

CITY OF

DECATUR
Texas

201 East Walnut | PO Box 1299
Decatur, Texas 76234
www.decaturtx.org | 940-393-0200

City of
Decatur FY
2024 – 2025
Approved
Budget

CITY OF DECATUR
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN TO ALL INTERESTED PERSONS, THAT:

The City Council of the City of Decatur, Texas will convene a public hearing on Monday, August 26, 2024, at 6:00 p.m. at City Hall, 201 E. Walnut St, Decatur, Texas in accordance with State Law (Local Government Code, Chapter 102.0065), to hear comments from the public regarding the proposed Annual Budget for Fiscal Year 2024-2025 beginning on October 1, 2024.

This budget will raise more total property taxes than last year's budget by \$729,559 or 10.1% and of that amount \$110,556 would have been tax revenue from new property added to the tax roll this year.

A copy of the Proposed Budget is on file with the City Secretary for public review and inspection. The City Secretary's office is located at City Hall, 201 E. Walnut St, and is open from 8:00 am to 5:00 pm Monday through Friday. A copy of the Proposed Budget is also available on the City of Decatur's website.

<https://www.decaturtx.org/>

FY2025 Proposed BUDGET

GENERAL FUND - 01		Budget FY2025	Budget FY2024
REVENUES		\$ (17,142,946)	(15,934,358)
EXPENDITURES:		Proposed	Approved
01	ADMIN	\$ 2,008,856.00	\$ 2,055,206.00
02	JANITORIAL	\$ 31,700.00	\$ 31,700.00
03	AIRPORT	\$ 257,628.00	\$ 208,926.79
04	MAIN STREET	\$ 163,940.00	\$ 160,954.05
05	ANIMAL CONTROL	\$ 116,874.00	\$ 92,629.08
06	POLICE	\$ 4,921,370.00	\$ 4,297,639.74
07	STREETS	\$ 1,164,122.00	\$ 1,147,014.06
08	TAX & COURT	\$ 442,949.00	\$ 441,215.00
09	FIRE	\$ 3,040,530.00	\$ 2,807,513.00
10	LIBRARY	\$ 599,615.00	\$ 585,839.35
11	CEMETERY	\$ 138,969.00	\$ 108,500.00
12	PLANNING	\$ 581,743.00	\$ 562,765.87
14	CONFERENCE CENTER	\$ 1,238,818.00	\$ 1,201,141.00
15	PARKS	\$ 887,472.00	\$ 869,162.46
16	INSPECTIONS	\$ 704,551.00	\$ 654,708.78
18	TECHNOLOGY	\$ 594,601.00	\$ 617,785.90
20	PUBLIC WORKS	\$ 249,067.00	\$ 193,240.00
Total Expenditures		\$ 17,142,805	16,035,941
Net Income/Loss		(141)	101,583
Fund Balance Required		\$ 4,285,701	25%
Fund Balance Actual		\$ 2,802,427	

FY2025 Proposed BUDGET

UTILITIES FUND - 02		Proposed FY 2025	Approved FY 2024
REVENUES		\$ (7,395,202)	\$ (6,987,915)
EXPENDITURES:		Proposed	Approved
01	PUBLIC WORKS	\$ 2,046,504	\$ 2,028,910
02	WATER EXP	\$ 1,377,288	\$ 1,305,512
03	REFUSE	\$ 485,000	\$ 465,000
04	UTILITY BILLING	\$ 959,964	\$ 1,012,515
05	WASTEWATER	\$ 1,048,888	\$ 960,859
07	UTILITY MAINTENANCE	\$ 1,331,750	\$ 1,281,239
08	UTILITY TECHNOLOGY SERVICES	\$ 145,121	\$ 107,261
Total Expenditures		\$ 7,394,514	\$ 7,161,296
Capital & Equipment Purchases			
Net Income/Loss		\$ (688)	\$ 173,381
Fund Balance Required - Water		\$ 1,478,903	20%
Fund Balance Actual - Water 02-00-3010		\$ 4,377,131	

FY2025 Proposed BUDGET

SPECIAL REVENUE FUND - 04		Budget FY2025	Budget FY2024
REVENUES		Proposed	Approved
Special Revenues		\$ (27,300)	
Library Revenues		\$ (12,500)	
Cemetary Endowmwnt Funds		\$ (10,000)	
Airport Revenues		\$ (100,000)	
Police Special Funds		\$ (146,500)	
Court Special Funds		\$ (10,750)	
Total Revenues		\$ (307,050)	
EXPENDITURES:	Total Expenditures	\$ 116,341	

FY2025 Proposed BUDGET

INTEREST & SINKING - 05	Budget FY2025	Budget FY2024
	Proposed	Approved
REVENUE	\$ (2,508,904)	\$ (2,060,051)
EXPENDITURES	\$ 2,463,228	\$ 2,028,167

EDC - 06	Budget FY2025	Budget FY2024
	Proposed	Approved
Revenues:	\$ (2,453,288)	\$ (1,930,977)
EDC (Debt)	\$ 1,328,614	\$ 1,309,281
EDC Operating Expenses	\$ 967,237	\$ 919,700
EXPENDITURES:		
Total Expenditures	\$ 2,295,850.43	2,228,981
<i>Net Income/Loss</i>	\$ (157,437)	\$ 298,004

FY2025 Proposed BUDGET

Insurance Fund - 07	Budget FY2025	Budget FY2024
	Proposed	Approved
REVENUE	\$ (2,216,650)	\$ -
EXPENDITURES	\$ 1,545,143	\$ -

Construction & Impact Fees - 09	Budget FY2025	Budget FY2024
	Proposed	Approved
REVENUE	\$ (23,006,849)	
EXPENDITURES	\$ 21,705,000	

Water District - 12	Budget FY2025	BUDGET FY2024
	Proposed	Approved
REVENUE	\$ (1,138,100)	
EXPENDITURES	\$ 1,138,100	

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,208,560,099
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,208,560,099
4.	Prior year total adopted tax rate.	\$ 0.581168 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 14,328,686
	B. Prior year values resulting from final court decisions:.....	- \$ 11,277,330
	C. Prior year value loss. Subtract B from A. ³	\$ 3,051,356
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 58,543,346
	B. Prior year disputed value:.....	- \$ 15,528,532
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 43,014,814
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 46,066,170

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,254,626,269
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 7,278,175</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,443,163</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 8,721,338
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,721,338
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,245,904,931
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,240,800
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 15,683
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,256,483
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,378,121,520</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,378,121,520

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,378,121,520
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 19,142,256
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 19,142,256
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,358,979,264
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.533965 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.416793 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,254,626,269

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 5,229,194
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ <u>11,444</u></p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>11,444</u></p> <p>E. Add Line 30 to 31D.</p>	\$ 5,240,638
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,358,979,264
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.385630 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0 _____
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$ 0 _____
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0 _____
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0 _____
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0 _____
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0 _____
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000 /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100	
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.385630 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0 _____
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0.000000 /\$100
C. Add Line 40B to Line 39.	\$ 0.385630 /\$100	
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.399127 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>3,318,258</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt – \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ <u>0</u></p> <p>D. Subtract amount paid from other resources – \$ <u>841,755</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>2,476,503</u></p>	\$ 2,476,503
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>17,599</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>2,458,904</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>100.87</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>100.00</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>98.13</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;">100.00 %</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,458,904</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,378,121,520</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.178424</u> /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.577551</u> /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,378,121,520
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.533965 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.533965 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.577551 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.577551 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,378,121,520
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.577551 /\$100

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.554158 /\$100 \$ 0.000000 /\$100 \$ 0.554158 /\$100 \$ 0.581168 /\$100 \$ -0.027010 /\$100 \$ 1,244,011,393 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.645795 /\$100 \$ 0.000537 /\$100 \$ 0.645258 /\$100 \$ 0.645258 /\$100 \$ 0.000000 /\$100 \$ 1,038,996,413 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.581692 /\$100 \$ 0.000000 /\$100 \$ 0.581692 /\$100 \$ 0.581692 /\$100 \$ 0.000000 /\$100 \$ 896,681,942 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.577551 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.385630</u> /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,378,121,520</u>
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ <u>0.036281</u> /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.178424</u> /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ <u>0.600335</u> /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.581168</u> /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.000000</u> /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ <u>0.000000</u> /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,245,904,931</u>
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ <u>0</u>
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,358,979,264</u>
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ <u>0.000000</u> /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.577551</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.533965 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.577551 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

- De minimis rate.** \$ 0.600335 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.²²

print here → Monte S. Shaw
Printed Name of Taxing Unit Representative

sign here → *Monte S. Shaw*
Taxing Unit Representative

8-14-2024
Date

²² Tex. Tax Code §§26.04(c-2) and (d-2)

RESOLUTION NO. R2024-08-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS, APPROVING THE 2024 CERTIFIED PROPERTY TAX VALUES FOR THE CITY OF DECATUR, TEXAS; DESIGNATING AN OFFICER TO SUBMIT THE NO NEW REVENUE AND VOTER APPROVAL RATES TO THE CITY COUNCIL, THE SAME OFFICER BEING AUTHORIZED TO ALSO CERTIFY THE RATES WITH THE COMPTROLLER PRIOR TO PRESENTATION TO COUNCIL; AUTHORIZING THE OFFICER TO SUBMIT THE CERTIFIED PROPERTY TAX RATES TO THE TAX ASSESSOR COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Decatur 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, in compliance with Chapter 26 of the Texas Tax Code, as amended, the City Council hereby approves this Resolution regarding adoption of the City's 2024 property tax rate.

