
Fund number: 12 W.C.W.S.D.	36,000.00	227,072.21-	565,740.43-	



Fund: 91 GENERAL LONG TERM DEBT ACCT GR

Dept: 91 GENERAL LONG TERM DEBT ACCT GR

Period Ending: 9/2023

Prog:

Account Description	2022-2023 Approved Budget	2022-2023 YTD Actual	2021-2022 Actual	2023-2024 Proposed Budget
91-5070-00-00 PENSION EXPENSE			640,057.00-	
91-5072-00-00 OPEB EXPENSE			40,062.00	
91-5200-00-00 AMORT OF DEFRD AMT R			6,067.00-	
91-5201-00-00 AMORT OF BOND PREMIU			136,350.00-	
91-5625-00-00 INTEREST EXPENSE			471,255.00	
91-5627-00-00 INTEREST EXPENSE - L			26,520.00	
<b>Subtotal:</b>			244,637.00-	
<b>Program number:</b>			244,637.00-	
<b>Department number:</b>			244,637.00-	
<b>Expenditure</b>			244,637.00-	
<b>Fund number: 91 GENERAL LONG TERM DEBT ACCT GR</b>			244,637.00-	
***** End of Report *****				