



## **ORDINANCE # 2023-04-00978**

[Amending FY 2022-2023 Budget]

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, AUTHORIZING CERTAIN BUDGET AMENDMENTS PERTAINING TO THE FISCAL YEAR 2022-2023 BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City is required by the City Charter to approve a budget amendment by ordinance and upon approval such amendment shall become an attachment to the original budget; and

**WHEREAS**, a budget amendment has been prepared for certain appropriations and expenditures in the 2022-2023 budget and submitted to the City Council for approval, a true and correct copy of which is attached as Exhibit A.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, THAT:**

**Section 1.** Pursuant to the City Charter requirements of the City of Lucas, Texas, in the year 2022-2023, a budget amendment attached as Exhibit A is hereby authorized and approved.

**Section 2.** This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Lucas, and it is accordingly so ordained.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LUCAS, COLLIN COUNTY, TEXAS, ON THIS 20TH DAY OF APRIL, 2023.**

APPROVED:

Jim Olk, Mayor

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr., City Attorney

ATTEST:

Erin Day, City Secretary

# **CITY OF LUCAS**

## **Mid-Year Budget**

### **FY 2022-2023**



	2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023
<b>REVENUE SUMMARY</b>				
<b>GENERAL FUND</b>				
PROPERTY TAXES	3,526,440	50,035	3,576,475	3,573,463
OTHER TAXES	2,168,642	97,350	2,265,992	1,220,038
FINES & FORFEITURES	91	-	91	-
LICENSES & PERMITS	660,860	-	660,860	220,198
FIRE DEPARTMENT REVENUE	1,181,462	-	1,181,462	566,157
FEES & SERVICE CHARGES	46,800	-	46,800	11,234
MISCELLANEOUS REVENUES	432,735	370,673	803,408	307,041
GF RESERVE FUNDING (TRANSFER IN)	250,000	1,773,284	2,023,284	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>8,267,030</b>	<b>2,291,342</b>	<b>10,558,372</b>	<b>5,898,130</b>
<b>WATER UTILITIES FUND</b>				
FEES & SERVICE CHARGES	5,526,295	517,461	6,043,756	2,789,860
MISCELLANEOUS REVENUES	17,600	281,666	299,266	142,804
<b>TOTAL WATER UTILITIES FUND REVENUE</b>	<b>5,543,895</b>	<b>799,127</b>	<b>6,343,022</b>	<b>2,932,664</b>
<b>DEBT SERVICE FUND</b>				
PROPERTY TAXES	1,360,608	0	1,360,608	1,319,861
<b>TOTAL DEBT SERVICE FUND REVENUE</b>	<b>1,360,608</b>	<b>0</b>	<b>1,360,608</b>	<b>1,319,861</b>
<b>COMBINED REVENUE TOTALS</b>	<b>15,171,533</b>	<b>3,090,469</b>	<b>18,262,002</b>	<b>10,150,656</b>
<b>EXPENDITURES</b>				
<b>GENERAL FUND</b>				
CITY COUNCIL	33,580	-	33,580	6,787
CITY SEC	267,127	7,403	274,530	89,336
ADMIN/FINANCE	727,417	64,765	792,182	372,104
DEVELOPMENT SERVICES	511,605	24,831	536,436	222,519
PUBLIC WORKS - ENGINEERING	1,248,219	864,873	2,113,092	396,040
PUBLIC WORKS	692,448	71,099	763,547	389,636
PARKS	230,000	-	230,000	51,217
FIRE	3,088,888	847,824	3,936,712	1,636,338
NON-DEPARTMENTAL	1,466,324	(8,351)	1,457,973	296,855
GENERAL FUND RESERVE (TRANSFER OUT)	-	-	-	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>8,265,608</b>	<b>1,872,444</b>	<b>10,138,052</b>	<b>3,460,833</b>
<b>WATER UTILITIES FUND</b>				
WATER UTILITIES	4,766,550	264,492	5,031,042	2,160,716
WATER - ENGINEERING	196,003	11,476	207,479	82,986
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>4,962,553</b>	<b>275,968</b>	<b>5,238,521</b>	<b>2,243,702</b>
<b>DEBT SERVICE</b>				
WATER UTILITIES	570,149	-	570,149	493,978
GENERAL FUND	1,360,607	-	1,360,607	1,149,229
<b>TOTAL DEBT SERVICE</b>	<b>1,930,756</b>	<b>-</b>	<b>1,930,756</b>	<b>1,643,206</b>
<b>TOTAL EXPENDITURES</b>	<b>15,158,917</b>	<b>2,148,412</b>	<b>17,307,329</b>	<b>7,347,741</b>
<b>NET REVENUE LESS EXPENDITURES</b>	<b>12,616</b>	<b>942,057</b>	<b>954,673</b>	<b>2,802,914</b>

	2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023
<b>SUMMARY BY FUND</b>				
GENERAL FUND				
REVENUE	8,267,030	2,291,342	10,558,372	5,898,130
EXPENDITURES	8,265,608	1,872,444	10,138,052	3,460,833
NET REVENUE LESS EXPENDITURES	1,422	418,898	420,320	2,437,297
WATER UTILITIES FUND				
REVENUE	5,543,895	799,127	6,343,022	2,932,664
EXPENDITURES	4,962,553	275,968	5,238,521	2,243,702
DEBT SERVICE	570,149	-	570,149	493,978
NET REVENUE LESS EXPENDITURES	11,193	523,159	534,352	194,984
DEBT SERVICE FUND-GENERAL				
REVENUE	1,360,608	0	1,360,608	1,319,861
EXPENDITURES	1,360,607	-	1,360,607	1,149,229
NET REVENUE LESS EXPENDITURES	1	0	1	170,633
NET REVENUE LESS EXPENDITURES	12,616	942,057	954,673	2,802,914