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

SECTION 1. That the City Council hereby approves the 2024 Certified Property Tax Values for the City of Decatur, Texas as submitted by the Wise County Appraisal District, attached hereto and incorporated herein as Exhibit A.

SECTION 2. That the City Council hereby appoints the Finance Director to calculate the 2024 City of Decatur no new revenue and voter approval tax rates, to certify such tax rates with the Comptroller, to present the certified tax rates to the City Council, and to present the certified tax rates to the tax assessor collector.

SECTION 3. That this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 12th day of August 2024.



MIKE MCQUISTON
MAYOR

ATTEST:



ASUCENA DELGADO, TMRC
CITY SECRETARY



APPROVED AS TO FORM:



PAM LISTON
CITY ATTORNEY

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.577551 per \$100 valuation has been proposed by the governing body of City of Decatur.

PROPOSED TAX RATE	\$0.577551 per \$100
NO-NEW-REVENUE TAX RATE	\$0.533965 per \$100
VOTER-APPROVAL TAX RATE	\$0.577551 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Decatur from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that City of Decatur may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Decatur is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2024 AT 6:00PM AT DECATUR CITY HALL 201 E WALNUT ST., DECATUR, TX 76234.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Decatur is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Decatur City Council of City of Decatur at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:	Mike McQuiston	Jake Hayes
	Will Carpenter	Melinda Reeves
	Debra Jackson	Darlene Hilton
	Eddie Allen	

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Decatur last year to the taxes proposed to be imposed on the average residence homestead by City of Decatur this year.

	2023	2024	Change
--	------	------	--------

Total tax rate (per \$100 of value)	\$0.581168	\$0.577551	decrease of -0.003617 per \$100, or -0.62%
Average homestead taxable value	\$267,094	\$289,864	increase of 8.53%
Tax on average homestead	\$1,552.26	\$1,674.11	increase of 121.85, or 7.85%
Total tax levy on all properties	\$7,307,169	\$7,959,355	increase of 652,186, or 8.93%

For assistance with tax calculations, please contact the tax assessor for City of Decatur at 940-624-3523 or taxoffice@co.wise.tx.us, or visit wisecountytx.gov for more information.

Exhibit A

WISE COUNTY APPRAISAL DISTRICT

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

July 24, 2024

STATE OF TEXAS
COUNTY OF WISE

CERTIFICATION OF THE 2024 APPRAISAL ROLL FOR

CITY OF DECATUR

I, Deidra Deaton, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2024 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2024.

Deidra Deaton

Deidra Deaton, Interim Chief Appraiser

TAX ROLL INFORMATION

2024 TOTAL MARKET VALUE.....	\$1,827,107,421
2024 TAXABLE VALUE ARB APPROVED.....	\$1,378,121,520
2024 TAXABLE VALUE UNDER ARB REVIEW.....	\$0

2024 CERTIFIED TAXABLE VALUE	\$1,378,121,520
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Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
GENERAL FUND				
GENERAL FUND				
01-00-4065-00	TRANS. FROM W.C.W.S.D.	0	0	0
01-00-4066-00	TRANS. FROM ECONOMIC DEV.	27,000-	0	27,000-
01-00-4100-00	TAX COLLECTION - CITY	5,453,902-	0	5,453,902-
01-00-4120-00	DEL. TAX COLLECTION - CITY	80,000-	0	80,000-
01-00-4130-00	INTEREST & PENALTY - CITY	80,000-	0	80,000-
01-00-4160-00	FRANCHISE TAXES	655,000-	0	655,000-
01-00-4180-00	COBRA PAYMENTS	3,500-	0	3,500-
01-00-4200-00	COURT FINES	939,000-	0	939,000-
01-00-4210-00	LAND RENTAL	12,000-	0	12,000-
01-00-4216-00	CONFERENCE CENTER RECEIPTS	80,000-	0	80,000-
01-00-4217-00	CONF CTR RECEIPTS-TAX-F & B	160,000-	0	160,000-
01-00-4218-00	CONF CTR RCPTS-TAX-LINENS&EQ	15,000-	0	15,000-
01-00-4219-00	CONF CTR RCPTS-NON TAX-F & B	375,000-	0	375,000-
01-00-4230-00	AID IN CONST. - ST. IMPROVEMENT	120,000-	0	120,000-
01-00-4276-00	ARP REVENUES	607,335-	0	607,335-
01-00-4300-00	MISC.	12,000-	0	12,000-
01-00-4305-00	REIMBURSEMENT FOR CITY EXPE	475,159-	0	475,159-
01-00-4307-00	INSURANCE RECEIPTS	20,000-	0	20,000-
01-00-4310-00	INTEREST INCOME - GENERAL	200,000-	0	200,000-
01-00-4330-00	SALES TAX	4,606,575-	0	4,606,575-
01-00-4340-00	BANK CARD FEE	35,000-	0	35,000-
01-00-4350-00	HOTEL & MOTEL TAX	750,000-	0	750,000-
01-00-4386-00	FAILURE TO APPEAR-OMNI BASE	2,400-	0	2,400-
01-00-4394-00	SCHOOL CROSSING FEE	0	0	0
01-00-4400-00	BUILDING PERMITS	500,000-	0	500,000-
01-00-4402-00	INFRASTRUCTURE FEES	35,000-	0	35,000-
01-00-4404-00	HEALTH INSPECTION PERMITS	68,750-	0	68,750-
01-00-4405-00	P & Z APPLICATIONS	43,750-	0	43,750-
01-00-4409-00	FIRE DEPARTMENT PERMITS	18,750-	0	18,750-
01-00-4410-00	RECREATION FD. INCOME	18,750-	0	18,750-
01-00-4420-00	GARAGE SALE	1,500-	0	1,500-
01-00-4425-00	ANIMAL LICENSE FEES	125-	0	125-
01-00-4430-00	COURT/ANIMAL CONTROL	500-	0	500-
01-00-4452-00	CEMETERY- DUES	200-	0	200-
01-00-4454-00	CEMETERY-GRAVE SPACES	70,000-	0	70,000-
01-00-4500-00	SALE OF ASSETS	0	0	0
01-00-4512-00	MIXED DRINK TAX	45,000-	0	45,000-
01-00-4545-00	WRECKER FEES	70,000-	0	70,000-
01-00-4550-00	AUTO IMPOUND FEES	35,000-	0	35,000-
01-00-4555-00	POLICE REPORTS & MISC.	5,500-	0	5,500-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
01-00-4650-00	PUBLIC SAFETY GRANT RECEIPTS	50,000-	0	50,000-
01-00-4655-00	Police Opioid Abatement Fund	15,000-	0	15,000-
01-00-4700-00	LIBRARY GRANT RECEIPTS	30,000-	0	30,000-
01-00-4800-00	LIBRARY RECEIPTS	77,250-	0	77,250-
01-00-4850-00	LIBRARY DONATIONS	0	0	0
01-00-4900-00	PARK/RECREATION CONTRIBUTIO	5,000-	0	5,000-
01-00-4901-00	PARKLAND DEDICATION FEES	60,000-	0	60,000-
01-00-4902-00	PARK DEVELOPMENT FEES	80,000-	0	80,000-
01-00-4904-00	RAMP GRANT REIMBURSEMENTS	100,000-	0	100,000-
01-00-4905-00	AIRPORT HANGAR RENTALS	200,000-	0	200,000-
01-00-4906-00	AIRPORT FUEL SALES	5,500-	0	5,500-
01-00-4911-00	FIRE DEPT RECEIPTS	225,000-	0	225,000-
01-00-4912-00	FIRE DEPT GRANT REIMBURSEME	95,000-	0	95,000-
01-00-4913-00	FD DONATIONS/AUCTION PROCEE	5,500-	0	5,500-
01-00-4930-00	MAIN STREET CONTRIBUTIONS	3,000-	0	3,000-
01-00-4955-00	TRANSFER FROM WATER	570,000-	0	570,000-
Total GENERAL FUND:		17,142,946-	0	17,142,946-

