

2023-24 FY ANNUAL BUDGET

This coversheet is submitted in compliance with Chapter 102 of the Texas Local Government Code:

This budget will raise more total property taxes than last year's budget by \$186,996.11 which is a 9.384% increase, and of that amount \$ 37,696.38 is tax revenue to be raised from new property added to the tax roll this year.

Property Taxes

Previous Year Rate	0.381
2023-24 Adopted Rate	0.399
2023-24 No-New Revenue Rate	0.345
2023-24 Voter Approval Rate	0.399
2023-24 De Minimus Rate	0.522

Council Record Vote

Colby Meal	Yay	John Moore	Yay
Carla Woolsey	Yay	Stacy Miles	Yay
Ben Edwards	Yay		

Annual Budget Fiscal Year October 1, 2023 thru September 30, 2024

MAYOR
David Blaylock

MAYOR PRO-TEM
Ben Edwards, District

COUNCIL MEMBERS

Colby Meals
Carla Woolsey
John Moore
Stacy Miles

CITY ADMINISTRATOR
Julie Arrington

STAFF

Teresa Nino	City Secretary
Rachael Dockery	Municipal Judge
Scott Taylor	Police Chief
Steve Pinkston	Fire Chief
Dalton Fallaw	Code Enforcement/Building Official
Bradley Williams	Public Works
Shane Scarbrough	Electricity
Kyle Maynard	Purchasing Agent/Street Director
Lara Blair	Library Director
Penny Renfro	Parks and Recreation Director
Mike Corbett	Mechanic

CITY ATTORNEY
David Berman
Nichols & Jackson, LLP

CITY ENGINEER
Craig Kerkopf
Birkhoff, Hendricks &
Carter, LLP

August 1, 2023

Dear Mayor and Members of the City Council:

In accordance with the Texas Local Government Code the annual budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 has been submitted for your consideration. The budget, as filed with the City Secretary, presents in summary form revenues and expenditures for each of the funds. Due to the transition of Administration, the Budget was begun by Councilmember Meals and finalized by the Interim City Administrator. The budget was discussed with City Council in a couple of work sessions and has been presented formally at a public hearing in September.

The Fiscal Year 2023-2024 Adopted Budget is structurally balanced and supports sound fiscal and operational policies. It is a strategic policy document that aligns financial and employee resources with the City of Whitesboro. It provides for investments in safety, employees, transparency, development, and recognizes community partnerships. In governance policy terms it is a “means” document that outlines staff’s strategies and tactics to accomplish the vision or “ends” articulated by you, as the governing body, representing the residents/owners of Whitesboro.

Philosophy

The Annual Operating Budget is based on staff’s understanding of Council’s vision and plans for future development for the city. These elements include:

- Infrastructure Development – Whitesboro has begun the engineering and designing of a 500,000 gallon elevated water tower. It is anticipated Council will formally accept the design during the first quarter of the Fiscal Year 2023-2024. City Council has also begun the design and engineering of the rehabilitation of Texoma Dr. It is anticipated the design will be accepted the first month of the new budget cycle. The Interim City Administrator has been discussing finance options with the City’s financial manager for the purchase of a new screw press at the wastewater treatment facility. The Texas Department of Transportation Downtown Sidewalk project is completed with only a few punch items remaining.
- Community Engagement – Once again this year the City of Whitesboro is a contributor and supporter of the Annual Peanut Festival in October. The city has a solid Facebook presence with 322 followers on the page. The Facebook page will be more active this year and will be a great way to involve community engagement. Council understands the importance of community engagement and transparency.
- Economic Development – The City of Whitesboro has both a Type A and Type B Economic Development Corporation. Prior to the interim’s arrival the Corporations have begun reorganizing and creating more ways to assist the community. However, with the anticipated growth and the need for more water storage to facilitate this growth, the Corporations have pledged any help the city may need to assist with the elevated water tower expansion project.

- Regional Coordination – Whitesboro has a good working relationship with Grayson County. A few of the Departments are working to build relationships with the neighboring Cities of Gainesville, Sherman, Sadler, Southmayd, and Tioga. The Whitesboro Fire Department provides services to these entities when needed. The Whitesboro Police Department provides support and services to Grayson County when needed.

Leadership

Leadership rests on two components:

- City Council for governance leadership
- City administration and senior staff for the staff and organizational leadership

Strategies and Tactics

These strategies were identified to ensure that the FY2023-2024 Budget meets today's needs and positions the City of Whitesboro for a positive financial future. The focus has also been to develop a spending plan that is attentive to tax rate management.

The strategy and tactics employed by city staff will be focused in six areas:

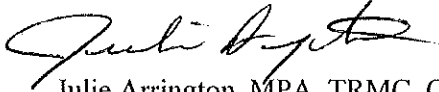
1. **Delivery of Services** – The focus on delivery of service fall into three (3) areas: Customer Service, Procedures, and Training.
2. **Infrastructure Development** – the focus on infrastructure falls into six (6) areas: Water, Wastewater, Distribution and Collections, Electricity, Streets and Drainage, and Asset Management.
3. **Planning and Development** – The largest component to Whitesboro's planning & development is the elevated water tower. This will take approximately two years from design to completion. However, to work with the current development and planning for the city a new Building Inspector has been hired and a permit tech position has been added at the direction of Council. This will offer a consistent set of accountability measures for all developers and construction managers.
4. **Economic Development** – The Economic Development Director will continue to meet with developers and potential market leads in an attempt to make Whitesboro an attractive place to live, work and play.
5. **Human Resources** – Staff and Council will review and update the Human Resource Employee handbook. An on boarding/off boarding procedure and checklist will be created to help streamline the process
6. **Financial Responsibility**- The staff will train on the general accepted accounting principles for municipalities. Staff and Council will develop a Financial Policy that will be utilized completely for all purchases large and small.

Summary

The Fiscal Year 2023-24 Annual Operating Budget for the City of Whitesboro addresses the priorities identified during the development of the Budget and through staff's understanding of Council's vision and plans for future development.

I appreciate the on-going discussions and feedback over the past month. It has been essential in the preparation of the propose budget document. I also want to thank staff for their dedication, diligence and fiscal accountability in providing services to the citizens of the community.

Sincerely,



Julie Arrington, MPA, TRMC, CPO
Interim City Administrator

BUDGET SUMMARY

ALL FUNDS

GENERAL FUND – Revenue (106)

