

Ordinance Number 2023-02

**AN ORDINANCE OF THE CITY OF RIESEL, TEXAS
ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2023-2024**

WHEREAS, the City Council of the City of Riesel, Texas has considered a proposed operating budget for the municipal government of the City of Riesel, Texas for the fiscal year 2023-2024; and

WHEREAS, a public hearing was held on the proposed operating budget after notice of the same was given as required by law; and

WHEREAS, the City Council of the City of Riesel, Texas after hearing the public on the issue and considering the said proposed operating budget, believes that the same should be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIESEL, TEXAS that the operating budget attached hereto as Appendix "A" (including its cover sheet), and incorporated by reference herein, is hereby adopted as the operating budget for the municipal government of the City of Riesel, Texas for the fiscal year 2023-2024, which begins on October 1, 2023 and ends on September 30, 2024.

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$6,997, WHICH IS A 2.81 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$7,584.

RECORD VOTE BY ROLL CALL:

MARSHALL SHAW	<input type="checkbox"/> AYE	<input type="checkbox"/> NAY
KOOPER SJOLANDER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
JEANNE LERHMANN	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
JENNIFER HOGG	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
DUSTIN KELLER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
ROGER FITZPATRICK	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY

PASSED AND APPROVED on the 29th day of AUGUST, 2023.

CITY OF RIESEL, TEXAS

By Marshall Shaw
Mayor

ATTESTED:

Austie Flanary
City Secretary

CERTIFICATION OF SEPARATE VOTE [REQUIRED SEPARATE FROM VOTE ON THE BUDGET]:

As required by law the City Council voted separately and additionally to ratify the property tax revenue increase reflected in the adopted FY 2023-2024 budget by a vote of 5 AYES to 0 NAYS with 0 abstentions.

ATTEST:

Austie Flanary
City Secretary



Ordinance No. 2023-03

AN ORDINANCE SETTING PROPERTY TAX RATE FOR 2023 TAX/CALENDAR YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF RIESEL, TEXAS, LEVYING THE TAX, AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED AND ADOPTED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW

WHEREAS, the City of Riesel, Texas is empowered by the Texas Constitution and the Texas property Tax Code to establish a property tax rate for the use and support of the municipal government; and

WHEREAS, it is the desire of the City Council of the City of Riesel to set a Property Tax rate for the City for tax/calendar year 2023;

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

1. That the above recitals are true and correct. Additional information is noted:

- **2023 Certified Taxable Value \$105,295,566**
- **2023 Taxable Value of New Improvements \$3,122,263**
- **2023 Anticipated Collection Rate 100%**
- **2023 No-New-Revenue Tax Rate (NNR - what the rate would need to be to raise the same tax revenues as last year) is \$0.242906 per \$100 valuation**
- **2023 Voter Approval Rate \$0.250821 per \$100 valuation**
- **2023 De minimis Rate \$0.716521 per \$100 valuation**

2. That it is officially found and determined that the meeting at which this Ordinance is passed is open to the public as required by law, and that notice of the time, place, and subject of such meeting has been given as required by law.

3. That the public hearing or hearings on the tax rate were properly noticed and held in accordance with the Texas Property Tax Code.

4. That a motion was made and seconded that the tax rate be set at **\$0.242906 on each \$100.00 valuation of property.**

5. **That there is hereby set and adopted a property tax rate for tax/calendar year 2023 for the use and support of the municipal government of the City of Riesel, Texas, upon all property, real, personal, or mixed, within the corporate limits of the City of Riesel subject to taxation, a tax rate of \$0.242906 on each \$100.00 valuation of property, said tax rate being so set and designated:**

\$0.175863 of said tax rate to be for the General Fund for the maintenance and operation expenditures of the City, and \$0.067043 of said tax rate to be for the payment of principal and interest on debt, For the total tax rate of \$ 0.242906.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.71 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-24.87.

6. The adopted tax rate is hereby levied for tax/calendar year 2023 for the use and support of the municipal government of the City of Riesel, Texas, upon all property, real, personal, or mixed, within the corporate limits of the City of Riesel subject to taxation. The resulting taxes shall be collected in accordance with law, and penalties and interest shall accrue on taxes not paid on or before January 31, 2024 in accordance with law.

7. All taxes shall become a lien upon the property on which assessed, and the City hereby designates the McLennan County Tax Assessor-Collector to assess and collect taxes on behalf of the City and to be hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and all Ordinances of the City of Riesel, Texas, including this Ordinance.

8. The tax revenues generated by the tax rate adopted hereunder shall be allocated and used in accordance with the municipal budget adopted for FY 2023-2024, beginning October 1, 2023 and ending September 30, 2024.

RECORD VOTE BY ROLL CALL:

MARSHALL SHAW	<input type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
KOOPER SJOLANDER	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
JEANNE LERHMANN	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
JENNIFER HOGG	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
DUSTIN KELLER	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
ROGER FITZPATRICK	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY

PASSED AND APPROVED on the 29th day of AUGUST, 2023.

CITY OF RIESEL, TEXAS

By Marshall Shea
Mayor

ATTESTED:

Alisha Flanary
City Secretary



MAYOR: MARSHALL SHAW

COUNCIL MEMBERS:

MAYOR PRO TEM – KOOPER SJOLANDER

TREASURER – JEANNE LEHRMANN

JENNIFER HOGG

DUSTIN KELLER

ROGER FITZPATRICK

CITY OF RIESEL

2023-24 OPERATING BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$6,997, which is a 2.81% increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$7,584.

The members of the governing body voted on the budget as follows:

FOR: Kooper Sjolander, Jeanne Lehrmann, Jennifer Hogg, Dustin Keller, Roger Fitzpatrick

AGAINST: 0

PRESENT and not voting: 1 (MAYOR)

ABSENT: 0

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0. 242906/100	\$0. 279879/100
No-New-Revenue Tax Rate:	\$0. 242906/100	\$0. 253126/100
No-New-Revenue Maintenance & Operations Tax Rate	\$0. 174625/100	\$0. 198755/100
Voter-Approval Tax Rate:	\$0. 250821/100	\$0. 284858/100
Debt Rate:	\$0. 067043/100	\$0. 079147/100

Total debt obligation for City of Riesel secured by property taxes: \$5,733,236

Total debt obligation secured by utility revenues: \$840,844

Adopted: 8/29/2023

City of Riesel - GENERAL FUND Balance Sheet - Bank Accounts

As of August 29, 2023

	Aug 29, 23
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
*Checking	8,543.71
Payroll	70,494.94
Petty Cash	
Court Cash	100.00
General Cash	100.00
Petty Cash - Other	5,000.00
Total Petty Cash	5,200.00
Total 1a - Unrestricted Cash	84,238.65
1b - Restricted Cash	
2013 I & S Fund	193.79
POA / Drug Seizure	100.00
Total 1b - Restricted Cash	293.79
2a - Unrestricted Investments	
General Fund (sept)	4,427.26
General Fund II (may)	41,752.10
General Fund III (june)	20,677.86
Total 2a - Unrestricted Investme...	66,857.22
Charles St Project Fund	128,737.95
General Fund Money Market	
*General Fund	2,437,531.05
City Hall Building	313,188.48
Drug Seizure/POA	4,335.40
Judicial Betterment	8,160.04
Land	127,482.75
Security	141,583.14
Technology	160,541.73
Total General Fund Money Market	3,192,822.59
Total Checking/Savings	3,472,950.20
Total Current Assets	3,472,950.20
TOTAL ASSETS	3,472,950.20
LIABILITIES & EQUITY	0.00

City of Riesel - WATER FUND
Balance Sheet - Bank Accounts

As of August 29, 2023

	Aug 29, 23
ASSETS	
Current Assets	
Checking/Savings	
Construction Fund	
3a - Unrestricted Cash	
Construction Checking	17,017
	17,017
3b - Restricted Cash	
Construction I & S	15,438
	15,438
Total Construction Fund	32,455
COR ARPA GRANT ALLUVIUM WELL ...	
	100
Water Fund	
1a - Unrestricted Cash	
Checking	59,711
	59,711
1b - Restricted Cash	
2021 TWDB Escrow	5,133,489
2021 TWDB Debt Service	200,417
2021 TWDB Principal for LF	394,073
Water III Interest & Sinking	50,718
	5,778,696
2b - Restricted Investments	
Water \$100,000 CD (Sept)	130,539
Water III Reserve Fund	38,095
	168,634
Water Fund Money Market	
*Water Fund	1,292,534
Arsenic	236,741
Contingency	100,000
Line Replacement	170,280
Water Fund Money Market - Other	170,613
	1,970,168
Total Water Fund	7,977,209
	8,009,764
Total Current Assets	8,009,764
	8,009,764
TOTAL ASSETS	8,009,764
LIABILITIES & EQUITY	0

