

City of Canadian



2023-2024 Budget

**ANNUAL BUDGET
OF THE
CITY OF CANADIAN, TEXAS
FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2023**

CITY COUNCIL

Terrill Bartlett - Mayor

Gary Prater - Mayor Pro Tem

Matt Cipollone - Council Member

Wendie Cook - Council Member

Jonilyn Hanes - Council Member

Ashlee Talley - Council Member

ADMINISTRATIVE STAFF

Joe Jarosek - City Manager

Kimberly Sloat - City Secretary

Approved by the
CITY OF CANADIAN CITY COUNCIL

SEPTEMBER 11th, 2023

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October 1, 2023

Honorable Mayor and City Council
City of Canadian
6 Main
Canadian, Texas 79014

Mayor and City Council:

In accordance with Texas Civil Statutes, I respectfully present the 2023 – 2024 Fiscal Year Budget for the City of Canadian as approved by the Canadian City Council on September 11, 2023. The budget beginning October 1, 2023, and ending September 30, 2024, provides for total revenues of \$ 5,831,792 and total expenditures of \$5,132,287. The 2023 certified net taxable value of proper in the City of Canadian is \$ 131,038,680.

The *ad valorem* tax rate as established by the Council for FY 2023-2024 is \$.777067 per \$100 of assessed valuation. The Maintenance and Operations Tax Rate is \$.709308 per \$ 100 valuation and the Interest and Sinking Tax Rate is \$.067759 per \$ 100 valuation.

Major projects undertaken by the City of Canadian during FY 2022 - 2023 included a utility relocation at U.S. Highway 60/83 that was completed the earlier part of the year. The receipt of approximately \$ 668,000 via American Rescue Act Plan funds and an additional injection of \$ 182,000 from Hemphill County's share of ARAP afforded the City to begin rehabilitation of a sewer lift station at Red Deer and refurbishment of the Northeast Ground Storage Tank, with work to be completed towards the latter part of this year. New road rehabilitation and drainage projects are also scheduled this year. A Street Assessment Study will provide a road condition analysis that will be used as a future planning tool.

The FY 2023-2024 Annual Budget provides for all City of Canadian services at existing levels. Staff is dedicated to operating within the limits outlined in the Budget, and we are looking forward to the challenges that will present themselves throughout the upcoming year. It is our policy to provide a level of service that exceeds the expectations of the citizens whom we serve.

Respectfully Submitted,



Joe Jarosek, City Manager

Fiscal Year 2023 – 2024 Budget & Tax Summary

The Fiscal Year 2023-2024 tax rates, specified in per hundred dollars of property value appear below:

Fiscal Year 2023 – 2024 Property Tax Rate - \$.777067

No-New-Revenue tax rate - \$.754335

No – New - Revenue Maintenance and Operations Tax Rate is \$.7720989

Voter-Approval Tax rate - \$.888112

Debt Rate - \$.067759

The Total Debt Obligations are:

COMBINED SERIES 2019 & 2023					
FISCAL YEAR ENDING SEPTEMBER:	SERIES \$ 1,340,000		TOTAL	2019 SERIES EXISTING DEBT	TOTAL PROPOSED DEBT
	PRINCIPAL	INTEREST			
2024	\$35,000.00	\$55,871.00	\$90,871.00	\$323,800.00	\$414,671.00

The \$ 90,871 debt is financed through General Fund revenues and \$ 23,800 is paid through Water and Sewer revenues.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$ 34,310 or 3.51651%; and of that amount, \$ 18,552.086 is new property added to the tax roll this year.

A record vote of each member of the governing body is required for the adoption of the budget.

<u>Council Member</u>	<u>Voted For</u>	<u>Voted Against</u>	<u>Abstained</u>	<u>Did Not Vote</u>
Gary Prater, <i>Mayor Pro Tem</i>	x			
Matthew Cipollone, Councilmember	x			
Wendie Cook, Councilmember	x			
Jonilyn Hanes, Councilmember	x			
Ashlee Talley, Councilmember	x			
Terrill Bartlett, Mayor				x ⁽¹⁾

⁽¹⁾ The Mayor only votes in the event of a tie

The 2023 certified taxable value of property is \$ 131,038,680 compared to the 2022 valuation of \$ 126,587,150. The Maintenance and Operations tax rate of Fiscal Year 2022 – 2023 was \$.742011 and the Interest and Sinking Fund was \$.035056, for a combined total tax rate of \$.777067 per hundred dollars of valuation.

Below listed is a comparison of the impact of the adopted rate to the No – New – Revenue Rate.

NNR – \$ 0.754335 Proposed Property Tax Rate \$ 0.777067

<u>\$ 50,000 Home Value</u>	<u>\$ 100,000 Home Value</u>	<u>\$ 150,000 Home Value</u>
NNR - \$ 377.16	NNR - \$ 754.33	NNR - \$ 1,131.50
Proposed <u>\$ 388.53</u>	Proposed <u>\$ 777.07</u>	Proposed <u>\$ 1,165.60</u>
Difference \$ 11.37	Difference \$ 22.74	Difference \$ 34.10
<u>\$ 200,000 Home Value</u>	<u>\$ 250,000 Home Value</u>	<u>\$ 300,000</u>
NNR - \$ 1,508.67	NNR - \$ 1,885.84	NNR - \$ 2,263.01
Proposed <u>\$ 1,541.34</u>	Proposed <u>\$ 1,942.67</u>	Proposed <u>\$ 2,331.20</u>
Difference \$ 32.67	Difference \$ 56.83	Difference \$ 68.19

ORDINANCE No. 755

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF CANADIAN, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024.

WHEREAS, heretofore, a budget for the Year October 1, 2023, through September 30, 2024, has been prepared by the City staff for the City of Canadian, Texas, and;

WHEREAS, said budget has been prepared and presented by the City Manager in accordance with Chapter 102, Subchapter .007 of the Local Government Code, and;

WHEREAS, further, after full and final consideration, and it is the consensus of opinion that the budget, as filed, should be approved. The financial condition and comparative expenditures as filed have been duly considered;

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANADIAN, TEXAS, that the City Council of the City of Canadian ratify, adopt and approve the budget as filed and amended for the Fiscal Year, beginning October 1, 2023 and ending September 30, 2024.

PASSED AND APPROVED THIS, THE 11TH DAY OF SEPTEMBER 2023.


Terrill Bartlett, Mayor

ATTEST:


Kimberly Sloat, City Secretary

ORDINANCE No. 756

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF CANADIAN, TEXAS, FOR THE YEAR 2023; PROVIDING FOR A DISCOUNT FOR EARLY PAYMENT OF SUCH TAXES; ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET; AND PROVIDING FOR THE COLLECTION OF SUCH TAXES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANADIAN, TEXAS:

SECTION I

That there shall be and the same is hereby levied and shall be assessed and collected for the year 2023, an ad valorem tax of \$.777067 on each One Hundred Dollars (\$100.00) worth of property at One Hundred Percent (100%) assessed valuation located within the present City Limits of the City of Canadian and subject to taxation by law, which said taxes when collected shall be appropriated as follows:

For Maintenance and Operations - \$.709308

For Interest and Sinking - \$ 0.067759

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE WHICH IS EFFECTIVELY A 3.01 PERCENT INCREASE IN THE TAX RATE.

SECTION II

That a discount of three percent (3%) be allowed on the above levied taxes that are paid during the month of October, 2023, that there be a discount of two percent (2%) allowed on the above levied taxes that are paid in the month of November, 2023, and that there be a discount of one percent (1%) allowed on the above levied taxes that are paid in the month of December, 2023.

SECTION III

That all ad valorem taxes shall be paid before February 1, 2024, and taxes not paid before that date shall be delinquent and all persons or property owners failing to pay taxes owed before the delinquent date shall be charged interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid; and in addition to interest, shall be charged a penalty of six percent (6%) of the principal amount of the tax for the

first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2024. However, a tax delinquent on July 1, 2024, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

SECTION IV

That the Tax Assessor and Collector of the City of Canadian is hereby directed to assess, extend, and enter upon the tax rolls of the City of Canadian, Texas, for the current taxable year, the amounts and rates herein levied and to keep a current account of same, and when so collected, the same is to be deposited in the depository of the City of Canadian.

PASSED AND APPROVED THIS 22ND DAY OF SEPTEMBER 2023.



Mayor

ATTEST:



City Secretary

RESOLUTION

A RESOLUTION OF THE CITY OF CANADIAN, TEXAS, RATIFYING THE ADOPTED BUDGET AND PROPERTY TAX RATE THAT RAISES MORE TOTAL PROPERTY TAXES THAN THE PREVIOUS YEAR.

WHEREAS, the City of Canadian has adopted its Budget for Fiscal Year 2023 – 2024; and,

WHEREAS, the Budget as adopted raises more revenue from property taxes than were raised from property taxes in the previous Fiscal Year; and,

WHEREAS, Local Government Code Section 102.007(c) requires the City to ratify the property tax increase contained in the budget by a separate vote;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Canadian, Texas, that:


In compliance with the requirements of Section 102.007(c), Texas Local Government Code, the City Council of Canadian does hereby ratify the property tax increase reflected in the Fiscal Year 2023 - 2024 Budget that will require raising more revenue from property taxes than in the Fiscal Year 2022 – 2023 Budget.

PASSED THIS 22nd DAY OF SEPTEMBER, 2023.



Terrill Bartlett, Mayor

Attest:



Kimberly Sloat, City Secretary

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Statistical Summaries

2023-2024 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
Revenues			
General Fund	\$ 1,784,313.54	\$ 2,052,364.00	\$ 2,178,953.00
Debt Servi	\$ 43,303.93	\$ 47,204.00	\$ 90,871.00
Water & Sewer Fund	\$ 1,954,059.05	\$2,047,097.00	\$ 1,827,584.00
Sanitation Fund	\$ 538,221.55	\$ 557,063.00	\$ 613,557.00
C.A.R.E. Fund	\$ -	\$ -	\$ 50,000.00
Golf Fund	\$ 242,040.76	\$ 194,520.00	\$ 225,061.00
Special Revenue Fund -	\$ 127,816.48	\$ 105,873.00	\$ 83,184.00
Subtotal of Revenues without Fund Reserves	\$ 4,689,755.31	\$ 5,004,121.00	\$ 5,069,210.00
General Fund Res	\$ 310,098.02	\$64,889.00 *	\$446,657.00
Water Fund Reserves		\$557,771.00	\$233,028.00
Sanitation Fund Reserves			\$ 27,627.00
Golf Fund Reserves			
HOT Reserves		\$32,580.00	\$ 55,270.00
Total Reserves	\$ 310,098.02	\$655,240.00	\$762,582.00
Total Revenues	\$ 4,999,853.33	\$ 5,659,361.00	\$ 5,831,792.00
Expenditures			
General Fund	\$ 2,094,411.56	\$ 1,749,294.00	\$ 1,927,409.00
Water & Sewer Fund	\$ 808,255.20	\$ 2,604,868.00	\$ 2,060,612.00
Sanitation Fund	\$ 502,662.60	\$ 549,490.00	\$ 641,184.00
C.A.R.E. Fund	\$ -	\$ -	\$ 50,000.00
Golf Fund	\$ 216,566.03	\$ 259,409.00	\$ 223,757.00
Special Revenue Fund -	\$ 109,410.66	\$ 138,453.00	\$ 138,454.00
Debt Service CO - 2023	\$ 43,236.13	\$ 44,050.00	\$ 90,871.00
Total Expenditures	\$ 3,774,542.18	\$ 5,345,564.00	\$ 5,132,287.00
ENDING BALANCE OF	\$ 1,225,311.15	\$ 313,797.00	\$ 699,505.00

*General Fund Transfer to Golf Fund Overages

** General Fund Transfer to Water/Wastewater, \$ 342,600; Sanitation, \$ 54,057; and C.A.R.E \$ 50,000

Summary of All Proposed Expenditures

FY 2023--2024

	Personnel Services	Supplies/Materials	Maint. Bldgs. Structures, ETC.
General Fund			
City Council	\$0.00	\$750.00	\$0.00
Administration	\$232,009.00	\$13,950.00	\$2,450.00
Legal	\$0.00	\$0.00	\$0.00
Tax	\$0.00	\$0.00	\$0.00
Elections	\$0.00	\$2,000.00	\$0.00
Community Services	\$0.00	\$0.00	\$0.00
Street	\$112,130.00	\$20,200.00	\$162,000.00
Public Works	\$104,779.00	\$7,450.00	\$0.00
Swimming Pool	\$30,000.00	\$29,450.00	\$1,600.00
Support Services	\$86,382.00	\$25,450.00	\$4,100.00
Maintenance	<u>\$69,907.00</u>	<u>\$20,100.00</u>	<u>\$600.00</u>
	\$635,207.00	\$119,350.00	\$170,750.00
Water & Sewer Fund			
Water & Sewer	\$245,370.00	\$60,400.00	\$112,800.00
Utility Billing	<u>\$43,464.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>
	\$288,834.00	\$75,400.00	\$112,800.00
Sanitation Fund			
Trash Collection	\$96,314.00	\$54,400.00	\$1,000.00
Transfer Station	<u>\$157,690.00</u>	<u>\$39,300.00</u>	<u>\$0.00</u>
	\$254,004.00	\$93,700.00	\$1,000.00
C.A.R.E. Fund			
C.A.R.E.	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$0.00	\$0.00
Golf Course Fund			
Golf Course	<u>\$58,192.00</u>	<u>\$28,450.00</u>	<u>\$11,000.00</u>
	\$58,192.00	\$28,450.00	\$11,000.00
Debt			
CO - 2023 Series	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$0.00	\$0.00
Special Revenue			
Hotel Occupancy Tax Fund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$0.00	\$0.00	\$0.00
TOTALS	\$1,236,237.00	\$316,900.00	\$295,550.00