**FUND SUMMARIES - GOVERNMENTAL FUNDS**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL	DEBT SERVICE	CAPITAL IMPROVEMENTS	BROCKDALE ROAD IMPROV	DEVELOPERS IMPACT FEES (L FORD/LAKEVIEW/5 OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
<b>BEGINNING FUND BALANCE</b>	9,819,059	1,360,643	8,741,047	31,464	434,089	1,290,825	21,677,127
PROPERTY TAXES	3,576,475	1,331,642					4,908,117
OTHER TAXES	2,265,992						2,265,992
FINES & FORFEITURES	91						91
LICENSES & PERMITS	660,860						660,860
FIRE DEPARTMENT REVENUE	1,181,462						1,181,462
FEES & SERVICE CHARGES	46,800						46,800
MISCELLANEOUS REVENUES	803,408		-				803,408
BROCKDALE				4,400			4,400
GF RESTRICTED RESERVE TRANSFER IN - REALLOCATION FY 21-22 OPERATING	1,141,284					400,000	1,541,284
TRANSFER IN - CAPITAL OUTLAY RESERVE	250,000						250,000
CC 9-15-22 RESERVES FOR ORCHARD RD CULVERT (FY 22-23)	374,000						374,000
CC 9-15-22 RESERVES FOR RIMROCK DETENTION (FY 22-23)	198,000						198,000
CC 2-16-23 RESERVES FOR PURCHASE OF ONE-TON PICKUP (FY 22-23)	60,000						60,000
TRANSFER IN RESTRICTED IMPACT FEES (11-1009)			306,489				306,489
<b>TOTAL REVENUES</b>	<b>10,558,372</b>	<b>1,331,642</b>	<b>306,489</b>	<b>4,400</b>	<b>-</b>	<b>400,000</b>	<b>12,600,903</b>
<b>EXPENDITURES</b>							
CITY COUNCIL	33,580						33,580
CITY SEC	274,530						274,530
ADMIN/FINANCE	792,182						792,182
DEVELOPMENT SERVICES	536,436						536,436
PUBLIC WORKS	763,547						763,547
PUBLIC WORKS - ENGINEERING	2,113,092						2,113,092
PARKS	230,000						230,000
FIRE	3,936,712						3,936,712
NON-DEPARTMENTAL	1,457,973						1,457,973
DEBT SERVICE PRINCIPAL		920,000					920,000
DEBT SERVICE INTEREST/BOND EXP		440,608					440,608
CAPITAL ROADWAY PROJECTS			3,018,351		306,489		3,324,840
<b>TOTAL EXPENDITURES</b>	<b>10,138,052</b>	<b>1,360,608</b>	<b>3,018,351</b>	<b>-</b>	<b>306,489</b>	<b>-</b>	<b>14,823,500</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>420,320</b>	<b>(28,966)</b>	<b>(2,711,862)</b>	<b>4,400</b>	<b>(306,489)</b>	<b>400,000</b>	<b>(2,222,597)</b>
<b>ENDING FUND BALANCE</b>	<b>10,239,379</b>	<b>1,331,677</b>	<b>6,029,185</b>	<b>35,864</b>	<b>127,600</b>	<b>1,690,825</b>	<b>19,454,530</b>
<b>MINUS RESTRICTIONS AND TRANSFERS</b>							
IMPACT FEES						(1,690,825)	(1,690,825)
CC 9-15-22 RESERVES FOR ORCHARD RD CULVERT (FY 22-23)	(374,000)						(374,000)
BROCKDALE ROAD IMPROVEMENTS				(35,864)			(35,864)
CC 9-15-22 RESERVES FOR RIMROCK DETENTION (FY 22-23)	(198,000)						(198,000)
CC 2-16-23 RESERVES FOR PURCHASE OF ONE-TON PICKUP (FY 22-23)	(60,000)						(60,000)
DEBT SERVICE PAYMENTS		(1,331,677)					(1,331,677)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(127,600)		(127,600)
CAPITAL IMPROVEMENT PROJECTS			(6,029,185)				(6,029,185)
UNASSIGNED FUND BALANCE	9,607,379	0	-	-	-	-	9,607,379
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>9,607,379</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,607,379</b>
AMOUNT IN DAYS OPERATING COST	385						385
AMOUNT IN MONTHS OPERATING COST	13						13
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(4,487,444)						(4,487,444)
<b>TOTAL RESERVES AFTER GASB 54 REQUIREMENTS</b>	<b>5,119,935</b>						<b>5,119,935</b>
AMOUNT IN DAYS OPERATING COST	205						205
AMOUNT IN MONTHS OPERATING COST	7						7

**FUND SUMMARIES - PROPRIETARY**

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	WATER DEBT SERVICE	CUSTOMER DEPOSITS	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
<b>BEGINNING BALANCE RESTRICTED/UNRESTRICTED</b>	8,106,958	410,000	287,600	3,393,114	458,709	12,656,381
WATER REVENUE	5,086,360					5,086,360
WASTE WATER REVENUE	80,500					80,500
TRASH REVENUE	876,896					876,896
MISCELLANEOUS REVENUES	240,400					240,400
WF RESTRICTED RESERVE TRANSFER IN - REALLOCATION FY 21-22 OPERATING	58,866					58,866
IMPACT FEES						-
TRANSFER IN IMPACT FEES RESTRICTED				385,244	(385,244)	-
TRANSFER IN WF RESERVES BAIT SHOP WATER LINE				168,204		-
						-
<b>TOTAL REVENUES</b>	<b>6,343,022</b>	<b>-</b>	<b>-</b>	<b>553,448</b>	<b>73,465</b>	<b>6,343,022</b>
<b>EXPENDITURES</b>						
WATER	4,205,079					4,205,079
TRASH	767,482					767,482
WASTEWATER	58,481					58,481
DEBT SERVICE PRINCIPAL	410,000					410,000
DEBT SERVICE INTEREST/BOND EXP	160,149					160,149
WATER - ENGINEERING	207,479					207,479
CAPITAL PROJECTS WF				2,431,117		2,431,117
						-
<b>TOTAL EXPENDITURES</b>	<b>5,808,670</b>			<b>2,431,117</b>	<b>-</b>	<b>8,239,787</b>
<b>NET CHANGE IN BALANCE</b>	<b>534,352</b>			<b>(1,877,669)</b>	<b>73,465</b>	<b>(1,896,765)</b>
<b>ENDING BALANCE</b>	<b>8,641,310</b>	<b>410,000</b>	<b>287,600</b>	<b>1,515,445</b>	<b>73,465</b>	<b>10,759,616</b>
<b>MINUS RESTRICTIONS AND TRANSFERS</b>						
DEBT SERVICE PAYMENTS		(410,000)				(410,000)
CUSTOMER DEPOSITS			(287,600)			(287,600)
CAPITAL IMPROVEMENTS - PROJECTS				(1,515,445)		(1,515,445)
LAKEVIEW DOWNS IMPACT FEES					(73,465)	(73,465)
RESERVES BAIT SHOP WATER LINE PROJECT	(168,204)					-
						-
UNASSIGNED FUND BALANCE	8,473,106	-	-	-	-	8,473,106
<b>TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT</b>	<b>8,473,106</b>			<b>-</b>	<b>-</b>	<b>8,473,106</b>
AMOUNT IN DAYS OPERATING COST	573					573
AMOUNT IN MONTHS OPERATING COST	19					19
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(2,699,335)					(2,699,335)
<b>TOTAL RESERVES AFTER GASB 54 REQUIREMENTS</b>	<b>5,773,771</b>			<b>-</b>	<b>-</b>	<b>5,773,771</b>
AMOUNT IN DAYS OPERATING COST	390					390
AMOUNT IN MONTHS OPERATING COST	13					13

2022-2023

FISCAL YEAR BUDGET

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

ELEVATED WATER TOWER (21-8210-490-125)	1,114,711
BAIT SHOP WATERLINE RELOCATION (21-8210-490-129)	1,316,406
<b>TOTAL WF PROJECTS FY 22/23</b>	<b>2,431,117</b>

PROJECT FUNDING - WATER:

2017 CERTIFICATES OF OBLIGATION	(608,488)
2021-2022 RESTRICTED IMPACT FEES CAPITAL PROJECTS	(385,244)
2021-2022 RESTRICTED RESERVES BAIT SHOP WATER LINE RELOCATION	(1,148,202)
2016-2017 RESTRICTED FUND BALANCE (51-1007-50)	(120,979)
2022-2023 WATER FUND RESERVES TRANSFER IN	(168,204)
<b>TOTAL WATER PROJECT FUNDING</b>	<b>(2,431,117)</b>

CAPITAL ROADWAY AND GF PROJECTS:

STINSON RD/MUDDY CREEK BRIDGE (21-8210-491-134)	15,592
SNIDER LANE/WHITE ROCK CREEK BRIDGE (21-8210-491-135)	2,500
WEST LUCAS ROAD PROJECT (21-8210-491-136)	2,693,770
BLONDY JHUNE RD ALIGNMENT (21-8210-491-300)	306,489
<b>TOTAL GF PROJECTS FY 22/23</b>	<b>3,018,351</b>

PROJECT FUNDING - GENERAL FUND:

2019 CERTIFICATES OF OBLIGATION	(18,092)
WEST LUCAS ROAD FUNDING (COLLIN COUNTY)/2019 CO	(2,693,770)
RESTRICTED IMPACT FEES (11-1009-10) LONE STAR BLONDY JHUNE REALIGNMENT	(306,489)
<b>TOTAL GENERAL FUND PROJECT FUNDING</b>	<b>(3,018,351)</b>