City of Riesel - SEWER FUND
Balance Sheet - Bank Accounts
As of August 29, 2023

	<u>Aug 29, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1a - Unrestricted Cash	
Checking	2,676.89
Total 1a - Unrestricted Cash	2,676.89
1b - Restricted Cash	
Sewer Jr. Interest & Sinking	14,122.21
Total 1b - Restricted Cash	14,122.21
2b - Restricted Investments	
Sewer 1999 Reserve Bond (sept)	47,262.71
Sewer Repair&Replacement (se...)	5,992.08
Sewer Reserve Bond (jan)	13,536.95
Total 2b - Restricted Investments	66,791.74
Sewer Fund Money Market	
* Sewer Fund	329,298.17
CLFRF Sewer Rehab Project	253,617.94
Contingency	75,000.00
Line Replacement	150,872.71
Sewer Fund Money Market - Other	104,543.69
Total Sewer Fund Money Market	913,332.51
Total Checking/Savings	996,923.35
Total Current Assets	996,923.35
TOTAL ASSETS	<u>996,923.35</u>
LIABILITIES & EQUITY	0.00

CITY OF RIESEL OUTSTANDING DEBT

Combination Tax & Revenue Certificates of Obligation Series 2021 (ARSENIC REDUCTION WELL)					Combination Tax & Revenue Certificates of Obligation Series 1999 (SEWER PLANT)					Utility System Revenue Bonds Series 2009 (RATTLESNAKE WATER WELL)					Combination Tax and Revenue Certificates of Obligation Series 2013 (CHARLES STREET)					Total Debt Service			
FYE 9/30	Principal	Int. Rate	Int	Total	FYE 9/30	Principal	Interest Rate (a)	Interest	Total	FYE 9/30	Principal	Interest Rate (a)	Interest	Total	FYE 9/30	Principal	Interest Rate (a)	Interest	Total	FYE 9/30	Principal	Interest	Total
2024	185,000	0%	-	185,000	2024	13,000	4.75%	14,155	27,155	2024	11,000	4.13%	21,058	32,058	2024	20,000	2.99%	3,439	23,439	2024	229,000	38,652	267,652
2025	185,000	0%	-	185,000	2025	13,000	4.75%	13,538	26,538	2025	12,000	4.13%	20,584	32,584	2025	20,000	2.99%	2,841	22,841	2025	230,000	36,962	266,962
2026	185,000	0%	-	185,000	2026	14,000	4.75%	12,920	26,920	2026	12,000	4.13%	20,089	32,089	2026	25,000	2.99%	2,243	27,243	2026	236,000	35,251	271,251
2027	185,000	0%	-	185,000	2027	15,000	4.75%	12,255	27,255	2027	13,000	4.13%	19,573	32,573	2027	25,000	2.99%	1,495	26,495	2027	238,000	33,323	271,323
2028	185,000	0%	-	185,000	2028	15,000	4.75%	11,543	26,543	2028	13,000	4.13%	19,037	32,037	2028	25,000	2.99%	748	25,748	2028	238,000	31,327	269,327
2029	185,000	0%	-	185,000	2029	16,000	4.75%	10,830	26,830	2029	14,000	4.13%	18,480	32,480	2029	-	-	-	-	2029	215,000	29,310	244,310
2030	185,000	0%	-	185,000	2030	17,000	4.75%	10,070	27,070	2030	15,000	4.13%	17,882	32,882	2030	-	-	-	-	2030	217,000	27,952	244,952
2031	185,000	0%	-	185,000	2031	18,000	4.75%	9,263	27,263	2031	15,000	4.13%	17,263	32,263	2031	-	-	-	-	2031	218,000	26,526	244,526
2032	185,000	0%	-	185,000	2032	19,000	4.75%	8,408	27,408	2032	16,000	4.13%	16,624	32,624	2032	-	-	-	-	2032	220,000	25,031	245,031
2033	185,000	0%	-	185,000	2033	20,000	4.75%	7,505	27,505	2033	16,000	4.13%	15,964	31,964	2033	-	-	-	-	2033	221,000	23,469	244,469
2034	185,000	0%	-	185,000	2034	20,000	4.75%	6,555	26,555	2034	17,000	4.13%	15,283	32,283	2034	-	-	-	-	2034	222,000	21,838	243,838
2035	185,000	0%	-	185,000	2035	21,000	4.75%	5,605	26,605	2035	18,000	4.13%	14,561	32,561	2035	-	-	-	-	2035	224,000	20,166	244,166
2036	185,000	0%	-	185,000	2036	22,000	4.75%	4,608	26,608	2036	19,000	4.13%	13,798	32,798	2036	-	-	-	-	2036	226,000	18,406	244,406
2037	185,000	0%	-	185,000	2037	24,000	4.75%	3,563	27,563	2037	19,000	4.13%	13,014	32,014	2037	-	-	-	-	2037	228,000	16,577	244,577
2038	185,000	0%	-	185,000	2038	25,000	4.75%	2,423	27,423	2038	20,000	4.13%	12,210	32,210	2038	-	-	-	-	2038	230,000	14,633	244,633
2039	185,000	0%	-	185,000	2039	26,000	4.75%	1,235	27,235	2039	21,000	4.13%	11,364	32,364	2039	-	-	-	-	2039	232,000	12,599	244,599
2040	185,000	0%	-	185,000	2040	-	-	-	-	2040	22,000	4.13%	10,478	32,478	2040	-	-	-	-	2040	207,000	10,478	217,478
2041	185,000	0%	-	185,000	2041	-	-	-	-	2041	23,000	4.13%	9,549	32,549	2041	-	-	-	-	2041	208,000	9,549	217,549
2042	185,000	0%	-	185,000	2042	-	-	-	-	2042	24,000	4.13%	8,580	32,580	2042	-	-	-	-	2042	209,000	8,580	217,580
2043	185,000	0%	-	185,000	2043	-	-	-	-	2043	25,000	4.13%	7,569	32,569	2043	-	-	-	-	2043	210,000	7,569	217,569
2044	185,000	0%	-	185,000	2044	-	-	-	-	2044	26,000	4.13%	6,518	32,518	2044	-	-	-	-	2044	211,000	6,518	217,518
2045	185,000	0%	-	185,000	2045	-	-	-	-	2045	27,000	4.13%	5,424	32,424	2045	-	-	-	-	2045	212,000	5,424	217,424
2046	185,000	0%	-	185,000	2046	-	-	-	-	2046	28,000	4.13%	4,290	32,290	2046	-	-	-	-	2046	213,000	4,290	217,290
2047	185,000	0%	-	185,000	2047	-	-	-	-	2047	29,000	4.13%	3,114	32,114	2047	-	-	-	-	2047	214,000	3,114	217,114
2048	185,000	0%	-	185,000	2048	-	-	-	-	2048	30,000	4.13%	1,898	31,898	2048	-	-	-	-	2048	215,000	1,898	216,898
2049	185,000	0%	-	185,000	2049	-	-	-	-	2049	31,000	4.13%	639	31,639	2049	-	-	-	-	2049	216,000	639	216,639
2050	180,000	0%	-	180,000	2050	-	-	-	-	2050	-	-	-	-	2050	-	-	-	-	2050	180,000	-	180,000
2051	185,000	0%	-	185,000	2051	-	-	-	-	2051	-	-	-	-	2051	-	-	-	-	2051	185,000	-	185,000
	\$ 5,175,000	\$ -		\$ 5,175,000		\$ 298,000		\$ 134,473	\$ 432,473		\$ 516,000		\$ 324,844	\$ 840,844		\$ 115,000		\$ 10,764	\$ 125,764		\$ 6,104,000	\$ 470,080	\$ 6,574,080