ADMINISTRATION

01-01-5000-00	SALARIES	943,661	0	943,661
01-01-5001-00	OTHER WAGES	8,400	0	8,400
01-01-5010-00	FICA EXPENSE	70,473	0	70,473
01-01-5012-00	TMRS EXPENSE	152,369	0	152,369
01-01-5014-00	UNIFORMS PAID & WITHHELD	2,750	0	2,750
01-01-5015-00	HEALTH INSURANCE EXPENSE	84,500	0	84,500
01-01-5017-00	GEN. & ADM. INSURANCE	365,000	0	365,000
01-01-5021-00	OTHER BENEFITS	0	0	0
01-01-5023-00	EMPLOYMENT EXPENDITURES	25,000	0	25,000
01-01-5024-00	Volunteer/Boards/Commission	3,000	0	3,000
01-01-5027-00	COUNCIL EXPENSES	4,000	0	4,000
01-01-5100-00	OFFICE EXPENSE	25,000	0	25,000
01-01-5110-00	POSTAGE	3,600	0	3,600
01-01-5120-00	CONTRACT LABOR	20,000	0	20,000
01-01-5230-00	SOFTWARE MAINTENANCE	10,000	0	10,000
01-01-5255-00	WISE COUNTY HISTORICAL SOCIE	5,400	0	5,400
01-01-5264-00	LEGAL FEES	35,000	0	35,000
01-01-5265-00	AUDIT FEES	105,000	0	105,000
01-01-5266-00	LEGAL NOTICES	4,000	0	4,000
01-01-5275-00	SUBSCRIPTIONS	15,000	0	15,000
01-01-5285-00	ELECTION EXPENSE	3,500	0	3,500
01-01-5300-00	AUTO & TRUCK EXPENSE	3,000	0	3,000
01-01-5350-00	COMMUNICATION EXPENSE	2,803	0	2,803
01-01-5370-00	TRANSFER TO CHBR. OF COMMER	2,400	0	2,400
01-01-5450-00	BANK CARD EXPENSE	50,000	0	50,000
01-01-5500-00	MISC.	12,000	0	12,000
01-01-5550-00	TRAVEL & TRAINING EXPENSE	27,500	0	27,500
01-01-5580-00	ADVERTISING/PROMOTIONS	500	0	500
01-01-5900-00	REPAIR AND MAINTENANCE	10,000	0	10,000
01-01-5950-00	HOTEL MOTEL ADVERTISING	10,000	0	10,000
01-01-5960-00	ARP EXPENSES	0	0	0
01-01-5965-00	LEASE/RENTAL	0	0	0
01-01-6000-00	EQUIPMENT < THAN \$5K	5,000	0	5,000

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
Total ADMINISTRATION:		2,008,856	0	2,008,856
JANITORIAL				
01-02-5000-00	CONTRACT LABOR, JANITORIAL	12,000	0	12,000
01-02-5100-00	OFFICE EXPENSE	1,200	0	1,200
01-02-5120-00	CONTRACT LABOR, LAWN CARE	0	0	0
01-02-5205-00	MAINTENANCE	3,500	0	3,500
01-02-5215-00	UTILITIES	15,000	0	15,000
Total JANITORIAL:		31,700	0	31,700
AIRPORT				
01-03-5000-00	SALARIES	64,823	0	64,823
01-03-5001-00	OTHER WAGES	1,300	0	1,300
01-03-5010-00	FICA EXPENSE	4,445	0	4,445
01-03-5012-00	TMRS EXPENSE	9,610	0	9,610
01-03-5014-00	UNIFORMS PAID & WITHHELD	1,000	0	1,000
01-03-5015-00	HEALTH INSURANCE EXPENSE	10,000	0	10,000
01-03-5100-00	OFFICE EXPENSE	5,000	0	5,000
01-03-5110-00	POSTAGE	50	0	50
01-03-5200-00	SHOP SUPPLIES	1,200	0	1,200
01-03-5205-00	MAINTENANCE	7,500	0	7,500
01-03-5215-00	UTILITIES	20,000	0	20,000
01-03-5260-00	ENGINEERING EXPENSE	10,000	0	10,000
01-03-5275-00	SUBSCRIPTIONS	200	0	200
01-03-5300-00	AUTO & TRUCK EXPENSE	5,000	0	5,000
01-03-5305-00	FUEL	3,000	0	3,000
01-03-5350-00	AVIATION FUEL EXPENSE	500	0	500
01-03-5500-00	MISC.	10,000	0	10,000
01-03-5550-00	TRAINING EXPENSE	2,000	0	2,000
01-03-5560-00	SPECIAL EVENTS EXPENSE	2,000	0	2,000
01-03-5850-00	RAMP GRANT EXPENSE	100,000	0	100,000
01-03-8002-00	PURCHASE OF EQUIPMENT	0	0	0
Total AIRPORT:		257,628	0	257,628
MAIN STREET				
01-04-5000-00	SALARIES	89,247	0	89,247
01-04-5001-00	OTHER WAGES	1,200	0	1,200
01-04-5010-00	FICA EXPENSE	6,656	0	6,656
01-04-5012-00	TMRS EXPENSE	14,390	0	14,390
01-04-5015-00	HEALTH INSURANCE EXPENSE	10,000	0	10,000
01-04-5100-00	OFFICE EXPENSE	2,500	0	2,500
01-04-5110-00	POSTAGE	190	0	190
01-04-5215-00	UTILITIES	10,925	0	10,925
01-04-5275-00	SUBSCRIPTIONS	1,000	0	1,000
01-04-5300-00	AUTO & TRUCK EXPENSE	1,282	0	1,282
01-04-5350-00	COMMUNICATION EXPENSE	0	0	0
01-04-5500-00	MISC.	1,800	0	1,800

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
01-04-5550-00	TRAVEL & TRAINING EXPENSE	1,900	0	1,900
01-04-5580-00	MARKETING/PROMOTIONS EXPEN	20,000	0	20,000
01-04-5900-00	REPAIR AND MAINTENANCE	2,850	0	2,850
Total MAIN STREET:		163,940	0	163,940

ANIMAL CONTROL

01-05-5000-00	SALARIES	54,930	0	54,930
01-05-5001-00	OTHER WAGES	900	0	900
01-05-5010-00	FICA EXPENSE	4,030	0	4,030
01-05-5012-00	TMRS EXPENSE	8,714	0	8,714
01-05-5015-00	HEALTH INSURANCE EXPENSE	10,000	0	10,000
01-05-5100-00	OFFICE EXPENSE	800	0	800
01-05-5120-00	CONTRACT LABOR	10,000	0	10,000
01-05-5200-00	SHOP SUPPLIES	7,500	0	7,500
01-05-5215-00	UTILITIES	7,000	0	7,000
01-05-5300-00	AUTO & TRUCK EXPENSE	5,000	0	5,000
01-05-5305-00	FUEL	2,000	0	2,000
01-05-5550-00	TRAVEL & TRAINING EXPENSE	1,000	0	1,000
01-05-5900-00	REPAIR AND MAINTENANCE	5,000	0	5,000
Total ANIMAL CONTROL:		116,874	0	116,874

POLICE

01-06-5000-00	SALARIES	2,959,876	0	2,959,876
01-06-5001-00	OTHER WAGES	73,500	0	73,500
01-06-5002-00	OVERTIME	55,000	0	55,000
01-06-5010-00	FICA EXPENSE	226,431	0	226,431
01-06-5012-00	TMRS EXPENSE	489,563	0	489,563
01-06-5014-00	UNIFORMS PAID & WITHHELD	20,000	0	20,000
01-06-5015-00	HEALTH INSURANCE EXPENSE	350,000	0	350,000
01-06-5021-00	OTHER BENEFITS	0	0	0
01-06-5023-00	EMPLOYMENT EXPENDITURES	2,000	0	2,000
01-06-5024-00	CONTRA - SRO REIMBURSEMENT	0	0	0
01-06-5100-00	OFFICE EXPENSE	16,000	0	16,000
01-06-5110-00	POSTAGE	5,000	0	5,000
01-06-5120-00	CONTRACT LABOR	500	0	500
01-06-5205-00	MAINTENANCE	13,000	0	13,000
01-06-5215-00	UTILITIES	14,000	0	14,000
01-06-5230-00	IT SOFTWARE	176,000	0	176,000
01-06-5275-00	SUBSCRIPTIONS	16,000	0	16,000
01-06-5300-00	AUTO & TRUCK EXPENSE	72,000	0	72,000
01-06-5305-00	FUEL	93,000	0	93,000
01-06-5310-00	PARTS & LABOR	0	0	0
01-06-5350-00	COMMUNICATION EXPENSE	5,000	0	5,000
01-06-5360-00	COMMUNICATION UNIFORMS	1,500	0	1,500
01-06-5400-00	POLICE TRAINING EXPENSE	25,000	0	25,000
01-06-5450-00	PURCHASE OF AMMO	6,500	0	6,500
01-06-5500-00	MISC.	14,000	0	14,000
01-06-5510-00	HOLDING CELL EXPENSE	500	0	500
01-06-5540-00	POLICE DOG TRAINING & SUPPLIE	0	0	0
01-06-5545-00	TRAINING - GRANT APPROVED/FU	4,500	0	4,500