<b>TOTAL CAPITAL PROJECTS FY 22/23</b>	<b>5,449,468</b>
--	------------------

	2021-2022 ACTUAL	2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023
<b>Impact/Development Fee Summary</b>					
<b>GENERAL FUND:</b>					
Beginning Balance General Fund (Restricted)	1,417,318	1,486,853	269,524	1,756,377	
<b>Revenue</b>					
Roadway Impact Fees(11-4500)	401,571	400,000		400,000	55,638
Roadway Fees Brockdale(11-4989) Improv	70,362	4,400		4,400	
Contrib. Roadway Maint. Brockdale(11-4990)		-			-
<b>Total Revenues</b>	<b>471,933</b>	<b>404,400</b>	<b>-</b>	<b>404,400</b>	<b>55,638</b>
<b>Expenditures</b>					
Capital Projects Roadways	93,975	-	306,489	306,489	-
Brockdale Road Rehabilitation	38,899	-		-	-
Brockdale Road Maint.		-			-
<b>Total Expenditures</b>	<b>132,874</b>	<b>-</b>	<b>306,489</b>	<b>306,489</b>	<b>-</b>
<b>Total General Fund Restricted</b>	<b>1,756,377</b>	<b>1,891,253</b>	<b>(36,965)</b>	<b>1,854,288</b>	<b>55,638</b>
Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs	127,600	127,600		127,600	
Restricted for Brockdale Road Maint.	31,464		35,864	35,864	
Restricted for Blondy Jhune Realignment	306,489				
<b>Total 3rd Party Restricted</b>	<b>465,553</b>	<b>127,600</b>	<b>35,864</b>	<b>163,464</b>	<b>-</b>
<b>General Fund Ending Bal (Restricted for Roads)</b>	<b>1,290,824</b>	<b>1,763,653</b>	<b>(72,829)</b>	<b>1,690,824</b>	
<b>Total General Fund Restricted</b>	<b>1,756,377</b>	<b>1,891,253</b>	<b>(36,965)</b>	<b>1,854,288</b>	<b>-</b>
<b>WATER FUND:</b>					
Beginning Balance - Water Fund	(5,646,196)			(5,646,196)	(5,646,196)
<b>Revenue</b>					
Water Impact Fees		250,000		250,000	90,542
Restricted for Capital Projects	352,448			-	
Restricted for Lakeview Downs	33,000			-	
<b>Total Revenues</b>	<b>385,448</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>90,542</b>
<b>Expenditures</b>					
Capital Projects - Water	-				
Capital Projects- Sewer					-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues less Expenditures</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>90,542</b>
<b>Water Fund Ending Balance to apply toward impact fees</b>	<b>(5,646,196)</b>	<b>250,000</b>		<b>(5,396,196)</b>	<b>(5,555,654)</b>
<b>Restricted:</b>					
Lakeview Downs	11,000			11,000	
Capital Projects	447,709		-	447,709	
<b>Total Restricted</b>	<b>458,709</b>		<b>-</b>	<b>458,709</b>	<b>-</b>



11 - GENERAL FUND		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>REVENUE</b>						
<b><u>PROPERTY TAXES</u></b>						
4011	PROPERTY TAXES	3,511,440	58,011	3,569,451	3,569,451	Adjust for Actual
4012	PROPERTY TAXES-DEL.	5,000	(7,976)	(2,976)	(2,976)	Property Tax Refund/Recalculations
4015	PROPERTY TAXES-P&I	10,000		10,000	6,988	
<b>TOTAL PROPERTY TAXES</b>		<b>3,526,440</b>	<b>50,035</b>	<b>3,576,475</b>	<b>3,573,463</b>	
<b><u>OTHER TAXES</u></b>						
4101	SALES TAX	1,180,000	64,900	1,244,900	640,354	Adjust for Trend
4101-100	SALES TAX STREETS	590,000	32,450	622,450	321,139	Adjust for Trend
4102	FRANCHISE-ELECTRICAL	330,000		330,000	224,583	
4103	FRANCHISE-TELEPHONE	-		-	339	
4104	FRANCHISE-CABLE	20,442		20,442	10,610	
4105	FRANCHISE-GAS	45,000		45,000	21,695	
4106	FRANCHISE-CABLE PEG	3,200		3,200	1,318	
<b>TOTAL OTHER TAXES</b>		<b>2,168,642</b>	<b>97,350</b>	<b>2,265,992</b>	<b>1,220,038</b>	
<b><u>FINES &amp; FORFEITURES</u></b>						
4202	COURT TECHNOLOGY FUND	4		4		
4203	COURT SECURITY FUND	5		5		
4204	COURT COST-CITY	5		5		
4205	FINES	10		10		
4206	COURT COST-STATE	62		62		
4208	STATE JURY FEE			-		
4212	JUDICIAL FEES-STATE			-		
4213	JUDICIAL FEES-CITY			-		
4218	INDIGENT DEFENSE FEE			-		
4220	OTHER COURT FINES/FEES	5		5		
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>91</b>	<b>-</b>	<b>91</b>	<b>-</b>	
<b><u>LICENSES &amp; PERMITS</u></b>						
4301	GEN CONTRACTOR REG.	20,000		20,000	5,895	
4361	ZONING REQUEST	1,200		1,200	450	
4362	SPECIFIC USE PERMITS	1,350		1,350	900	
4363	VARIANCE REQUEST	900		900	450	
4365	BLDG PERMITS-RESIDENTIAL	405,000		405,000	134,914	
4367	BLDG PERMITS-ACC.	20,000		20,000	12,479	
4368	BLDG PERMITS-REMODEL	7,500		7,500	1,590	
4369	BLDG PERMITS-COMM.	35,000		35,000	7,670	
4371	ELECTRICAL PERMITS	4,000		4,000	5,250	
4372	PLUMBING PERMITS	5,000		5,000	5,530	
4373	HEATING & A/C PERMITS	1,800		1,800	360	
4374	FENCE PERMITS	6,000		6,000	1,950	
4375	SWIMMING POOL PERMITS	25,000		25,000	5,950	
4376	WEIGHT LIMIT PERMITS	70,000		70,000	19,400	
4377	ROOF PERMITS	2,100		2,100	360	
4378	SPRINKLER SYST PERMITS	7,000		7,000	4,200	
4379	DRIVEWAY PERMIT	490		490	1,080	
4380	SIGN PERMIT	2,000		2,000	440	
4382	STORM WATER MGMT PERMIT	7,000		7,000	1,500	
4384	SOLICITATION PERMIT	120		120	50	
4390	PLANNED DEVELOPMENT	-		-		
4395	HEALTH SERVICE PERMITS	8,200		8,200		
4398	MISC LICENSES & PERMITS	1,200		1,200	780	
4611	FIRE SPRINKLER PERMIT	30,000		30,000	9,000	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>660,860</b>	<b>-</b>	<b>660,860</b>	<b>220,198</b>	
<b><u>FIRE DEPARTMENT REVENUE</u></b>						
4612	COUNTY FIRE DISTRICT	-		-		
4613	SEIS LAGOS INTER-LOCAL	489,812		489,812	489,812	
4614	AMBULANCE SERVICES	100,000		100,000	76,345	
4615	LISD EMS SERVICE	1,650		1,650		
4999	FIRE DISTRICT TRANSFER IN	590,000		590,000		
<b>TOTAL FIRE DEPARTMENT REVENUE</b>		<b>1,181,462</b>	<b>-</b>	<b>1,181,462</b>	<b>566,157</b>	