General Fund Reserve Utilization:

for Water & Wastewater	\$342,600.00
for Sanitation	\$54,057.00
for C.A.R.E.	<u>\$50,000.00</u>
	<u><u>\$446,657.00</u></u>

Maint. Equip. Machinery, Etc	Contractual Services	Capital Outlay	Debt Services	Total
\$0.00	\$10,300.00	\$0.00	\$0.00	\$11,050.00
\$1,050.00	\$362,512.00	\$0.00	\$0.00	\$611,971.00
\$0.00	\$7,700.00	\$0.00	\$0.00	\$7,700.00
\$0.00	\$42,000.00	\$0.00	\$0.00	\$42,000.00
\$0.00	\$3,000.00	\$0.00	\$0.00	\$5,000.00
\$0.00	\$46,775.00	\$0.00	\$0.00	\$46,775.00
\$12,600.00	\$93,822.00	\$74,000.00	\$0.00	\$474,752.00
\$1,650.00	\$54,714.00	\$0.00	\$0.00	\$168,593.00
\$10,750.00	\$21,900.00	\$0.00	\$0.00	\$93,700.00
\$9,950.00	\$152,892.00	\$23,500.00	\$0.00	\$302,274.00
<u>\$4,500.00</u>	<u>\$54,487.00</u>	<u>\$14,000.00</u>	<u>\$0.00</u>	<u>\$163,594.00</u>
\$40,500.00	\$850,102.00	\$111,500.00	\$0.00	\$1,927,409.00
\$15,663.00	\$417,058.00	\$801,360.00	\$323,800.00	\$1,976,451.00
<u>\$0.00</u>	<u>\$25,697.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$84,161.00</u>
\$15,663.00	\$442,755.00	\$801,360.00	\$323,800.00	\$2,060,612.00
\$18,500.00	\$105,746.00	\$0.00	\$0.00	\$275,960.00
<u>\$14,050.00</u>	<u>\$144,184.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$365,224.00</u>
\$32,550.00	\$249,930.00	\$10,000.00	\$0.00	\$641,184.00
<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
<u>\$6,050.00</u>	<u>\$105,065.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>	<u>\$223,757.00</u>
\$6,050.00	\$105,065.00	\$15,000.00	\$0.00	\$223,757.00
<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$90,871.00</u>	<u>\$90,871.00</u>
\$0.00	\$0.00	\$0.00	\$90,871.00	\$90,871.00
<u>\$0.00</u>	<u>\$138,454.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$138,454.00</u>
\$0.00	\$138,454.00	\$0.00	\$0.00	\$138,454.00
\$94,763.00	\$1,836,306.00	\$937,860.00	\$414,671.00	\$5,132,287.00
			Revenues Available	\$5,069,210.00
GENERAL FUND RESERVE		\$446,657.00		
WATER & SEWER FUND RESERVE		\$233,028		
SANITATION RESERVE		\$27,627		
HOTEL OCCUPANCY TAX RESERVES		\$55,270		
Total RESERVE FUNDS		\$762,582		
TOTAL REVENUES			\$5,831,792.00	
Total Revenues less Expenses			\$699,505.00	

SUMMARY OF ALL PROPOSED REVENUES

FY 2023-2024

10- GENERAL FUND	Account Code	FY 2021- 2022	FY 2022-2023	FY 2023-2024
		Actual	Estimated	Proposed
Current Property Taxes	402110	\$814,232.40	\$939,118.00	\$973,428.00
Delinquent Property Taxes	402120	\$20,118.38	\$22,327.00	\$20,000.00
Penalties and Interest	402130	\$11,470.91	\$16,000.00	\$12,000.00
Gross Receipts Taxes	402140	\$122,072.83	\$130,000.00	\$121,925.00
Sales Tax	402150	\$519,421.53	\$571,725.00	\$600,000.00
Liquor Tax	402160	\$4,132.16	\$5,048.00	\$8,000.00
Licenses & Permits	402210	\$150.00	\$0.00	\$150.00
Interest Income	402410	\$21,104.38	\$301,518.00	\$300,000.00
Leases and Rentals	402420	\$0.00	\$0.00	\$0.00
Oil and Gas Production	402830	\$5,424.66	\$4,700.00	\$3,500.00
Operating Transfers	402845	\$96,349.92	\$96,350.00	\$96,350.00
Miscellaneous Revenue	402850	\$76,984.96	\$0.00	\$10,000.00
Municipal Court Fines	403330	\$0.00	\$0.00	\$0.00
Licenses and Permits, Code Enforcement	410210	\$457.00	\$0.00	\$0.00
Miscellaneous Revenues, Street	413850	\$70,341.71	\$122,895.00	\$15,000.00
Swimming Pool Charges	415720	\$10,074.00	\$11,919.00	\$12,000.00
Swimming Pool Concessions	415730	\$6,203.45	\$5,764.00	\$5,800.00
SwimmingPool Misc. Revenue	415850	\$45.25	\$0.00	\$0.00
Dog Tags and Animal Fines	417320	\$5,730.00	\$935.00	\$800.00
Donations/Parks	417760	\$0.00	\$0.00	\$0.00
Support Service Miscellaneous		\$0.00	\$0.00	\$0.00
		<u>\$1,784,313.54</u>	<u>\$2,228,299.00</u>	<u>\$2,178,953.00</u>
 <u>11- WATER & SEWER FUND</u>				
Penalties, Sewer	420745	\$3,376.58	\$3,787.00	\$4,057.00
Sewer Sales	420750	\$508,426.71	\$525,945.00	\$500,000.00
Sewer Taps	420760	\$0.00	\$0.00	\$0.00
Hemphill County	420850	\$250,000.00	\$250,000.00	\$250,000.00
Licenses and Permits	421210	\$63.00	\$0.00	\$0.00
Leases and Rentals	421420	\$22,702.65	\$20,000.00	\$20,000.00
Water Sales	421740	\$696,447.93	\$644,659.00	\$696,447.00
Penalties, Water	421745	\$4,892.27	\$4,740.00	\$4,740.00
Water Taps and Connect Fees	421760	\$4,900.00	\$4,600.00	\$4,740.00
Operating Transfers	421845	\$0.00	\$0.00	\$342,600.00
Miscellaneous Revenue	421850	\$2,979.63	\$9,447.00	\$5,000.00
Other Revenue TRRA	421851	\$363.88	\$0.00	\$0.00
TxDOT Grant Revenue	421867	\$428,133.90	\$851,027.00	\$0.00
General Fund Revenue for Meters		\$0.00	\$0.00	\$0.00
Other Revenue American Rescue Act	421868	\$31,772.50	\$0.00	\$0.00
		<u>\$1,954,059.05</u>	<u>\$2,314,205.00</u>	<u>\$1,827,584.00</u>

12- SANITATION FUND

Penalties	430745	\$4,154.22	\$4,506.00	\$4,000.00
Trash Fees	430770	\$514,196.14	\$543,147.00	\$550,000.00
Operating Transfer - In	430845	\$0.00	\$0.00	\$54,057.00
Miscellaneous Revenues	430850	\$5,089.58	\$1,300.00	\$2,000.00
Transfer Station Trash Fees	432770	\$3,768.06	\$4,763.00	\$3,500.00
Miscellaneous Revenue	432850	\$11,013.50	\$0.00	\$0.00
		\$538,221.50	\$553,716.00	\$613,557.00

13- C.A.R.E FUND

Operating Transfer In	436845	\$0.00	\$0.00	\$50,000.00
Grants/Donations	436850	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$50,000.00

14- GOLF COURSE FUND

Intergovernmental Income	440510	\$8,000.00	\$48,000.00	\$48,000.00
Golf Green Fees	440790	\$26,632.00	\$25,372.00	\$23,550.00
Golf Cart Rentals	440791	\$27,555.00	\$26,820.00	\$28,500.00
Golf Course Dues	440795	\$91,440.00	\$91,500.00	\$91,500.00
Contributions	440796	\$0.00	\$50.00	\$0.00
Operating Transfer In	440845	\$81,055.80		\$27,320.00
Miscellaneous Revenue	440850	\$7,357.96	\$7,238.00	\$6,191.00
		\$242,040.76	\$198,980.00	\$225,061.00

18- SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

Hotel Occupancy Tax	442170	\$102,816.48	\$92,573.00	\$83,184.00
Donations & Grants	442760	\$25,000.00	\$20,000.00	\$0.00
		\$127,816.48	\$112,573.00	\$83,184.00

50- DEBT SERVICE

Property Tax I&S	470110	\$40,513.15	\$43,990.00	\$90,871.00
Delinquent Property Taxes	470120	\$1,479.87	\$2,214.00	\$0.00
Penalties and Interest	470130	\$1,310.91	\$1,000.00	\$0.00
		\$43,303.93	\$47,204.00	\$90,871.00

TOTAL CURRENT REVENUES		\$4,689,755.26	\$5,454,977.00	\$5,069,210.00
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**General Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>	\$4,659,052.00	\$3,957,800.00	\$4,002,605.00
<u>REVENUE</u>			
Current Property Taxes	\$814,232.40	\$ 939,118.00	\$973,428.00
Delinquent Property Taxes	\$20,118.38	\$ 22,327.00	\$20,000.00
Penalties and Interest	\$11,470.91	\$ 16,000.00	\$12,000.00
Gross Reciepts Taxes (Franchise)	\$122,072.83	\$ 130,000.00	\$121,925.00
Sales Tax	\$519,421.53	\$ 571,725.00	\$600,000.00
Liquor Tax	\$4,132.16	\$ 5,048.00	\$8,000.00
Licenses and Permits	\$150.00	\$ -	\$150.00
Interest Income	\$21,104.38	\$ 301,518.00	\$300,000.00
Leases and Rentals	\$0.00	\$ -	\$0.00
Oil and Gas Production	\$5,424.66	\$ 4,700.00	\$3,500.00
Operating Transfers in	\$96,349.92	\$ 96,350.00	\$96,350.00
Miscellaneous Revenues	\$76,984.96	\$ -	\$10,000.00
Municipal Court Fines	\$0.00	\$ -	\$0.00
Licenses and Permits, Code Enforcement	\$457.00	\$ -	\$0.00
Miscellaneous Revenues, Street	\$70,341.71	\$ 122,895.00	\$15,000.00
Swimming Pool Charges	\$10,074.00	\$ 11,919.00	\$12,000.00
Swimming Pool Concessions	\$6,203.45	\$ 5,764.00	\$5,800.00
Swimming Pool Misc. Revenue	\$45.25	\$ -	\$0.00
Dog Tags and Animal Fines	\$5,730.00	\$ 935.00	\$800.00
Donations/Parks	\$0.00	\$ -	\$0.00
Support Services Miscellaneous	\$0.00	\$ -	\$0.00
TOTAL CURRENT REVENUE	\$1,784,313.54	\$ 2,228,299.00	\$2,178,953.00
 TOTAL FUNDS AVAILABLE	 \$6,443,365.54	 \$6,186,099.00	 \$6,181,558.00
 <u>DISBURSEMENTS</u>			
City Council	\$2,073.23	\$4,910.00	\$11,050.00
Administration	\$531,375.23	\$497,940.00	\$611,971.00
Legal	\$7,200.00	\$7,200.00	\$7,700.00
Tax Office	\$46,901.80	\$42,000.00	\$42,000.00
Elections	\$0.00	\$2,500.00	\$5,000.00
Community Services	\$438,494.23	\$44,625.00	\$46,775.00
Street	\$450,014.25	\$446,540.00	\$474,752.00
Public Works	\$145,025.68	\$146,619.00	\$168,593.00
Swimming Pool	\$69,098.33	\$71,214.00	\$93,700.00
Support Services	\$276,615.02	\$321,617.00	\$302,274.00
Maintenance	\$127,613.79	\$164,129.00	\$163,594.00
Transfer Out - Water & Sewer Fund	\$0.00	\$0.00	\$342,600.00
Transfer Out - Sanitation Fund	\$0.00	\$0.00	\$54,057.00
Transfer Out - Care Fund	\$0.00	\$0.00	\$50,000.00
Transfer Out - Golf Fund	\$81,056.00	\$104,889.00	\$40,000.00
Fund Reserves	\$310,098.02	\$369,311.00	\$0.00
 TOTAL EXPENDITURES	 \$2,485,565.58	 \$2,223,494.00	 \$2,414,066.00
 ENDING FUND BALANCE	 \$3,957,799.96	 \$3,962,605.00	 \$3,767,492.00