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
01-06-5546-00	GRANT EQUIPMENT	10,000	0	10,000
01-06-5560-00	AUTO WRECKER EXPENSE	25,000	0	25,000
01-06-5965-00	EQUIP/VEHICLE LEASE/RENTAL	240,000	0	240,000
01-06-8002-00	PURCHASE OF EQUIPMENT	7,500	0	7,500
Total POLICE:		4,921,370	0	4,921,370

STREETS

01-07-5000-00	SALARIES	393,305	0	393,305
01-07-5001-00	OTHER WAGES	9,000	0	9,000
01-07-5002-00	OVERTIME	12,000	0	12,000
01-07-5010-00	FICA EXPENSE	29,353	0	29,353
01-07-5012-00	TMRS EXPENSE	63,464	0	63,464
01-07-5014-00	UNIFORMS PAID & WITHHELD	10,000	0	10,000
01-07-5015-00	HEALTH INSURANCE EXPENSE	80,000	0	80,000
01-07-5023-00	EMPLOYMENT EXPENDITURES	500	0	500
01-07-5100-00	OFFICE EXPENSE	2,000	0	2,000
01-07-5120-00	CONTRACT LABOR	5,000	0	5,000
01-07-5121-00	RENTAL EXPENSE	20,000	0	20,000
01-07-5200-00	SHOP SUPPLIES	9,000	0	9,000
01-07-5215-00	UTILITIES	85,000	0	85,000
01-07-5221-00	SMALL TOOLS	5,000	0	5,000
01-07-5225-00	STREET LIGHTS	15,000	0	15,000
01-07-5300-00	AUTO & TRUCK EXPENSE	49,000	0	49,000
01-07-5305-00	FUEL	30,000	0	30,000
01-07-5500-00	MISC.	1,000	0	1,000
01-07-5510-00	TRAINING EXPENSE	500	0	500
01-07-5550-00	MATERIALS	260,000	0	260,000
01-07-5965-00	EQUIP/VEHICLE LEASE/RENTAL	60,000	0	60,000
01-07-8001-00	CAPITAL EXPENDITURES	25,000	0	25,000
01-07-8002-00	PURCHASE OF EQUIPMENT	0	0	0
Total STREETS:		1,164,122	0	1,164,122

TAX & COURT

01-08-5000-00	SALARIES	155,469	0	155,469
01-08-5001-00	OTHER WAGES	3,000	0	3,000
01-08-5003-00	SALARIES - PART TIME	40,000	0	40,000
01-08-5010-00	FICA EXPENSE	11,379	0	11,379
01-08-5012-00	TMRS EXPENSE	24,603	0	24,603
01-08-5015-00	HEALTH INSURANCE EXPENSE	30,000	0	30,000
01-08-5021-00	OTHER BENEFITS	0	0	0
01-08-5022-00	UNEMPLOYMENT EXPENSE	0	0	0
01-08-5100-00	OFFICE EXPENSE	2,000	0	2,000
01-08-5110-00	POSTAGE	3,000	0	3,000
01-08-5120-00	CONTRACT LABOR	1,500	0	1,500
01-08-5265-00	LEGAL & AUDIT	35,000	0	35,000
01-08-5275-00	SUBSCRIPTIONS	500	0	500
01-08-5500-00	MISC.	500	0	500
01-08-5550-00	TRAVEL & TRAINING EXPENSE	1,500	0	1,500
01-08-5600-00	CAD QUARTERLY PAYMENTS	132,000	0	132,000
01-08-5650-00	COURT COST PAYABLE TO STATE	2,500	0	2,500

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
Total TAX & COURT:		442,951	0	442,951
FIRE				
01-09-5000-00	SALARIES	1,689,418	0	1,689,418
01-09-5001-00	OVERTIME	65,000	0	65,000
01-09-5002-00	CERTIFICATION PAY	14,500	0	14,500
01-09-5003-00	SALARIES - PART TIME	65,000	0	65,000
01-09-5010-00	FICA EXPENSE	129,240	0	129,240
01-09-5012-00	TMRS EXPENSE	279,430	0	279,430
01-09-5014-00	UNIFORM EXPENSE	30,000	0	30,000
01-09-5015-00	HEALTH INSURANCE EXPENSE	220,000	0	220,000
01-09-5018-00	WELLNESS EXPENSE	21,000	0	21,000
01-09-5021-00	OTHER BENEFITS	0	0	0
01-09-5023-00	EMPLOYMENT EXPENDITURES	500	0	500
01-09-5025-00	PERSONAL PROTECTION EQUIPM	27,500	0	27,500
01-09-5026-00	ANNUAL BREATHING AIR CYLINDE	25,000	0	25,000
01-09-5100-00	OFFICE EXPENSE	10,500	0	10,500
01-09-5110-00	POSTAGE	700	0	700
01-09-5200-00	SHOP SUPPLIES	15,000	0	15,000
01-09-5201-00	EMS SUPPLIES	17,500	0	17,500
01-09-5215-00	UTILITIES	24,000	0	24,000
01-09-5265-00	LEGAL & AUDIT	0	0	0
01-09-5275-00	SUBSCRIPTIONS	46,000	0	46,000
01-09-5300-00	AUTO & TRUCK EXPENSE	65,000	0	65,000
01-09-5350-00	COMMUNICATION EXPENSE	15,000	0	15,000
01-09-5500-00	MISC.	26,500	0	26,500
01-09-5600-00	EDUCATION & TRAINING	52,500	0	52,500
01-09-5601-00	EMS-EDUCATION AND TRAINING	5,000	0	5,000
01-09-5602-00	FD TRAINING - GRANT REIMB	0	0	0
01-09-5800-00	SPECIAL PROJECTS EXPENSE	25,000	0	25,000
01-09-5900-00	REPAIR AND MAINTENANCE	10,000	0	10,000
01-09-5901-00	STORM SIREN REPLACEM PLAN	0	0	0
01-09-5965-00	EQUIP/VEHICLE LEASE/RENTAL	131,242	0	131,242
01-09-8002-00	PURCHASE OF EQUIPMENT	30,000	0	30,000
01-09-8004-00	PURCHASE OF EQUIP-LEASED TR	0	0	0
Total FIRE:		3,040,530	0	3,040,530

LIBRARY

01-10-5000-00	SALARIES	351,356	0	351,356
01-10-5001-00	OTHER WAGES	1,680	0	1,680
01-10-5010-00	FICA EXPENSE	25,848	0	25,848
01-10-5012-00	TMRS EXPENSE	55,887	0	55,887
01-10-5015-00	HEALTH INSURANCE EXPENSE	60,000	0	60,000
01-10-5023-00	EMPLOYMENT EXPENDITURES	300	0	300
01-10-5100-00	OFFICE EXPENSE	2,000	0	2,000
01-10-5105-00	LIBRARY EXPENSE	10,000	0	10,000
01-10-5110-00	POSTAGE	3,985	0	3,985
01-10-5120-00	LAWN CARE & JANITORIAL	10,000	0	10,000
01-10-5124-00	PROGRAMMING SUPPLIES	3,000	0	3,000
01-10-5215-00	UTILITIES	12,000	0	12,000

Account Number	Account Description	(1)		(2)
		Approved Budget	Adjustment	Modified Budget
01-10-5265-00	LEGAL & AUDIT/ADVERTISEMENTS	0	0	0
01-10-5275-00	SUBSCRIPTIONS	16,405	0	16,405
01-10-5280-00	BOOK & VIDEO EXPENSE	35,000	0	35,000
01-10-5282-00	DIGITAL BOOK & AUDIO BOOK EXP	0	0	0
01-10-5300-00	AUTO & TRUCK EXPENSE	0	0	0
01-10-5500-00	MISC.	500	0	500
01-10-5550-00	TRAVEL & TRAINING EXPENSE	3,000	0	3,000
01-10-5580-00	MARKETING	500	0	500
01-10-5900-00	REPAIR AND MAINTENANCE	4,277	0	4,277
01-10-5906-00	MAINTENANCE-COMPUTER SOFT	3,876	0	3,876
Total LIBRARY:		599,614	0	599,614

CEMETERY

01-11-5000-00	SALARIES	91,100	0	91,100
01-11-5010-00	FICA EXPENSE	6,969	0	6,969
01-11-5012-00	TMRS EXPENSE	14,400	0	14,400
01-11-5015-00	HEALTH INSURANCE EXPENSE	20,000	0	20,000
01-11-5017-00	INSURANCE EXPENSE	1,500	0	1,500
01-11-5100-00	OFFICE EXPENSE	500	0	500
01-11-5110-00	POSTAGE	500	0	500
01-11-5120-00	CONTRACT LABOR	800	0	800
01-11-5205-00	MAINTENANCE	1,000	0	1,000
01-11-5215-00	UTILITIES	200	0	200
01-11-5500-00	MISC.	1,000	0	1,000
01-11-5550-00	MATERIALS	1,000	0	1,000
Total CEMETERY:		138,969	0	138,969