11 -GENERAL FUND		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
REVENUE						
<b><u>FEES &amp; SERVICE CHARGES</u></b>						
4424	PLAT & REPLAT FEES	8,500		8,500	8,884	
4425	RE-INSPECTION FEES	6,000		6,000	2,300	
4426	FEES-BUILDING PROJECTS	7,300		7,300	50	
4427	PUBLIC IMPRV/3% INSPEC	25,000		25,000		
4497	PUBLIC INFO. REQUESTS			-		
4498	MISC. FEES & CHARGES	-		-		
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>46,800</b>	<b>-</b>	<b>46,800</b>	<b>11,234</b>	
<b><u>MISCELLANEOUS REVENUE</u></b>						
4911	INTEREST INCOME	24,000	176,000	200,000	112,620	Adjust for Trend
4914	INSURANCE CLAIM REIMB	-	11,778	11,778	14,118	FD - S861 Insurance Claim Reimbursement
4915	CHILD SAFETY INCOME	8,000		8,000	4,927	
4916	CREDIT CARD REVENUE	48,000		48,000	23,385	
4917	CERTIFICATE APPL FEE BEER & WINE			-		
4918	PERMIT FEE BEER & WINE	145		145		
4919	OPIOID ABATEMENT TRUST		1,653	1,653	1,653	Adjust to Actual
4920	FARMER MARKET EVENT FEE	5,200		5,200	1,020	
4931	RENTAL INCOME	-	97,920	97,920	48,960	Adjust for Trend
4980	PARK DEDICATION FEES	55,000		55,000	12,000	
4981	FACILITY RENTAL	800		800	375	
4985	GRANT REVENUES	12,500	61,670	74,170	62,663	TIFMAS Deployment winter/summer 2022 - \$55,361 EMS Pass-Thru Grant for toughbook - \$6,309
4991	STREET ASSESSMENTS		789	789	789	Adjust to Actual
4992	SALE OF ASSETS	-	20,863	20,863	20,863	Adjust to Actual/FD 2002 Ford F-250 truck sale
4997	MISCELLANEOUS	-		-	3,668	
4998	PILOT TRANSER IN	279,090		279,090		
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>432,735</b>	<b>370,673</b>	<b>803,408</b>	<b>307,041</b>	
4996	GF RESERVE FUNDING (USE OF)	250,000	1,773,284	2,023,284		\$1.14M FY 21-22 Reallocation \$374K CC 9-15-22 Reserves Orchard Rd Culvert \$198K CC 9-15-22 Reserves Rimrock Detention \$60K CC 2-16-23 Reserves One-Ton Pickup
<b>***TOTAL REVENUES***</b>		<b>8,267,030</b>	<b>2,291,342</b>	<b>10,558,372</b>	<b>5,898,130</b>	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6100-112	WORKERS' COMPENSATION	70		70	69	
6100-127	MEDICARE	220		220	65	
6100-127	UNEMPLOYMENT			-		
6100-468	CITY COUNCIL FEES	9,000		9,000	4,500	
<b>TOTAL PERSONNEL SERVICES</b>		<b>9,290</b>	<b>-</b>	<b>9,290</b>	<b>4,634</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
6100-201	OFFICE SUPPLIES	1,000		1,000		
6100-204	FOOD/BEVERAGE	1,500		1,500	296	
6100-205	LOGO/UNIFORM			-		
6100-210	COMPUTER SUPPLIES	350		350		
6100-222	AUDIO/VISUAL	1,000		1,000		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>3,850</b>	<b>-</b>	<b>3,850</b>	<b>296</b>	
<b><u>PURCHASED SERVICES:</u></b>						
6100-307	TRAINING & TRAVEL	3,500		3,500	413	
6100-309	PROFESSIONAL SERVICES	-		-		
<b>TOTAL PURCHASED SERVICES</b>		<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>413</b>	
<b><u>GENERAL &amp; ADMINISTRATIVE SERVICES</u></b>						
6100-441	APPRECIATION/AWARDS	5,000		5,000	1,444	
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>1,444</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6100-451	SOFTWARE, BOOKS, & CDS	11,940		11,940		
6100-452	HARDWARE & TELECOM	-		-		
6100-411	FURNITURE & EQUIPMENT	-		-		
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>11,940</b>	<b>-</b>	<b>11,940</b>	<b>-</b>	
<b>TOTAL CITY COUNCIL</b>		<b>33,580</b>	<b>-</b>	<b>33,580</b>	<b>6,787</b>	