2023-2024 GENERAL FUND BUDGET

GENERAL FUND REVENUE

OPERATING REVENUES		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
OPERATING REVENUES (TAXES, FEES, COURT INCOME)					
1	Franchise Fees (Electric/Garbage/Gas/Phone)	53,000	55,189	54,000	104.13%
2	Interest Income	12,000	7,886	8,000	65.72%
3	Miscellaneous Income (leases, bldg permits, plats, restitution, rentals, etc.)	5,000	15,867	20,000	317.34%
4	Mixed Beverage Tax	4,000	4,681	5,000	117.03%
5	22-23 Total Taxable Property Value \$89,404,877		0		
6	22-23 Property Tax rate proposed at 0.279879 (I&S Debt Rate .079147 M&O Rate .200732)	250,225	257,328	0	102.84%
7	23-24 Total Taxable Property Value: \$105,295,566			0	
8	23-24 Property Tax rate proposed at: .242906			255,769	
9	Sales Tax Gross Collection (October2022 begins 24 month repayment plan of \$1012 per month)	105,000	129,622	107,000	123.45%
10	>Street Tax (must be reauthorized by public election every 4 years - next vote is 2024)	32,623	23,049	30,000	70.65%
11	L.E. Income	1,000	1,074	1,000	107.40%
12	Court Fine Revenue (+TimePmt, Security & Tech Fees)	780,000	611,583	777,291	78.41%
13	IDA Tax Abatement Sandy Creek	0	125,000	125,000	
14					
15	Donation to Parks & Rec from Frontier Waste	1,000	1,000	1,000	
16					
17	Total Operating Revenue	1,243,848	1,232,279	1,384,060	99.07%
18					
19	NON-OPERATING REVENUES				
20					
21	APPROPRIATIONS				
22	Park Project 2023 (from Gen Fund Money Mkt for Capital Outlay in Park (Early Childhood Playscape)	125,000	0	0	0.00%
23	POLICE & COURT Software	55,000	0	0	0.00%
24	Police Vehicle			66,321	
25	Street Rehabilitation Project 2023(from General Money Mkt for Capital outlay in Street Dept.)	100,000	0	200,000	0.00%
26	From Gen Money Market for 2021 Park Project	0	0	0	0.00%
27	Contingency Fund for EMERGENCY or unforeseen circumstances ONLY	100,000	0	100,000	0.00%
28					
29					
30					
31	Total Non-Operating Revenue	380,000	0	366,321	0.00%
32					
33					
34	Total Combined Operating & Non-Operating Revenues	1,623,848	1,232,279	1,750,381	75.89%

GENERAL GOVERNMENT EXPENDITURES

DEPARTMENT: GENERAL GOVT			BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
SALARIES AND BENEFITS						
35	Salaries (current annual salaries - 90833)	5%	85,927	77,855	95,375	90.61%
36	Overtime/CompTime		0	0	0	0.00%
37	Payroll Expense (FICA, Medicare, etc.)		8,946	10,495	11,470	117.32%
38	Health Insurance		17,000	15,884	19,550	93.44%
39	Retirement		5,000	5,191	5,364	103.82%
40	Worker's Comp. Insurance		3,900	2,612	3,485	66.97%
41	COLA 2024 0% Market Adjustment		7,571		0	0.00%
42						
	TOTAL SALARIES		128,344	112,037	135,244	87.29%
43	SUPPLIES					
44	Office Supplies		5,500	4,593	6,133	83.51%
45	Postage		650	577	650	88.77%
46	FLAG & FLAGPOLE		1,250	532	1,100	42.56%
47	Clothing (office staff & council)		500	0	500	
48	Miscellaneous (& covid supplies)		1,000	930	1,000	93.00%
49						
	TOTAL SUPPLIES		8,900	6,632	9,383	74.52%
50	SERVICES					
51	Utilities		9,000	3,988	9,000	44.31%
52	Telephone		10,250	10,490	10,250	102.34%
53	Insurance (property, liability & bonds)		2,500	2,154	2,500	86.16%
54	Dues (HOT COG, eCivis & TML)		250	215	250	86.00%
55	Election Services		400	0	400	0.00%
56	Publications / Subscriptions / Filing Fees		500	422	600	84.40%
57	Bank & Credit Card Fees (DIRECT DEPOSIT FEE FROM QUICKBOOKS)		1,500	758	1,500	50.53%
58	Travel / Training / Mileage (Employee)		500	0	500	0.00%
59	Travel / Training / Mileage (Council)		500	531	500	106.20%
60	Employee & Council Appreciation, Service Awards, Retirement		5,000	5,790	6,000	115.80%
61	Memorials		300	135	300	45.00%
62	Audit Fees (15K divide between water/sewer/general)		6,750	7,500	7,500	111.11%
63	CPA		3,500	22,796	15,000	651.31%
64	Engineering, Building, Development, Bldg Inspections		12,000	15,333	24,344	127.78%
65	Appraisal Expense		1,500	2,027	1,600	135.13%
66	Legal Fees		5,000	5,779	25,000	115.58%
67	Debt Service (from I&S Tax pay to Sewer & Charles St W/S) <i>May 24 \$27,155 To Sewer, \$23,439 split sewer/water</i>		50,762	50,762	50,594	100.00%
68	Debt Service (from I&S Tax for Series 2021 CO for new well) transfer to water		20,000	20,000	20,000	100.00%
69	Waco McLennan County Health District Dues		2,000	3,186	3,600	159.30%
70	Community Clean Up		1,000	963	2,500	96.30%
71	Janitorial Services		2,400	0	2,400	
72						
	TOTAL SERVICES		135,612	152,829	184,338	112.70%
73	MAINTENANCE					
74	City Hall Repair & Maintenance (AC had to be replaced unexpectedly)		22,279	10,835	20,000	48.63%
75	Office Equipment & Maintenance (computer IT, printer, scanner, timeclock) new council chairs		2,000	9,535	10,000	476.75%
76						
	TOTAL MAINTENANCE		24,279	20,370	30,000	83.90%
77	CAPITAL OUTLAY					
78	New City Hall Building Fund		0	0	0	
79	Server Sytem & Phone System				14,000	
80	Video Camera, Microphone, Storage Device & software		2,500	0	5,000	0.00%
81	Computer		6,000	0	6,000	0.00%
82						
	TOTAL CAPITAL OUTLAY		8,500	0	25,000	
83	Total Administration Expenditures		305,635	291,868	383,965	95.50%

POLICE DEPARTMENT EXPENDITURES

DEPARTMENT: POLICE		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
SALARIES AND BENEFITS					
84	L.E. Salaries (2023 Salaries 4 OFFICERS: \$239,834) 5%	180,799	192,110	251,825	106.26%
85	L.E. Overtime/CompTime	0	0	0	0.00%
86	L.E. Recruitment 4th Officer +5K incentive	55,000	0	0	
87	Market Adjustments for salaries	15,000	0	0	
88	Payroll Expense (FICA, Medicare, etc.)	16,341	15,490	18,000	94.79%
89	L.E. Health Insurance	23,000	23,598	32,000	102.60%
90	L.E. Retirement	13,000	1,270	13,000	9.77%
91	L.E. Worker's Comp. Insurance	12,000	9,621	12,000	80.18%
92	COLA 2024 0% Market Adjustment	15,669	0	0	0.00%
93					
	TOAL SALARIES	330,809	242,089	326,825	73.18%
94	Supplies				
95	L.E. Office Supplies	2,000	4,498	5,000	224.90%
96	Software & Licensing & Subscription Fees (Backup Service, etc.)	0	3,236	10,000	0.00%
97	L.E. Motor Vehicle Supplies (Gas/Oil)	20,000	12,764	25,000	63.82%
98	L.E. Clothing	1,000	3,531	3,000	353.10%
99	L.E. Operating Supplies (bullets, batteries)	2,500	3,405	2,500	136.20%
100	L.E. Postage	50	36	50	72.00%
101					
	TOTAL SUPPLIES	25,550	27,470	45,550	107.51%
102	Services				
103	L.E. Telephone/Internet	3,500	9,007	4,250	257.34%
104	L.E. Property Insurance	3,300	2,910	3,300	88.18%
105	I.T. Services	0	7,724	2,000	0.00%
106	Legal Fees (police policy review)		2,442	25,000	
107	Training	1,000	1,825	1,500	182.50%
108	Dispatch - Radio Services	350	275	350	78.57%
109	Community Outreach (School Outreach & National Night Out)	500	0	1,500	0.00%
110	L.E. Miscellaneous	0	10	50	0.00%
111					
	TOTAL SERVICES	8,650	24,193	37,950	279.69%
112	Maintenance				
113	L.E. Motor Vehicle Maintenance (Repair, Main, Tires)	3,500	8,560	10,000	244.57%
114	L.E. Equipment Maintenance (Repairs)	500		500	0.00%
115	L.E. Computer Maintenance (Repairs)	3,000	913	3,000	30.43%
116					
	TOTAL MAINTENANCE	7,000	9,473	13,500	135.33%
117	Capital Outlay				
118	POLICE OPERATING SYSTEM (Possibly cop-sync)	35,000	10,788	0	30.82%
119	Bullet Proof Vests & Ballistic Shields	7,500	18,319	15,000	244.25%
120	Tasers (4 qty paid = \$16,750 paid out over 5 yrs)			3,500	
121	Dodge Charger Police Car			66,321	
122	New Office Equipment & Furniture (Purchased new toughbook in May)	1,500	16,011	5,000	1067.40%
123					
	TOTAL CAPITAL OUTLAY	44,000	45,118	89,821	102.54%
124					
125	Total Police Expenditures	416,009	348,343	513,646	83.73%