PLANNING

01-12-5000-00	SALARIES	368,442	0	368,442
01-12-5001-00	OTHER WAGES	3,900	0	3,900
01-12-5010-00	FICA EXPENSE	27,482	0	27,482
01-12-5012-00	TMRS EXPENSE	59,419	0	59,419
01-12-5015-00	HEALTH INSURANCE EXPENSE	45,000	0	45,000
01-12-5023-00	EMPLOYMENT EXPENDITURES	3,500	0	3,500
01-12-5100-00	OFFICE EXPENSE	1,500	0	1,500
01-12-5110-00	POSTAGE	1,500	0	1,500
01-12-5120-00	CONTRACT LABOR	40,500	0	40,500
01-12-5121-00	RENTAL EXPENSE	0	0	0
01-12-5215-00	UTILITIES	0	0	0
01-12-5260-00	ENGINEERING EXPENSE	5,500	0	5,500
01-12-5265-00	LEGAL & AUDIT	0	0	0
01-12-5275-00	SUBSCRIPTIONS	2,500	0	2,500
01-12-5285-00	LONG RANGE MASTER PLAN	10,000	0	10,000
01-12-5300-00	AUTO & TRUCK EXPENSE	1,000	0	1,000
01-12-5305-00	FUEL	1,000	0	1,000
01-12-5500-00	MISC.	500	0	500
01-12-5550-00	TRAVEL & TRAINING EXPENSE	5,000	0	5,000
01-12-5900-00	REPAIR AND MAINTENANCE	0	0	0
01-12-6000-00	EQUIPMENT < THAN \$5K	5,000	0	5,000
01-12-8002-00	PURCHASE OF EQUIPMENT	0	0	0

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
Total PLANNING:		581,743	0	581,743

CONFERENCE CENTER

01-14-5000-00	SALARIES	575,337	0	575,337
01-14-5001-00	OTHER WAGES	5,520	0	5,520
01-14-5002-00	OVERTIME	10,000	0	10,000
01-14-5010-00	FICA EXPENSE	44,013	0	44,013
01-14-5012-00	TMRS EXPENSE	95,161	0	95,161
01-14-5014-00	UNIFORMS PAID & WITHHELD	1,000	0	1,000
01-14-5015-00	HEALTH INSURANCE EXPENSE	100,000	0	100,000
01-14-5023-00	EMPLOYMENT EXPENDITURES	0	0	0
01-14-5100-00	OFFICE EXPENSE	3,000	0	3,000
01-14-5110-00	POSTAGE	100	0	100
01-14-5119-00	CONTRACT LABOR	21,784	0	21,784
01-14-5120-00	LAWN CARE & JANITORIAL EXP.	3,250	0	3,250
01-14-5123-00	SUPPLIES-JANITORIAL	7,500	0	7,500
01-14-5205-00	MAINTENANCE	31,853	0	31,853
01-14-5215-00	UTILITIES	36,000	0	36,000
01-14-5232-00	TECHNICAL SERVICES	9,500	0	9,500
01-14-5275-00	SUBSCRIPTIONS	1,000	0	1,000
01-14-5300-00	AUTO & TRUCK EXPENSE	0	0	0
01-14-5500-00	MISC.	4,000	0	4,000
01-14-5510-00	FOOD & BEVERAGE	175,000	0	175,000
01-14-5520-00	LINEN RENTAL	3,000	0	3,000
01-14-5530-00	EVENT/FACILITY SUPPLIES	31,000	0	31,000
01-14-5550-00	TRAVEL & TRAINING EXPENSE	2,000	0	2,000
01-14-5580-00	MARKETING/PROMOTIONS EXPEN	12,000	0	12,000
01-14-5900-00	REPAIR AND MAINTENANCE	31,800	0	31,800
01-14-8002-00	PURCHASE OF EQUIPMENT	35,000	0	35,000
Total CONFERENCE CENTER:		1,238,818	0	1,238,818

PARKS

01-15-5000-00	SALARIES	431,485	0	431,485
01-15-5001-00	OTHER WAGES	3,300	0	3,300
01-15-5002-00	OVERTIME	1,000	0	1,000
01-15-5010-00	FICA EXPENSE	32,000	0	32,000
01-15-5012-00	TMRS EXPENSE	69,187	0	69,187
01-15-5014-00	UNIFORMS PAID & WITHHELD	6,000	0	6,000
01-15-5015-00	HEALTH INSURANCE EXPENSE	92,500	0	92,500
01-15-5023-00	EMPLOYMENT EXPENDITURES	500	0	500
01-15-5100-00	OFFICE EXPENSE	1,500	0	1,500
01-15-5120-00	CONTRACT LABOR	15,000	0	15,000
01-15-5121-00	RENTAL EXPENSE	15,000	0	15,000
01-15-5122-00	SUPPLIES	90,000	0	90,000
01-15-5215-00	PARK UTILITIES	35,000	0	35,000
01-15-5221-00	SMALL TOOLS	2,000	0	2,000
01-15-5300-00	AUTO & TRUCK EXPENSE	10,000	0	10,000
01-15-5305-00	FUEL	5,000	0	5,000
01-15-5500-00	MISC.	0	0	0
01-15-5550-00	TRAVEL & TRAINING EXPENSE	1,000	0	1,000

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
01-15-5800-00	SPECIAL PROJECTS EXPENSE	25,000	0	25,000
01-15-5900-00	REPAIR AND MAINTENANCE	2,000	0	2,000
01-15-8002-00	PURCHASE OF EQUIPMENT	50,000	0	50,000
Total PARKS:		887,472	0	887,472

INSPECTION SERVICES

01-16-5000-00	SALARIES	460,614	0	460,614
01-16-5001-00	OTHER WAGES	8,580	0	8,580
01-16-5010-00	FICA EXPENSE	33,949	0	33,949
01-16-5012-00	TMRS EXPENSE	73,401	0	73,401
01-16-5014-00	UNIFORMS PAID & WITHHELD	1,500	0	1,500
01-16-5015-00	HEALTH INSURANCE EXPENSE	75,000	0	75,000
01-16-5023-00	EMPLOYMENT EXPENDITURES	0	0	0
01-16-5100-00	OFFICE EXPENSE	7,500	0	7,500
01-16-5110-00	POSTAGE	1,500	0	1,500
01-16-5120-00	CONTRACT LABOR	0	0	0
01-16-5121-00	RENTAL EXPENSE	0	0	0
01-16-5215-00	UTILITIES	5,500	0	5,500
01-16-5265-00	LEGAL & AUDIT/ADVERTISEMENTS	1,500	0	1,500
01-16-5275-00	SUBSCRIPTIONS	2,500	0	2,500
01-16-5300-00	AUTO & TRUCK EXPENSE	2,000	0	2,000
01-16-5305-00	FUEL	3,500	0	3,500
01-16-5359-00	COMPUTER PURCHASE	3,000	0	3,000
01-16-5500-00	MISC.	1,000	0	1,000
01-16-5515-00	CODE ENFORCEMENT EXPENDITURE	5,000	0	5,000
01-16-5550-00	TRAVEL & TRAINING EXPENSE	10,000	0	10,000
01-16-5900-00	REPAIR AND MAINTENANCE	8,507	0	8,507
01-16-5905-00	COMPUTER SOFTWARE	0	0	0
01-16-5965-00	EQUIP/VEHICLE LEASE/RENTAL	0	0	0
01-16-8002-00	PURCHASE OF EQUIPMENT	0	0	0
Total INSPECTION SERVICES:		704,551	0	704,551

TECHNOLOGY SERVICES

01-18-5000-00	SALARIES	127,445	0	127,445
01-18-5001-00	OTHER WAGES	100	0	100
01-18-5010-00	FICA EXPENSE	9,578	0	9,578
01-18-5012-00	TMRS EXPENSE	20,708	0	20,708
01-18-5015-00	HEALTH INSURANCE EXPENSE	15,000	0	15,000
01-18-5100-00	OFFICE EXPENSE	100	0	100
01-18-5120-00	CONTRACT LABOR	10,000	0	10,000
01-18-5121-00	RENTAL EXPENSE	25,000	0	25,000
01-18-5200-00	SHOP SUPPLIES	800	0	800
01-18-5230-00	SOFTWARE MAINTENANCE	114,160	0	114,160
01-18-5231-00	HARDWARE MAINTENANCE	30,000	0	30,000
01-18-5232-00	TECHNICAL SERVICES	114,000	0	114,000
01-18-5275-00	SUBSCRIPTIONS	8,610	0	8,610
01-18-5350-00	COMMUNICATION EXPENSE	70,000	0	70,000
01-18-5359-00	COMPUTER PURCHASE	15,000	0	15,000
01-18-5500-00	MISC.	100	0	100
01-18-5550-00	TRAVEL & TRAINING EXPENSE	5,000	0	5,000

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
01-18-5900-00	REPAIR AND MAINTENANCE	0	0	0
01-18-8002-00	PURCHASE OF EQUIPMENT	29,000	0	29,000
Total TECHNOLOGY SERVICES:		594,601	0	594,601