**Water And Wastewater (Sewer) Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		\$790,799.00	\$513,624.00
<u>REVENUE</u>			
Penalties, Sewer	\$3,376.58	\$3,787.00	\$4,057.00
Sewer Sales	\$508,426.71	\$525,945.00	\$500,000.00
Sewer Taps	\$0.00	\$0.00	\$0.00
Hemphill County	\$250,000.00	\$250,000.00	\$250,000.00
Licenses & Permits	\$63.00	\$0.00	\$0.00
Leases & Rentals	\$22,702.65	\$20,000.00	\$20,000.00
Water Sales	\$696,447.93	\$644,659.00	\$696,447.00
Penalties, Water	\$4,892.27	\$4,740.00	\$4,740.00
Water Taps and Connect Fees	\$4,900.00	\$4,600.00	\$4,740.00
Operating Transfers - In	\$0.00	\$0.00	\$342,600.00
Misc. Revenue - Other	\$2,979.63	\$9,447.00	\$5,000.00
Other Revenue -TRRA	\$363.88	\$0.00	\$0.00
TxDOT Grant Revenue	\$428,133.90	\$851,027.00	\$0.00
Other Revenue America Rescue Act	\$31,772.50	\$0.00	\$0.00
TOTAL CURRENT REVENUE	<u>\$1,954,059.05</u>	<u>\$2,314,205.00</u>	<u>\$1,827,584.00</u>
 TOTAL FUNDS AVAILABLE	 <u>\$1,954,059.05</u>	 <u>\$3,105,004.00</u>	 <u>\$2,341,208.00</u>
 <u>DISBURSEMENTS</u>			
Water & Sewer	\$813,653.07	\$2,520,707.00	\$1,976,451.00
Utility Billing	<u>\$66,602.13</u>	<u>\$70,673.00</u>	<u>\$84,161.00</u>
 TOTAL EXPENDITURES	 <u>\$880,255.20</u>	 <u>\$2,591,380.00</u>	 <u>\$2,060,612.00</u>
 ENDING FUND BALANCE		\$513,624.00	\$280,596.00

**Sanitation Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		\$27,627.00	\$31,903.00
<u>REVENUE</u>			
Penalties	\$4,154.22	\$4,506.00	\$4,000.00
Trash Fees	\$514,196.14	\$543,197.00	\$550,000.00
Operating Transfers - In	\$0.00	\$0.00	\$54,057.00
Miscellaneous Revenues	\$5,089.58	\$1,300.00	\$2,000.00
Transfer Station Fees	\$3,768.06	\$4,763.00	\$3,500.00
Miscellaneous Revenues	<u>\$11,013.50</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL CURRENT REVENUE	<u>\$538,221.50</u>	<u>\$553,766.00</u>	<u>\$613,557.00</u>
TOTAL FUNDS AVAILABLE	<u>\$538,221.50</u>	<u>\$581,393.00</u>	<u>\$645,460.00</u>
<u>DISBURSEMENTS</u>			
Trash	\$216,733.36	\$242,410.00	\$275,960.00
Transfer Station	<u>\$285,929.24</u>	<u>\$307,080.00</u>	<u>\$365,224.00</u>
TOTAL EXPENDITURES	<u>\$502,662.60</u>	<u>\$549,490.00</u>	<u>\$641,184.00</u>
ENDING FUND BALANCE		\$31,903.00	\$4,276.00

**Cultural Arts and Recreational Enhancement Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>	\$1,361.00	\$0.00	\$0.00
<u>REVENUE</u>			
Operating Transfers In	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
TOTAL CURRENT REVENUE	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$1,361.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
<u>DISBURSEMENTS</u>			
C.A.R.E.	<u>\$1,361.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
TOTAL EXPENDITURES	<u>\$1,361.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00

Note: The \$ 50K allocation is restricted to grant - matching activities only.

**Golf Course Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		-\$57,804.00	\$53,394.00
<u>REVENUE</u>			
Intergovernmental Revenue	\$8,000.00	\$48,000.00	\$48,000.00
Golf Green Fees	\$26,632.00	\$25,372.00	\$23,550.00
Cart Rentals	\$27,555.00	\$26,820.00	\$28,500.00
Golf Course Dues	\$91,440.00	\$91,500.00	\$91,500.00
Contributions	\$0.00	\$0.00	\$0.00
Operating Transfer In	\$81,055.80	\$64,889.00	\$0.00
Miscellaneous Revenue	<u>\$7,357.96</u>	<u>\$7,238.00</u>	<u>\$6,191.00</u>
TOTAL CURRENT REVENUE	<u>\$242,040.76</u>	<u>\$263,819.00</u>	<u>\$197,741.00</u>
TOTAL FUNDS AVAILABLE	<u>\$242,040.76</u>	<u>\$206,015.00</u>	<u>\$251,135.00</u>
<u>DISBURSEMENTS</u>			
Golf Course	<u>\$216,566.03</u>	<u>\$259,409.00</u>	<u>\$223,757.00</u>
TOTAL EXPENDITURES	<u>\$216,566.03</u>	<u>\$259,409.00</u>	<u>\$223,757.00</u>
ENDING FUND BALANCE		-\$53,394.00	\$27,378.00

**Hotel Occupancy Tax Fund
Summary of Revenues And Expenditures**

	<u>Actual 2021-2022</u>	<u>Estimated 2022-2023</u>	<u>Proposed 2023-2024</u>
<u>BEGINNING FUND BALANCE</u>		\$160,287.00	\$134,406.00
<u>REVENUE</u>			
Hotel Occupancy Tax	\$102,816.48	\$92,573.00	\$83,184.00
Donations & Grants	<u>\$25,000.00</u>	<u>\$20,000.00</u>	<u></u>
TOTAL CURRENT REVENUE	<u>\$127,816.48</u>	<u>\$112,573.00</u>	<u>\$83,184.00</u>
TOTAL FUNDS AVAILABLE	<u>\$127,816.48</u>	<u>\$272,860.00</u>	<u>\$217,590.00</u>
<u>DISBURSEMENTS</u>			
Contractural Services	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
TOTAL EXPENDITURES	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
ENDING FUND BALANCE		\$134,406.00	\$79,136.00

ANALYSIS OF 2023 TAX RATE

FY 2023-2024

2023 Total Taxable Value	\$131,038,680.00
City Tax Rate (per \$100.00 Assessed Valuation)	<u>\$0.777067</u>
 TOTAL ROLL	 \$1,018,258.00
Estimated Collection 100.00%	\$1,018,258.00
Less 2.0% for October-December Discounts	<u>\$20,365.00</u>
 TAX ROLL	 <u><u>\$997,893.00</u></u>

DISTRIBUTION OF AD VALOREM TAXES

TAX RATE PER
\$100 VALUATION of \$ 131,038,680

O&M	\$ 0.709308	\$929,104.00
I&S	<u>\$ 0.067759</u>	<u>\$88,790.00</u>
 TOTAL	 <u><u>\$0.777067</u></u>	 <u><u>\$1,018,894.00</u></u>

**CITY OF CANADIAN, TEXAS
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2019 & Series 2023
\$2,985,000**

FISCAL YEAR ENDING SEPTEMBER:	Existing Debt Service	Final \$ 1,375,000 Series 2023			Aggregate Debt Service
		Dated 9/20 Principal	Est. @ 4.14% Interest	Total D/S	
2024	\$323,800.00	\$35,000.00	\$55,871.00	\$90,871.00	\$414,671.00
2025	\$323,600.00	\$30,000.00	\$60,358.00	\$90,358.00	\$413,958.00
2026	\$323,000.00	\$30,000.00	\$58,858.00	\$88,858.00	\$411,858.00
2027	\$322,000.00	\$35,000.00	\$57,233.00	\$92,233.00	\$414,233.00
2028	\$320,600.00	\$35,000.00	\$55,308.00	\$90,308.00	\$410,908.00
2029	\$323,700.00	\$35,000.00	\$53,208.00	\$88,208.00	\$411,908.00
2030	\$321,300.00	\$40,000.00	\$50,958.00	\$90,958.00	\$412,258.00
2031		\$65,000.00	\$47,808.00	\$112,808.00	\$112,808.00
2032		\$70,000.00	\$43,758.00	\$113,758.00	\$113,758.00
2033		\$75,000.00	\$39,408.00	\$114,408.00	\$114,408.00
2034		\$75,000.00	\$35,658.00	\$110,658.00	\$110,658.00
2035		\$80,000.00	\$32,558.00	\$112,558.00	\$112,558.00
2036		\$85,000.00	\$29,258.00	\$114,258.00	\$114,258.00
2037		\$85,000.00	\$25,858.00	\$110,858.00	\$110,858.00
2038		\$90,000.00	\$22,358.00	\$112,358.00	\$112,358.00
2039		\$95,000.00	\$18,658.00	\$113,658.00	\$113,658.00
2040		\$100,000.00	\$14,758.00	\$114,758.00	\$114,758.00
2041		\$100,000.00	\$10,733.00	\$110,733.00	\$110,733.00
2042		\$105,000.00	\$6,581.00	\$111,581.00	\$111,581.00
2043		\$110,000.00	\$2,228.00	\$112,228.00	\$112,228.00
TOTAL:	\$2,258,000.00	\$1,375,000.00	\$721,416.00	\$2,096,416.00	\$4,354,416.00

DISTRIBUTION OF EXPENSES TO FUNDS

2010 SERIES (to Water and Wastewater Fund) \$323,800.00
2010 SERIES (to GENERAL FUND) \$90,871.00

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2023/24 DISTRIBUTION:			
WATER & WASTEWATER FUN	\$250,000.00	\$73,800.00	\$323,800.00
GENERAL FUND:	\$35,000.00	\$55,871.00	\$90,871.00
TOTAL	\$285,000.00	\$129,671.00	\$414,671.00

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Department/Account Appropriations

General Fund

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		ANNUAL BUDGET		
		SUMMARY		
FUND GENERAL	FUNCTION LEGISLATIVE	DEPARTMENT/ACCOUNT CITY COUNCIL		ACCOUNT NUMBER 10-01
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$669.68	\$750.00	\$750.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$1,403.55	\$4,160.00	\$10,300.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$2,073.23	\$4,910.00	\$11,050.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES	SALARY RANGE		
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

CITY COUNCIL
#10-01

		<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2022-2023</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	<u>\$669.68</u>	<u>\$750.00</u>	<u>\$750.00</u>
SUBTOTAL		<u><u>\$669.68</u></u>	<u><u>\$750.00</u></u>	<u><u>\$750.00</u></u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$170.81	\$192.00	\$250.00
506	Business & Travel	\$15.00	\$2,500.00	\$8,500.00
521	Membership & Subscription	\$1,191.70	\$1,440.00	\$1,500.00
523	Workers Compensation	<u>\$26.04</u>	<u>\$28.00</u>	<u>\$50.00</u>
SUBTOTAL		<u><u>\$1,403.55</u></u>	<u><u>\$4,160.00</u></u>	<u><u>\$10,300.00</u></u>
TOTAL ALL OBJECT CODES		<u><u>\$2,073.23</u></u>	<u><u>\$4,910.00</u></u>	<u><u>\$11,050.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT ADMINISTRATION		ACCOUNT NUMBER 10-02
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$219,629.24	\$218,331.00	\$232,009.00
SUPPLIES AND MATERIALS		\$7,780.88	\$8,692.00	\$13,950.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$1,343.96	\$200.00	\$2,450.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$1,787.03	\$917.00	\$1,050.00
CONTRACTUAL SERVICES		\$300,834.12	\$269,800.00	\$362,512.00
TOTAL ALL OBJECT CODES		\$531,375.23	\$497,940.00	\$611,971.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
City Manager	1	1		
City Secretary	1	1		
Office Clerk	1	1		