MUNICIPAL COURT EXPENDITURES

DEPARTMENT: COURT

	BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
SALARIES AND BENEFITS				
126 Court Salaries (Clerk & Judge) current salaries: \$36,171 & \$18,000	55,979	4,911	64,570	8.77%
127 Payroll Expense (FICA, Medicare, etc.)	3,600	4,162	3,600	115.61%
128 Court Health Insurance	3,850	7,498	9,024	194.75%
129 Worker's Comp Insurance	0	0	0	0.00%
130 Court Retirement	2,050	2,259	2,350	110.20%
131 COLA 2024 0% Market Adjustment	3,291	0	0	0.00%
132				
	TOTAL SALARIES	18,830	79,544	27.38%
133 Supplies				
134 Court Office Supplies	3,000	3,056	3,500	101.87%
135 Court Operating Supplies	200	130	200	
136 Court Postage	1,500	873	1,500	58.20%
137 Court Clothing	0	0	0	
138				
	TOTAL SUPPLIES	4,700	5,200	86.36%
139 Services				
140 Court Travel / Training / Mileage	1,000	1,121	1,500	112.10%
141 Computer Maintenance & IT Service	2,000	0	2,000	0.00%
142 State Court Cost + Unrestrained Child + Time Pmt Fee	253,500	236,646	265,000	93.35%
143 SPECIAL FUNDS (Tech, Security)	4,490	4,383	6,000	97.62%
144 Omnibase	3,500	2,268	3,500	64.80%
145 Prosecutor	10,000	10,140	12,000	101.40%
146 Unclaimed Property	1,789	1,600	1,789	89.44%
147 Misc (Overpayments, Cancelled Pmts, etc.)	200	0	200	0.00%
148				
	TOTAL SERVICES	276,479	291,989	92.65%
149				
150 CAPITAL OUTLAY				
151 COURT SOFTWARE	20,000	5,295	0	
152 Filing Cabinets	0	0	5,000	
153				
	TOTAL CAPITAL OUTLAY	20,000	5,000	26.48%
154				
155	Total Court Expenditures	369,949	381,733	76.86%

156

STREET DEPARTMENT EXPENDITURES

157

158

DEPARTMENT: STREET & BRIDGE

160

BUDGET	YTD	BUDGET	YTD %
22-23	6.30.23	23-24	22-23

161

SALARIES AND BENEFITS

163 *Salaries (50% Gen, 12.5% Water 12.5% RMS, 25% Sewer) CURRENT SALARIES: \$72K & \$42K

53,085 49,347 60,000 92.96%

164 Part Time Laborer (Jeb Marcott)

3,600 2,208 3,600 61.33%

165 Overtime/CompTime

0 0 0 0.00%

166 Payroll Expense (FICA, Medicare, etc.)

1,500 0 1,500 0.00%

167 Street Health Insurance (1/2 JC only)

1,500 1,293 4,512 86.20%

168 Worker's Comp Insurance

750 0 750 0.00%

169 Street Retirement

0 3,458 3,200

170 COLA 2024 0% Market Adjustment

4,580 0 0 0.00%

171

TOTAL SALARIES 65,015 56,306 73,562 86.60%

Supplies

173 Motor Vehicle Supplies (Truck Gas/Oil) - EOY

1,000 3,100 4,200

174 Signs, Cones, Traffic Control

200 0 200 0.00%

175 Operating Supplies

3,000 2,635 3,000 87.83%

176

TOTAL SUPPLIES 4,200 5,735 7,400 136.55%

Services

178 Utilities (Street Lights)

12,600 10,183 12,600 80.82%

179 Legal & Expert Fees (Base Map of City, Comprehensive Plan & Zoning Ordinance)

0 0 12,000 0.00%

180 Engineer Fees

0 0 0 0.00%

181 Contract Labor (blading Roadrunner, Kattner, etc.)

5,000 2,700 5,000 54.00%

182

TOTAL SERVICES 17,600 12,883 29,600 73.20%

Maintenance

184 Equipment Maintenance (tractors, backhoe, mule, mowers)

5,000 3,756 5,000 75.12%

185 Street Maintenance: Sealant, Cold Mix, Gravel, Weed Killer

1,000 0 1,000 0.00%

186 Tree Trimming

12,000 0 12,000 0.00%

187 Bridge Mowing (Stein)

3,500 0 3,500 0.00%

188 Drainage & Culverts (excavation, drainage, culverts)

48,465 0 10,000 0.00%

189 Motor Vehicle Maintenance (Repairs)

250 64 250 25.60%

190 CONTINGENCY FUND FOR EMERGENCY OR UNFORSEEN REPAIRS

100,000 0 100,000 0.00%

191

TOTAL MAINTENANCE 170,215 3,820 131,750 2.24%

Capital Outlay

193 Kubota UTV Diesel

0 0 10,000 0.00%

194 Street Repairs (annual paving or chip/crack sealing)

110,000 93,799 200,000 85.27%

195 Trailer

0 0 3,500 0.00%

196 Jetter (split between Gen & Sewer)

25,000 0

197

TOTAL CAPITAL OUTLAY 135,000 93,799 213,500 69.48%

198

199

Total Street Expenditures 392,030 172,543 455,812 44.01%

PARKS & RECREATION EXPENDITURES

DEPARTMENT: PARKS & RECREATION

BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
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Supplies

200	Miscellaneous Park (wood, bolts, gloves)	300	0	300	0.00%
201					
202	Community Events				
203	Parades & Community Events	2,500	1,322	2,500	52.88%
204	Senior Center Electricity	0	0	0	
205					
206	Services				
207	Contract Labor (stein mowing; painting; RDK dirt work)	1,500	0	1,500	0.00%
208	Landscaping	0	0	0	
209					
210	Maintenance				
211	Maintenance (paint, sand)	1,000		1,000	0.00%
212					
213	Capital Outlay				
214	2023 PARK (TODDLER PLAYSCAPE, SWING SEATS/CHAINS, BABY SWING, ADA SWING & RAMP)	100,000	0	0	
215	SHADE STRUCTURE	25,000	0	0	
216	2024 Park Project	0	0	0	
217					
218	Total Park Department Expenditures	130,300	1,322	5,300	1.01%

ANIMAL CONTROL EXPENDITURES

DEPARTMENT: ANIMAL CONTROL

BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
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225	Training	500	0	500	0.00%
226	Waco/McLennan County Shelter Agreement Fees	500	1227	500	245.40%
227	Supplies	0	0	0	
228	Equipment	500	900	500	180.00%
229	Total Animal Control Expenditures	1,500	2,127	1,500	141.80%

FIRE DEPARTMENT EXPENDITURES

DEPARTMENT: FIRE

BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
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239	Services				
239	Fire Department Utilities	4,500	2,063	4,500	45.84%
240	Fire Department Insurance	3,500	2,340	3,500	66.86%
241					
242	Maintenance				
243	Supplies	50	305	50	610.00%
244	Exterminator	375	155	375	41.33%
245					
246	Total Fire Department Expenditures	8,425	4,863	8,425	57.72%

GENERAL FUND TOTALS

		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
247	Total Revenue	1,623,848	1,232,279	1,750,381	75.89%
248	TOTAL EXPENDITURES	1,623,848	1,105,408	1,750,381	68.07%
249	EXCESS REVENUE OVER EXPENDITURES	0	126,871	0	

2023-2024 WATER FUND BUDGET

WATER FUND REVENUE

WATER - OPERATING REVENUES		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD 22-23
191	Water Revenue	375,000	412,297	450,000	109.95%
192	Trash Revenue	118,000	122,818	134,000	104.08%
193	Tie In Fees	4,000	13,360	4,500	334.00%
194	Interest Income (\$36K interest from well loan funds)	5,000	40,680	39,000	813.60%
195	Wholesale Water Revenue (selling to Meier's Settlement)	150,000	56,088	70,000	37.39%
196	Arsenic Reduction Alluvium Well Debt (MS WSC's share of annual debt)	44,400	55,500	44,400	125.00%
197	Total Operating Revenues	696,400	700,743	741,900	100.62%