11 -GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6110-101	SALARIES - EXEMPT	135,824		135,824	48,401	
6110-105	SALARIES - COLA			-		
6110-112	WORKERS' COMPENSATION	416		416	408	
6110-113	LONGEVITY PAY	420		420	84	
6110-122	TMRS	16,800		16,800	4,540	
6110-123	GROUP INSURANCE	23,760		23,760	7,823	
6110-127	MEDICARE	1,970		1,970	577	
6110-129	LT DISABILITY	407		407	81	
6110-133	TELEPHONE ALLOWANCE	1,200		1,200	400	
<b>TOTAL PERSONNEL SERVICES</b>		<b>180,797</b>	<b>-</b>	<b>180,797</b>	<b>62,314</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6110-201	OFFICE SUPPLIES	1,700		1,700	531	
6110-204	FOOD/BEVERAGE	100		100		
6110-210	COMPUTER SUPPLIES	100		100		
6110-238	PRINTING & COPYING	22,800		22,800	5,911	
6110-239	RECORDS MANAGEMENT	1,500	13,903	15,403	6,361	FY 21-22 Re-allocated
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>26,200</b>	<b>13,903</b>	<b>40,103</b>	<b>12,803</b>	
<b>PURCHASED SERVICES</b>						
6110-305	SOFTWARE SUPPORT & MAINT.	24,200	(6,500)	17,700	4,620	LIT to NonDept. For PW computers
6110-306	ADVERTISING/PUBLIC NOTICES	14,300		14,300	2,950	
6110-307	TRAINING & TRAVEL	2,510		2,510	1,377	
6110-309	PROFESSIONAL SERVICES	6,000		6,000	4,074	
6210-323	CELL PHONE	-		-		
6110-349	FILING FEES	2,200		2,200	192	
<b>TOTAL PURCHASED SERVICES</b>		<b>49,210</b>	<b>(6,500)</b>	<b>42,710</b>	<b>13,213</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6110-443	DUES/LICENSES	820		820	125	
6110-445	ELECTIONS	6,000		6,000		
6110-451	SOFTWARE, BOOKS & CD'S	1,100		1,100	712	
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>7,920</b>	<b>-</b>	<b>7,920</b>	<b>837</b>	
<b>NON-CAPITAL EXPENSE</b>						
6110-411	FURNITURE & FIXTURES	3,000		3,000	170	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>170</b>	
<b>TOTAL CITY SECRETARY</b>		<b>267,127</b>	<b>7,403</b>	<b>274,530</b>	<b>89,336</b>	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6200-101	SALARIES - EXEMPT	294,168	39,451	333,619	165,848	COLA/Market Adjustment CM Salary Adj - CC approved 2-23-23
6200-102	SALARIES - NON-EXEMPT	98,786	8,239	107,025	53,509	COLA/Market Adjustment
6200-105	SALARIES - COLA	-		-		
6200-111	OVERTIME	1,900		1,900		
6200-112	WORKERS' COMP	1,233	105	1,338	1,210	COLA/Market Adjustment
6200-113	LONGEVITY PAY	2,028		2,028	2,024	
6200-122	TMRS	48,842	6,473	55,315	21,444	COLA/Market Adjustment CM Salary Adj - CC approved 2-23-23
6200-123	GROUP INSURANCE	59,400		59,400	24,490	
6200-127	MEDICARE	5,870	547	6,417	2,959	COLA/Market Adjustment CM Salary Adj - CC approved 2-23-23
6200-129	LT DISABILITY	1,209	102	1,311	336	COLA/Market Adjustment
6200-133	TELEPHONE ALLOWANCE	2,100		2,100	1,050	
6200-141	CAR ALLOWANCE	2,400		2,400	1,200	
<b>TOTAL PERSONNEL SERVICES</b>		<b>517,936</b>	<b>54,917</b>	<b>572,853</b>	<b>274,069</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
6200-201	OFFICE SUPPLIES	6,000		6,000	4,399	
6200-202	POSTAGE	1,700		1,700	37	
6200-203	SUBSCRIPTIONS	-		-		
6200-204	FOOD/BEVERAGE	2,200		2,200	1,223	
6200-205	LOGO/UNIFORM ALLOWANCE	800		800		
6200-210	COMPUTER SUPPLIES	350		350		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>11,050</b>	<b>-</b>	<b>11,050</b>	<b>5,659</b>	
<b><u>PURCHASED SERVICES:</u></b>						
6200-302	AUDITING & ACCOUNTING	14,000		14,000	7,984	
6200-305	SOFTWARE SUPPORT/MAINT	20,066	9,848	29,914	6,357	FY 21-22 Re-allocated
6200-307	TRAINING & TRAVEL	13,375		13,375	2,728	
6200-309	PROFESSIONAL SERVICES	3,000		3,000		
6200-313	MAINTENANCE AGREEMENTS	6,660		6,660	2,216	
6200-318	TAX COLLECTION	3,000		3,000	2,453	
6200-319	CENTRAL APPRAISAL FEE	34,137		34,137	16,798	
6200-321	STATE COMPTROLLER (CT FEES)	300		300		
6200-322	CONTRACTS	7,600		7,600	900	
6200-323	CELL PHONE	600		600	226	
6200-324	INMATE BOARDING	750		750		
6200-325	LIABILITY INSURANCE	36,300		36,300	35,910	
<b>TOTAL PURCHASED SERVICES</b>		<b>139,788</b>	<b>9,848</b>	<b>149,636</b>	<b>75,572</b>	
<b><u>GENERAL &amp; ADMINISTRATIVE SERVICES</u></b>						
6200-441	APPRECIATION/AWARDS	4,400		4,400	12	
6200-442	TML MEMBERSHIP DUES	2,200		2,200		
6200-443	DUES/LICENSES	4,543		4,543	800	
6200-444	EMPLOYMENT SCREENING	2,500		2,500	269	
6200-445	CHILD SAFETY EXPENSE			-		
6200-497	CREDIT CARD FEES	45,000		45,000	15,724	
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>58,643</b>	<b>-</b>	<b>58,643</b>	<b>16,805</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8200-451	SOFTWARE	-		-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL ADMINISTRATION</b>		<b>727,417</b>	<b>64,765</b>	<b>792,182</b>	<b>372,104</b>	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6209-101	SALARIES - EXEMPT	88,813	10,049	98,862	49,425	COLA/Market Adjustment
6209-103	SALARIES - TEMPORARY	15,600		15,600		
6209-105	SALARIES - COLA			-		
6209-112	WORKERS' COMPENSATION	320	30	350	314	COLA/Market Adjustment
6209-113	LONGEVITY	74		74	66	
6209-122	TMRS	12,915	1,243	14,158	4,756	COLA/Market Adjustment
6209-123	GROUP INSURANCE	11,880		11,880	5,102	
6209-127	MEDICARE	1,519	141	1,660	665	COLA/Market Adjustment
6209-129	LT DISABILITY	266	31	297	80	COLA/Market Adjustment
6209-131	UNEMPLOYMENT			-		
6209-133	TELEPHONE ALLOWANCE	300		300	150	
<b>TOTAL PERSONNEL SERVICES</b>		<b>131,687</b>	<b>11,494</b>	<b>143,181</b>	<b>60,557</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6209-201	OFFICE SUPPLIES	250		250	101	
6209-204	FOOD/BEVERAGE	-		-		
6209-208	MINOR APPARATUS	500		500		
6209-209	PROTECTIVE CLOTHING/UNIF	1,980		1,980		
6209-210	COMPUTER SUPPLIES	500		500		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>3,230</b>	<b>-</b>	<b>3,230</b>	<b>101</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6209-232	VEHICLE MAINTENANCE	1,000	-	1,000	424	
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>424</b>	
<b>PURCHASED SERVICES</b>						
6209-307	TRAVEL/TRAINING	3,025		3,025		
6200-313	MAINTENANCE AGREEMENT:	1,500		1,500		
6209-309	PROFESSIONAL SERVICES	230,400	24,000	254,400	56,104	FY 21-22 Re-allocated
6209-323	CELL PHONE	1,200		1,200	402	
6209-333	UTILITIES - WATER			-		
6209-334	STREET LIGHTING	5,000		5,000	526	
<b>TOTAL PURCHASED SERVICES</b>		<b>241,125</b>	<b>24,000</b>	<b>265,125</b>	<b>57,032</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6209-443	DUES/LICENSES	472		472		
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>472</b>	<b>-</b>	<b>472</b>	<b>-</b>	
<b>NON-CAPITAL EXPENSE</b>						
6209-411	FURNITURE & FIXTURES	6,000		6,000		
6209-416	IMPLEMENTS & APPARATUS	500		500		
6209-433	SIGNS & MARKINGS	10,000		10,000		
6209-451	SOFTWARE	3,705		3,705	1,830	
6209-452	HARDWARE	500		500		
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>20,705</b>	<b>-</b>	<b>20,705</b>	<b>1,830</b>	
<b>CAPITAL OUTLAY</b>						
8209-301	IMPROVEMENTS ROADS	650,000		650,000	-	
8209-302	CULVERT MAINTENANCE	100,000		100,000	25,740	
8209-303	DRAINAGE	100,000	829,379	929,379	250,356	CC Approved Orchard Rd \$374K Rimrock \$198K FY 21-22 Re-allocated \$257,379
8209-420	EQUIPMENT			-		
8209-421	VEHICLES			-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>850,000</b>	<b>829,379</b>	<b>1,679,379</b>	<b>276,096</b>	
<b>TOTAL PUBLIC WORKS - ENGINEERING</b>		<b>1,248,219</b>	<b>864,873</b>	<b>2,113,092</b>	<b>396,040</b>	