Description		FY22 Amount	FY23 Budget	FY23 YE Estimate	FY24 Proposed
TAXES					
5110	Property Tax	\$ 1,122,865.00	\$ 1,200,000.00	\$ 1,300,661.98	\$ 1,312,609.00
5111	Delinquent Tax	\$ 8,643.00	\$ 15,000.00	\$ 17,269.00	\$ 19,053.93
5112 & 5114 & 5116 &					
5117	Franchise Payments	\$ 71,099.00	\$ 72,000.00	\$ 87,524.18	\$ 87,524.18
5113	EDC	\$ 707,979.00	\$ 618,750.00	\$ 632,132.06	\$ 570,000.00
5120	Sales Tax	\$ 960,519.00	\$ 825,000.00	\$ 1,011,411.35	\$ 1,244,035.96
5121	Property Tax Relief	\$ 240,130.00	\$ 206,250.00	\$ 210,710.69	\$ 210,750.00
5123	Mixed Beverage Tax	\$ 1,242.00	\$ 1,400.00	\$ 1,520.17	\$ 1,520.17
5130	Penalty and Interest	\$ 6,260.00	\$ 5,000.00	\$ 8,233.88	\$ 8,200.00
5131	Penalty & Interest	\$ 4,260.00	\$ 6,006.00	\$ 6,767.77	\$ 6,970.80
5133	Tax Attorney Fees	\$ 3,643.00	\$ 3,000.00	\$ 4,151.80	\$ 4,276.35
Total Revenue		\$ 3,126,640.00	\$ 2,952,406.00	\$ 3,280,382.88	\$ 3,464,940.40
LICENSE & PERMITS					
5210	Animal License	\$ 675.00	\$ 450.00	\$ 115.00	\$ 150.00
5220	Occupational Licenses	\$ 14,915.00	\$ 10,000.00	\$ 16,800.29	\$ 17,000.00
5225	Alcohol Permit	\$ 1,485.00	\$ 3,000.00	\$ 1,822.50	\$ 1,822.50
5230	Alarm System Permit	\$ 1,965.00	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00
5260	Building Permit Fees	\$ 107,172.00	\$ 100,000.00	\$ 171,195.96	\$ 256,793.94
Total Revenue		\$ 126,212.00	\$ 115,450.00	\$ 191,833.75	\$ 277,766.44
CHARGES FOR SERVICES					
5410	Cemetery	\$ 49,750.00	\$ 25,000.00	\$ 22,250.00	\$ 23,000.00
5411	Cemetery Filing Fees	\$ 695.00	\$ 1,000.00	\$ 435.00	\$ 500.00
5417	Shelter Impound Fee	\$ 885.00	\$ 2,000.00	\$ 345.00	\$ 500.00
5420	Pool Admission	\$ 22,065.00	\$ 20,000.00	\$ 15,742.10	\$ 20,000.00
5425	Swim Lessons	\$ 15,637.00	\$ 15,000.00	\$ 13,212.00	\$ 13,500.00
5430	Pool Concessions	\$ 10,584.00	\$ 9,000.00	\$ 7,524.00	\$ 9,500.00
5435	Athletic Income	\$ 39,228.00	\$ 35,000.00	\$ 48,209.00	\$ 57,850.80
5440	P & R Revenue	\$ 16,603.00	\$ 15,000.00	\$ 14,794.44	\$ 15,500.00
5460	Game Room Revenue	\$ 153.00	\$ 1,000.00	\$ 48.95	\$ 50.00
5480	Library County Subsidy	\$ 2,993.00	\$ 2,960.00	\$ 2,960.00	\$ 2,960.00
5493	P & Z Variance Req VENOCO, LLC/Maint	\$ 3,165.00	\$ 4,000.00	\$ 1,400.00	\$ 2,000.00
5494	Alarm Fire Contract Grayson	\$ 5.00	\$ -	\$ 85.00	\$ -
5495	Co	\$ 30,523.00	\$ 30,523.00	\$ 30,523.00	\$ 39,600.00
5496	Ambulance Subsidies	\$ 23,854.00	\$ 29,400.00	\$ 296.03	\$ -
Total Revenue		\$ 216,140.00	\$ 189,883.00	\$ 157,824.52	\$ 184,960.80
FINES & FORFEITURES					
5510	Library Fines	\$ 819.00	\$ 1,000.00	\$ 100.00	\$ 100.00
5570	City Fines	\$ 133,144.00	\$ 125,000.00	\$ 234,218.94	\$ 240,000.00
Total Revenue		\$ 133,963.00	\$ 126,000.00	\$ 234,318.94	\$ 240,100.00
OTHER REVENUE					
5608	WEDCO/WIDCO Improvements	\$ 131,055.00	\$ 336,000.00	\$ -	\$ -

5611 & 5621	Library Donations Oakwood Cemetery	\$ 75.00	\$ -	\$ 310.18	\$ 300.00
5614	Donation	\$ 300.00	\$ 100.00	\$ 300.00	\$ 100.00
5617 & 5637	Property Lease	\$ 74,638.00	\$ 75,047.00	\$ 75,193.78	\$ 75,193.78
5618	Court Collection	\$ 5,528.00	\$ 4,000.00	\$ 12,732.61	\$ 13,500.00
	Tx Rvenue Recovery			\$	
5622	Assoc	\$ 43.00	\$ -	\$ -	\$ -
5623	Time Warrant Sold	\$ -	\$ 1,252,000.00	\$ 752,000.00	\$ -
5625	Interest Income	\$ 70,174.00	\$ 35,000.00	\$ 285,829.51	\$ 285,829.51
5626 & 5627	Insurance Claims & Refunds	\$ 23,745.00	\$ -	\$ -	\$ -
5628	Fire Revenue	\$ 10,495.00	\$ 15,000.00	\$ 9,693.96	\$ 9,693.00
5630	Miscellaneous	\$ 136,491.00	\$ 65,000.00	\$ 239,309.11	\$ 65,000.00
5632 & 5633	Pole Contracts	\$ 18,535.00	\$ 18,300.00	\$ 18,547.00	\$ 18,547.00
5638	Court Security Fund	\$ 2,470.00	\$ 2,000.00	\$ 5,023.75	\$ 5,023.75
5639	Court Technology Fund	\$ 2,016.00	\$ 1,500.00	\$ 4,101.03	\$ 4,101.03
5650	Federal Assistance	\$ 576,079.00	\$ -	\$ 65,658.97	\$ -
Total Revenue		\$ 1,051,644.00	\$ 1,803,947.00	\$ 1,468,699.90	\$ 477,288.07
TRANSFER FROM OTHER FUNDS					
5711	TSF from Water Fund				
	Debt Svc	\$ 1,500,000.00	\$ 2,437,600.00	\$ 900,000.00	\$ 1,411,719.12
	Capital Outlays				\$ 125,254.00
				\$	
	Balance Roll Over	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 1,500,000.00	\$ 2,437,600.00	\$ 900,000.00	\$ 1,536,973.12
Total Revenue		\$ 6,154,599.00	\$ 7,625,286.00	\$ 6,233,059.99	\$ 6,182,028.83

Expenses

Acc. Num.	Account Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Year End Estimate	2023-2024 Proposed Base
Personal Services					
106-6110	Salaries	\$ 2,039,491.66	\$ 2,325,895.00	\$ 2,255,486.40	\$ 2,714,981.88
106-6111	Payroll Taxes	\$ 160,325.00	\$ 176,500.00	\$ 178,131.60	\$ 205,711.65
106-6112	TMRS Contribution	\$ 119,803.00	\$ 130,496.00	\$ 120,800.40	\$ 156,537.85
106-6114	Employee Benefits	\$ 47,513.00	\$ 525,133.00	\$ 628,119.60	\$ 688,347.41
106-6115	Worker's Compensation	\$ 88,622.00	\$ 97,507.00	\$ 72,000.00	\$ 72,000.00
106-6117	Unemployment	\$ 3,182.00	\$ 9,611.00	\$ 630.00	\$ 8,145.92
106-6118	Longevity	\$ 18,150.00	\$ 17,376.00	\$ 17,200.00	\$ 15,400.00
106-6119	Overtime	\$ 49,561.00	\$ 33,800.00	\$ 56,550.00	\$ 56,550.00
106-6120	Incentive/Merit	\$ 706.00	\$ 7,000.00	\$ 12,731.00	\$ 13,112.93
106-6121	Sick Time Buy Back	\$ -	\$ -	\$ -	\$ 33,989.21
106-6328	Uniforms	\$ 67,096.00	\$ 71,202.00	\$ 50,018.40	\$ 95,721.00
106-6230	Car Allowance	\$ 8,641.00	\$ 8,400.00	\$ 6,223.00	\$ 4,800.00
SUBTOTAL PERSONNEL SERVICES		\$ 2,603,090.66	\$ 3,402,920.00	\$ 3,397,890.40	\$ 4,065,297.85