WATER - NON-OPERATING REVENUE

APPROPRIATIONS

200	Mt.Moriah Well Generator from Water Money Market Fund	135,000	0	135,000	
201	Contingency Fund (for emergency or unforeseen circumstances)	50,000	0	50,000	0.00%

DEBT SERVICE

202	Property Tax (transferred in from General I&S Tax Fund pledged for 2021 alluvium well bonds)	20,000	20,000	20,000	100.00%
203	Property Tax (I&S pledged for 2013 bonds) (TRANSFER) (send 1/2 to water and 1/2 to sewer)	12,018	12,018	11,719	100.00%
204	Total Combined Operating & Non-Operating Revenues	913,418	732,761	958,619	80.22%

WATER FUND EXPENDITURES

WATER FUND: EXPENDITURES

	BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
Salaries & Benefits				
250 *Salaries (split 50% General, 25% Water, 25% Sewer) (1/4 water salary & benefits RMS)	13,271	24,674	15,000	185.92%
251 Payroll Expense (FICA, Medicare, etc.)	800	1,888	1,000	236.00%
252 Health Insurance (\$9024 yr - half paid by Gen, 1/4 water, 1/4 sewer)	500	4,031	1,128	806.20%
253 Retirement	1,200	1,584	1,200	132.00%
254 Worker's Comp. Insurance	1,363	650	1,363	
255 COLA 2024 0% Market Adjustment	1,145	0	0	0.00%
256				
	TOTAL SALARIES	18,279	32,827	179.59%
Supplies				
257 Office Supplies (software, paper, bills, toner, batteries, envelopes, etc.)	1,900	1,467	1,900	77.21%
259 Motor Vehicle Supplies (Gas/Oil) - EOY 1/2 funded by General, 1/2 Water	3,000	6,752	3,000	225.07%
260 Water Purchased (TriCounty)	6,000	5,000	6,000	83.33%
261 Tools	300	0	300	0.00%
262 Postage	4,300	2,911	4,300	67.70%
263 Miscellaneous	0	79	0	0.00%
264 Clothing	500	0	500	0.00%
265 Operating Supplies (meters, pipe, fittings, gloves, chlorine, enzyme, chemicals, valves, batteries etc.)	16,000	22,533	18,000	140.83%
266				
	TOTAL SUPPLIES	32,000	38,742	121.07%
Services				
268 Utilities	40,000	59,337	40,000	148.34%
270 Telephone	1,157	1,121	1,157	96.89%
271 Insurance - property, bonds & bank fees	4,000	5,214	4,000	130.35%
272 Royalties (Mineral Royalty - Mormino .15 per 1000)	3,000	2,005	3,000	66.83%
273 Lab	1,750	2,682	1,750	153.26%
274 Regulatory Fees	1,500	1,225	1,500	81.67%
275 Audit Fees (split 50Gen, 25 water, 25 sewer) allocate 1/4 water expense to Mt Moriah	1,700	1,875	1,700	110.29%
276 Legal Fees (arsenic project)	500	5,730	21,726	1146.00%
277 Engineer Fees (25K was for Arsenic project)	33,016	29,355	29,701	88.91%
278 Dues	750	540	750	72.00%
279 Publication	50	0	50	0.00%
280 Travel / Training / Mileage	2,500	1,356	2,500	54.24%
281 Permit Fee	100	50	100	50.00%
282 Conservation Fee (Southern Trinity Groundwater)	2,500	1,334	2,500	53.36%
283 Contract Labor	3,000	389	3,000	12.97%
284 Trash Expense	109,000	119,534	120,000	109.66%
285				
	TOTAL SERVICES	204,523	231,747	113.31%
Maintenance				
287 Motor Vehicle Maintenance (Repairs & Routine Maintenance)	1,500	1,263	1,500	84.20%
288 Generator (starting new maintenance contract)	2,000	0	2,000	0.00%
289 Machinery (Tractor/Backhoe/Shredder) - EOY	500	0	500	0.00%
290 Office Equipment & Maintenance	500	3,129	500	625.80%
291 Water Maintenance (RRM - repairs, replacement, well maint)PressureTankRepair	21,792	191	21,792	0.88%
292 Storage Tanks	40,000	28	40,000	0.07%
293 Water Plant Maintenance	2,000	501	2,000	25.05%
294				
	TOTAL MAINTENANCE	68,292	5,112	68,292

WATER FUND: EXPENDITURES CONT'D		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
Debt Service					
295	2009 Revenue Bond Debt - Principal & Interest (RATTLESNAKE WELL - not funded with taxes)	32,515	32,515	32,515	100.00%
296	2013 Series CO's (CHARLES STREET PROJECT - funded by I&S tax) \$24,037 total (half water half sewe	12,018	12,018	12,018	100.00%
297	2021 Series CO's (Arsenic Reduction Alluvium Well) (TOTAL Riesel: \$140,600 MS \$44,400)	185,000	185,000	185,000	
298					
299	TOTAL DEBT SERVICE	229,533	44,533	229,533	19.40%
300					
Capital Outlay					
302	CONTINGENCY FUND (for EMERGENCY or unforeseen repairs ONLY)	50,000	0	50,000	0.00%
303	Kubota UTV Diesel			10,000	
304	Trailer (split with General & Sewer)			1,750	
305	Laptop for meter reading			1,000	
306	Water Line Replacements	60,000	0	15,000	0.00%
307	CAPITAL OUTLAY	110,000	0	77,750	0.00%
308					
309	WATER EXPENDITURES SUBTOTAL	662,627	352,961	662,700	

MT MORIAH WELL (RMS WELL) BUDGET 2023-2024		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
Salaries & Benefits					
310	*Salaries (split 50% General, 25% Water, 25% Sewer) (1/4 of operators salary/benefits RMS)	13,271	9,470	13,271	71.36%
311	Payroll Expense (FICA, Medicare, etc.)	800	725	800	90.63%
312	Health Insurance	500	323	1,128	64.60%
313	Retirement	1,200	617	1,200	51.42%
314	Worker's Comp. Insurance	1,300	650	1,300	50.00%
315	COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	1,145	0	1,145	0.00%
316	TOTAL SALARIES	18,216	11,785	18,844	64.70%
Supplies					
317	Office Supplies (bills, toner, batteries, envelopes, etc.)	100	0	100	0.00%
319	Motor Vehicle Supplies (Gas/Oil) - EOY 1/2 funded by General, 1/2 Water	3,000	2,707	3,000	90.23%
320	Tools	100	0	100	0.00%
321	Postage	50	50	50	100.00%
322	Miscellaneous	50	0	50	0.00%
323	Clothing	0	0	0	0.00%
324	Operating Supplies (pvc pipe, gloves, chlorine, chemicals, valves, batteries etc.)	0	2,348	0	0.00%
325	TOTAL SUPPLIES	3,300	5,105	3,300	154.70%
Services					
326	Utilities	45,000	24,862	45,000	55.25%
328	Telephone	200	0	200	0.00%
329	Insurance - property	1,500	1,886	1,500	125.73%
330	Lab	1,750	0	1,750	0.00%
331	Chemical Analysis (Health Department)	100	0	100	0.00%
332	Regulatory Fees	125	125	125	100.00%
333	Audit Fees	1,700	0	1,700	0.00%
334	Legal Fees	500	0	500	0.00%
335	Engineer Fees	10,000	13,246	30,000	132.46%
336	Dues	100	0	100	0.00%
337	Publication	100	0	100	0.00%
338	Travel / Training / Mileage	500	0	500	0.00%
339	Permit Fee	0	0	0	0.00%
340	Conservation Fee (Southern Trinity Groundwater)	2,000	0	2,000	0.00%
341	Contract Labor	2,000	0	2,000	0.00%
342	TOTAL SERVICES	65,575	40,119	85,575	61.18%
Maintenance					
343	Motor Vehicle Maintenance (Repairs) - EOY	500	622	500	124.40%
345	Generator (1)	1,500	0	1,500	0.00%
346	Machinery (Tractor/Backhoe/Shredder) - EOY	100	0	100	0.00%
347	Office Equipment & Maintenance	100	0	100	0.00%
348	Water Maintenance (RRM - repairs, replacement, well maint)	500	3,547	10,000	709.40%
349	Storage Tanks (inspection & painting)	25,000	0	40,000	0.00%
350	Water Plant Maintenance	1,000	250	1,000	25.00%
351	TOTAL MAINTENANCE	28,700	4,419	53,200	15.40%
Capital Outlay for Mt Moriah Well					
352	Generator, wiring, installation (12 month lead time) - Mt. Moriah Well	135,000	0	135,000	0.00%
354	CAPITAL OUTLAY	135,000	0	135,000	0.00%
355					
356	MT MORIAH WELL EXPENDITURES	250,791	61,428	295,919	24.49%