Administration
#10-02

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
101	Administration	\$180,097.83	\$177,241.00	\$189,356.00
102	Clerical	\$35,631.41	\$37,130.00	\$38,353.00
108	Special Projects	\$1,800.00	\$1,800.00	\$1,800.00
109	Incentive Pay	\$2,100.00	\$2,160.00	\$2,500.00
SUBTOTAL		<u>\$219,629.24</u>	<u>\$218,331.00</u>	<u>\$232,009.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$6,890.32	\$7,700.00	\$12,000.00
203	Furniture/Fixtures	\$0.00	\$160.00	\$750.00
207	Minor Tools & Apparatus	\$171.21	\$132.00	\$400.00
208	Janitorial Supplies	\$448.44	\$300.00	\$400.00
210	Botanical	\$270.91	\$400.00	\$400.00
SUBTOTAL		<u>\$7,780.88</u>	<u>\$8,692.00</u>	<u>\$13,950.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,343.96	\$200.00	\$2,450.00
SUBTOTAL		<u>\$1,343.96</u>	<u>\$200.00</u>	<u>\$2,450.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$0.00	\$350.00
403	Heating & Cooling	\$1,375.98	\$600.00	\$300.00
411	Radio	\$411.05	\$317.00	\$400.00
SUBTOTAL		<u>\$1,787.03</u>	<u>\$917.00</u>	<u>\$1,050.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$6,801.71	\$6,750.00	\$7,700.00
503	Liability Insurance	\$9,565.47	\$10,000.00	\$10,000.00
505	Advertising	\$2,649.69	\$1,500.00	\$2,000.00
506	Business & Travel	\$7,759.10	\$14,000.00	\$12,500.00
508	Car Allowance	\$6,600.00	\$6,600.00	\$6,600.00
510	Contractual & Fee Basis Services	\$72,070.51	\$78,471.00	\$85,000.00
511	Utility Services	\$7,809.73	\$10,000.00	\$10,000.00
521	Membership & Subscription	\$3,381.53	\$3,300.00	\$3,300.00
523	Workers Compensation	\$729.16	\$800.00	\$800.00
524	Unemployment Compensation	\$26.93	\$27.00	\$30.00
525	Employee Retirement	\$41,763.28	\$41,010.00	\$45,340.00
526	Employee Insurance	\$40,899.90	\$40,830.00	\$68,242.00
527	Payroll Taxes	\$16,971.31	\$16,362.00	\$18,000.00
530	Miscellaneous	\$2,750.00	\$150.00	\$3,000.00
532	Operating Transfer Out	\$81,055.80	\$40,000.00	\$90,000.00
SUBTOTAL		<u>\$300,834.12</u>	<u>\$269,800.00</u>	<u>\$362,512.00</u>
TOTAL ALL OBJECT CODES		<u>\$531,375.23</u>	<u>\$497,940.00</u>	<u>\$611,971.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV	DEPARTMENT/ACCOUNT LEGAL		ACCOUNT NUMBER 10-03
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$7,200.00	\$7,200.00	\$7,700.00
TOTAL ALL OBJECT CODES		\$7,200.00	\$7,200.00	\$7,700.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

LEGAL
#10-03

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00
<u>CONTRACTUAL SERVICES</u>			
506 Business & Travel	\$0.00	\$0.00	\$500.00
510 Contractual & Fee Basis Services	\$7,200.00	\$7,200.00	\$7,200.00
SUBTOTAL	\$7,200.00	\$7,200.00	\$7,700.00
TOTAL ALL OBJECT CODES	\$7,200.00	\$7,200.00	\$7,700.00

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION GENERAL GOV.	DEPARTMENT/ACCOUNT TAX		ACCOUNT NUMBER 10-04
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$46,901.80	\$42,000.00	\$42,000.00
TOTAL ALL OBJECT CODES		\$46,901.80	\$42,000.00	\$42,000.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

TAX OFFICE
#10-04

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$46,901.80</u>	<u>\$42,000.00</u>	<u>\$42,000.00</u>
SUBTOTAL	<u><u>\$46,901.80</u></u>	<u><u>\$42,000.00</u></u>	<u><u>\$42,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$46,901.80</u></u>	<u><u>\$42,000.00</u></u>	<u><u>\$42,000.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION ELECTIONS	DEPARTMENT/ACCOUNT ELECTIONS		ACCOUNT NUMBER 10-07
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$2,000.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$0.00	\$2,500.00	\$3,000.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		<u>\$0.00</u>	<u>\$2,500.00</u>	<u>\$5,000.00</u>
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

ELECTIONS
#10-07

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,000.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,000.00</u></u>
<u>CONTRACTUAL SERVICES</u>			
505 Advertising	\$0.00	\$0.00	\$500.00
510 Contractual & Fee Basis Services	<u>\$0.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$2,500.00</u></u>	<u><u>\$3,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$0.00</u></u>	<u><u>\$2,500.00</u></u>	<u><u>\$5,000.00</u></u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT COMMUNITY SERVICE		ACCOUNT NUMBER 10-08
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$95,494.23	\$44,625.00	\$46,775.00
CAPITAL OUTLAY		\$343,000.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$438,494.23	\$44,625.00	\$46,775.00
PERSONNEL ALLOCATION				
		EMPLOYEES		SALARY RANGE
POSITION CLASSIFICATION	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

COMMUNITY SERVICE
#10-08

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2022-2023
<u>SUPPLIES AND MATERIALS</u>				
208	Janitorial Supplies	\$0.00	\$0.00	\$0.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
403	Heating & Cooling	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$3,871.79	\$4,350.00	\$4,500.00
510	Contractual & Fee Basis Services	\$56,549.10	\$0.00	\$2,000.00
511	Utility Services	\$34,812.92	\$40,000.00	\$40,000.00
523	Workers' Compensation	\$260.42	\$275.00	\$275.00
SUBTOTAL		<u>\$95,494.23</u>	<u>\$44,625.00</u>	<u>\$46,775.00</u>
<u>CAPITAL OUTLAY</u>				
620	Other Improvements	\$343,000.00	\$0.00	\$0.00
SUBTOTAL		<u>\$343,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$438,494.23</u>	<u>\$44,625.00</u>	<u>\$46,775.00</u>

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		ANNUAL BUDGET		
		SUMMARY		
FUND GENERAL	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT STREET		ACCOUNT NUMBER 10-13
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$99,903.42	\$101,688.00	\$112,130.00
SUPPLIES AND MATERIALS		\$16,733.57	\$17,905.00	\$20,200.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$231,537.79	\$132,335.00	\$162,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$4,823.20	\$17,331.00	\$12,600.00
CONTRACTUAL SERVICES		\$97,016.25	\$81,724.00	\$93,822.00
CAPITAL OUTLAY		\$0.00	\$95,557.00	\$74,000.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$450,014.23	\$446,540.00	\$474,752.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES	SALARY RANGE		
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent of Streets & Parks	1	1		
Service Worker	1	1		

STREET
#10-13

		ACTUAL 2021-2022	ESTIMATED 2022 - 2023	PROPOSED 2022-2023
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$96,410.97	\$98,462.00	\$104,930.00
105	Overtime	\$292.45	\$106.00	\$4,000.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$2,000.00	\$1,920.00	\$2,000.00
SUBTOTAL		\$99,903.42	\$101,688.00	\$112,130.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,270.19	\$1,000.00	\$900.00
204	Uniforms & Clothing	\$810.28	\$1,000.00	\$1,000.00
205	Tires & Tubes	\$5,227.84	\$6,705.00	\$3,500.00
206	Motor Vehicle Supplies	\$5,549.61	\$4,800.00	\$7,000.00
207	Minor Tools & Apparatus	\$3,570.16	\$4,000.00	\$6,500.00
208	Janitorial Supplies	\$167.07	\$250.00	\$300.00
209	Chemical & Mechanical Supplies	\$138.42	\$150.00	\$800.00
215	Other Supplies	\$0.00	\$0.00	\$200.00
SUBTOTAL		\$16,733.57	\$17,905.00	\$20,200.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$112.21	\$225.00	\$2,000.00
314	Streets & Alleys	\$231,425.58	\$132,110.00	\$160,000.00
SUBTOTAL		\$231,537.79	\$132,335.00	\$162,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,007.78	\$9,830.00	\$5,000.00
403	Heating & Cooling	\$1,095.48	\$0.00	\$500.00
404	Automotive Equipment	\$908.37	\$5,000.00	\$2,500.00
405	Shop Equipment	\$0.00	\$105.00	\$200.00
406	Minor Tools & Equipment	\$0.00	\$0.00	\$500.00
410	Signal & Sign System	\$945.77	\$1,730.00	\$2,500.00
411	Radio	\$865.80	\$666.00	\$1,400.00
SUBTOTAL		\$4,823.20	\$17,331.00	\$12,600.00

CONTRACTUAL SERVICES

501	Communication	\$2,238.26	\$2,325.00	\$2,250.00
502	Rental of Equipment	\$3,000.00	\$0.00	\$500.00
503	Liability Insurance	\$3,700.98	\$4,200.00	\$4,200.00
505	Advertising	\$289.50	\$210.00	\$750.00
506	Business & Travel	\$1,520.95	\$3,250.00	\$2,000.00
510	Contractual & Fee Basis Services	\$18,718.72	\$200.00	\$10,500.00
511	Utility Services	\$4,601.54	\$4,500.00	\$3,000.00
521	Memberships & Subscriptions	\$1,129.36	\$1,100.00	\$1,100.00
523	Workers Compensation	\$4,427.06	\$4,700.00	\$4,700.00
524	Unemployment Compensation	\$18.00	\$20.00	\$25.00
525	Employee Retirement	\$18,428.10	\$18,500.00	\$20,902.00
526	Employee Insurance	\$31,599.56	\$35,579.00	\$34,895.00
527	Payroll Taxes	<u>\$7,344.24</u>	<u>\$7,140.00</u>	<u>\$9,000.00</u>

SUBTOTAL	<u>\$97,016.27</u>	<u>\$81,724.00</u>	<u>\$93,822.00</u>
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CAPITAL OUTLAY

602	Land	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$95,557.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$16,000.00
613	Motor Vehicles	\$0.00	\$0.00	\$58,000.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
616	Street Improvements	\$0.00	\$0.00	\$0.00

620	Other Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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SUBTOTAL	<u>\$0.00</u>	<u>\$95,557.00</u>	<u>\$74,000.00</u>
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TOTAL ALL OBJECT CODES	<u>\$450,014.25</u>	<u>\$446,540.00</u>	<u>\$474,752.00</u>
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ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT PUBLIC WORKS		ACCOUNT NUMBER 10-14
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$94,484.69	\$94,218.00	\$104,779.00
SUPPLIES AND MATERIALS		\$7,534.00	\$6,802.00	\$7,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$184.18	\$317.00	\$1,650.00
CONTRACTUAL SERVICES		\$42,822.81	\$45,282.00	\$54,714.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$145,025.68	\$146,619.00	\$168,593.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Director of Public Works	1	1		
Part - time Summer Employees	3	3		

PUBLIC WORKS
#10-14

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
101	Administration	\$83,064.69	\$83,188.00	\$88,179.00
106	Part-time	\$9,860.00	\$9,470.00	\$15,000.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$960.00	\$960.00	\$1,000.00
SUBTOTAL		<u>\$94,484.69</u>	<u>\$94,218.00</u>	<u>\$104,779.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$406.42	\$152.00	\$250.00
204	Uniforms	\$4,123.19	\$4,600.00	\$4,600.00
205	Tires & Tubes	\$569.88	\$150.00	\$600.00
206	Motor Vehicle Supplies	\$1,750.91	\$1,200.00	\$1,000.00
207	Minor Tools & Apparatus	\$683.60	\$700.00	\$1,000.00
SUBTOTAL		<u>\$7,534.00</u>	<u>\$6,802.00</u>	<u>\$7,450.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
404	Automotive Equipment	\$33.12	\$200.00	\$1,500.00
411	Radio	\$151.06	\$117.00	\$150.00
SUBTOTAL		<u>\$184.18</u>	<u>\$317.00</u>	<u>\$1,650.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$360.00	\$360.00	\$400.00
503	Liability Insurance	\$284.69	\$350.00	\$350.00
505	Advertising	\$28.80	\$0.00	\$200.00
506	Business & Travel	\$30.00	\$450.00	\$1,000.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$1,000.00
521	Membership & Subscription	\$384.68	\$480.00	\$480.00
523	Workers Compensation	\$156.24	\$165.00	\$500.00
524	Unemployment Compensation	\$21.56	\$20.00	\$25.00
525	Employee Retirement	\$15,632.64	\$15,623.00	\$17,566.00
526	Employee Insurance	\$18,749.80	\$20,997.00	\$24,815.00
527	Payroll Taxes	\$7,174.40	\$6,837.00	\$8,378.00
SUBTOTAL		<u>\$42,822.81</u>	<u>\$45,282.00</u>	<u>\$54,714.00</u>
<u>CAPITAL OUTLAY</u>				
610	Office Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$145,025.68</u>	<u>\$146,619.00</u>	<u>\$168,593.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT SWIMMING POOL		ACCOUNT NUMBER 10-15
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$26,172.40	\$21,000.00	\$30,000.00
SUPPLIES AND MATERIALS		\$20,686.05	\$27,503.00	\$29,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$485.13	\$400.00	\$1,600.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$1,067.13	\$1,697.00	\$10,750.00
CONTRACTUAL SERVICES		\$20,687.62	\$20,614.00	\$21,900.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$69,098.33	\$71,214.00	\$93,700.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Temporary Manager	1	1		
Temporary Asistant Manager	1	1		
Lifeguards	13	13		