Contractual Expense

106	Insurance Contract	\$ 87,103.00	\$ 92,693.00	\$ 146,594.00	\$ 150,991.82
106-6214	Contract Labor	\$ 158,496.00	\$ 210,990.00	\$ 60,626.40	\$ 62,445.19
106-6220	Teletype	\$ -	\$ -	\$ 26.40	\$ 27.19
106-6222	Equipment Rental	\$ 7,181.00	\$ 25,800.00	\$ 5,894.40	\$ 6,071.23
106-6239	Legal Advertising	\$ 2,809.00	\$ 4,500.00	\$ 3,412.80	\$ 3,515.18
106-6271	Contract Hauling	\$ 16,195.00	\$ 12,000.00	\$ 3,765.00	\$ 4,000.00
106-6324	Janitorial Services	\$ 7,265.00	\$ 8,925.00	\$ 7,035.60	\$ 7,246.67
106-6433	Contracts & Agreements	\$ 325,038.00	\$ 515,277.00	\$ 404,326.80	\$ 316,500.00
106-6435	Ambulance Subsidy	\$ 54,340.00	\$ 60,000.00	\$ 65,208.00	\$ -
106-6440/41	Appraisal District Expense	\$ 23,940.00	\$ 22,500.00	\$ 26,404.80	\$ 27,196.94
106-6446	Election Expense	\$ 6,007.00	\$ 12,000.00	\$ 4,913.00	\$ 5,060.39
106-6470/71	Legal Attorney Fees	\$ 3,685.00	\$ 2,500.00	\$ 4,252.80	\$ 14,380.00
106-6475	Auditing Expense	\$ 10,800.00	\$ 12,875.00	\$ 11,500.00	\$ 11,845.00
106-6476	Bank Service Charge	\$ 59,726.00	\$ 40,000.00	\$ 70,609.20	\$ -
SUBTOTAL CONTRACTUAL		\$ 70,526.00	\$ 52,875.00	\$ 587,214.60	\$ 609,279.62

Supplies/Maintenance

Council Fund					
106-6221	Postage Service	\$ 1,049.00	\$ 14,350.00	\$ 17,338.80	\$ 17,858.96
106-6240	Printing	\$ 542.00	\$ 6,600.00	\$ 3,344.40	\$ 3,444.73
6242 & 6359	Maintenance Bldg & Grnds	\$ 45,222.00	\$ 204,010.00	\$ 59,376.00	\$ 61,157.28
6244 & 6361	Maintenance Mach & Equip	\$ 30,885.00	\$ 62,250.00	\$ 42,940.80	\$ 44,229.02
106-6251	Maintenance Vehicles	\$ 61,740.00	\$ 64,575.00	\$ 48,789.60	\$ 50,253.29
106-6282	Permits & Licenses	\$ 145.00	\$ 600.00	\$ -	\$ -
106-6310	Office Supplies	\$ 14,850.00	\$ 18,125.00	\$ 18,819.60	\$ 19,384.19
106-6320	Service Award	\$ -	\$ 2,700.00	\$ 260.00	\$ 267.80
106-6332	Coffee & Food	\$ 1,194.00	\$ 2,050.00	\$ 1,378.80	\$ 1,420.16
106-6344	Chemicals	\$ 13,320.00	\$ 18,700.00	\$ 27,007.20	\$ 27,817.42
106-6346	Electrical Supplies	\$ 278.00	\$ 1,500.00	\$ 1,597.20	\$ 1,645.12
106-6348	Minor Tools	\$ 3,948.00	\$ 15,650.00	\$ 13,957.20	\$ 14,375.92
106-6349	Concession	\$ 11,604.00	\$ 9,300.00	\$ 13,089.60	\$ 13,482.29
106-6350	Dept Supplies	\$ 351,540.00	\$ 63,120.00	\$ 47,280.00	\$ 50,698.40
106-6352	Ammunition	\$ 1,965.00	\$ 2,000.00	\$ -	\$ -
106-6354	Awards & Trophies	\$ 2,662.00	\$ 1,800.00	\$ 1,218.00	\$ 1,254.54
SUBTOTAL SUPPLIES/MAINTENANCE		\$ 540,944.00	\$ 487,330.00	\$ 296,397.20	\$ 307,289.12

Utilities & Gasoline

106-6210	Telephone	\$ 33,709.00	\$ 40,330.00	\$ 27,988.80	\$ 28,828.46
106-6223	Auto Fuel	\$ 92,235.00	\$ 93,700.00	\$ 102,336.00	\$ 105,406.08
106-6268	Electricity	\$ 118,580.00	\$ 104,400.00	\$ 94,293.60	\$ 97,122.41
106-6269	Natural Gas	\$ 10,006.00	\$ 11,650.00	\$ 12,062.40	\$ 12,424.27
SUBTOTAL UTILITIES & GASOLINE		\$ 220,821.00	\$ 209,750.00	\$ 208,692.00	\$ 243,781.22

Training/Dues/Misc

106-6226/28	Training & Travel	\$ 3,730.00	\$ 57,800.00	\$ 44,720.40	\$ 65,000.00
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106-6270	Professional Fees	\$ 57,013.00	\$ 139,525.00	\$ 64,634.00	\$ 66,573.02
106-6280	Membership Dues	\$ 5,887.00	\$ 24,700.00	\$ 23,459.00	\$ 24,162.77
106-6365	Technology Fund	\$ 30,526.00	\$ 18,000.00	\$ 10,480.00	\$ 10,795.22
106-6413	Reimbursements	\$ 11,577.00	\$ 12,750.00	\$ 4,876.80	\$ 5,000.00
106-6434	Contingency/Misc	\$ 85.00	\$ 101,935.00		\$ -
106-6445	State Fines	\$ 40,386.00	\$ -	\$ 91,580.40	\$ -
106-6480	WIDCO	\$ 237,088.00	\$ 206,250.00	\$ 219,865.00	\$ 219,865.00
106-6481	WEDCO	\$ 483,489.00	\$ 412,500.00	\$ 439,731.00	\$ 439,731.00
SUBTOTAL TRAINING/DUES/MISC		\$ 866,051.00	\$ 915,660.00	\$ 854,626.20	\$ 831,127.01

Capital Outlay/Grants

106-6631	Office Equip	\$ -	\$ 13,000.00	\$ 3,272.00	\$ 3,500.00
106-6635	Equip Not in Category	\$ 20,223.00	\$ 807,000.00	\$ 775,149.00	\$ -
106-6639	Vehicle Equip	\$ 11,398.00	\$ 10,000.00	\$ 35,467.00	\$ 11,191.00
106-6640	Vehicles	\$ 34,359.00	\$ 40,000.00	\$ -	\$ 12,000.00
106-6642	Buildings & Basic Equip	\$ 61,815.00	\$ 48,000.00	\$ 31,626.00	\$ -
106-6643	Radio Equip	\$ 5,454.00	\$ 21,000.00	\$ 34,299.00	\$ 14,000.00
106-6650	Machinery/Equip	\$ 18,470.00	\$ 516,000.00	\$ 311,524.00	\$ 84,563.00

SUBTOTAL CAPITAL OUTLAY/GRANTS		\$ 151,719.00	\$ 1,455,000.00	\$ 1,191,337.00	\$ 125,254.00
TOTAL EXPENSE NET INCOME		\$ 4,453,151.66	\$ 6,523,535.00	\$ 6,536,157.40	\$ 6,182,028.82
		\$ 1,701,447.34	\$ 1,101,751.00	\$ (303,097.41)	\$ 0.00

UTILITY FUND – Revenue (206)