PUBLIC WORKS - GF

01-20-5000-00	SALARIES	186,279	0	186,279
01-20-5001-00	OTHER WAGES	3,400	0	3,400
01-20-5010-00	FICA EXPENSE	13,563	0	13,563
01-20-5012-00	TMRS EXPENSE	29,325	0	29,325
01-20-5014-00	UNIFORMS PAID & WITHHELD	0	0	0
01-20-5015-00	HEALTH INSURANCE EXPENSE	16,500	0	16,500
Total PUBLIC WORKS - GF:		249,067	0	249,067
GENERAL FUND Revenue Total:		17,142,946-	0	17,142,946-
GENERAL FUND Expenditure Total:		17,142,806	0	17,142,806
Total GENERAL FUND:		140-	0	140-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
<u>WATER FUND</u>				
<u>WATER FUND</u>				
02-00-4005-00	METERED WATER SALES	3,342,180-	0	3,342,180-
02-00-4006-00	SEWER REVENUES	2,640,322-	0	2,640,322-
02-00-4007-00	REFUSE REVENUES	480,000-	0	480,000-
02-00-4008-00	PARKS/MAIN ST VOL CONTRIBUTIO	100-	0	100-
02-00-4010-00	BULK WATER SALES	47,500-	0	47,500-
02-00-4015-00	WATER & SEWER TAP FEES	27,500-	0	27,500-
02-00-4020-00	GARBAGE BAGS	2,000-	0	2,000-
02-00-4022-00	SALES TAX ON REFUSE	35,000-	0	35,000-
02-00-4024-00	RES YARD WASTE FEES	50,000-	0	50,000-
02-00-4025-00	RECONNECTS & OTHER	130,000-	0	130,000-
02-00-4026-00	WATER BILL TRANSFER FEES	0	0	0
02-00-4030-00	INTEREST INCOME - WATER	325,000-	0	325,000-
02-00-4035-00	MISC. WATER & SEWER REVENUE	2,000-	0	2,000-
02-00-4040-00	RET. CHKS. & DRFTS. REDEP.-WTR	500-	0	500-
02-00-4160-00	FRANCHISE TAXES	55,000-	0	55,000-
02-00-4300-00	MISC.	100-	0	100-
02-00-4310-00	WATER FUND INTEREST	30,000-	0	30,000-
02-00-4399-00	ARP REVENUES	228,000-	0	228,000-
Total WATER FUND:		7,395,202-	0	7,395,202-

PUBLIC WORKS

02-01-5000-00	SALARIES	274,150	0	274,150
02-01-5001-00	OTHER WAGES	4,500	0	4,500
02-01-5010-00	FICA EXPENSE	20,112	0	20,112
02-01-5012-00	TMRS EXPENSE	43,484	0	43,484
02-01-5014-00	UNIFORMS PAID & WITHHELD	1,000	0	1,000
02-01-5015-00	HEALTH INSURANCE EXPENSE	21,000	0	21,000
02-01-5023-00	EMPLOYMENT EXPENDITURES	500	0	500
02-01-5100-00	OFFICE EXPENSE	7,500	0	7,500
02-01-5110-00	POSTAGE	500	0	500
02-01-5120-00	CONTRACT LABOR	10,000	0	10,000
02-01-5215-00	UTILITIES	12,000	0	12,000
02-01-5221-00	SMALL TOOLS	500	0	500
02-01-5260-00	ENGINEERING EXPENSE	5,000	0	5,000
02-01-5275-00	SUBSCRIPTIONS & DUES	1,000	0	1,000
02-01-5300-00	AUTO & TRUCK EXPENSE	500	0	500
02-01-5305-00	FUEL	1,000	0	1,000
02-01-5350-00	COMMUNICATION EXPENSE	3,000	0	3,000
02-01-5500-00	MISC.	7,500	0	7,500
02-01-5550-00	TRAVEL & TRAINING EXPENSE	3,000	0	3,000
02-01-5590-00	PAYMENT OF COUPONS	383,258	0	383,258
02-01-5591-00	PAYMENT OF BONDS	170,000	0	170,000
02-01-5600-00	TRANSFER TO GEN FUND	570,000	0	570,000
02-01-5900-00	REPAIR & MAINTENANCE	5,000	0	5,000
02-01-5999-00	ARP EXPENSES	500,000	0	500,000

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
02-01-6000-00	EQUIPMENT < THAN \$5K	2,000	0	2,000
Total PUBLIC WORKS:		2,046,504	0	2,046,504

WATER

02-02-5000-00	SALARIES	333,500	0	333,500
02-02-5001-00	OTHER WAGES	10,680	0	10,680
02-02-5002-00	OVERTIME	5,000	0	5,000
02-02-5010-00	FICA EXPENSE	24,480	0	24,480
02-02-5012-00	TMRS EXPENSE	52,928	0	52,928
02-02-5014-00	UNIFORMS PAID & WITHHELD	3,500	0	3,500
02-02-5015-00	HEALTH INSURANCE EXPENSE	60,000	0	60,000
02-02-5023-00	EMPLOYMENT EXPENDITURES	500	0	500
02-02-5100-00	OFFICE EXPENSE	2,500	0	2,500
02-02-5110-00	POSTAGE	700	0	700
02-02-5120-00	CONTRACT LABOR	25,000	0	25,000
02-02-5121-00	EQUIPMENT RENTAL	1,000	0	1,000
02-02-5200-00	SHOP SUPPLIES	3,000	0	3,000
02-02-5201-00	MAINTENANCE OF STRUCTURES	50,000	0	50,000
02-02-5204-00	PUMPING SUPPLIES & EXPENSES	10,000	0	10,000
02-02-5205-00	MAINTENANCE OF PUMPING EQUI	25,000	0	25,000
02-02-5206-00	PURIFICATION SUPPLIES & EXPEN	443,000	0	443,000
02-02-5208-00	MAINTENANCE OF SEWER PLANT	0	0	0
02-02-5210-00	ELECTRICAL POWER	157,000	0	157,000
02-02-5215-00	UTILITIES	2,000	0	2,000
02-02-5221-00	SMALL TOOLS	1,000	0	1,000
02-02-5275-00	SUBSCRIPTIONS	500	0	500
02-02-5300-00	AUTO & TRUCK EXPENSE	3,000	0	3,000
02-02-5305-00	FUEL	5,000	0	5,000
02-02-5350-00	COMMUNICATION EXPENSE	2,000	0	2,000
02-02-5500-00	MISC.	1,500	0	1,500
02-02-5550-00	TRAVEL & TRAINING EXPENSE	4,500	0	4,500
02-02-5700-00	PERMITS	13,000	0	13,000
02-02-5900-00	REPAIR & MAINTENANCE	65,000	0	65,000
02-02-5965-00	EQUIP/VEHICLE LEASE/RENTAL	22,000	0	22,000
02-02-8002-00	PURCHASE OF EQUIPMENT	50,000	0	50,000
Total WATER:		1,377,288	0	1,377,288

REFUSE

02-03-5130-00	REFUSE COLLECTION SERVICE	480,000	0	480,000
02-03-5340-00	PURCHASE OF GARBAGE BAGS	5,000	0	5,000
Total REFUSE:		485,000	0	485,000

UTILITY BILLING

02-04-5000-00	SALARIES	103,951	0	103,951
02-04-5010-00	FICA EXPENSE	7,436	0	7,436
02-04-5012-00	TMRS EXPENSE	16,077	0	16,077
02-04-5015-00	HEALTH INSURANCE EXPENSE	25,000	0	25,000

Account Number	Account Description	(1)		(2)
		Approved Budget	Adjustment	Modified Budget
02-04-5100-00	OFFICE EXPENSE	5,000	0	5,000
02-04-5110-00	POSTAGE	10,000	0	10,000
02-04-5450-00	BANK CARD EXPENSE	40,000	0	40,000
02-04-5500-00	MISC.	500	0	500
02-04-5501-00	BAD DEBT EXPENSE	10,000	0	10,000
02-04-5550-00	TRAVEL & TRAINING EXPENSE	2,000	0	2,000
02-04-5600-00	TRANSFER TO W.C.W.S.D.	720,000	0	720,000
02-04-5900-00	REPAIR & MAINTENANCE	10,000	0	10,000
02-04-8002-00	PURCHASE OF EQUIPMENT	10,000	0	10,000
Total UTILITY BILLING:		959,964	0	959,964