Swimming Pool
#10-15

		<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>
<u>PERSONNEL SERVICES</u>				
107	Temporary Employees	\$26,172.40	\$21,000.00	\$30,000.00
	SUBTOTAL	<u>\$26,172.40</u>	<u>\$21,000.00</u>	<u>\$30,000.00</u>
<u>SUPPLIES AND MATERIALS</u>				
200	Concessions	\$2,847.83	\$2,400.00	\$2,800.00
201	Office Supplies	\$245.43	\$225.00	\$350.00
203	Furniture/Fixtures	\$371.49	\$4,000.00	\$3,000.00
204	Swimwear for Lifeguards	\$747.25	\$626.00	\$750.00
207	Minor Tools & Apparatus	\$2,070.21	\$2,400.00	\$1,000.00
208	Janitorial Supplies	\$436.04	\$40.00	\$550.00
209	Chemical & Mechanical Supplies	\$13,967.80	\$17,812.00	\$20,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$500.00
215	Other Supplies	\$0.00	\$0.00	\$500.00
	SUBTOTAL	<u>\$20,686.05</u>	<u>\$27,503.00</u>	<u>\$29,450.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$485.13	\$400.00	\$1,600.00
	SUBTOTAL	<u>\$485.13</u>	<u>\$400.00</u>	<u>\$1,600.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,067.13	\$1,060.00	\$3,000.00
403	Heating & Cooling	\$0.00	\$0.00	\$0.00
411	PA System	\$0.00	\$0.00	\$250.00
425	Swimming Pool Equipment	\$0.00	\$637.00	\$7,500.00
	SUBTOTAL	<u>\$1,067.13</u>	<u>\$1,697.00</u>	<u>\$10,750.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$615.97	\$300.00	\$500.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,309.58	\$1,470.00	\$2,000.00
505	Advertising	\$549.06	\$383.00	\$500.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$200.00
511	Utility Services	\$13,906.45	\$15,000.00	\$15,000.00
523	Workers Compensation	\$1,822.80	\$2,100.00	\$2,100.00
524	Unemployment Compensation	\$481.55	\$26.00	\$100.00
527	Payroll Taxes	\$2,002.21	\$1,335.00	\$1,500.00
	SUBTOTAL	<u>\$20,687.62</u>	<u>\$20,614.00</u>	<u>\$21,900.00</u>
	TOTAL ALL OBJECT CODES	<u>\$69,098.33</u>	<u>\$71,214.00</u>	<u>\$93,700.00</u>

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ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION SUPPORT SERVICES	DEPARTMENT/ACCOUNT SUPPORT SERVICES		ACCOUNT NUMBER 10-17
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$85,602.20	\$85,010.00	\$86,382.00
SUPPLIES AND MATERIALS		\$27,661.24	\$23,989.00	\$25,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$2,562.93	\$6,631.00	\$4,100.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$16,042.22	\$17,283.00	\$9,950.00
CONTRACTUAL SERVICES		\$144,746.43	\$157,325.00	\$152,892.00
CAPITAL OUTLAY		\$0.00	\$31,379.00	\$23,500.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$276,615.02	\$321,617.00	\$302,274.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Animal Control Officer	1	1		
Service Worker	1	1		

SUPPORT SERVICES

#10-17

		ACTUAL	ESTIMATED	PROPOSED
		2021-2022	2022-2023	2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$78,279.69	\$79,310.00	\$81,682.00
105	Overtime	\$5,722.51	\$4,200.00	\$3,000.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$400.00	\$300.00	\$500.00
SUBTOTAL		\$85,602.20	\$85,010.00	\$86,382.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,143.23	\$50.00	\$500.00
204	Uniforms	\$774.40	\$650.00	\$1,000.00
205	Tires & Tubes	\$1,819.34	\$1,200.00	\$2,000.00
206	Motor Vehicle Supplies	\$7,428.61	\$4,907.00	\$4,000.00
207	Minor Tools & Apparatus	\$7,467.19	\$9,975.00	\$8,000.00
208	Janitorial Supplies	\$329.92	\$325.00	\$700.00
209	Chemical & Mechanical Supplies	\$2,607.28	\$4,253.00	\$4,000.00
210	Botanical & Agricultural	\$6,503.97	\$2,629.00	\$5,000.00
215	Other Supplies	(\$412.70)	\$0.00	\$250.00
SUBTOTAL		\$27,661.24	\$23,989.00	\$25,450.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$308.70	\$455.00	\$2,000.00
307	Water Distribution System	\$2,254.23	\$6,176.00	\$2,100.00
SUBTOTAL		\$2,562.93	\$6,631.00	\$4,100.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$693.84	\$1,734.00	\$2,000.00
403	Heating & Cooling Equipment	\$0.00	\$0.00	\$0.00
404	Automotive Equipment	\$450.85	\$2,592.00	\$3,000.00
405	Shop Equipment	\$0.00	\$0.00	\$500.00
406	Minor Tools & Equipment	\$0.00	\$78.00	\$250.00
407	Mowing Equipment	\$3,797.25	\$6,127.00	\$3,000.00
411	Radio	\$713.18	\$549.00	\$700.00
422	Playground Equipment	\$10,387.10	\$6,203.00	\$500.00
SUBTOTAL		\$16,042.22	\$17,283.00	\$9,950.00

CONTRACTUAL SERVICES

501	Communication	\$1,351.30	\$1,355.00	\$2,000.00
502	Equipment Rental	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,935.90	\$2,200.00	\$2,500.00
505	Advertising	\$189.78	\$51.00	\$500.00
506	Business & Travel	\$3,057.34	\$1,800.00	\$3,000.00
509	Custody Support Services	\$2,672.31	\$2,574.00	\$2,000.00
510	Contractual & Fee Basis Services	\$1,375.99	\$500.00	\$500.00
511	Utility Services	\$88,541.21	\$100,000.00	\$100,000.00
521	Membership & Subscription	\$150.00	\$240.00	\$1,000.00
523	Workers Compensation	\$1,119.79	\$1,200.00	\$1,500.00
524	Unemployment Compensation	\$18.01	\$18.00	\$20.00
525	Employee Retirement	\$15,767.38	\$14,895.00	\$16,272.00
526	Employee Insurance	\$22,341.56	\$26,247.00	\$16,500.00
527	Payroll Taxes	\$6,225.86	\$6,245.00	\$7,100.00
SUBTOTAL		\$144,746.43	\$157,325.00	\$152,892.00

CAPITAL OUTLAY

601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$31,379.00	\$18,000.00
612	Other Equipment	\$0.00	\$0.00	\$5,500.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$0.00	\$31,379.00	\$23,500.00
TOTAL ALL OBJECT CODES		\$276,615.02	\$321,617.00	\$302,274.00

ANNUAL BUDGET				
SUMMARY				
FUND GENERAL	FUNCTION SUPPORT SERVICES	DEPARTMENT/ACCOUNT MAINTENANCE		ACCOUNT NUMBER 10-19
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$65,277.36	\$65,911.00	\$69,907.00
SUPPLIES AND MATERIALS		\$13,313.51	\$10,677.00	\$20,100.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$6.29	\$1,505.00	\$600.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$1,248.45	\$4,029.00	\$4,500.00
CONTRACTUAL SERVICES		\$47,768.18	\$48,247.00	\$54,487.00
CAPITAL OUTLAY		\$0.00	\$33,760.00	\$14,000.00
TOTAL ALL OBJECT CODES		\$127,613.79	\$164,129.00	\$163,594.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Maintenance Supervisor	1	1		

MAINTENANCE
#10-19

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2022-2023
<u>PERSONNEL SERVICES</u>			
103 Operations & Maintenance	\$64,197.36	\$64,911.00	\$68,807.00
108 Special Projects	\$600.00	\$600.00	\$600.00
109 Incentive Pay	\$480.00	\$400.00	\$500.00
SUBTOTAL	\$65,277.36	\$65,911.00	\$69,907.00
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$250.47	500.00	500.00
204 Uniforms	\$418.94	500.00	500.00
205 Tires & Tubes	\$910.61	256.00	900.00
206 Motor Vehicle Supplies	\$5,506.80	4,428.00	8,000.00
207 Minor Tools & Apparatus	\$4,061.34	4,467.00	6,000.00
208 Janitorial Supplies	\$733.14	56.00	500.00
209 Chemical & Mechanical Supplies	\$1,432.21	470.00	3,700.00
SUBTOTAL	\$13,313.51	10,677.00	20,100.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$6.29	1,505.00	600.00
SUBTOTAL	\$6.29	1,505.00	600.00
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$0.00	1,005.00	500.00
403 Heating & Cooling Equipment	\$0.00	247.00	500.00
404 Automotive Equipment	\$1,240.10	1,840.00	1,500.00
405 Shop Equipment	\$8.35	937.00	1,000.00
406 Minor Tools & Equipment	\$0.00	0.00	500.00
411 Radio	\$0.00	0.00	500.00
SUBTOTAL	\$1,248.45	4,029.00	4,500.00
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$2,518.00	\$2,550.00	\$2,550.00
503 Liability Insurance	\$2,846.91	\$3,196.00	\$3,200.00
511 Utility Services	\$7,084.88	\$9,269.00	\$8,500.00
521 Memberships & Subscriptions	\$124.68	\$0.00	\$400.00
523 Workers Compensation	\$1,536.45	\$1,720.00	\$1,720.00
524 Unemployment Compensation	\$9.00	\$9.00	\$10.00
525 Employee Retirement	\$12,033.52	\$12,191.00	\$13,707.00
526 Employee Insurance	\$16,699.02	\$14,582.00	\$18,400.00
527 Payroll Taxes	\$4,915.72	\$4,730.00	\$6,000.00
SUBTOTAL	\$47,768.18	48,247.00	54,487.00
<u>CAPITAL OUTLAY</u>			
601 Buildings	\$0.00	0.00	0.00
610 Office Equipment	\$0.00	2,780.00	0.00
611 Machinery & Equipment	\$0.00	28,000.00	14,000.00
612 Other Equipment	\$0.00	0.00	0.00
613 Motor Vehicles	\$0.00	0.00	0.00
614 Shop Equipment	\$0.00	2,980.00	0.00
620 Other Improvements	\$0.00	0.00	0.00
SUBTOTAL	\$0.00	33,760.00	14,000.00
TOTAL ALL OBJECT CODES	\$127,613.79	164,129.00	163,594.00

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Water & Sewer Funds

ANNUAL BUDGET				
SUMMARY				
FUND WATER & SEWER	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT WATER & SEWER		ACCOUNT NUMBER 11-21
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$233,319.29	\$232,694.00	\$245,370.00
SUPPLIES AND MATERIALS		\$66,604.79	\$54,485.00	\$60,400.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$103,603.70	\$96,200.00	\$112,800.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$13,391.26	\$31,715.00	\$15,663.00
CONTRACTUAL SERVICES		\$342,204.16	\$400,344.00	\$417,058.00
CAPITAL OUTLAY		\$0.00	\$1,333,418.00	\$801,360.00
DEBT SERVICE		\$54,529.87	\$371,851.00	\$323,800.00
TOTAL ALL OBJECT CODES		\$813,653.07	\$2,520,707.00	\$1,976,451.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
W&S Superintendent	1	1		
Service Worker	3	3		

WATER & SEWER

#11-21

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$212,184.48	\$ 211,794.00	\$ 224,470.00
105	Overtime	\$15,004.81	\$ 15,000.00	\$ 15,000.00
108	Special Projects	\$2,400.00	\$ 2,400.00	\$ 2,400.00
109	Incentive Pay	\$3,730.00	\$ 3,500.00	\$ 3,500.00
SUBTOTAL		\$233,319.29	\$ 232,694.00	\$ 245,370.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$2,821.79	\$ 2,435.00	\$ 2,000.00
204	Uniforms & Clothing	\$1,512.76	\$ 2,200.00	\$ 2,200.00
205	Tires & Tubes	\$1,809.37	\$ -	\$ 3,000.00
206	Motor Vehicle Supplies	\$15,644.00	\$ 10,600.00	\$ 10,000.00
207	Minor Tools & Apparatus	\$8,901.55	\$ 10,000.00	\$ 10,000.00
208	Janitorial Supplies	\$403.32	\$ 500.00	\$ 500.00
209	Chemical & Mechanical Supplies	\$35,512.00	\$ 28,750.00	\$ 32,500.00
215	Other Supplies	\$0.00	\$ -	\$ 200.00
SUBTOTAL		\$66,604.79	\$ 54,485.00	\$ 60,400.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,478.94	\$ 7,100.00	\$ 2,500.00
303	Water Chlorination	\$0.00	\$0.00	\$0.00
304	Sanitary Sewers	\$8,242.42	\$ 6,500.00	\$ 35,000.00
305	Sewage Treatment Plant	\$12,722.73	\$ 18,500.00	\$ 13,000.00
307	Water Distribution System	\$70,703.72	\$ 45,000.00	\$ 45,000.00
308	Meters & Settings	\$10,387.20	\$ 12,100.00	\$ 10,300.00
313	Water Tower & Tanks	\$68.69	\$7,000.00	\$7,000.00
SUBTOTAL		\$103,603.70	\$ 96,200.00	\$ 112,800.00
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$0.00	\$200.00
402	Machinery	\$8,437.11	\$20,000.00	\$7,500.00
403	Heating & Cooling	\$0.00	\$215.00	\$1,963.00
404	Automotive Equipment	\$4,140.50	\$9,500.00	\$4,000.00
405	Shop Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$813.65	\$2,000.00	\$2,000.00
SUBTOTAL		\$13,391.26	\$31,715.00	\$15,663.00