	Description	FY22 Budget	FY23 Budget	FY23 Projected	FY24 Proposed
TAXES					
206-5122	Sales Tax Income	\$ 114,252.00	\$ 100,000.00	\$ 115,887.76	\$ -
	Total Income	\$ 114,252.00	\$ 100,000.00	\$ 115,887.76	\$ -
CHARGES FOR SERVICES					
206-5409	Bulk Water Sales	\$ 525.00	\$ 500.00	\$ 494.40	\$ 500.00
206-5411	Water Rates	\$ 1,290,796.00	\$ 1,425,600.00	\$ 1,251,943.90	\$ 1,274,024.40
206-5412	Sewer Rates	\$ 759,990.00	\$ 720,000.00	\$ 767,179.02	\$ 780,929.80
206-5413	Garbage Revenue	\$ 751,098.00	\$ 775,400.00	\$ 776,191.91	\$ 787,838.40
206-5414	Misc	\$ 143.00	\$ 1,000.00	\$ 978.84	\$ 979.20
206-5415	Water Tap Fee	\$ 19,125.00	\$ 25,000.00	\$ 27,540.00	\$ 27,540.00
206-5416	Sewer Tap Fee	\$ 20,835.00	\$ 25,000.00	\$ 27,480.00	\$ 27,480.00
206-5418	Container/Dump Charge	\$ (1,091.00)	\$ 100.00	\$ 2.40	\$ 2.40
206-5419	Late Charges/Penalties	\$ 138,181.00	\$ 130,000.00	\$ 135,814.97	\$ 136,672.80
206-5442	Reconnects	\$ 14,355.00	\$ 15,000.00	\$ 16,734.00	\$ 16,806.00
206-5443	Service Fee	\$ 49,655.00	\$ 50,000.00	\$ 56,900.75	\$ 57,254.40
206-5444	Electric Revenue	\$ 5,163,334.00	\$ 4,590,000.00	\$ 4,851,315.04	\$ 4,956,195.60
206-5447	Electric Misc	\$ 9,580.00	\$ 12,000.00	\$ 8,748.00	\$ 8,748.00
206-5491	City Tax Collected	\$ 94,092.00	\$ 80,000.00	\$ 87,343.48	\$ 89,606.00
	Total Income	\$ 8,310,618.00	\$ 7,849,600.00	\$ 8,008,666.69	\$ 8,164,577.00

OTHER REVENUE

206-5623	Time Warrants Sold	\$	-	\$	445,272.00	\$	121,098.00	\$	-
206-5624	CD Interest/Utility Deposit	\$	938.00	\$	2,500.00	\$	7,228.45	\$	7,500.00
206-5625	Interest Income	\$	307.00	\$	-	\$	-	\$	-
206-5627	Insurance Refund	\$	3,716.00	\$	-	\$	-	\$	-
206-5630	Miscellaneous Income	\$	9,030.00	\$	10,500.00	\$	3,288.00	\$	3,288.00
206-5631	Bad Debt	\$	486.00	\$	1,000.00	\$	1,322.40	\$	1,322.40
Total Income		\$	14,477.00	\$	459,272.00	\$	132,936.85	\$	12,110.40

TRANSFER FROM OTHER FUNDS

206-5711	Transfer from Other Funds			\$	200,000.00			\$	-
Total Income		\$	-	\$	200,000.00	\$	-	\$	-

\$

Total Income **\$ 8,439,347.00** **\$ 8,608,872.00** **8,257,491.30** **\$ 8,176,687.40**

Expense

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2021-2022 Actuals</u>	<u>2022-2023 Adopted Budget</u>	<u>2022-2023 Year End Estimate</u>	<u>2023-2024 Proposed Base</u>
<u>Personal Services</u>					
206-6110	Salaries	\$ 590,838.00	\$ 651,627.00	\$ 642,235.20	\$ 695,094.40
206-6111	Payroll Taxes	\$ 47,984.00	\$ 51,877.00	\$ 53,554.80	\$ 55,935.91
206-6112	TMRS Contribution	\$ 11,168.00	\$ 39,686.00	\$ 38,538.00	\$ 42,924.19
206-6114	Employee Benefits	\$ 157,861.00	\$ 181,658.00	\$ 152,631.60	\$ 213,990.26
206-6115	Worker's Compensation	\$ -	\$ -	\$ -	\$ -
206-6117	Unemployment	\$ 405.00	\$ 1,697.00	\$ 144.00	\$ 1,827.00
206-6118	Longevity	\$ 5,450.00	\$ 5,950.00	\$ 7,140.00	\$ 6,450.00
206-6119	Overtime	\$ 33,524.00	\$ 26,500.00	\$ 50,685.60	\$ 52,206.17
206-6121	Sick Leave Buy Back	\$ -	\$ -	\$ -	\$ 4,217.12
206-6328	Uniforms	\$ 6,248.00	\$ 7,600.00	\$ 5,827.20	\$ 6,002.02
SUBTOTAL PERSONNEL SERVICES		\$ 256,392.00	\$ 307,368.00	\$ 302,694.00	\$ 1,078,647.06

Contractual Expense

206-6222	Equipment Rental	\$ 797.00	\$ 7,250.00	\$ 5,992.80	\$ 6,172.58
206-6324	Janitorial Services	\$ 97.00	\$ 400.00	\$ 258.00	\$ 265.74
206-6433	Contracts & Agreements	\$ 252,766.00	\$ 94,901.00	\$ 86,275.22	\$ 88,863.48
206-6434	Contingency	\$ -	\$ 68,276.00	\$ -	\$ -
206-6452	Refuse Collection	\$ 553,677.00	\$ 565,000.00	\$ 530,505.60	\$ 546,420.77
206-6455	Purchased Power	\$ 2,600,757.00	\$ 2,100,000.00	\$ 2,075,238.00	\$ 2,137,495.14
206-6483	WWTP Loan	\$ 210,000.00	\$ -	\$ -	\$ -
206-6484	CIP	\$ -	\$ 112,603.00	\$ 90,081.60	\$ 92,784.05
206-6485	GTUA Lease	\$ 55,966.00	\$ 58,000.00	\$ 49,950.00	\$ 51,448.50
206-6487	Red River Groundwater	\$ 7,370.00	\$ 11,000.00	\$ 10,279.20	\$ 10,587.58
206-6490	AMI/AMR Water	\$ 112,458.00	\$ -	\$ 319,417.20	\$ 328,999.72
	Technology Services		\$ -	\$ -	\$ -
SUBTOTAL CONTRACTUAL		\$3,540,228.00	\$2,914,879.00	\$ 3,075,471.60	\$ 3,263,037.55

Supplies/Maintenance

206-6221	Postage Service	\$ 1,705.00	\$ 90.00	\$ 1,028.40	\$ 1,059.25
206-6224/25/46/51, 6335/36/38/42/60	Maintenance Vehicles	\$ 12,937.00	\$ 24,275.00	\$ 25,092.00	\$ 25,844.76
206-6239	Legal Advertising	\$ -	\$ 300.00	\$ -	\$ -
206-6240	Printing	\$ -	\$ -	\$ -	\$ -
6245/50/53/54, 6358/61/66/67	Maintenance Mach & Equip	\$ 58,571.00	\$ 81,850.00	\$ 27,270.00	\$ 28,088.10
6250,6341/57, 63/73/78	Debt Supplies	\$ 163,008.00	\$ 158,500.00	\$ 73,408.80	\$ 75,611.06
206-6271	Sludge Removal	\$ 22,622.00	\$ 20,000.00	\$ 24,816.00	\$ 25,560.48
206-6310	Office Supplies	\$ 66.00	\$ 350.00	\$ 307.20	\$ 316.42
206-6332	Coffee & Food	\$ 80.00	\$ 300.00	\$ -	\$ -
206-6344	Chemicals	\$ 29,298.00	\$ 27,700.00	\$ 38,776.80	\$ 39,940.10
206-6346	Electrical Supplies	\$ 70,575.00	\$ 81,000.00	\$ 101,314.80	\$ 104,354.24
206-6348	Minor Tools	\$ 4,496.00	\$ 7,500.00	\$ 4,850.40	\$ 4,995.91
206-6359/77	Maintenance Bldg & Grnds Infrastructure Maint	\$ 10,051.00	\$ 17,100.00	\$ 4,137.60	\$ 4,261.73
		\$ -	\$ -	\$ -	\$ -
SUBTOTAL SUPPLIES/MAINTENANCE		\$ 14,547.00	\$ 24,600.00	\$ 8,988.00	\$ 310,032.06