11 -GENERAL FUND PUBLIC WORKS - OPERATIONS		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>DEPARTMENTAL EXPENDITURES</b>						
<b><u>PERSONNEL SERVICES</u></b>						
6210-102	SALARIES - NON-EXEMPT	167,282	9,851	177,133	85,825	COLA/Market Adjustment
6210-104	SALARIES - NON-EXEMPT PT			-		
6210-105	SALARIES - COLA			-		
6210-111	OVERTIME	4,500		4,500	6,102	
6210-112	WORKERS' COMPENSATION	5,824		5,824	5,714	
6210-113	LONGEVITY	1,056		1,056	800	
6210-122	TMRS	21,248	1,219	22,467	8,857	COLA/Market Adjustment
6210-123	GROUP INSURANCE	47,520		47,520	16,171	
6210-127	MEDICARE	2,742		2,742	1,030	
6210-129	LT DISABILITY	502	29	531	208	COLA/Market Adjustment
<b>TOTAL PERSONNEL SERVICES</b>		<b>250,674</b>	<b>11,099</b>	<b>261,773</b>	<b>124,706</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
6210-201	OFFICE SUPPLIES	700		700	80	
6210-204	FOOD/BEVERAGE	1,000		1,000	72	
6210-206	FUEL & LUBRICANTS	22,000		22,000	3,861	
6210-208	MINOR APPARATUS	5,000		5,000	1,270	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	8,975		8,975	3,197	
6210-210	COMPUTER SUPPLIES	250		250		
6210-211	MEDICAL SUPPLIES	250		250		
6210-214	CLEANING SUPPLIES	1,500		1,500		
6210-223	SAND/DIRT	3,000		3,000	186	
6210-224	ASPHALT/BASE/CONC/CULVERT	32,000		32,000	556	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>74,675</b>	<b>-</b>	<b>74,675</b>	<b>9,224</b>	
<b><u>MAINTENANCE &amp; REPAIR</u></b>						
6210-231	FACILITY MAINTENANCE	7,500		7,500	2,788	
6210-232	VEHICLE MAINTENANCE	7,700		7,700	3,331	
6210-233	EQUIPMENT MAINTENANCE	9,600		9,600	613	
6210-234	WASTE DISPOSAL	5,100		5,100	433	
6210-298	MAINTENANCE & PARTS - MISC	3,000		3,000	1,419	
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>32,900</b>	<b>-</b>	<b>32,900</b>	<b>8,584</b>	
<b><u>PURCHASED SERVICES</u></b>						
6210-307	TRAVEL/TRAINING	5,100		5,100		
6210-309	PROFESSIONAL SERVICES	30,000		30,000		
6210-323	CELL PHONE	3,500		3,500	1,261	
6210-331	UTILITIES, ELECTRIC	6,000		6,000	2,158	
6210-346	EQUIPMENT RENTAL	4,000		4,000	1,083	
<b>TOTAL PURCHASED SERVICES</b>		<b>48,600</b>	<b>-</b>	<b>48,600</b>	<b>4,502</b>	
<b><u>GENERAL &amp; ADMINISTRATIVE SERVICES</u></b>						
6210-443	DUES/LICENSES	462		462		
<b>TOTAL GENERAL &amp; ADMIN SERVICES</b>		<b>462</b>	<b>-</b>	<b>462</b>	<b>-</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6210-411	FURNITURE & FIXTURES	2,000		2,000	1,980	
6210-420	EQUIPMENT	-		-		
6210-433	SIGNS & MARKINGS	12,000		12,000	3,517	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>14,000</b>	<b>-</b>	<b>14,000</b>	<b>5,496</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8210-420	EQUIPMENT	216,137		216,137	202,637	
8210-421	VEHICLES	55,000	60,000	115,000	34,487	2-16-23 CC Approved One ton pickup
<b>TOTAL CAPITAL OUTLAY</b>		<b>271,137</b>	<b>60,000</b>	<b>331,137</b>	<b>237,124</b>	
<b>TOTAL PUBLIC WORKS</b>		<b>692,448</b>	<b>71,099</b>	<b>763,547</b>	<b>389,636</b>	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6211-103	SALARIES - NON-EXMPT TEMP	-		-		
6211-112	WORKERS COMP	-		-		
6211-127	MEDICARE	-		-		
<b>TOTAL PERSONNEL SERVICES</b>		-	-	-	-	
<b><u>MAINTENANCE &amp; REPAIR</u></b>						
6211-231	FACILITY MAINTENANCE	4,500		4,500	2,134	
6211-233	EQUIPMENT MAINTENANCE	4,500		4,500		
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>9,000</b>	-	<b>9,000</b>	<b>2,134</b>	
<b><u>PURCHASED SERVICES</u></b>						
6211-322	CONTRACTS (MOWING)	82,000		82,000	16,900	
6211-331	UTILITIES, ELECTRIC	2,000		2,000	573	
6211-333	UTILITIES, WATER	10,000		10,000	3,829	
<b>TOTAL PURCHASED SERVICES</b>		<b>94,000</b>	-	<b>94,000</b>	<b>21,301</b>	
<b><u>SPECIAL EVENTS</u></b>						
6211-444	FOUNDERS DAY	30,000		30,000	1,508	
6211-445	SERVICE TREE PROGRAM	7,000		7,000	2,832	
6211-446	KEEP LUCAS BEAUTIFUL	5,000		5,000	1,979	
6211-447	COUNTRY CHRISTMAS	10,000		10,000	10,566	
6211-448	PARK EVENTS	15,000		15,000	2,143	
<b>TOTAL SPECIAL EVENTS</b>		<b>67,000</b>	-	<b>67,000</b>	<b>19,028</b>	
<b><u>NON-CAPITAL OUTLAY</u></b>						
6211-417	PARK IMPROVEMENTS	30,000		30,000	8,754	
6211-418	PARK IMPROVEMENTS- USACE			-		
<b>TOTAL NON- CAPITAL OUTLAY</b>		<b>30,000</b>	-	<b>30,000</b>	<b>8,754</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8211-417	PARK IMPROVEMENTS	30,000		30,000		
<b>TOTAL CAPITAL OUTLAY</b>		<b>30,000</b>	-	<b>30,000</b>	-	
<b>TOTAL PARKS</b>		<b>230,000</b>	-	<b>230,000</b>	<b>51,217</b>	



11 -GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6212-101	SALARIES - EXEMPT	58,927	7,784	66,711	33,351	COLA/Market Adjustment
6212-102	SALARIES - NON-EXEMPT	235,036	13,824	248,860	122,549	COLA/Market Adjustment
6212-105	SALARIES - COLA	-		-		
6212-111	OVERTIME	11,200		11,200	4,148	
6212-112	WORKERS' COMPENSATION	2,200		2,200	2,158	
6212-113	LONGEVITY PAY	1,898		1,898	2,010	
6212-122	TMRS	37,519	2,900	40,419	15,513	COLA/Market Adjustment
6212-123	GROUP INSURANCE	53,460		53,460	22,152	
6212-127	MEDICARE	4,486	252	4,738	2,064	COLA/Market Adjustment
6212-129	LT DISABILITY	876	71	947	264	COLA/Market Adjustment
6212-131	UNEMPLOYMENT					
<b>TOTAL PERSONNEL SERVICES</b>		<b>405,602</b>	<b>24,831</b>	<b>430,433</b>	<b>204,209</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6212-201	OFFICE SUPPLIES	5,500		5,500	1,033	
6212-203	SUBSCRIPTIONS	350		350		
6212-204	FOOD/BEVERAGE	600		600		
6212-205	LOGO/UNIFORM ALLOWANCE	2,700		2,700	500	
6212-206	FUEL & LUBRICANTS	12,000		12,000	4,229	
6212-210	COMPUTER SUPPLIES	500		500		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>21,650</b>	<b>-</b>	<b>21,650</b>	<b>5,761</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6212-232	VEHICLE MAINTENANCE	6,300		6,300	3,486	
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>6,300</b>	<b>-</b>	<b>6,300</b>	<b>3,486</b>	
<b>PURCHASED SERVICES:</b>						
6212-305	SOFTWARE SUPPORT/MAINTENANCE	24,278		24,278	4,052	
6212-307	TRAINING & TRAVEL	13,656		13,656	969	
6212-309	PROFESSIONAL SERVICES	16,000		16,000	1,850	
6212-313	MAINTENANCE AGREEMENTS	-		-		
6212-323	CELL PHONE	6,400		6,400	1,481	
<b>TOTAL PURCHASED SERVICES</b>		<b>60,334</b>	<b>-</b>	<b>60,334</b>	<b>8,352</b>	
<b>GENERAL &amp; ADMINISTRATIVE SERVICES</b>						
6212-443	DUES/LICENSES	3,119		3,119	144	
6212-450	COMPUTER HARDWARE	-		-		
6212-451	SOFTWARE, BOOKS & CD'S	5,600		5,600	76	
6212-452	STORM WATER MGMT EXPENSE	9,000		9,000	491	
<b>TOTAL GENERAL &amp; ADMINISTRATION SERVICES</b>		<b>17,719</b>	<b>-</b>	<b>17,719</b>	<b>711</b>	
<b>CAPITAL OUTLAY</b>						
8212-420	EQUIPMENT			-		
8212-451	COMPUTER SOFTWARE			-		
8212-452	COMPUTERS			-		
8212-421	VEHICLES			-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL DEVELOPMENT SERVICES</b>		<b>511,605</b>	<b>24,831</b>	<b>536,436</b>	<b>222,519</b>	