CONTRACTUAL SERVICES

501	Communication	\$5,272.66	\$5,800.00	\$5,000.00
502	Rental Fees	\$0.00	\$0.00	\$1,000.00
503	Liability Insurance	\$24,198.69	\$27,200.00	\$27,200.00
505	Advertising	\$261.60	\$1,200.00	\$1,500.00
506	Business & Travel	\$5,478.30	\$4,000.00	\$6,000.00
510	Contractual & Fee Basis Services	\$20,971.30	\$50,000.00	\$50,000.00
511	Utility Services	\$73,024.43	\$82,000.00	\$82,000.00
517	Other Expenses TRRA	\$50.00	\$115.00	\$500.00
520	Utility User Fee	\$24,006.21	\$23,100.00	\$24,000.00
521	Membership & Subscription	\$2,718.04	\$3,500.00	\$4,000.00
522	Administrative Expense	\$69,000.00	\$69,000.00	\$69,000.00
523	Workers Compensation	\$6,015.60	\$6,500.00	\$6,500.00
524	Unemployment Compensation	\$36.00	\$36.00	\$40.00
525	Employee Retirement	\$30,624.06	\$39,775.00	\$44,715.00
526	Employee Insurance	\$63,140.68	\$71,111.00	\$75,603.00
527	Payroll Taxes	\$17,406.59	\$17,007.00	\$20,000.00

SUBTOTAL		<u>\$342,204.16</u>	<u>\$400,344.00</u>	<u>\$417,058.00</u>
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CAPITAL OUTLAY

601	Buildings	\$0.00	\$0.00	\$0.00	Repair Chlorine room \$35,000.00
602	Land	\$0.00	\$0.00	\$0.00	
610	Office Equipment	\$0.00	\$0.00	\$0.00	Up grade SCADA computer \$4,000.00
611	Machinery & Equipment	\$0.00	\$121,000.00	\$0.00	Hyd Pumps for leak trailer \$14,396.78
612	Other Equipment	\$0.00	\$ -	\$ -	Replace A/C unit \$12,000.00
613	Motor Vehicles	\$0.00	\$ 97,598.00	\$ -	Hydo Vac \$91,895.00 Vermeer is on buy board
614	Shop Equipment	\$0.00	\$0.00	\$0.00	
617	Water System Improvement	\$0.00	\$1,102,052.00	\$327,100.00	N.E. Tank Painting, \$327,100
618	Sewer System Improvement	\$0.00	\$12,768.00	\$474,260.00	Red Deer Lift Project & Sewer Meter

SUBTOTAL		<u>\$0.00</u>	<u>\$1,333,418.00</u>	<u>\$801,360.00</u>
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DEBT SERVICE

701	Principal- Certificates of Obligation	\$0.00	\$ 295,494.00	\$ 250,000.00
711	Interest- Certificates of Obligation	\$54,529.87	\$ 76,357.00	\$ 73,800.00

SUBTOTAL		<u>\$54,529.87</u>	<u>\$ 371,851.00</u>	<u>\$ 323,800.00</u>
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TOTAL ALL OBJECT CODES		<u>\$813,653.07</u>	<u>\$ 2,520,707.00</u>	<u>\$ 1,976,451.00</u>
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UTILITY BILLING
#11-22

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
102	Clerical	\$39,978.39	\$41,498.00	\$42,744.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$120.00	\$120.00	\$120.00
SUBTOTAL		<u>\$40,698.39</u>	<u>\$42,218.00</u>	<u>\$43,464.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$12,912.97	\$15,000.00	\$15,000.00
SUBTOTAL		<u>\$12,912.97</u>	<u>\$15,000.00</u>	<u>\$15,000.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$56.94	\$64.00	\$100.00
506	Business & Travel	\$1,166.66	\$0.00	\$1,000.00
508	Car Allowance	\$300.00	\$300.00	\$300.00
510	Contractual and Fee Basis Services	\$2,725.15	\$1,865.00	\$2,500.00
521	Membership & Subscription	\$50.00	\$50.00	\$100.00
523	Workers Compensation	\$156.25	\$166.00	\$200.00
524	Unemployment Compensation	\$8.98	\$10.00	\$10.00
525	Employee Retirement	\$5,351.29	\$7,794.00	\$8,515.00
526	Employee Insurance	\$42.12	\$43.00	\$9,472.00
527	Payroll Taxes	\$3,133.38	\$3,163.00	\$3,500.00
SUBTOTAL		<u>\$12,990.77</u>	<u>\$13,455.00</u>	<u>\$25,697.00</u>
TOTAL ALL OBJECT CODES		<u>\$66,602.13</u>	<u>\$70,673.00</u>	<u>\$84,161.00</u>

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Sanitation Fund

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ANNUAL BUDGET				
SUMMARY				
FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRASH COLLECTION		ACCOUNT NUMBER 12-30
OBJECT CODE CLASSIFICATION		ACTUAL 2020-2021	ESTIMATED 2021-2022	PROPOSED 2022-2023
PERSONNEL SERVICES		\$87,931.14	\$90,020.00	\$96,314.00
SUPPLIES AND MATERIALS		\$34,397.42	\$49,765.00	\$54,400.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$160.00	\$1,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$16,842.60	\$8,640.00	\$18,500.00
CONTRACTUAL SERVICES		\$77,562.20	\$93,825.00	\$105,746.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$216,733.36	\$242,410.00	\$275,960.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Trash Truck Driver	2	2		

TRASH COLLECTION
#12-30

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$86,574.61	\$88,700.00	\$92,394.00
105	Overtime	\$36.53	\$0.00	\$2,600.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$120.00	\$120.00	\$120.00
SUBTOTAL		<u>\$87,931.14</u>	<u>\$90,020.00</u>	<u>\$96,314.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$0.00	\$100	\$100.00
204	Uniforms	\$1,073.70	\$1,200.00	\$1,200.00
205	Tires & Tubes	\$3,559.50	\$2,400.00	\$6,000.00
206	Motor Vehicle Supplies	\$15,311.36	\$16,250.00	\$15,500.00
207	Minor Tools & Apparatus	\$14,452.86	\$29,805.00	\$30,000.00
208	Janitorial Supplies	\$0.00	\$10.00	\$100.00
209	Chemical & Mechanical	\$0.00	\$0.00	\$1,500.00
215	Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$34,397.42</u>	<u>\$49,765.00</u>	<u>\$54,400.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$0.00	\$160.00	\$1,000.00
SUBTOTAL		<u>\$0.00</u>	<u>\$160.00</u>	<u>\$1,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$2,150.44	\$300.00	\$1,000.00
404	Automotive Equipment	\$14,390.04	\$8,100.00	\$17,000.00
411	Radio	\$302.12	\$240.00	\$500.00
SUBTOTAL		<u>\$16,842.60</u>	<u>\$8,640.00</u>	<u>\$18,500.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$5,124.43	\$5,751.00	\$5,800.00
505	Advertising	\$54.00	\$400.00	\$400.00
506	Business & Travel	\$0.00	\$250.00	\$250.00
510	Contractual & Fee Basis Services	\$249.80	\$100.00	\$1,000.00
511	Utility Services	\$1,098.74	\$2,272.00	\$2,500.00
520	Utility User Fee	\$10,291.39	\$11,000.00	\$11,000.00
521	Membership & Subscription	\$315.00	\$385.00	\$400.00
522	Administrative Expense	\$12,849.96	\$12,850.00	\$12,850.00
523	Workers Compensation	\$3,489.57	\$3,700.00	\$3,800.00
524	Unemployment Compensation	\$236.39	\$18.00	\$25.00
525	Employee Retirement	\$7,493.63	\$16,658.00	\$18,405.00
526	Employee Insurance	\$29,920.64	\$34,121.00	\$41,316.00
527	Payroll Taxes	\$6,438.65	\$6,320.00	\$8,000.00
SUBTOTAL		<u>\$77,562.20</u>	<u>\$93,825.00</u>	<u>\$105,746.00</u>
<u>CAPITAL OUTLAY</u>				
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
615	Refuse Collection Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES		<u>\$216,733.36</u>	<u>\$242,410.00</u>	<u>\$275,960.00</u>

ANNUAL BUDGET				
SUMMARY				
FUND SANITATION	FUNCTION PUBLIC WORKS	DEPARTMENT/ACCOUNT TRANSFER STATION		ACCOUNT NUMBER 12-32
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$142,505.77	\$157,690.00	\$157,690.00
SUPPLIES AND MATERIALS		\$23,915.47	\$23,560.00	\$39,300.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$429.50	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$14,430.59	\$12,518.00	\$14,050.00
CONTRACTUAL SERVICES		\$104,647.91	\$113,312.00	\$144,184.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$10,000.00
TOTAL ALL OBJECT CODES		\$285,929.24	\$307,080.00	\$365,224.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Sanitation Superintendent	1	1		
Service Worker	2	2		

TRANSFER STATION
#12-32

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$139,595.83	\$148,446.00	\$152,890.00
105	Overtime	\$29.94	\$50.00	\$1,900.00
106	Part Time	\$1,800.00	\$0.00	\$0.00
108	Special Projects	\$0.00	\$1,800.00	\$1,800.00
109	Incentive Pay	\$1,080.00	\$1,080.00	\$1,100.00
SUBTOTAL		<u>\$142,505.77</u>	<u>\$157,690.00</u>	<u>\$157,690.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$251.45	\$1,500.00	\$2,000.00
203	Furniture/Fixtures	\$0.00	\$0.00	\$0.00
204	Uniforms & Clothing	\$833.15	\$1,100.00	\$1,000.00
205	Tires & Tubes	\$3,645.44	\$14,000.00	\$14,000.00
206	Motor Vehicle Supplies	\$18,017.86	\$6,060.00	\$16,000.00
207	Minor Tools & Apparatus	\$758.86	\$402.00	\$5,000.00
208	Janitorial Supplies	\$304.96	\$468.00	\$800.00
209	Chemical & Mechanical Supplies	\$103.75	\$30.00	\$500.00
SUBTOTAL		<u>\$23,915.47</u>	<u>\$23,560.00</u>	<u>\$39,300.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$429.50	\$0.00	\$0.00
SUBTOTAL		<u>\$429.50</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$11,049.14	\$8,758.00	\$8,500.00
403	Heating and Cooling Equipment	\$0.00	\$0.00	\$500.00
404	Automotive Equipment	\$3,045.93	\$3,500.00	\$4,000.00
405	Shop Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$335.52	\$260.00	\$1,050.00
SUBTOTAL		<u>\$14,430.59</u>	<u>\$12,518.00</u>	<u>\$14,050.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,406.24	\$2,421.00	\$2,500.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,081.82	\$1,215.00	\$1,500.00
505	Advertising	\$0.00	\$0.00	\$400.00
506	Business & Travel	\$1,022.88	\$111.00	\$3,000.00
510	Contractual & Fee Basis Services	\$12,735.66	\$250.00	\$12,500.00
511	Utility Services	\$9,257.51	\$10,000.00	\$10,000.00
521	Membership & Subscription	\$1,399.68	\$1,155.00	\$1,200.00
522	Administrative Expense	\$14,499.96	\$14,500.00	\$14,500.00
523	Workers Compensation	\$5,234.35	\$5,550.00	\$5,600.00
524	Unemployment Compensation	\$26.99	\$27.00	\$30.00
525	Employee Retirement	\$12,701.28	\$27,878.00	\$30,456.00
526	Employee Insurance	\$33,385.44	\$39,369.00	\$49,498.00
527	Payroll Taxes	\$10,896.10	\$10,836.00	\$13,000.00
SUBTOTAL		<u>\$104,647.91</u>	<u>\$113,312.00</u>	<u>\$144,184.00</u>
<u>CAPITAL OUTLAY</u>				
611	Machinery and Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$10,000.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$285,929.24</u>	<u>\$307,080.00</u>	<u>\$365,224.00</u>

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C.A.R.E

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ANNUAL BUDGET				
SUMMARY				
FUND C.A.R.E.	FUNCTION	DEPARTMENT/ACCOUNT C.A.R.E.		ACCOUNT NUMBER 13-36
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
CONTRACTUAL SERVICES		\$0.00	\$0.00	\$50,000.00
TOTAL ALL OBJECT CODES		\$0.00	\$0.00	\$50,000.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