Utilities & Gasoline

206-6210	Telephone	\$ 9,303.00	\$ 11,000.00	\$ 7,844.40	\$ 8,079.73
206-6223	Auto Fuel	\$ 33,712.00	\$ 24,900.00	\$ 25,602.00	\$ 26,370.06
206-6268	Electricity	\$ 162,600.00	\$ 156,500.00	\$ 166,899.60	\$ 171,906.59
206-6269	Natural Gas	\$ 836.00	\$ 1,500.00	\$ 1,047.60	\$ 1,079.03
SUBTOTAL UTILITIES & GASOLINE		\$ 197,148.00	\$ 182,900.00	\$ 193,549.20	\$ 207,435.41

Training/Dues/Misc

206-6226/28	Training & Travel	\$ 6,240.00	\$ 17,000.00	\$ 22,000.00	\$ 22,660.00
206-6270	Professional Fees	\$ -	\$ 325,000.00	\$ 32,406.00	\$ 50,000.00
206-6280	Membership Dues	\$ 1,387.00	\$ 1,800.00	\$ 672.00	\$ 692.16
206-6282	Agency Expenses	\$ 62,887.00	\$ 9,000.00	\$ 10,545.60	\$ 10,861.97
SUBTOTAL TRAINING/DUES/MISC		\$ 62,887.00	\$ 9,000.00	\$ 10,545.60	\$ 84,214.13

Capital Outlay/Grants

206-6631	Office Equip	\$ -	\$ 2,500.00	\$ 1,988.00	\$ 2,500.00
206-6635	Equip Not Listed in Cat	\$ -	\$ 353,900.00	\$ 57,344.00	\$ -
206-6640	Vehicles	\$ -			\$ -
206-6645	System Telemetry	\$ -	\$ 100,000.00	\$ 2,376.00	\$ -
206-6650	Machine & Equip	\$ -	\$ 196,272.00	\$ 249,023.00	\$ 128,726.00
206-6671	New Sewer Mains	\$ -	\$ 5,000.00		\$ -
206-6672	Electric Improvements	\$ -	\$ 40,000.00	\$ 39,762.00	\$ 40,000.00
206-6680	Fire Hydrants	\$ -	\$ 5,000.00		\$ -
206-6690	Meters	\$ -	\$ 8,000.00		\$ 8,000.00
206-6691	New Pumps	\$ -	\$ 12,000.00		\$ -
206-6811	Transfer GF	\$1,650,000.00	\$2,367,600.00	\$ 900,000.00	\$ 1,411,719.12
206-6812	Transfer Other Funds	\$ 41,600.00	\$ 124,000.00	\$ 95,419.00	\$ 649,259.38
206-	Capital Improvements	\$ -	\$ 354,910.00		\$ 993,116.69
SUBTOTAL CAPITAL OUTLAY/GRANTS		\$1,691,600.00	\$3,211,772.00	\$ 1,343,924.00	\$ 3,233,321.19
TOTAL EXPENSE		\$5,762,802.00	\$6,650,519.00	\$ 4,935,172.40	\$ 8,176,687.40
NET INCOME		\$ 391,797.00	\$1,958,353.00	\$ 3,322,318.90	\$ (0.00)

EMS FUND – Revenue (700)

	Description	FY22 Budget		FY23 Budget	FY23 Projected	FY24 Proposed
CHARGES FOR SERVICES						
700-5408	Grayson Co Subsidy	\$ -	\$	330,000.00	\$ 339,799.20	\$ 455,400.00
700-5409	Collinsville Subsidy	\$ -	\$	11,609.00	\$ 11,608.92	\$ 54,996.00
700-5411	Tioga Subsidy	\$ -	\$	7,024.00	\$ 30,000.00	\$ -
700-5412	Sadler Subsidy	\$ -	\$	3,552.00	\$ 4,017.12	\$ 24,028.00
700-5413	Southmayd Subsidy	\$ -	\$	8,200.00	\$ 7,379.96	\$ 28,432.00
700-5420	Medicare	\$ -	\$	437,000.00	\$ 164,132.20	\$ 175,000.00
700-5441	Medicaid	\$ -	\$	54,000.00	\$ (665.91)	\$ -
700-5442	Private Insurance	\$ -	\$	469,000.00	\$ 275,048.17	\$ 300,000.00
700-5443	Private Pay	\$ -	\$	20,000.00	\$ 20,477.65	\$ 35,000.00
700-5444	Transfers	\$ -	\$	10,000.00	\$ -	\$ -
700-5447	ISD	\$ -	\$	-	\$ 6,930.00	\$ 7,500.00
	Total Income	\$ -	\$	\$ 1,350,385.00	\$ 858,727.31	\$ 1,080,356.00

FINES & FOREFEITURES
OTHER REVENUE

700-5631	Bad Debt	\$ -	\$	-	\$ -	\$ -
	Total Income	\$ -	\$	-	\$ -	\$ -

TRANSFERS FROM OTHER FUNDS

	Capital Outlay	\$ -	\$	-	\$ -	\$ 158,512.08
700-5711	Utility Fund	\$ -	\$	-	\$ -	\$ 488,620.71
	Total Income	\$ -	\$	-	\$ -	\$ 647,132.79
	Total Income	\$ -	\$	\$ 1,350,385.00	\$ 858,727.31	\$ 1,727,488.79

Expenses

Acc. Num.	Account Description	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Year End Estimate	2023-2024 Proposed Base
Personal Services					
621-6110	Salaries	\$ -	\$ 382,720.00	\$ 405,597.00	\$ 678,608.00
621-6119	Overtime	\$ -	\$ 200,000.00	\$ 235,916.10	\$ 242,993.58
621-6111	Payroll Taxes	\$ -	\$ 29,278.12	\$ 49,073.90	\$ 51,913.51
621-6112	TMRS Contribution	\$ -	\$ 23,269.38	\$ 34,427.15	\$ 37,212.52
621-6115	Worker's Compensation	\$ -	\$ -	\$ -	\$ -
321-6117	Unemployment	\$ -	\$ 1,696.00	\$ 314.40	\$ 1,566.00
621-6114	Employee Benefits	\$ -	\$ 168,689.00	\$ 138,470.93	\$ 148,394.31
621-6118	Longevity	\$ -	\$ -	\$ -	\$ 600.00
621-6328	Uniforms	\$ -	\$ 7,500.00	\$ 8,794.93	\$ 35,000.00
621-6121	Sick Buy Back	\$ -	\$ -	\$ -	\$ -

SUBTOTAL PERSONNEL SERVICES	\$	-	\$ 813,152.50	\$ 872,594.41	\$ 1,196,287.92
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Contractual Expense