WATER FUND: EXPENDITURES CONT'D		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
WATER FUND TOTALS					
357	TOTAL WATER EXPENDITURES	913,418	414,389	958,619	45.37%
358	Excess Revenue over Expenditure	0	318,372	0	

2023-2024 SEWER FUND BUDGET

SEWER FUND REVENUE

SEWER FUND: OPERATING REVENUES

	BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
REVENUE				
359 Sewer Revenue	161,926	123,537	161,926	76.29%
360 Tie In Fees	4,000	4,500	4,000	112.50%
361 Interest Income	1,000	2,011	1,000	201.10%
362 Total Revenue	166,926	130,048	166,926	77.91%

SEWER FUND: NON-OPERATING REVENUES

APPROPRIATIONS				
363 Jetter (51K split between Gen & Sewer money markets)	26,000	0	0	0.00%
364 SEWER REHAB PROJECT GRANT FUNDS	256,954		0	0.00%
365 SUPPLEMENTAL RESERVE FUNDS for Sewer Rehab Capital Improvement Project	182,921	30,179	0	16.50%
366 Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	25,000	0.00%
DEBT SERVICE				
367 Series 2013 CO Charles Street (I&S pledged for 2013 CO's) transfer in May from General to Sewer	12,019	12,019	11,719	100.00%
368 Series 1999 CO Sewer Plant (funded by I&S funds) transfer in May from Gen to Sewer	26,725	26,725	27,155	
369 Total Non Operating Revenue	529,619	68,923	63,874	13.01%
370 Total Combined Operating & Non-Operating Revenues	669,820	172,246	203,645	25.72%

SEWER FUND EXPENDITURES

SEWER FUND: EXPENDITURES		BUDGET 22-23	YTD 6.30.23	BUDGET 23-24	YTD % 22-23
Salaries and Benefits					
371	*Salaries (split 50% General, 25% Sewer, 12.5% Water, 12.5% RMS)	26,542	24,673	26,542	92.96%
372	Payroll Expense (FICA, Medicare, etc.)	1,500	1,929	1,500	128.60%
373	Health Insurance (1/4 of JH only)	700	341	2,256	48.71%
374	Retirement	1,500	1,593	1,500	
375	COLA 2023 - 9.1% (COST OF LIVING ADJUSTMENT rate currently projected by Social Security)	2,290	0	2,290	0.00%
376	TOTAL SALARIES	32,532	28,536	34,088	87.72%
Supplies					
377	Supplies				
378	Office Supplies & Tools	250	39	250	15.60%
379	Operating Supplies	3,500	3,005	3,500	85.86%
380	Postage	25	0	25	0.00%
381	TOTAL SUPPLIES	3,775	3,044	3,775	80.64%
Services					
382	Services				
383	Utilities	15,000	8,732	15,000	58.21%
384	Audit	3,375	1,875	3,375	55.56%
385	Insurance - Property - Workers Comp	6,500	5,818	6,500	
386	Travel / Training / Mileage	100	0	100	0.00%
387	Lab	5,000	4,009	5,000	80.18%
388	Engineering	500	0	500	0.00%
389	Regulatory Fees	1,250	1,250	1,250	100.00%
390	Permit Renewal	100	0	100	
391	Publications	50	24	50	48.00%
392	Contract Labor	2,500	0	2,500	0.00%
393	Miscellaneous	100	358	100	358.00%
394	TOTAL SERVICES	34,475	22,066	34,475	64.01%
Maintenance					
395	Maintenance				
396	Sewer Maintenance (RRM) (Mike Staas)	19,710	19,632	19,710	99.60%
397	Office Equipment & Maintenance	50	0	50	0.00%
398	Generator Maintenance	1,250	617	1,250	49.36%
399	Lift Stations (Jackson, Lehmann, Leudke)	13,000	4,154	13,000	31.95%
400					
401	TOTAL MAINTENANCE	34,010	24,403	34,010	71.75%
Debt Service					
402	Debt Service				
403	2013 Series CO's (Charles Sewer Line Project funded by I&S tax)	12,019	12,019	11,719	100.00%
404	1999 Sewer Bond - Principle & Interest (funded by I&S tax)	26,725	26,725	27,155	100.00%
405	TOTAL DEBT SERVICE	38,744	38,744	38,874	100.00%
406					
Capital Outlay					
407	Capital Outlay				
408	Jetter (51K total - split between General and Sewer)	26,000	0	0	
409	Contingency Fund (for EMERGENCY or unforeseen circumstances ONLY)	25,000	0	20,000	0.00%
410	Pumps for lift stations	10,409	4,154	11,673	39.91%
411	Trailer (split with General & Sewer)			1,750	
412	Aerator - not budgeted	0	13,388		
413	Sewer Line Replacements	25,000	810	25,000	3.24%
414	Sewer Rehab Project - grant funds	256,954	31,954	0	
415	Sewer Rehab project - from reserve funds	182,921	30,179	0	16.50%
416	TOTAL CAPITAL OUTLAY	526,284	80,485	58,423	15.29%
417					
SEWER FUND TOTALS					
418					
419					
420	Total Expenditures	669,820	197,278	203,645	29.45%
421					
422	Excess Revenue over Expenditure	0	-25,032	0	

Ordinance Number 2023-02

**AN ORDINANCE OF THE CITY OF RIESEL, TEXAS
ADOPTING THE OPERATING BUDGET FOR FISCAL YEAR 2023-2024**

WHEREAS, the City Council of the City of Riesel, Texas has considered a proposed operating budget for the municipal government of the City of Riesel, Texas for the fiscal year 2023-2024; and

WHEREAS, a public hearing was held on the proposed operating budget after notice of the same was given as required by law; and

WHEREAS, the City Council of the City of Riesel, Texas after hearing the public on the issue and considering the said proposed operating budget, believes that the same should be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIESEL, TEXAS that the operating budget attached hereto as Appendix "A" (including its cover sheet), and incorporated by reference herein, is hereby adopted as the operating budget for the municipal government of the City of Riesel, Texas for the fiscal year 2023-2024, which begins on October 1, 2023 and ends on September 30, 2024.

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$6,997, WHICH IS A 2.81 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$7,584.

RECORD VOTE BY ROLL CALL:

MARSHALL SHAW	<input type="checkbox"/> AYE	<input type="checkbox"/> NAY
KOOPER SJOLANDER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
JEANNE LERHMANN	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
JENNIFER HOGG	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
DUSTIN KELLER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY
ROGER FITZPATRICK	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY

PASSED AND APPROVED on the 29th day of AUGUST, 2023.

CITY OF RIESEL, TEXAS

By Marshall Shaw
Mayor

ATTESTED:

Aurora Flanary
City Secretary

CERTIFICATION OF SEPARATE VOTE [REQUIRED SEPARATE FROM VOTE ON THE BUDGET]:

As required by law the City Council voted separately and additionally to ratify the property tax revenue increase reflected in the adopted FY 2023-2024 budget by a vote of 5 AYES to 0 NAYS with 0 abstentions.

ATTEST:

Aurora Flanary
City Secretary



Ordinance No. 2023-03

AN ORDINANCE SETTING PROPERTY TAX RATE FOR 2023 TAX/CALENDAR YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF RIESEL, TEXAS, LEVYING THE TAX, AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED AND ADOPTED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW

WHEREAS, the City of Riesel, Texas is empowered by the Texas Constitution and the Texas property Tax Code to establish a property tax rate for the use and support of the municipal government; and

WHEREAS, it is the desire of the City Council of the City of Riesel to set a Property Tax rate for the City for tax/calendar year 2023;

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

1. That the above recitals are true and correct. Additional information is noted:

- **2023 Certified Taxable Value \$105,295,566**
- **2023 Taxable Value of New Improvements \$3,122,263**
- **2023 Anticipated Collection Rate 100%**
- **2023 No-New-Revenue Tax Rate (NRR - what the rate would need to be to raise the same tax revenues as last year) is \$0.242906 per \$100 valuation**
- **2023 Voter Approval Rate \$0.250821 per \$100 valuation**
- **2023 De minimis Rate \$0.716521 per \$100 valuation**

2. That it is officially found and determined that the meeting at which this Ordinance is passed is open to the public as required by law, and that notice of the time, place, and subject of such meeting has been given as required by law.

3. That the public hearing or hearings on the tax rate were properly noticed and held in accordance with the Texas Property Tax Code.