Cultural Arts & Recreational Enhancement (C.A.R.E.)
#13-36

	<u>ACTUAL</u> <u>2021--2022</u>	<u>ESTIMATED</u> <u>2022--2023</u>	<u>PROPOSED</u> <u>2023--2024</u>
<u>CONTRACTUAL SERVICES</u>			
506 Business & Travel	\$0.00	\$0.00	\$0.00
510 Contractual & Fee Basis Services	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$50,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$50,000.00</u></u>

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Golf Course Fund

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ANNUAL BUDGET				
SUMMARY				
FUND GOLF COURSE	FUNCTION PUBLIC SERVICE	DEPARTMENT/ACCOUNT GOLF COURSE		ACCOUNT NUMBER 14-40
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$52,959.06	\$54,517.00	\$58,192.00
SUPPLIES AND MATERIALS		\$33,139.31	\$26,960.00	\$28,450.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$9,712.85	\$5,485.00	\$11,000.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$8,270.76	\$6,050.00	\$6,050.00
CONTRACTUAL SERVICES		\$111,947.05	\$90,715.00	\$105,065.00
CAPITAL OUTLAY		\$537.00	\$75,682.00	\$15,000.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$216,566.03	\$259,409.00	\$223,757.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
Superintendent	1	1		

GOLF COURSE
#14-40

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$48,929.06	\$49,617.00	\$52,592.00
106	Part - Time	\$3,430.00	\$4,300.00	\$5,000.00
108	Special Projects	\$600.00	\$600.00	\$600.00
SUBTOTAL		\$52,959.06	\$54,517.00	\$58,192.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,315.47	\$2,065.00	\$1,500.00
205	Tires & Tubes	\$840.95	\$755.00	\$400.00
206	Motor Vehicle Supplies	\$7,285.85	\$3,066.00	\$4,800.00
207	Minor Tools & Apparatus	\$4,137.98	\$1,886.00	\$2,000.00
208	Janitorial Supplies	\$279.25	\$361.00	\$750.00
209	Chemical & Mechanical Supplies	\$19,279.81	\$18,827.00	\$19,000.00
SUBTOTAL		\$33,139.31	\$26,960.00	\$28,450.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$2,218.61	\$63.00	\$2,000.00
307	Water Distribution System	\$2,985.24	\$2,335.00	\$4,000.00
309	Golf Course Maintenance	\$4,509.00	\$3,087.00	\$5,000.00
SUBTOTAL		\$9,712.85	\$5,485.00	\$11,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$7,558.04	\$4,000.00	\$4,000.00
403	Heating & Cooling Equipment	\$514.00	\$500.00	\$500.00
404	Automotive Equipment	\$198.72	\$1,000.00	\$1,000.00
405	Shop Equipment	\$0.00	\$150.00	\$150.00
406	Minor Tools & Equip	\$0.00	\$400.00	\$400.00
SUBTOTAL		\$8,270.76	\$6,050.00	\$6,050.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,147.79	\$2,400.00	\$2,400.00
502	Rental of Equipment	\$13,393.00	\$0.00	\$2,000.00
503	Liability Insurance	\$3,587.10	\$4,500.00	\$4,500.00
505	Advertising	\$1,482.12	\$1,460.00	\$1,000.00
510	Contractual & Fee Basis Services	\$35,020.00	\$37,200.00	\$42,000.00
511	Utility Services	\$35,195.42	\$22,504.00	\$25,000.00
521	Membership & Subscription	\$2,100.00	\$0.00	\$2,000.00
523	Workers Compensation	\$1,067.70	\$1,200.00	\$1,200.00
524	Unemployment Compensation	\$62.94	\$13.00	\$20.00
525	Employee Retirement	\$7,023.62	\$9,318.00	\$10,477.00
526	Employee Insurance	\$6,891.28	\$8,120.00	\$9,472.00
527	Payroll Taxes	\$3,976.08	\$4,000.00	\$4,996.00
SUBTOTAL		\$111,947.05	\$90,715.00	\$105,065.00
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$537.00	\$10,682.00	\$12,000.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Vehicles & Supplies	\$0.00	\$0.00	\$0.00
617	Water System Improvements	\$0.00	\$65,000.00	\$3,000.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		\$537.00	\$75,682.00	\$15,000.00
TOTAL ALL OBJECT CODES		\$216,566.03	\$259,409.00	\$223,757.00

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Special Revenue Fund

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ANNUAL BUDGET				
SUMMARY				
FUND SPECIAL REVENUE	FUNCTION HOTEL OCC. TAX	DEPARTMENT/ACCOUNT HOTEL OCCUPANCY TAX		ACCOUNT NUMBER 18-42
OBJECT CODE CLASSIFICATION		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
PERSONNEL SERVICES		\$0.00	\$0.00	\$0.00
MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS		\$0.00	\$0.00	\$0.00
MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION		\$0.00	\$0.00	\$0.00
CONTRACTUAL SERVICES		\$109,410.66	\$138,454.00	\$138,454.00
CAPITAL OUTLAY		\$0.00	\$0.00	\$0.00
DEBT SERVICE		\$0.00	\$0.00	\$0.00
TOTAL ALL OBJECT CODES		\$109,410.66	\$138,454.00	\$138,454.00
PERSONNEL ALLOCATION				
POSITION CLASSIFICATION	EMPLOYEES		SALARY RANGE	
	PRESENT	PROPOSED	BASE	MAXIMUM
No Personnel in this Department				

HOTEL OCCUPANCY TAX
#18-42

	ACTUAL 2021- 2022	ESTIMATED 2022- 2023	PROPOSED 2023- 2024
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
SUBTOTAL	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
<u>CAPITAL OUTLAY</u>			
612 Other Equipment	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
620 Other Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>

Addendum

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2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Canadian

806-323-6473

Taxing Unit Name

Phone (area code and number)

6 Main Street

www.cityofcanadiantexas.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 126,452,819
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	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 126,452,819
4.	2022 total adopted tax rate.	\$ 0.777067 /\$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:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 126,452,819
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	\$ 0
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:..... \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 120,000 C. Value loss. Add A and B. ⁶	\$ 120,000
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.	\$ 120,000
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.	\$ 126,332,819
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 981,690
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	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 981,690
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:..... \$ 131,038,680 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.	\$ 131,038,680

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. 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 \$ <u>1,591,390</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>1,591,390</u>	
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	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>132,630,070</u>
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	\$ <u>105,090</u>
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	\$ <u>2,385,280</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>2,490,370</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>130,139,700</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.754335</u> /\$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.	\$ <u>0.742011</u> /\$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> .	\$ <u>126,452,819</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 938,293
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. + \$ 0</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. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 938,293
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 130,139,700
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.720989 /\$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 §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ 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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0</u> /\$100</p>
37.	Rate adjustment for county hospital expenditures.²⁶ 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. \$ <u>0</u></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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0</u> /\$100</p>
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 \$ <u>0</u></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 \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0</u> /\$100</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.720989</u> /\$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 \$ <u>176,622</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.135717</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.856706</u> /\$100</p>
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.	<p>\$ <u>0.886690</u> /\$100</p>

²⁵ Tex. Tax Code §26.0442²⁶ 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 \$ 97,158 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.	\$ 97,158
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 1,002
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 96,156
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 103.00 % C. Enter the 2021 actual collection rate. 100.00 % D. Enter the 2020 actual collection rate. 98.00 % 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	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 96,156
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 132,630,070
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.072499 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.959189 /\$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(f)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 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. 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 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. ³³ 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. ³⁴ - 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.	\$ 176,622
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 132,630,070
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.133169 /\$100
55.	2023 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> .	\$ 0.754335 /\$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.	\$ 0.754335 /\$100
57.	2023 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> .	\$ 0.959189 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.826020 /\$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.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 132,630,070
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).	\$ 0.826020 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

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(f)

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).....	\$ 0.797274 /\$100
	B. Unused increment rate (Line 66).....	\$ -0.041885 /\$100
	C. Subtract B from A.....	\$ 0.839159 /\$100
	D. Adopted Tax Rate.....	\$ 0.777067 /\$100
	E. Subtract D from C.....	\$ 0.062092 /\$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).....	\$ 0.723489 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.041885 /\$100
	C. Subtract B from A.....	\$ 0.681604 /\$100
	D. Adopted Tax Rate.....	\$ 0.723489 /\$100
	E. Subtract D from C.....	\$ -0.041885 /\$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).....	\$ 0.759269 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.759269 /\$100
	D. Adopted Tax Rate.....	\$ 0.717384 /\$100
	E. Subtract D from C.....	\$ 0.041885 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.062092 /\$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).	\$ 0.888112 /\$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(b-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>	\$ 0.720989 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 132,630,070
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.376988 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072499 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.170476 /\$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> .	\$ 0.777067 /\$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> .	\$ 126,332,819
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> .	\$ 130,139,700
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).	\$ 0.888112 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.754335 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.888112 /\$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: 67

De minimis rate. \$ 1.170476 /\$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.⁵⁰

**print
here**

Belinda Leatherman

Printed Name of Taxing Unit Representative

**sign
here**

Belinda Leatherman

Taxing Unit Representative

Date

8-2-2023

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

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Chart of Accounts

FUND CLASSIFICATION

<u>FUND NUMBERS</u>	<u>NAME/DESCRIPTION</u>
10	GENERAL
11	WATER AND SEWER FUND
12	SANITATION FUND
13	CARE FUND
14	GOLF COURSE
15	FIXED ASSETS
18	SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX
19	SPECIAL REVENUE FUND/COMMUNITY DEVELOPMENT
50	DEBT SERVICE (SINKING FUND)
51	GENERAL LONG-TERM DEBT
65	AGENCY FUND
99	POOLED CASH

DEPARTMENT/ACCOUNT CLASSIFICATION

BY FUND

GENERAL FUND

<u>DEPARTMENT/ACCOUNT NUMBER</u>	<u>NAME/DESCRIPTION</u>
01	City Council
02	Administration (City Manager, City Secretary, Office Clerk)
03	Legal (City Attorney, Municipal Court)
04	Tax Office (Tax Assessor, Tax Collector, Joint Appraisal District, Board of Equalization)
07	Elections
08	Community Service (Library, Fireworks, Christmas decorations)
10	Code Enforcement
12	Fire Department
13	Street Department
14	Public Works
15	Swimming Pool
17	Support Services
19	Maintenance Shop

WATER AND SEWER FUND

21	Water/Sewer Department
22	Utility Billing Department (Utility Clerk)

SATITATION FUND

DEPT/ACCT. NUMBER

NAME/DESCRIPTION

30 Trash Collection Department

32 Transfer Station

CARE FUND

36 Cultural Arts

GOLF COURSE

40 Golf Course Department

SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX

42 Hotel Occupancy Tax

SPECIAL REVENBUE FUND/COMMUNITY DEVELOPMENT

43 Community Development

FIXED ASSETS

55 Fixed Assets

DEBT SERVICE

70 Debt Service (sinking fund)

GENERAL LONG-TERM DEBT

75 General Long-Term Debt

AGENCY FUND

90 Agency

OBJECT CODE CLASSIFICATION AND EXPLANATION

100-199

PERSONNEL SERVICES

Compensation to City employees in the form of salaries and wages

200-299

SUPPLIES AND MATERIALS

Includes expendable materials and operating supplies necessary to operate a department. Supplies/materials are likely to be susceptible to loss, theft, or rapid depreciation. These items of small value should cost less than \$2,500 and are not capitalized.

300-399

MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS

Includes all material and contract expenditures covering repair and maintenance

400-499

MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION

Includes all permanently installed equipment

500-599

CONTRACTUAL SERVICES

Includes all services performed by another agency or by private business and such expenses that are legally or morally obligatory upon the City as a public corporation

600-699

CAPITAL OUTLAY

Capital Outlay includes the purchase of all real property such as land, buildings, equipment, vehicles, other improvements and the purchase of items of personal property, which meet the following requirements:

1. Must have estimated life of more than 3 years
2. Must be capable of being permanently identified as an individual unit of property
3. Must belong to one of the general classes of property which are commonly considered as fixed assets accordance with generally accepted accounting practice. Fixed assets are defined as the items of more or less an enterprise. As a general rule, an item which meets the first two requirements, and has a unit cost of \$2,500 or more, should be classified as Capital Outlay, while items costing less than \$2,500 should be classified under Supplies and Materials

700-799

DEBT SERVICE

Includes principal, interest and handling charges on bonded debt

100-109

PERSONNEL SERVICES

101 Administration

Supervision and direction

102 Clerical

Clerical services or services of that nature

103 Operations and Maintenance

Services of other full-time personnel including Public Works, Support Services, Water/Wastewater and Sanitation

105 Over-time

106 Part-time

Services of other employees working under 32 hours per week

107 Temporary

Seasonal employees who work less than 12 month assignment, whether full-time or part-time, such as employees working the summer months only

108 Special Projects

Special projects which are in addition to the regular functions of the department

109 Incentive Pay

Employees will receive additional pay for various certifications. Rules are established by the City Manager.