621-6433	Contracts & Agreements	\$	-	\$ 255,442.00	\$ 171,000.00	\$ 150,000.00
621-6239	Adv Fees/Emergicon	\$	-	\$ -	\$ 42,290.93	\$ -
621-6240	Printing & Binding	\$	-	\$ 1,000.00	\$ -	\$ -
621-6324	Janitorial Services	\$	-	\$ 3,500.00	\$ 13,292.30	\$ 13,691.07
	Technology Expense	\$	-	\$ -	\$ -	\$ -
SUBTOTAL CONTRACTUAL		\$	-	\$ 259,942.00	\$ 226,583.23	\$ 163,691.07

Supplies/Maintenance

621-6348	Minor Tools	\$	-	\$ 2,500.00	\$ 2,064.65	\$ 2,500.00
621-6310	Office Supplies	\$	-	\$ 2,000.00	\$ 273.55	\$ 5,500.00
621-6344	Chemicals	\$	-	\$ 2,500.00	\$ 5,416.18	\$ 5,578.66
621-6336/50	Dept Supplies	\$	-	\$ 38,040.00	\$ 52,952.16	\$ 60,000.00
621-6359	Maintenance Bldg & Grnds	\$	-	\$ 25,000.00	\$ 1,707.60	\$ 10,000.00
	Maintenance Mach & Equip	\$	-	\$ 7,000.00	\$ 7,662.05	\$ 7,891.91
621-6224/25, 6246/51, 6338/42/60	Maintenance Vehicles	\$	-	\$ 33,000.00	\$ 16,275.49	\$ 40,000.00
SUBTOTAL SUPPLIES/MAINTENANCE		\$	-	\$ 110,040.00	\$ 86,351.68	\$ 131,470.57

Utilities & Gasoline

621-6223	Auto Fuel	\$	-	\$ 35,000.00	\$ 35,760.83	\$ 36,833.65
621-6268	Electricity	\$	-	\$ 5,000.00	\$ 411.56	\$ 5,000.00
621-6269	Natural Gas	\$	-	\$ 2,000.00	\$ -	\$ 2,000.00
621-6210	Telephone	\$	-	\$ 2,000.00	\$ 2,989.38	\$ 3,079.06
SUBTOTAL UTILITIES & GASOLINE		\$	-	\$ 44,000.00	\$ 39,161.77	\$ 46,912.71

Training/Dues/Misc

621-6270	Professional Fees	\$	-	\$ 70,000.00	\$ 3,796.68	\$ 25,000.00
621-6280	Membership Dues	\$	-	\$ 20,000.00	\$ 19,074.47	\$ 20,000.00
621-6226/28	Training & Travel	\$	-	\$ 5,000.00	\$ 10,062.55	\$ 10,364.43
621-6320	Service Award	\$	-	\$ 250.00	\$ -	\$ 250.00
SUBTOTAL TRAINING/DUES/MISC		\$	-	\$ 25,250.00	\$ 29,137.02	\$ 30,614.43

Capital Outlay/Grants

621-6635	Equip Not Listed	\$	-	\$ 23,000.00	\$ 176,434.00	\$ 40,000.00
621-6643	Radio Equipment	\$	-	\$ 5,000.00	\$ 5,454.02	\$ -
621-6640	Vehicle	\$	-	\$ -	\$ -	\$ 118,512.08
621-6631	Office Equip	\$	-	\$ -	\$ -	\$ -
SUBTOTAL CAPITAL OUTLAY/GRANTS		\$	-	\$ 28,000.00	\$ 181,888.02	\$ 158,512.08
TOTAL EXPENSE		\$	-	\$1,280,384.50	\$1,435,716.13	\$ 1,727,488.79
NET INCOME		\$	6,154,599.00	\$ 70,000.50	\$ (576,988.82)	\$ 0.00

2023-2024 Possible Commitments

Possible Project	Type A		Type B	Total Amour
Audit	1,800	Professional	3,600	5,400
Branding & Logo Projects	5,500	Grounds	10,000	15,500
Comprehinsive Plan (i.e. Splash Pad/Center St. Park..etc)	206,000	Professional	414,000	620,000
Whitecotton Park Con./bathroom	123,000	Professional	247,000	370,000
Grant apps	0	Grant	60,000	60,000
Banners for Downtown Pj#3	700	Grounds	1,500	2,200
Subscription to Data	5,000	Subscript	10,000	15,000
United States Postal Service	0	Grounds	10,000	10,000
Water Storage Tank Prof. Fees	100,000	Professional	200,000	300,000
TOTAL	442,000		956,100	1,398,100

	TYPE A 2023-2024 Proposed Budget			
		2022-2023		2023-2024
		Adopted		Proposed
401 REVENUE SUMMARY				
	TOTAL REVENUES	199,085	261,473	508,835
401 EXPENDITURE SUMMARY				
	TOTAL EXPENDITURES	199,085	62,574	508,835
402 REVENUE SUMMARY				
	TOTAL REVENUES			
402 EXPENDITURE SUMMARY				
	TOTAL EXPENDITURES			
401 Industrial Development Corporation				
TAXES				
	Other Revenues			
5120	Sales tax	190,000	221,392	200,000
	REVENUE CATEGORY TOTALS	190,000	169,424	200,000
LICENSE & PERMITS				
5210				
	REVENUE CATEGORY TOTALS			
CHARGES FOR SERVICES				
FINES & FORFIETURES				
OTHER REVENUES				
5625	INTEREST INCOME	3,000	40,007	30,000
5630	MISCELLANEOUS	0	74	0
5635	Property	0		0
	REVENUE CATEGORY TOTALS	3,000	40,080	30,000
TRANSFER FROM OTHER FUNDS				
5706	TRANSFER IN	6,085	0	278,835
	REVENUE CATEGORY TOTALS	6,085	0	278,835
OTHER				
	TOTAL REVENUES	199,085	261,473	508,835
PERSONNEL SERVICES		Adopted		
660-6110	SALARIES & WAGES	32,001	29,602	32,001
660-6111	SOCIAL SECURITY/FICA	2,448	2,284	2,448
660-6112	RETIREMENT TMRS	1,946	1,762	1,946

660-6114	EMPLOYEE INSURANCE	5,625	5,150	5,625
660-6117	UNEMPLOYMENT	65	9	65
660-6118	LONGEVITY	250	250	300
6601-6120	INCENTIVE/MERIT	0	0	0
	CATEGORY TOTAL	42,335	39,057	42,385
CONTRACTUAL SERVICES				
660-6210	TELEPHONE	300	250	300
660-6221	POSTAGE	250	55	250
660-6223	MANAGEMENT FEES	200	0	200
660-6226	TRAVEL & CONFERENCE	2,800	868	2,800
660-6228	TRAINING & TUITION	2,200	0	1,200
660-6230	CAR ALLOWANCE	0	0	0
660-6239	ADVERTISING	7,000	681	3,000
660-6240	PRINTING & BINDING	500	0	200
660-6242	BUILDING & GROUNDS MAINTENANCE	2,500	1,682	9,200
660-6270	PROFESSIONAL FEES	2,000	225	430,800
660-6280	MEMBERSHIPS & SUBSCRIPTIONS	2,000	479	6,000
	CATEGORY TOTAL	19,750	4,240	453,950
SUPPLIES				
660-6310	OFFICE SUPPLIES	500	86	500
660-6320	SERVICE AWARDS	400	0	200
	JANITOR SUPPLIES	0	0	0
660-6332	FOOD & COFFEE	1,000	0	500
660-6350	DEPARTMENTAL SUPPLIES	100	49	100
	CATEGORY TOTAL	2,000	134	1,300
FIXED CHARGES				
660-6433	CONTRACTS & AGREEMENTS	132,000	18,602	9,200
660-6434	CONTINGENCY	0	0	
	CATEGORY TOTAL	132,000	18,602	9,200
CAPITAL OUTLAY				
660-6631	OFFICE EQUIPMENT	2,000	0	1,000
660-6635	EQUIPMENT NOT LISTED	1,000	540	1,000
		0		
	CATEGORY TOTAL	3,000	540	2,000
401 EXPENDITURE SUMMARY				
	TOTAL EXPENDITURES	199,085	62,574	508,835