11 - GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>PERSONNEL SERVICES</b>						
6300-101	SALARIES - EXEMPT	333,939	36,724	370,663	185,329	COLA/Market Adjustment
6300-102	SALARIES - NON EXEMPT FF/EMS	1,108,609	116,708	1,225,317	606,070	COLA/Market Adjustment
6300-103	SAL - NON EXEMPT TEMP	3,600		3,600		
6300-105	SALARIES - COLA	-				
6300-106	CERTIFICATION FEES	12,120		12,120	2,700	
6300-108	SAL - NON EXEMPT DEPLOYMENT					
6300-110	SALARIES - MARKET/RETENTION	-		-		
6300-111	SALARIES - OVERTIME	230,304		230,304	101,350	
6300-112	WORKERS' COMPENSATION	49,500	8,959	58,459	58,459	\$2.2 K COLA/Market Adjustment \$6.7 K FY 21-22 WC Audit Adjustment
6300-113	LONGEVITY PAY	4,228		4,228	3,936	
6300-122	TMRS	208,417	18,979	227,396	86,447	COLA/Market Adjustment
6300-123	GROUP INSURANCE	225,720		225,720	96,634	
6300-127	MEDICARE	24,484	2,225	26,709	12,044	COLA/Market Adjustment
6300-128	OTHER RETIREMENT	13,000		13,000		
6300-129	LT DISABILITY	4,328	460	4,788	1,298	COLA/Market Adjustment
6300-133	TELEPHONE ALLOWANCE	600		600	300	
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,218,849</b>	<b>184,055</b>	<b>2,402,904</b>	<b>1,154,567</b>	
<b>MATERIALS &amp; SUPPLIES</b>						
6300-201	OFFICE SUPPLIES	2,100		2,100	383	
6300-202	POSTAGE	375		375	29	
6300-203	SUBSCRIPTIONS	-		-		
6300-204	FOOD/BEVERAGE	5,950		5,950	1,377	
6300-205	LOGO/UNIFORM ALLOWANCE	32,215	200	32,415	9,793	FY 21-22 Re-allocated
6300-206	FUEL & LUBRICANTS	36,180		36,180	10,139	
6300-207	FUEL - PROPANE/(natural gas)	2,100		2,100	918	
6300-208	MINOR APPARATUS	10,780		10,780	975	
6300-209	PROTECTIVE CLOTHING	26,800	10,028	36,828	14,556	FY 21-22 Re-allocated
6300-210	COMPUTER SUPPLIES	1,900		1,900	38	
6300-211	MEDICAL & SURGICAL SUPPL	36,800		36,800	11,429	
6300-214	SUPPLIES - FD	9,320		9,320	5,268	
6300-215	DISPOSABLE MATERIALS	7,555	8,000	15,555	5,812	Foam Replacement
6300-227	PREVENTION ACTIVITIES	5,600	884	6,484	1,200	FY 21-22 Re-allocated
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>177,675</b>	<b>19,112</b>	<b>196,787</b>	<b>61,917</b>	
<b>MAINTENANCE &amp; REPAIR</b>						
6300-231	FACILITY MAINTENANCE	28,790		28,790	1,193	
6300-232	VEHICLE MAINTENANCE	57,076	56,376	113,452	38,868	\$11, 778 FD S 861 Vehicle Repair/Insr claim reimbursement in acct 11-4914 Emergency Repairs: Utility - 861 \$3,038 Engine 861 - \$12,849/Rehab 861 - \$1,407 Chief 862 - \$1,385/Brush 861 - \$4,932 Engine 861 - \$1,860/Chief 862 - \$2,984 Rehab 861 - \$2,631/Brush 862 - \$12,361 Chief 862 - \$1,152
6300-233	EQUIPMENT MAINT	14,365		14,365	8,195	
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>100,231</b>	<b>56,376</b>	<b>156,607</b>	<b>48,255</b>	
<b>PURCHASED SERVICES</b>						
6300-302	FIRE DEPT RUN REIMBURS.	51,100		51,100	8,940	
6300-302.1	LISD GAME COVERAGE	1,000		1,000	200	
6300-303	TELEPHONE	5,160		5,160		
6300-304	INTERNET	6,600		6,600	2,850	
6300-307	TRAINING & TRAVEL	47,125		47,125	12,122	
6300-309	PROFESSIONAL SERVICES	135,367		135,367	69,198	
6300-310	SCBA	10,770	2,018	12,788	2,708	FY 21-22 Re-allocated
6300-312	PARAMEDIC SCHOOL	-		-		
6300-313	MAINTENANCE AGREEMENTS	16,993		16,993	10,020	
6300-316	911 DISPATCH	90,449		90,449	90,449	
6300-323	CELL PHONE	10,600		10,600	3,512	
6300-325	LIABILITY INSURANCE	24,200		24,200	22,890	
6300-331	UTILITIES, ELECTRIC	27,000		27,000	7,056	
6300-333	UTILITIES, WATER	4,750		4,750	1,755	
6300-337	PAGER SERVICE	815		815		
6300-346	EQUIPMENT RENTAL	500		500		

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>TOTAL PURCHASED SERVICES</b>		<b>432,429</b>	<b>2,018</b>	<b>434,447</b>	<b>231,702</b>	
<b><u>GENERAL &amp; ADMINISTRATIVE SERVICES</u></b>						
6300-441	APPRECIATION/AWARDS	2,700		2,700	2,126	
6300-443	DUES/LICENSES	6,325		6,325	2,925	
6300-447	EMERGENCY MANAGEMENT SERV	9,689		9,689	7,709	
6300-448	REHAB TRAINING & EQUIPMENT	950		950	126	
6300-451	SOFTWARE, BOOKS & CD'S	4,100		4,100	152	
<b>TOTAL GENERAL &amp; ADMINISTRATIVE SERVICE</b>		<b>23,764</b>	<b>-</b>	<b>23,764</b>	<b>13,037</b>	
<b><u>NON-CAPITALIZED EXPENSE</u></b>						
6300-411	FURNITURE & FIXTURES			-		
6300-420	EQUIPMENT	6,300		6,300	3,451	
6300-452	HARDWARE & TELECOM	11,050	6,309	17,359	1,151	EMS Pass-Thru Grant Rev adj acct 11-4985
<b>TOTAL NON-CAPITALIZED EXPENSE</b>		<b>17,350</b>	<b>6,309</b>	<b>23,659</b>	<b>4,601</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8300-200	BUILDING IMPROVEMENTS			-		
8300-411	FURNITURE & FIXTURES			-		
8300-416	IMPLEMENTS & APPARATUS			-		
8300-420	EQUIPMENT	86,090	49,796	135,886	65,119	FY 21-22 Re-allocated
8300-421	VEHICLES	-	530,158	530,158	30,016	FY 21-22 Re-allocated
8300-452	HARDWARE & TELECOM	32,500		32,500	27,123	
<b>TOTAL CAPITAL OUTLAY</b>		<b>118,590</b>	<b>579,954</b>	<b>698,544</b>	<b>122,258</b>	
<b>TOTAL FIRE</b>		<b>3,088,888</b>	<b>847,824</b>	<b>3,936,712</b>	<b>1,636,338</b>	