200-209

SUPPLIES AND MATERIALS

201 Office Supplies

Includes supplies for operation of an office (paper, postage, etc.)

202 Swimming Pool Concessions

Includes items to resell in the operation of the swimming pool concession stand (snacks, drinks, etc.)

203 Furniture and Fixtures (3 years or less lifetime)

204 Uniforms and Clothing

Includes all purchased or rented clothing

205 Tires and Tubes

Includes all tires and tubes and the maintenance of tires and tubes for vehicles, equipment, and trailers

206 Motor Vehicles Supplies

Includes gasoline, oil, antifreeze, etc.

207 Minor Tools and Apparatus

Includes articles normally of small unit value costing less than \$2,500 which is subject to loss or rapid deterioration. These items are not capitalized.

208 Janitorial Supplies

Includes all cleaning supplies

209 Chemical and Mechanical Supplies

Includes chemical, mechanical, paint, medical supplies and dog drugs

210 Botanical and Agricultural Supplies

Includes trees, plants, weed spray, fertilizer, etc.

215 Other Supplies

300-399

MAINTENANCE OF BUILDINGS, STRUCTURES, LAND AND IMPROVEMENTS

301 Building and Grounds

Includes all material and services required in the maintenance of buildings and structures including walks, drives and fences (*Except paint, this should be charged in object code 209*)

302 Bridges

303 Water Chlorination Facilities

304 Sanitary Sewers

Includes sewer mains, lines, lift stations, etc.

305 Sewage Treatment Plant

306 Storm Sewers

307 Water Distribution System

Includes maintenance of water distribution systems such as water mains, booster pumps, gate valves, repair saddles, water well pumping equipment, fire hydrants, sprinkler systems at the Golf Course and Parks, etc.

308 Meters and Settings

Includes all material and services in the maintenance and repair of water meters and settings

309 Golf Course Maintenance

Includes maintenance and supplies for actual course grounds

313 Water Tower and Tanks

Includes all materials and services required in the maintenance of water towers, ground storage tanks, and related apparatus such as valves, fittings, piping, painting, etc.

314 Streets and Alleys

Includes all materials and services required in the maintenance of streets and alleys

400-499

MAINTENANCE OF EQUIPMENT, MACHINERY, TOOLS AND INSTALLATION

401 Office Equipment

Includes all materials and services required in the maintenance of office equipment

402 Machinery

Includes all materials and services required in the maintenance of crawler tractors, maintainers, portable welders, sewer machines, street sweepers, high lifts, fire pumps, trailers and other heavy equipment

403 Heating and Cooling Equipment

Includes all materials and services required in the maintenance of heating and cooling equipment

404 Automotive Equipment

Includes all materials and services required in the maintenance of trucks, pickups, etc.

405 Shop Equipment

Includes all materials and services required in the maintenance of all battery chargers, air compressors, welders, cutters, drills, generators, jacks, etc.
(Does not include hand tools)

406 Minor Tools and Equipment

Includes all materials and services required in the maintenance of articles normally of small unit value costing less than \$2,500, which is subject to loss or rapid deteriorations

407 Mowing Equipment

Includes all materials and services required in the maintenance of mowing equipment

410 Signal and Sign System

Includes all material and services required in the maintenance of traffic lights, school zone lights, stop signs, yield signs and other traffic control devices

411 Radio

Includes all material and services required in the maintenance of two-way radio equipment including the installation and removal of radios, consoles, etc.

422 Playground Equipment

Includes all materials and services required in the maintenance of playground and recreational equipment *(Except paint, this should be charged in object code 209)*

425 Swimming Pool Equipment

Includes all material and services required in the maintenance of swimming pool equipment such as filters, heaters, pumps, etc.

(Does not include expenditures for maintenance of building or swimming pool structures, which should be charged to object code 301) (Does not include expenditures for maintenance of pool chlorination equipment, which should be charged to object code 303)

426 Other

500-599

CONTRACTUAL SERVICES

501 Communications

Includes fees for telephone, fax and internet services

502 Rental of Equipment

Includes fees for use of non-owned equipment

503 Liability Insurance

Includes fees for General Comprehensive Liability, Automobile Liability, Bodily Injury and Property Damage, Fire and Public Official's Liability

504 Rental of Land

505 Advertising

Includes fees for advertising such as publications of public notices, ordinance, bid invitations, etc.

506 Business and Travel

Includes fees for transportation, lodging and other approved expenses incurred in the performance of official business. Mileage will be calculated at the current standard mileage rate used by the IRS.

508 Car Allowance

509 Custody Support Services

Includes fees for food and support of animals in the custody of the City

510 Contractual and Fee Basis Services

Includes fees for contractual or special professional services provided for the City by another agency or individual such as consultants, legal services, auditors, architects, engineers, tax appraisers, election workers and other services

511 Utility Services

Includes fees for water, electricity, gas and other utility services

512 Data Processing

Includes fees for computer maintenance

513 Library

514 Vending and Concessions

515 Municipal Court Fees

516 Sales Taxes and Retained Tax EDC

520 Utility User Fee

521 Memberships and Subscriptions

Includes fees for annual dues, memberships, subscriptions, publications, etc.

522 Administrative Expenses

523 Workers Compensation

524 Unemployment Compensation

525 Employee Retirement

526 Employee Insurance

Includes fees for life and health insurance

527 Payroll Taxes

528 Interest and Penalties

529 Sales Tax

530 Miscellaneous Expense

531 Depreciation Expense

532 Operating Transfers Out

533 Residual Equity Transfers

600-699

CAPITAL OUTLAY- OVER \$2,500

601 Buildings

Includes the cost of all buildings and structures such as well houses, pump houses, park buildings, fire stations, refuse disposal, etc.

602 Land

Includes the cost of acquiring land such as purchase price, commission, abstracts, court costs, filing fees, appraisal fees, attorney fees, etc.

603 Betterments to Land

Includes land improvements costs such as drainage, engineering, inspections, sodding, grading, etc.

610 Office Equipment

Includes the cost of all additions to office equipment

611 Machinery and Equipment

Includes the cost of heavy equipment such as tractors, ditchers, dozers, power mowers, sweepers, etc.

612 Other Equipment

Includes the cost of other capital outlay such as heat and air conditioning units, fire hoses, recreational equipment, leak detectors, etc.

613 Motor Vehicles

Includes the cost of trucks, pick-ups, trailers and attachments such as power take-off, winches, sirens, beacons, lights, etc.

614 Shop Equipment

Includes the cost of battery chargers, jack hammers, compressors, portable welders, cutters, generators, and other auto and electrical shop equipment

615 Refuse Collection Equipment

Includes the cost of freight and related expenses of trash dumpsters and packer type bodies for trash collection

616 Street Improvements

Includes street paving, curbs and gutters, culverts, storm drains, etc.

617 Water System Improvements

Includes water mains, meters and settings, fire hydrants, storage tanks, water towers, water wells, pumping units, etc.

618 Sewer System Improvements

Includes sewer lines, sewer lift stations, sewer mains, storm sewers and sewage treatment installation

619 Traffic Engineering Improvements

Includes expenditures relating to design, location and installation of traffic control devices such as traffic signals, street and traffic signs, etc.

620 Other Improvements

Includes fences, sprinkler/irrigation systems, tennis courts, parking lot paving, firing range, etc.

621 Pro-Rate Water and Sewer Improvements

Includes construction of water and sewer extensions to areas not previously served by the City. This applies only funds expended from the Special Construction Fund. This fund controls funds deposited by citizens for construction of lines under City supervision.

700-799

DEBT SERVICE

701 Principal- Certificates of Obligation

702 Principal- Revenue Bonds

711 Interest- Certificates of Obligation

712 Interest- Revenue Bonds

715 Installment Payments

Includes lease-purchase agreements and all types of installment payments

NOTE: CLASSIFICATION OF EXPENDITURES BY PROGRAM OR PROJECT

An account number will be assigned to program or a project and all expenditures related to that project will be charged to this account number. Expenditures charged to programs or projects will apply to special fund and projects only and will apply to City Department budgets.

ACCOUNT CODES

100-199

TAXES

110	Current Property Taxes
120	Delinquent Property Taxes
130	Penalties and Interest
140	Gross Receipts Tax
150	Sales Tax Collections

	160	Liquor Tax
	170	Hotel Occupancy Tax
	190	Other Taxes
200-299	<u>LICENSE AND PERMITS</u>	
	210	Licenses and Permits
300-399	<u>FINES AND FORFEITURES</u>	
	320	Dog Tags and Animal Fines
	330	Municipal Court Fines and Fees
400-499	<u>INTEREST AND RENT</u>	
	410	Interest Income
	420	Leases and Rentals
500-599	<u>INTERGOVERNMENTAL REVENUE</u>	
	510	Intergovernmental Revenue
600-699	<u>REVENUE SHARING FUNDS</u>	
	610	Revenue Sharing Funds
700-799	<u>CHARGES FOR CURRENT SERVICE</u>	
	710	Inspection Fees
	720	Swimming Pool Charges
	730	Vending and Concessions
	740	Water Sales
	745	Utility Late Penalties
	750	Sewer Charges
	760	Taps and Connect Fees
	761	Deposits Billed

	770	Trash Fees
	775	Transfer Station Pull-Off Fees
	780	Landfill Fees
	790	Golf Course Fees
	791	Golf Course Cart Rentals
	795	Golf Course Dues
	796	Contributions
	798	Sunset Park Donations
800-899	<u>OTHER REVENUE</u>	
	805	Lease/Purchase Proceeds
	810	Sales of Machinery and Equipment
	820	Sale of Land
	830	Oil and Gas Production
	840	Transfer from General Fund
	845	Operation Transfers In
	850	Miscellaneous Revenue
	855	Residual Equity Transfers
	860	Bond Proceeds
	865	Community Development Block Grant Proceeds

ACCOUNT CLASSIFICATION

ASSETS

<u>Account Numbers</u>	<u>Name</u>
1000	Claim on Cash
1010	Cash on Hand
1012	Cash in the Bank
1016	Cash- Repair and Demo

1017	Cash- Grant
1019	Cash- Interest and Sinking
1020	Cash in the Bank- Special Park Fund
1022	Restricted Certificates of Deposit
1030	Certificates of Deposit
1035	Tex Star Investments
1038	A/R S.S. Misc.
1040	Accounts Receivable
1041	A/R Street Cuts
1042	A/R Animal Control
1043	A/R Scale Tickets/Pull-Offs
1044	A/R Transfer Station
1045	A/R - Sales
1046	A/R- Sales Delinquent
1047	Sales Tax Receivable
1048	A/R Office Supplies
1049	A/R Sewer Sales
1050	Accounts Receivable- Other
1051	A/R Remediation Well
1052	Due from Other Governments
1055	Accounts Receivable- Travel Advances
1056	Notes Receivable- Short Term
1057	Delinquent Taxes Receivable
1058	Allowance or Un-collectables
1060	Accrued Interest Receivable
1061	Deferred Interest
1065	Prepaid Insurance
1070	Prepaid Interest
1080	Deposit on Purchase
1090	Amount Provided for Bond Payment
1100	Inventory
1101	Land
1102	Water and Sewer Improvements
1103	Buildings and Structures
1104	Motor Vehicles
1105	Furniture and Office Equipment
1106	Machinery and Equipment
1107	Wells and Storage
1108	Distribution Piping
1109	Sewer System
1199	Accumulated Depreciation
1200	Notes Receivable- Long Term
1670	Due from Other Funds

LIABILITES

2600	Utility Deposit
2602	Bad Debt
2603	Payments to State Comptroller
2609	Difference in Assumption

2610	Accounts Payable- Trade
2611	Accounts Payable- Other
2612	Sales Taxes Payable
2613	Sales Taxes Payable- EDC
2614	AFLAC Insurance Payable
2615	Federal W/H Tax Payable
2616	Social Security Payable
2617	Group Health Payable
2618	Child Support Payable
2619	AirMedCare Payable
2620	Retirement Payable
2621	Accrued Salaries
2622	Wages Payable
2623	Deferred Compensation
2625	Federal Payroll Deduction
2626	Bankruptcy Payable
2627	TMRS Payable
2630	Accrued Interest Payable
2641	Revenue Bonds Payable- Current
2650	Note Payable
2655	Note Payable- Other
2660	Bonds Payable
2662	Reserve Payable
2663	Interest and Sinking Payable
2665	Deferred Income
2670	Due to Other Funds
2699	AP Pending (Due to Pool)
2700	A/R Liability Street
2701	A/R Liability Animal Control
2702	A/R Liability Scale Tickets/Pull-Offs
2703	A/R Liability Transfer Station
2704	A/R Liability Office Supplies

EQUITY

3801	Reserves for Pre-Paid's and Inventory
3900	Fund Balance
3905	Fund Balance Reserved
3910	Capital Contributions
3920	Residual Equity Transfers In
3925	Residual Equity Transfers Out