2023-2024 Possible Commitments

Possible Project	Type A		Type B	Total Amour
Audit	1,800	Professional	3,600	5,400
Branding & Logo Projects	5,500	Grounds	10,000	15,500
Comprehinsive Plan (i.e. Splash Pad/Center St. Park..etc)	206,000	Professional	414,000	620,000
Whitecotton Park Con./bathroom	123,000	Professional	247,000	370,000
Grant apps	0	Grant	60,000	60,000
Banners for Downtown Pj#3	700	Grounds	1,500	2,200
Subscription to Data	5,000	Subscript	10,000	15,000
United States Postal Service	0	Grounds	10,000	10,000
Water Storage Tank Prof. Fees	100,000	Professional	200,000	300,000
TOTAL	442,000		956,100	1,398,100

	TYPE B 2023-2024 Proposed Budget			
		2022- 2023	YT	2023- 2024
		Adopted		Proposed
		Budget		
403 REVENUE SUMMARY				
	TOTAL REVENUES	516,185	538,592	1,191,560
	TOTAL EXPENDITURES	516,185	128,899	1,191,560
404 REVENUE SUMMARY				
	TOTAL REVENUES	0		
404 EXPENDITURE SUMMARY				
	TOTAL EXPENDITURES	0		
403 Economic Development Corporation				
TAXES				
5120	Sales Tax	390,000	424,849	433,000
	REVENUE CATEGORY TOTALS	390,000	424,849	433,000
LICENSE & PERMITS				
5210	RENT INCOME	96,820	72,615	96,820
	REVENUE CATEGORY TOTALS	96,820	72,615	96,820
CHARGES FOR SERVICES				
FINES & FORFIETURES				
OTHER REVENUES				
5625	INTEREST INCOME	10,000	69,447	70,000
5630	MISCELLANEOUS	0	28,318	0
5650	FEDERAL ASSISTANCE	0		
	REVENUE CATEGORY TOTALS	10,000	41,128	70,000
TRANSFER FROM OTHER FUNDS				
5706	TRANSFER IN	19,365	0	591,740
	REVENUE CATEGORY TOTALS	19,365	0	591,740
OTHER				
	TOTAL REVENUES	516,185	538,592	1,191,560
PERSONNEL SERVICES				
661-6110	SALARIES & WAGES	32,001	27,017	32,001
661-6111	SOCIAL SECURITY/FICA	2,448	2,086	2448

661-6112	RETIREMENT TMRS	1,946	1,610	1946
661-6114	EMPLOYEE INSURANCE	5,625	4,981	5625
661-6117	UNEMPLOYMENT	65	0	65
661-6118	LONGEVITY	250	250	275
661-6120	INCENTIVE/MERIT	0	0	
	CATEGORY TOTAL	42,335	35,944	42,360
CONTRACTUAL SERVICES				
661-6210	TELEPHONE	300	225	300
661-6221	POSTAGE	250	0	150
661-6223	MANAGEMENT FEES	200	0	200
661-6225	ECONOMIC DEVELOPMENT	0	0	0
661-6226	TRAVEL & CONFERENCE	5,500	1,977	5500
661-6228	TRAINING & TUITION	4,000	0	2000
661-6230	CAR ALLOWANCE	0	0	0
661-6239	ADVERTISING	5,000	1,204	5000
661-6240	PRINTING & BINDING	500	0	250
661-6242	BUILDING & GROUNDS MAINTENANCE	20,000	9,499	41,500
661-6245	INTEREST EXPENSE	0	290	0
661-6251	DEBT SERVICE	0	0	0
661-6270	PROFESSIONAL FEES	40,000	20,134	864,600
661-6280	MEMBERSHIPS & SUBSCRIPTIONS	1,000	1,026	21100
	CATEGORY TOTAL	76,750	34,355	940600
SUPPLIES				
661-6310	OFFICE SUPPLIES	800	252	800
661-6320	SERVICE AWARDS	500	60	400
661-6324	JANITOR SUPPLIES	0	0	0
661-6332	FOOD & COFFEE	1,000	41	500
661-6350	DEPARTMENTAL SUPPLIES	800	0	400
	CATEGORY TOTAL	3,100	353	2100
FIXED CHARGES				
661-6431	GRANTS	30,000	0	60,000
661-6432	POST OFFICE LEASE	54,000	40,500	54,000
661-6433	CONTRACTS & AGREEMENTS	304,000	16,667	88,500
661-6434	CONTINGENCY	0		
	CATEGORY TOTAL	388,000	57,167	202,500
CAPITAL OUTLAY				
661-6631	OFFICE EQUIPMENT	2,000	0	2000
661-6635	EQUIPMENT NOT LISTED	4,000	1,081	2000
	CATEGORY TOTAL	6,000	1,081	4000
	DEPARTMENT TOTAL	516,185	128,899	1,191,560
	TOTAL EXPENSES	516,185	128,899	1,191,560

ORDINANCE NO. 1213

APPROVING AND ADOPTING A BUDGET FOR THE CITY OF WHITESBORO, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024.

BE IT THEREFORE ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITESBORO, TEXAS:

SECTION 1. THAT THE CITY ADMINISTRATOR HAS ACCORDING TO THE LAWS OF THE STATE OF TEXAS, PREPARED AND PRESENTED TO THE CITY COUNCIL, A BUDGET COVERING THE FISCAL PERIOD OF (12) TWELVE MONTHS, BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 EXPENDITURES OF \$ 17,353,979.00 THE (12) MONTH PERIOD FOR THE CITY OF WHITESBORO IN ALL DEPARTMENTAL OPERATIONS AND PROVISIONS FOR MEETING THE DEBT OBLIGATIONS OF THE CITY; AND

SECTION 2. WHEREAS, A PUBLIC NOTICE HAS BEEN DULY AND LEGALLY PLACED IN THE COLUMNS OF THE WHITESBORO NEWS RECORD; AND THAT A PUBLIC HEARING ON THE BUDGET HAS BEEN HELD IN AN OPEN MEETING OF THE COUNCIL AS PROVIDED BY LAW; AND

SECTION 3. WHEREAS, IT IS THE OPINION AND JUDGMENT OF THE CITY COUNCIL THAT THE BUDGET, AS PRESENTED, IS IN ALL THINGS APPROPRIATE AND CORRECT;

THEREFORE, BE IT ORDAINED THAT:

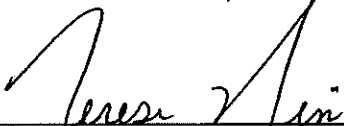
THE BUDGET IS HERE AND NOW IN ALL THINGS APPROVED AND ADOPTED AND IT IS PROVIDED THAT THE EFFECTIVE BEGINNING DATE OF THIS BUDGET SHALL BE OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024

IT IS SO ORDAINED.

PASSED AND APPROVED THIS THE 5TH DAY OF SEPTEMBER, 2023.