WASTEWATER

02-05-5000-00	SALARIES	361,550	0	361,550
02-05-5001-00	OTHER WAGES	8,100	0	8,100
02-05-5002-00	OVERTIME	10,000	0	10,000
02-05-5010-00	FICA EXPENSE	26,798	0	26,798
02-05-5012-00	TMRS EXPENSE	57,940	0	57,940
02-05-5014-00	UNIFORMS PAID & WITHHELD	5,000	0	5,000
02-05-5015-00	HEALTH INSURANCE EXPENSE	60,000	0	60,000
02-05-5023-00	EMPLOYMENT EXPENDITURES	500	0	500
02-05-5100-00	OFFICE EXPENSE	3,000	0	3,000
02-05-5120-00	CONTRACT LABOR	50,000	0	50,000
02-05-5200-00	SHOP SUPPLIES	5,000	0	5,000
02-05-5204-00	PUMPING SUPPLIES & EXPENSES	3,000	0	3,000
02-05-5205-00	MAINTENANCE	50,000	0	50,000
02-05-5206-00	PURIFICATION SUPPLIES & EXPEN	120,000	0	120,000
02-05-5210-00	ELECTRICAL POWER	165,000	0	165,000
02-05-5221-00	SMALL TOOLS	5,000	0	5,000
02-05-5275-00	SUBSCRIPTIONS	500	0	500
02-05-5300-00	AUTO & TRUCK EXPENSE	7,000	0	7,000
02-05-5305-00	FUEL	5,000	0	5,000
02-05-5350-00	COMMUNICATION EXPENSE	2,000	0	2,000
02-05-5500-00	MISC.	1,000	0	1,000
02-05-5510-00	TRAVEL & TRAINING EXPENSE	4,500	0	4,500
02-05-5550-00	MATERIALS	1,000	0	1,000
02-05-5700-00	PERMITS	12,000	0	12,000
02-05-5900-00	REPAIR & MAINTENANCE	5,000	0	5,000
02-05-5965-00	EQUIP/VEHICLE LEASE/RENTAL	25,000	0	25,000
02-05-6000-00	EQUIPMENT < THAN \$5K	5,000	0	5,000
02-05-8001-00	CAPITAL EXPENDITURES	50,000	0	50,000
02-05-8002-00	PURCHASE OF EQUIPMENT	0	0	0
Total WASTEWATER:		1,048,888	0	1,048,888

UTILITY MAINTENANCE

02-07-5000-00	SALARIES	562,600	0	562,600
02-07-5001-00	OTHER WAGES	18,000	0	18,000
02-07-5002-00	OVERTIME	25,000	0	25,000
02-07-5010-00	FICA EXPENSE	41,318	0	41,318
02-07-5012-00	TMRS EXPENSE	89,333	0	89,333
02-07-5014-00	UNIFORMS PAID & WITHHELD	10,000	0	10,000

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
02-07-5015-00	HEALTH INSURANCE EXPENSE	110,000	0	110,000
02-07-5100-00	OFFICE EXPENSE	1,500	0	1,500
02-07-5120-00	CONTRACT LABOR	5,000	0	5,000
02-07-5121-00	EQUIPMENT RENTAL	5,000	0	5,000
02-07-5200-00	SHOP SUPPLIES	20,000	0	20,000
02-07-5203-00	MAINTENANCE OF METERS	5,000	0	5,000
02-07-5209-00	MAINTENANCE OF LIFT STATIONS	100,000	0	100,000
02-07-5215-00	UTILITIES	18,000	0	18,000
02-07-5221-00	SMALL TOOLS	10,000	0	10,000
02-07-5275-00	SUBSCRIPTIONS	500	0	500
02-07-5300-00	AUTO & TRUCK EXPENSE	50,000	0	50,000
02-07-5305-00	FUEL	35,000	0	35,000
02-07-5550-00	MATERIALS	140,000	0	140,000
02-07-5560-00	TRAVEL & TRAINING EXPENSE	5,500	0	5,500
02-07-5965-00	EQUIP/VEHICLE LEASE/RENTAL	30,000	0	30,000
02-07-8001-00	CAPITAL EXPENDITURES	0	0	0
02-07-8002-00	PURCHASE OF EQUIPMENT	50,000	0	50,000
Total UTILITY MAINTENANCE:		1,331,751	0	1,331,751

TECHNOLOGY SERVICES

02-08-5000-00	SALARIES	92,250	0	92,250
02-08-5001-00	OTHER WAGES	100	0	100
02-08-5010-00	FICA EXPENSE	6,885	0	6,885
02-08-5012-00	TMRS EXPENSE	14,886	0	14,886
02-08-5015-00	HEALTH INSURANCE EXPENSE	15,000	0	15,000
02-08-5200-00	SHOP SUPPLIES	1,000	0	1,000
02-08-5232-00	TECHNICAL SERVICES	15,000	0	15,000
Total TECHNOLOGY SERVICES:		145,121	0	145,121
WATER FUND Revenue Total:		7,395,202-	0	7,395,202-
WATER FUND Expenditure Total:		7,394,516	0	7,394,516
Total WATER FUND:		686-	0	686-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
<u>SPECIAL REVENUES FUND</u>				
<u>SPECIAL REVENUES FUND</u>				
04-00-4394-00	CHILD SAFETY FEE	2,000-	0	2,000-
04-00-4395-00	LOCAL JURY FEE	300-	0	300-
04-00-4397-00	TRUANCY PREVENTION - DIVERSI	25,000-	0	25,000-
04-00-4600-00	GRANT REVENUE	0	0	0
Total SPECIAL REVENUES FUND:		27,300-	0	27,300-
<u>POLICE</u>				
04-01-5650-00	OTHER EXPENSE	0	0	0
Total POLICE:		0	0	0
<u>LITERACY PROGRAM</u>				
04-02-4705-00	MOONEY BOOK TRUST INTEREST I	12,500-	0	12,500-
Total LITERACY PROGRAM:		12,500-	0	12,500-
<u>CEMETERY ENDOWMENT</u>				
04-03-4700-00	CEMETERY ENDWMNT. INT. INCOM	2,000-	0	2,000-
04-03-4701-00	CEMETERY ENDOWMENTS	8,000-	0	8,000-
Total CEMETERY ENDOWMENT:		10,000-	0	10,000-
<u>AIRPORT</u>				
04-04-4701-00	AIRPORT RECEIPTS-RAMP	100,000-	0	100,000-
Total AIRPORT:		100,000-	0	100,000-
<u>AIRPORT</u>				
04-04-5205-00	MAINTENANCE - RAMP	0	0	0
04-04-5700-00	AIRPORT CONSTRUCTION - RAMP	0	0	0
Total AIRPORT:		0	0	0

Account Number	Account Description	(1)	Adjustment	(2)
		Approved Budget		Modified Budget
04-07-3711-02	LIBRARY MMA INTEREST	0	0	0
OTHER INCOME				
04-07-4700-01	MUNICIPAL COURT TECH RECEIPT	20,000-	0	20,000-
04-07-4700-02	MUNICIPAL COURT TECH INTERES	2,000-	0	2,000-
04-07-4701-01	MUNICIPAL BLDG SEC. RECEIPTS	25,000-	0	25,000-
04-07-4701-02	MUNICIPAL BLDG SEC INTEREST	6,000-	0	6,000-
04-07-4702-01	MAIN STREET INCENTIVE RECEIPT	50,000-	0	50,000-
04-07-4706-00	POLICE SPECIAL FUND	50,000-	0	50,000-
04-07-4706-01	POLICE SPECIAL RECEIPTS	0	0	0
04-07-4706-02	POLICE SPECIAL INTEREST	2,500-	0	2,500-
04-07-4712-01	POLICE TRAINING GRANT RECEIPT	1,500-	0	1,500-
04-07-4712-02	POLICE TRAINING GRANT INTERES	50-	0	50-
04-07-4715-02	SPECIAL REVENUE INTEREST	200-	0	200-
Total OTHER INCOME:		157,250-	0	157,250-

OTHER INCOME

04-07-5500-00	MUNICIPAL COURT TECH EXPENS	5,000	0	5,000
04-07-5501-00	MUNICIPAL BLDG SEC EXPENSE	5,000	0	5,000
04-07-5502-00	MAIN STREET INCENTIVE EXPENS	50,000	0	50,000
04-07-5506-00	POLICE SPECIAL EXPENSE	50,000	0	50,000
04-07-5512-00	POLICE TRAINING GRANT EXPENS	4,341	0	4,341
04-07-5514-00	CHILD SAFETY FUND EXPENDITUR	2,000	0	2,000
Total OTHER INCOME:		116,341	0	116,341
SPECIAL REVENUES FUND Revenue Total:		307,050-	0	307,050-
SPECIAL REVENUES FUND Expenditure Total:		116,341	0	116,341
Total SPECIAL REVENUES FUND:		190,709-	0	190,709-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
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INTEREST & SINKING

INTEREST & SINKING

05-00-4100-00	TAX COLLECTION-CURRENT	2,458,904-	0	2,458,904-
05-00-4120-00	TAX COLLECTION-DELINQUENT	5,000-	0	5,000-
05-00-4130-00	PENALTY AND INTEREST	15,000-	0	15,000-
05-00-4500-00	INTEREST INCOME	30,000-	0	30,000-
Total INTEREST & SINKING:		2,508,904-	0	2,508,904-