4. That a motion was made and seconded that the tax rate be set at **\$0.242906 on each \$100.00 valuation of property.**

5. **That there is hereby set and adopted a property tax rate for tax/calendar year 2023 for the use and support of the municipal government of the City of Riesel, Texas, upon all property, real, personal, or mixed, within the corporate limits of the City of Riesel subject to taxation, a tax rate of \$0.242906 on each \$100.00 valuation of property, said tax rate being so set and designated:**

\$0.175863 of said tax rate to be for the General Fund for the maintenance and operation expenditures of the City, and \$0.067043 of said tax rate to be for the payment of principal and interest on debt, For the total tax rate of \$ 0.242906.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.71 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-24.87.

6. The adopted tax rate is hereby levied for tax/calendar year 2023 for the use and support of the municipal government of the City of Riesel, Texas, upon all property, real, personal, or mixed, within the corporate limits of the City of Riesel subject to taxation. The resulting taxes shall be collected in accordance with law, and penalties and interest shall accrue on taxes not paid on or before January 31, 2024 in accordance with law.

7. All taxes shall become a lien upon the property on which assessed, and the City hereby designates the McLennan County Tax Assessor-Collector to assess and collect taxes on behalf of the City and to be hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and all Ordinances of the City of Riesel, Texas, including this Ordinance.

8. The tax revenues generated by the tax rate adopted hereunder shall be allocated and used in accordance with the municipal budget adopted for FY 2023-2024, beginning October 1, 2023 and ending September 30, 2024.

RECORD VOTE BY ROLL CALL:

MARSHALL SHAW	<input type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
KOOPER SJOLANDER	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
JEANNE LERHMANN	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
JENNIFER HOGG	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
DUSTIN KELLER	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY
ROGER FITZPATRICK	<input checked="" type="checkbox"/>	AYE	<input type="checkbox"/>	NAY

PASSED AND APPROVED on the 29th day of AUGUST, 2023.

CITY OF RIESEL, TEXAS

By Marshall Shea
Mayor

ATTESTED:

Alisha Flanary
City Secretary



Randy H. Riggs, CPA
McLennan County
Tax Assessor/Collector



P O Box 406
Waco, TX 76703
(254) 757-5130
Fax (254) 757-5141
Randy.riggs@co.mclennan.tx.us

8/29/23

Dear City of Riesel,

Under the Truth-in-Taxation laws, it is the duty of the Tax Assessor-Collector to calculate the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate for the entities for which he collects tax and to publicize these rates and other items of information in a way that will come to the attention of the entities' property owners. After this has been done, the governing bodies of the taxing units must adopt by ordinance, resolution, or order the rate for the current tax year. This office has complied with the calculation and publication requirement. Enclosed you will find a copy of your unit's 2023 rate calculations as published in the Riesel Rustler.

You may do two things with the Tax Rate at any public meeting of your governing body; either adopt the proposed rate as published, or adopt a lower rate. You cannot adopt a higher rate than what was proposed and published. Adopting the tax rate must be a separate agenda item. The M&O and I&S rate must also be mentioned separately in the motion.

******IF YOUR UNIT'S TAX RATE CONTAINS A DEBT COMPONENT, YOU MUST ADOPT THE DEBT RATE CALCULATED IN THE VOTER-APPROVE RATE CALCULATIONS. ******

If you wish to adopt a rate **more than the notice and hearing rate**, you **must** re-advertise your intentions according to the State guidelines and hold public hearings before you can legally do so. If you adopt a rate that exceeds the calculated Voter-Approval Tax Rate, you should know that the voters of your district have the power to roll back the rate to no more than the Voter-Approval Tax Rate (school districts have an automatic Voter-Approval election.).

Below you will find items that will help you in determining your 2023 tax rate. If you have any questions, feel free to contact this office.

- 1) Total Certified Taxable Value - Value certified to us by the appropriate Appraisal District(s) that includes all real and personal property with all applicable exemptions deducted.
- 2) Taxable Value of New Improvements - Value of properties that appear on the roll for the first time in 2023.
- 3) Anticipated Collection Rate (ACR) for the coming year used to adjust the Debt Component of the No-New-Revenue Tax Rate (NNR) to offset expected delinquencies. The ACR is the best estimate of the total amount of taxes, penalty, interest, and attorney fee that will be collected between July 1, 2023 and June 30, 2024. If your NNR does not contain a debt component, the ACR will have no effect on the calculation.

2023 Total Certified Taxable Value	\$ <u>105,295,566</u>
2023 Taxable Value of New Improvements	\$ <u>3,122,263</u>
2023 Anticipated Collection Rate (ACR)	<u>100%</u>
2023 No-New-Revenue Tax Rate (NNR)	<u>0.242906</u> Per \$100 valuation
2023 Voter-Approval Rate	<u>0.250821</u> Per \$100 valuation
2023 De minimis Rate	<u>0.716521</u> Per \$100 valuation
2023 Proposed Rate	<u>0.242906</u> Per \$100 valuation

WHEN YOU HAVE ADOPTED THE 2023 TAX RATE FOR YOUR UNIT, PLEASE WRITE THAT RATE IN THE SPACE PROVIDED BELOW.

“We, the governing body of City of Riesel,
Have adopted the following tax rate for 2023:

M&O	<u>0.175863</u>
I&S	<u>0.067043</u>
TOTAL	<u>0.242906</u>

Please have the members of your governing body sign below and return to this office by **August 31, 2023**, but **not later than September 7, 2023**. Your cooperation in providing your rates by these dates will allow this office sufficient time to confirm rates and values to precisely print statements for mailing in a timely manner.

Thank you very much for your consideration.

Randy H. Riggs, CPA
McLennan County Tax Assessor/Collector

Governing Body Members' Signatures:

<u>Kooper Siolander</u>	<u>B. Riggs</u>
<u>Jeanne Lehrmann</u>	<u>Jane Polun</u>
<u>Jennifer Hogg</u>	<u>Jennifer L. Hogg</u>
<u>Dustin Keller</u>	<u>Dustin Keller</u>
<u>Roger Fitzpatrick</u>	<u>Roger Fitzpatrick</u>

8-29-23
DATE

Notice About 2023 Tax Rates

Property tax rates in City of Riesel.

This notice concerns the 2023 property tax rates for City of Riesel. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.242906/\$100
This year's voter-approval tax rate	\$0.250821/\$100

To see the full calculations, please visit www.co.mclennan.tx.us/tax for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
MAINTENANCE & OPERATING	3,628,138
INTEREST & SINKING	22,311

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
1999 SEWER PLANT CO	13,000	14,155	0	27,155
SERIES 2013 - CHARLES ST. CO	20,000	3,439	0	23,439
2021 - ARSENIC REDUCTION	185,000	0	0	185,000

Total required for 2023 debt service	\$235,594
- Amount (if any) paid from funds listed in unencumbered funds	\$165,000
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2023	\$70,594
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2023	\$0
= Total debt levy	\$70,594

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Randy H. Riggs, Tax Assessor on 08/14/2023 .

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

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

Small Taxing Unit Notice

The City of Riesel will hold a meeting at 6:30 pm on August 29, 2023 at Riesel City Hall, 104 N Memorial, Riesel, TX 76682 to consider adopting a proposed tax rate for tax year 2023. The proposed tax rate is \$0.242906 per \$100 of value.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property. The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

For Entity : RIESEL, CITY OF

Year: 2023

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
396750	SANDY CREEK SERVICES LLC	\$53,878,208	\$15,570,287
396737	ATMOS ENERGY/MID-TEX PIPELINE	\$4,164,770	\$4,081,100
468713	UNION PACIFIC RAILROAD CO	\$1,879,090	\$1,879,090
529345	RIESEL HOLDCO LLC	\$1,782,555	\$1,782,555
477134	MERRITT CAROL ELAINE	\$1,815,720	\$1,771,680
467044	BRISCOE PRODUCTION COMPANY	\$1,727,800	\$1,727,800
506349	WM CCP SOLUTIONS LLC	\$1,544,920	\$1,544,920
396722	ONCOR ELECTRIC DELIVERY CO LLC	\$1,288,130	\$1,288,130
440525	ROSS HUNTER HOMES LLC	\$1,207,103	\$1,207,103
414913	RIESEL FOOD MART LLC	\$1,199,250	\$1,199,250