DAVID BLAYLOCK, MAYOR



TERESA NINO, CITY SECRETARY

ORDINANCE 1214

AN ORDINANCE FIXING THE TAX RATE ON TAXABLE PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF WHITESBORO, TEXAS, FOR THE YEAR 2023 AND PROVIDING APPLICATION OF TAXES COLLECTIBLE;

BE IT THEREFORE ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITESBORO, TEXAS;


THAT THERE IS HEREBY LEVIED FOR THE YEAR 2023, ON ALL REAL ESTATE PROPERTY AND CERTAIN PERSONAL PROPERTY, INCLUDING CERTAIN VEHICLES, SITUATED WITHIN THE CITY LIMITS OF WHITESBORO, TEXAS ON JANUARY 1, 2023 EXCEPT SUCH PROPERTY THAT IS EXEMPTED BY LAWS OF THIS STATE AND OF THE UNITED STATES OF AMERICA, THE FOLLOWING TAXES ON \$100.00 VALUATION AT 100% VALUATION WITH THE TOTAL REAL ESTATE AND PERSONAL PROPERTY VALUATIONS BEING \$346,289,104

GENERAL FUND 0.399043

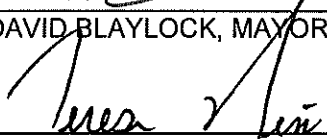
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.384 % PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS AND DEBT SERVICES ON A AVERAGE HOMESTEAD BY APPROXIMATELY \$ 54.00.

ALL REAL AND CERTAIN PERSONAL PROPERTY SHALL BE BILLED ON OCTOBER 1, 2023 AND SHALL BE DELINQUENT ON FEBRUARY 1, 2024. ALL DELINQUENT TAXES SHALL ACCRUE PENALTY AND INTEREST AS PROVIDED FOR IN THE STATE OF TEXAS.

PASSED AND APPROVED THIS THE 5TH DAY OF SEPTEMBER, 2023.



DAVID BLAYLOCK, MAYOR



TERESA NINO, CITY SECRETARY

City of Whitesboro, Texas
Ratification of property Tax Increase

This Budget will raise more property taxes than last year's Budget by \$113,609 for approximately a 9.38% percent increase and of that amount \$37,696.38 will include revenue raised from new improvements and new property added to the tax roll this year.

Municipal property tax rates:

Preceding fiscal year; \$0.381

(A) The no-new-revenue tax rate; \$0.345

(B) The no-new-revenue maintenance & operations tax rate; \$0.345

(C) The voter-approval tax rate; \$0.399 and

(D) The debt rate; \$0.0358 and

The total amount of municipal debt obligations \$124,071.92

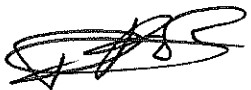
Therefore, Alderman Meals motioned to ratify the property tax increase reflected in the 2023/2024 Budget Alderman Moore seconded the motion. The motion to ratify the property tax increase passed by a vote of 5 to adopt tax rate, with 0 abstaining.

Alderman record of voting:

Alderman Meals
Alderman Woolsey
Alderman Edwards

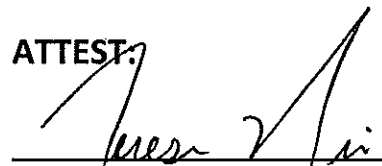
Alderman Moore
Alderman Miles

PASSED AND APPROVED this 5th day of September, 2023.



David Blaylock, Mayor

ATTEST:



Teresa Niño, City Secretary

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF WHITESBORO

Taxing Unit Name

Phone (area code and number)

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.	2022 total taxable value. 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). ¹	\$ 372,395,433
2.	2022 tax ceilings. 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. ²	\$ 60,392,614
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 312,002,819
4.	2022 total adopted tax rate.	\$ 0.381254 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 2,577,254	
	B. 2022 disputed values:..... - \$ 386,588	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 2,190,666
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,190,666

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 314,193,485
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 96,948
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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. A. Absolute exemptions. Use 2022 market value: \$ 68,768 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 588,930 C. Value loss. Add A and B. ⁶	\$ 657,698
11.	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. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 754,646
13.	2022 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 313,438,839
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,194,998
16.	Taxes refunded for years preceding tax year 2022. 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. ⁹	\$ 611
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,195,609
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 422,768,552 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: 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. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 422,768,552

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.¹¹ A. 2023 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. 2023 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.	2023 tax ceilings. 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. ¹⁶	\$ 67,031,733
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 355,736,819
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 9,447,715
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 9,447,715
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 346,289,104
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.345263 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.381254 /\$100
29.	2022 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> .	\$ 314,193,485

¹¹ Tex. Tax Code §26.01(c) and (d)¹² Tex. Tax Code §26.01(c)¹³ Tex. Tax Code §26.01(d)¹⁴ Tex. Tax Code §26.012(6)(B)¹⁵ Tex. Tax Code §26.012(6)¹⁶ Tex. Tax Code §26.012(17)¹⁷ Tex. Tax Code §26.012(17)¹⁸ Tex. Tax Code §26.04(c)¹⁹ Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,197,875
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 611</p> <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 611</p> <p>E. Add Line 30 to 31D.</p>	1,198,486
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 346,289,104
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.346094 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.⁴⁵ If not applicable or less than zero, enter 0. <p>A. 2023 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</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0 /\$100
37.	Rate adjustment for county hospital expenditures.⁴⁶ If not applicable or less than zero, enter 0. <p>A. 2023 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</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.346094 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&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 \$ 254,756</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.073567 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.419661 /\$100
41.	2023 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.	\$ 0.434349 /\$100

⁴⁵ Tex. Tax Code §26.0442⁴⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 123,175 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 123,175
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 61
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 123,114
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 96.59 % B. Enter the 2022 actual collection rate 96.57 % C. Enter the 2021 actual collection rate 96.49 % D. Enter the 2020 actual collection rate 96.71 % 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	96.59 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 127,460
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,736,819
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.035829 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.470178 /\$100
D49.	Disaster Line 49 (D49): 2023 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.	\$ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(b), (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 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.	Taxable Sales. 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. ¹² 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.	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. ¹³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 253,053
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,736,819
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.071135 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.345263 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.345263 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.470178 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.399043 /\$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. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,736,819
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 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).	\$ 0.399043 /\$100

¹² Tex. Tax Code §26.041(d)¹³ Tex. Tax Code §26.041(i)¹⁴ Tex. Tax Code §26.041(d)¹⁵ Tex. Tax Code §26.04(c)¹⁶ Tex. Tax Code §26.04(c)¹⁷ Tex. Tax Code §26.045(d)¹⁸ 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.³⁹ 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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. 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).....	\$ 0.381254 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000058 /\$100
C.	Subtract B from A.....	\$ 0.381196 /\$100
D.	Adopted Tax Rate.....	\$ 0.381254 /\$100
E.	Subtract D from C.....	\$ -0.000058 /\$100
64.	Year 2 component. 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).....	\$ 0.394601 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000058 /\$100
C.	Subtract B from A.....	\$ 0.394543 /\$100
D.	Adopted Tax Rate.....	\$ 0.394543 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
65.	Year 1 component. 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).....	\$ 0.346633 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0.346633 /\$100
D.	Adopted Tax Rate.....	\$ 0.346575 /\$100
E.	Subtract D from C.....	\$ 0.000058 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate, Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.399043 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.346094 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,736,819
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.140553 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.035829 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.522476 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.381254 /\$100
74.	Adjusted 2022 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 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - 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. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - 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.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 313,438,839
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 346,289,104
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.399043 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.345263 /\$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: <u>26</u>	
Voter-approval tax rate.	\$ 0.399043 /\$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: <u>58</u>	
De minimis rate.	\$ 0.522476 /\$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.³⁹

print
here ▶

Printed Name of Taxing Unit Representative

sign
here ▶

Taxing Unit Representative

Date

³⁹ Tex. Tax Code §526.04(c-2) and (d-2)