INTEREST & SINKING

05-00-5000-00	PAYMENT OF COUPONS	1,120,950	0	1,120,950
05-00-5050-00	PAYMENT ON BONDS	1,340,278	0	1,340,278
05-00-5700-00	AGENTS FEE	2,000	0	2,000
Total INTEREST & SINKING:		2,463,228	0	2,463,228
INTEREST & SINKING Revenue Total:		2,508,904-	0	2,508,904-
INTEREST & SINKING Expenditure Total:		2,463,228	0	2,463,228
Total INTEREST & SINKING:		45,676-	0	45,676-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
EDC FUND				
EDC FUND				
06-00-4310-00	INTEREST INCOME	150,000-	0	150,000-
06-00-4900-00	RECEIPTS	2,303,288-	0	2,303,288-
Total EDC FUND:		2,453,288-	0	2,453,288-

EDC FUND				
06-00-5121-00	CITY ADMINISTRATIVE SVCS FEE	0	0	0
06-00-5123-00	TRANSFER TO GF FOR OPER EXP.	27,000	0	27,000
06-00-5600-00	GRANT EXPENSE	0	0	0
06-00-5700-00	DEBT SERVICE	1,119,858	0	1,119,858
06-00-5999-00	ECONOMIC INCENTIVE	181,756	0	181,756
Total EDC FUND:		1,328,614	0	1,328,614

ADMINISTRATION				
06-01-5000-00	SALARIES	415,000	0	415,000
06-01-5010-00	FICA EXPENSE	28,537	0	28,537
06-01-5012-00	TMRS EXPENSE	61,700	0	61,700
06-01-5015-00	HEALTH EXPENSE	34,500	0	34,500
06-01-5023-00	EMPLOYMENT EXPENDITURES	10,000	0	10,000
06-01-5100-00	OFFICE EXPENSE	10,000	0	10,000
06-01-5110-00	POSTAGE	2,500	0	2,500
06-01-5120-00	CONTRACT LABOR	53,000	0	53,000
06-01-5121-00	RENTAL EXPENSE	30,000	0	30,000
06-01-5215-00	UTILITIES	12,000	0	12,000
06-01-5260-00	ENGINEERING EXPENSE	50,000	0	50,000
06-01-5275-00	SUBSCRIPTIONS	30,000	0	30,000
06-01-5300-00	AUTO & TRUCK EXPENSE	0	0	0
06-01-5500-00	MISC.	5,000	0	5,000
06-01-5550-00	TRAVEL & TRAINING EXPENSE	25,000	0	25,000
06-01-5551-00	MEALS & ENTERTAINMENT	15,000	0	15,000
06-01-5580-00	MARKETING/PROMOTIONS EXPEN	100,000	0	100,000
06-01-5900-00	REPAIR AND MAINTENANCE	5,000	0	5,000
06-01-5913-00	INDUSTRIAL PARK MAINT & OPER	75,000	0	75,000
06-01-8001-00	CAPITAL EXPENDITURES	5,000	0	5,000
Total ADMINISTRATION:		967,237	0	967,237
EDC FUND Revenue Total:		2,453,288-	0	2,453,288-
EDC FUND Expenditure Total:		2,295,851	0	2,295,851
Total EDC FUND:		157,437-	0	157,437-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
HEALTH INSURANCE				
HEALTH INSURANCE				
07-00-4000-00	TRANSFER FROM GENERAL FUND	2,200,000-	0	2,200,000-
07-00-4310-00	INTEREST INCOME	16,650-	0	16,650-
Total HEALTH INSURANCE:		2,216,650-	0	2,216,650-

HEALTH INSURANCE

07-00-5015-00	HEALTH INSURANCE EXP	1,305,192	0	1,305,192
07-00-5021-00	OTHER BENEFITS	21,775	0	21,775
07-00-5039-00	GROUP LIFE EXP	42,250	0	42,250
07-00-5045-00	LONG TERM DISABILITY EXP	62,298	0	62,298
07-00-5047-00	DENTAL INSURANCE EXP	97,332	0	97,332
07-00-5048-00	VISION INSURANCE EXP	16,296	0	16,296
Total HEALTH INSURANCE:		1,545,143	0	1,545,143
HEALTH INSURANCE Revenue Total:		2,216,650-	0	2,216,650-
HEALTH INSURANCE Expenditure Total:		1,545,143	0	1,545,143
Total HEALTH INSURANCE:		671,507-	0	671,507-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
CONST/IMPACT FEES				
CONST/IMPACT FEES				
09-00-4300-00	LIBRARY SP. PROJECTS RECEIPTS	30,000-	0	30,000-
09-00-4310-00	INTEREST INCOME	650,000-	0	650,000-
09-00-4451-00	CEMETERY SPEC. PROJ. DONATIO	25,000-	0	25,000-
09-00-4608-00	PROCEEDS 2022 CO	21,000,000-	0	21,000,000-
09-00-4609-00	PREMIUM 2022 CO	1,121,849-	0	1,121,849-
09-00-4725-00	WATER IMPACT FEES	80,000-	0	80,000-
09-00-4750-00	SEWER IMPACT FEES	100,000-	0	100,000-
09-00-4940-00	TRANSFER FROM SPECIAL REVEN	0	0	0
Total CONST/IMPACT FEES:		23,006,849-	0	23,006,849-

CONST/IMPACT FEES

09-00-5000-00	GEN. GOVERNMENT EXPENDITUR	25,000	0	25,000
09-00-5391-00	TRANSFER TO SPEC. REVENUE	0	0	0
09-00-5535-00	'22 CO POLICE FACILITY & LAND	21,000,000	0	21,000,000
09-00-5540-00	'22 CO PARKS IMPROVEMENTS	250,000	0	250,000
09-00-5545-00	'22 CO LIBRARY IMPROVEMENTS	0	0	0
09-00-5550-00	STREET EXPENDITURES	0	0	0
09-00-5560-00	CEMETERY EXPENDITURES	20,000	0	20,000
09-00-5570-00	LIBRARY SPECIAL EXPENDITURE	10,000	0	10,000
09-00-5575-00	WATER EXPENDITURES	200,000	0	200,000
09-00-5580-00	SEWER EXPENDITURES	200,000	0	200,000
09-00-5589-00	2022 CO ISSUANCE COSTS	0	0	0
09-00-5600-00	LIBRARY CAPITAL EXPENDITURES	0	0	0
Total CONST/IMPACT FEES:		21,705,000	0	21,705,000
CONST/IMPACT FEES Revenue Total:		23,006,849-	0	23,006,849-
CONST/IMPACT FEES Expenditure Total:		21,705,000	0	21,705,000
Total CONST/IMPACT FEES:		1,301,849-	0	1,301,849-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
WCWSD				
WCWSD				
12-00-4300-00	COLLECTION OF CURRENT TAXES	399,400-	0	399,400-
12-00-4315-00	COLLECTION OF DELINQUENT TAX	1,000-	0	1,000-
12-00-4320-00	INT. & PENALTY DELIQ TAXES	5,000-	0	5,000-
12-00-4325-00	MISC.	500-	0	500-
12-00-4330-00	BULK WATER CONTRACT	720,000-	0	720,000-
12-00-4380-00	INTEREST INCOME-G/F	500-	0	500-
12-00-4381-00	INTEREST INCOME-D/S	200-	0	200-
12-00-4382-00	INTEREST INCOME-CPF	0	0	0
12-00-4385-00	LAND RENTAL	11,000-	0	11,000-
12-00-4410-00	MISCELLANEOUS (DSF)	500-	0	500-
Total WCWSD:		1,138,100-	0	1,138,100-
ADMINISTRATION				
12-01-5100-00	GENERAL MANAGER SALARY	21,000	0	21,000
12-01-5120-00	DISTRICT CONSLT ENGINEER	1,000	0	1,000
12-01-5130-00	DISTRICT COUNSEL	500	0	500
12-01-5140-00	DISTRICT AUDITOR	14,000	0	14,000
12-01-5165-00	RAW WATER PURCHASED	649,700	0	649,700
12-01-5171-00	TRUSTEE FEE (D/S)	4,000	0	4,000
12-01-5175-00	TAX ASSESSING FEE	13,000	0	13,000
12-01-5180-00	INSURANCE (BONDS)	20,000	0	20,000
12-01-5185-00	SUPPLIES OFFICE & EQUIP	500	0	500
12-01-5190-00	OTHER AUTHORIZED	15,000	0	15,000
12-01-5200-00	PAYMENT OF COUPONS	44,400	0	44,400
12-01-5210-00	PAYMENT OF BONDS	355,000	0	355,000
12-01-5301-00	CAPITAL EXPENDITURES (CPF)	0	0	0
Total ADMINISTRATION:		1,138,100	0	1,138,100
WCWSD Revenue Total:		1,138,100-	0	1,138,100-
WCWSD Expenditure Total:		1,138,100	0	1,138,100
Total WCWSD:		0	0	0
Grand Totals:		2,368,004-	0	2,368,004-

Account Number	Account Description	(1) Approved Budget	Adjustment	(2) Modified Budget
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Report Criteria:

- Print Fund Titles
 - Page and Total by Fund
 - Print Source Titles
 - Total by Source
 - Print Department Titles
 - Total by Department
 - All Segments Tested for Total Breaks
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