For Entity : RIESEL ISD

Year: 2023

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
396750	SANDY CREEK SERVICES LLC	\$331,064,060	\$221,099,690
396722	ONCOR ELECTRIC DELIVERY CO LLC	\$24,610,500	\$24,610,500
396737	ATMOS ENERGY/MID-TEX PIPELINE	\$16,639,360	\$16,263,500
468713	UNION PACIFIC RAILROAD CO	\$7,081,470	\$7,081,470
530747	TEXAS EXPRESS PIPELINE	\$6,835,820	\$6,835,820
411836	DEAD RIVER RANCH MATERIAL LLC	\$5,077,350	\$5,077,350
377250	KNIFE RIVER CORPORATION-SOUTH	\$3,192,000	\$3,192,000
529345	RIESEL HOLDCO LLC	\$2,406,565	\$2,406,565
478209	DRR MAIN LLC	\$8,814,550	\$2,099,610
477134	MERRITT CAROL ELAINE	\$1,815,720	\$1,771,680

2023 McLennan Central Appraisal District Certified Totals

<u>CITIES</u>	<u>2022 Certified</u>	<u>2023 Certified</u>	Increase from 2022 Certified
BELLMead, CITY OF	\$637,678,533	\$714,052,643	12%
BEVERLY HILLS, CITY OF	\$142,204,024	\$163,856,192	15%
BRUCEVILLE-EDDY, CITY OF	\$85,253,644	\$98,665,709	16%
CRAWFORD, CITY OF	\$88,177,150	\$97,297,490	10%
GHOLSON, CITY OF	\$76,288,394	\$76,439,621	0%
GOLINDA, CITY OF	\$12,386,058	\$12,794,619	3%
HALLSBURG, CITY OF	\$38,995,779	\$43,827,505	12%
HEWITT, CITY OF	\$1,301,880,092	\$1,474,189,427	13%
LACY-LAKEVIEW, CITY OF	\$511,847,650	\$592,666,163	16%
LEROY, CITY OF	\$18,218,934	\$20,835,039	14%
LORENA, CITY OF	\$158,908,692	\$189,777,910	19%
MART, CITY OF	\$74,231,573	\$79,344,047	7%
MCGREGOR, CITY OF	\$601,422,153	\$715,869,087	19%
MOODY, CITY OF	\$86,055,270	\$96,595,510	12%
RIESEL, CITY OF	\$89,464,047	\$105,295,566	18%
ROBINSON, CITY OF	\$1,319,505,543	\$1,469,753,637	11%
VALLEY MILLS, CITY OF	\$2,669,365	\$2,491,175	-7%
WACO, CITY OF	\$13,422,183,466	\$15,706,940,436	17%
WEST, CITY OF	\$273,107,952	\$296,248,952	8%
WOODWAY, CITY OF	\$1,599,625,910	\$1,839,909,737	15%
<u>OTHER ENTITY</u>	<u>2022 Certified</u>	<u>2023 Certified</u>	Increase from 2022 Certified
McLENNAN COMMUNITY COLLEGE	\$25,236,030,634	\$29,263,318,453	16%
McLENNAN COUNTY	\$24,007,005,734	\$27,911,183,583	16%
CASTLEMAN CREEK WATERSHED	\$39,157,069	\$45,087,362	15%
ELM CREEK WATERSHED	\$88,654,733	\$100,332,858	13%
McLENNAN & HILL CTY TEHUACANA CREEK W & C DIST #1	\$421,361,676	\$572,900,207	36%
McLENNAN COUNTY WATER CONTROL DIST #2	\$113,419,043	\$135,420,180	19%

ISD'S	<u>2022</u> Certified	\$40k Homestead	Increase from 2022 Certified	\$100k Homestead	Increase from 2022 Certified
AXTELL ISD	\$186,159,599	\$214,895,562	15%	\$192,931,559	4%
BOSQUEVILLE ISD	\$250,409,865	\$277,134,000	11%	\$255,460,587	2%
BRUCEVILLE-EDDY ISD	\$204,382,481	\$232,553,290	14%	\$211,103,882	3%
CHINA SPRING ISD	\$1,210,087,911	\$1,301,285,730	8%	\$1,158,543,061	-4%
CONNALLY ISD	\$953,040,455	\$1,095,285,568	15%	\$1,024,817,375	8%
CRAWFORD ISD	\$276,611,305	\$303,327,834	10%	\$278,532,865	1%
GHOLSON ISD	\$79,621,023	\$91,459,686	15%	\$81,908,440	3%
HALLSBURG ISD	\$111,786,515	\$129,893,548	16%	\$120,603,319	8%
LA VEGA ISD	\$1,185,205,466	\$1,436,660,805	21%	\$1,379,260,789	16%
LORENA ISD	\$709,267,709	\$838,849,811	18%	\$756,947,745	7%
MART ISD	\$116,234,985	\$125,629,083	8%	\$113,638,946	-2%
MCGREGOR ISD	\$616,027,188	\$732,826,018	19%	\$689,689,269	12%
MIDWAY ISD	\$6,497,948,484	\$7,927,577,868	22%	\$7,496,411,754	15%
MOODY ISD	\$181,426,084	\$205,442,435	13%	\$186,894,012	3%
OGLESBY ISD	\$949,097	\$1,072,835	13%	\$892,835	-6%
RIESEL ISD	\$400,374,514	\$432,433,677	8%	\$416,435,129	4%
ROBINSON ISD	\$941,576,345	\$1,038,739,610	10%	\$930,841,062	-1%
VALLEY MILLS ISD	\$82,821,460	\$92,159,794	11%	\$84,519,934	2%
WACO ISD	\$8,058,531,066	\$8,972,977,865	11%	\$8,571,803,369	6%
WEST ISD	\$624,541,865	\$693,736,645	11%	\$628,328,184	1%
TOTALS	\$93,132,736,535	\$107,969,034,772		\$106,404,657,224	

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Riesel	254-896-6501
Taxing Unit Name	Phone (area code and number)
PO Box 249, Riesel, TX 76682	https://www.cityofriesel.org
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	\$ 88,857,780
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.	\$ 88,857,780
4.	2022 total adopted tax rate.	\$ 0.279879 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 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.	\$ 88,857,780
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 14,660</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 194,761</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 209,421
11.	<p>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.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 209,421
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.	\$ 88,648,359
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 248,108
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	\$ 78
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 248,186
18.	<p>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</p> <p>A. Certified values:..... \$ 105,295,566</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the 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</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 105,295,566

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>0</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>0</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>105,295,566</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>0</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>3,122,263</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>3,122,263</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>102,173,303</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.242906</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>0.200732</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>88,857,780</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	\$ 178,365
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. + \$ 56</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. \$ 56</p> <p>E. Add Line 30 to 31D.</p>	\$ 178,421
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 102,173,303
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.174625 /\$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. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$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. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <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>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <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>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <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>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.174625</u> /\$100
40.	<p>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> <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>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.174625</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.180736</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 235,594</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 165,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 70,594</p>	<p>\$ 70,594</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 70,594</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 99.00 %</p> <p>C. Enter the 2021 actual collection rate. 100.00 %</p> <p>D. Enter the 2020 actual collection rate. 106.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 70,594</p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 105,295,566</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.067043 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.247779 /\$100</p>
D49.	<p>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.</p>	<p>\$ _____ /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 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.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 105,295,566
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$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> .	\$ 0.242906 /\$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.	\$ 0.242906 /\$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> .	\$ 0.247779 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.247779 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&Q 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> .	\$ 105,295,566
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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).	\$ 0.247779 /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate 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 \$ 0.284858 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
	C. Subtract B from A. \$ 0.284858 /\$100	
	D. Adopted Tax Rate. \$ 0.279879 /\$100	
	E. Subtract D from C..... \$ 0.004979 /\$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 \$ 0.294176 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
	C. Subtract B from A. \$ 0.294176 /\$100	
	D. Adopted Tax Rate. \$ 0.296113 /\$100	
	E. Subtract D from C..... \$ -0.001937 /\$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 \$ 0.287022 /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
	B. Unused increment rate..... \$ 0.000000 /\$100	
	C. Subtract B from A. \$ 0.287022 /\$100	
	D. Adopted Tax Rate. \$ 0.287022 /\$100	
	E. Subtract D from C..... \$ 0.000000 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.003042 /\$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).	\$ 0.250821 /\$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>	\$ 0.174625 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 105,295,566
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.474853 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.067043 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.716521 /\$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> .	\$ 0.279879 /\$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.	\$ 0.284858 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ -0.004979 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,648,359
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> .	\$ 102,173,303
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁹ 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).	\$ <u>0.250821</u> /\$100

SECTION 8: Total Tax Rate


Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate. \$ 0.242906 /\$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.** \$ 0.250821 /\$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.** \$ 0.716521 /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Randy H Riggs
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

7-27-23
 Date

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