11 -GENERAL FUND GENERAL ADMINISTRATION - NON-DEPT DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6999-109	TMRS - COLA					
6999-110	PERFORMANCE/INCENTIVE PAY	280,054	(275,091)	4,963		COLA/Market Adjustment
6999-130	LT DISABILITY					
<b>TOTAL PERSONNEL SERVICES</b>		<b>280,054</b>	<b>(275,091)</b>	<b>4,963</b>	<b>-</b>	
<b><u>MAINT &amp; SUPPLIES</u></b>						
6999-214	CLEANING SUPPLIES	1,500		1,500	479	
6999-231	FACILITY MAINT	28,800		28,800	6,073	
<b>TOTAL MAINT &amp; SUPPLIES</b>		<b>30,300</b>	<b>-</b>	<b>30,300</b>	<b>6,552</b>	
<b><u>PURCHASED SERVICES</u></b>						
6999-303	TELEPHONE	12,000		12,000	5,565	
6999-305	IT SUPPORT/MAINT	74,446		74,446	31,269	
6999-306	SOFTWARE MAINTENANCE	20,405		20,405	9,256	
6999-308	CLEANING & PEST CONTROL	27,400		27,400	9,544	
6999-309	PROFESSIONAL SERVICES	4,560		4,560	4,495	
6999-310	LEGAL SERVICES	100,000		100,000	63,962	
6999-323	STREAKER RESTORATION	-		-		
6999-326	LAW ENFORCEMENT	811,905		811,905		
6999-331	ELECTRICITY	8,400		8,400	2,563	
6999-333	WATER	1,200		1,200	291	
6999-336	ANIMAL CONTROL	35,000		35,000	17,000	
6999-499	COVID-19 EXPENSE			-		
<b>TOTAL PURCHASED SERVICES</b>		<b>1,095,316</b>	<b>-</b>	<b>1,095,316</b>	<b>143,945</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6999-411	FURNITURE	-		-		
6999-451	SOFTWARE	23,275		23,275	3,010	
6999-452	HARDWARE, TELECOM	11,500	6,500	18,000	8,193	LIT from 6110 for PW computers
<b>TOTAL NON-CAPITALIZED EXPENSE</b>		<b>34,775</b>	<b>6,500</b>	<b>41,275</b>	<b>11,203</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8999-200	BUILDING IMPROVEMENTS	12,000	243,069	255,069	135,156	FY 21-22 Re-allocated
8999-420	EQUIPMENT	6,879	17,171	24,050		Add't Costs to implement a new security camera system for City Hall and P Works
8999-451	SOFTWARE	7,000		7,000		
8999-452	HARDWARE/TELECOM			-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>25,879</b>	<b>260,240</b>	<b>286,119</b>	<b>135,156</b>	
<b><u>OTHER</u></b>						
6999-499	COVID-19 EXPENDITURES	-		-	-	
<b>TOTAL OTHER</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL NON-DEPARTMENTAL</b>		<b>1,466,324</b>	<b>(8,351)</b>	<b>1,457,973</b>	<b>296,855</b>	

21 - CAPITAL IMPROVEMENTS	2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>REVENUES</b>					
<b><u>FEES &amp; SERVICE CHARGES</u></b>					
4404 INTERGOV/3RD PARTY REV	-		-	-	
<b>TOTAL FEES &amp; SERVICE CHARGES</b>	-	-	-	-	
<b><u>MISCELLANEOUS REVENUE</u></b>					
4911 INTEREST INCOME	6,000	174,000	180,000	104,982	Adjust for trend
4914 INSURANCE PROCEEDS	-	-	-		
<b>TOTAL MISCELLANEOUS REV</b>	<b>6,000</b>	<b>174,000</b>	<b>180,000</b>	<b>104,982</b>	
<b><u>TRANSFERS FROM GENERAL FUND</u></b>					
4996 TRANSFER FROM GF RESERVES			-	-	
<b>TOTAL TRANSFERS</b>	-	-	-	-	
<b>***TOTAL REVENUES***</b>	<b>6,000</b>	<b>174,000</b>	<b>180,000</b>	<b>104,982</b>	

<b>21 - CAPITAL IMPROVEMENTS</b>		<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>DESCRIPTION</b>
<b>PUBLIC WORKS</b>		<b>ORIGINAL</b>	<b>MID-YR BUDGET</b>	<b>AMENDED</b>	<b>YTD ACTUAL</b>	
<b>DEPARTMENTAL EXPENDITURES</b>		<b>BUDGET</b>	<b>ADJUSTMENTS</b>	<b>BUDGET</b>	<b>AS OF 3/31/2023</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8210-490-125	ELEVATED WATER TOWER		1,114,711	1,114,711		FY 21-22 Re-allocated
8210-490-129	BAIT SHOP WATERLINE RELOCATION		1,316,406	1,316,406	1,176	FY 21-22 Re-allocated
						\$168K CC 2-16-23 Reserves
8210-491-134	STINSON RD/MUDDY CREEK BRIDGE		15,592	15,592		FY 21-22 Re-allocated
8210-491-135	SNIDER LANE/WHITE ROCK CREEK BRIDGE		2,500	2,500		FY 21-22 Re-allocated
8210-491-136	WEST LUCAS RD PROJECT		2,693,770	2,693,770		FY 21-22 Re-allocated
8210-491-300	BLONDY JHUNE RD ALIGNMENT		306,489	306,489		FY 21-22 Re-allocated
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>5,449,468</b>	<b>5,449,468</b>	<b>1,176</b>	
<b><u>TOTAL PUBLIC WORKS</u></b>		<b>-</b>	<b>5,449,468</b>	<b>5,449,468</b>	<b>1,176</b>	

## 51 - WATER UTILITIES FUND

		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>REVENUES</b>						
<b><u>FEES &amp; SERVICE CHARGES</u></b>						
4461	WATER REVENUE	4,353,461	485,299	4,838,760	2,201,112	Adjustment for new rates
4462	WATER TAPS & BORES	3,000		3,000		
4463	PENALTY & INTEREST	35,000		35,000	21,750	
4467	WATER METER	200,000		200,000	57,400	
4468	WATER METER REPAIRS	6,000		6,000	4,200	
4469	WASTEWATER FEES	66,000	14,500	80,500	51,963	Adjustment for new rates
4470	REREAD/CHARTING	100		100	50	
4478	TRASH SERVICE	859,234	17,662	876,896	450,260	Adjust for trend
4497	FH METER RENTAL INC	3,500		3,500	3,125	
4498	MISC. FEE AND CHARGES	-		-		
4499	WATER LINES/FEES DEVEL	-		-		
<b>TOTAL FEES &amp; SERVICE CHARGES</b>		<b>5,526,295</b>	<b>517,461</b>	<b>6,043,756</b>	<b>2,789,860</b>	
<b><u>MISCELLANEOUS REVENUE</u></b>						
4911	INTEREST INCOME	7,200	222,800	230,000	139,853	Adjust for trend
4912	RETURN CHECK CHARGE	400		400	225	
4913	NTMWD REFUND	10,000		10,000		
4914	INSURANCE CLAIM REIMB	-		-		
4915	MISC REV -SALES TAX DISC			-	126	
4992	SALE OF ASSETS	-		-		
4995	REIMBURSEMENTS			-		
4996	WF DEBT RESERVE (USE OF)		58,866	58,866		FY 21-22 Re-allocated
4997	MISCELLANEOUS	-		-	2,600	
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>17,600</b>	<b>281,666</b>	<b>299,266</b>	<b>142,804</b>	
<b>*** TOTAL REVENUES ***</b>		<b>5,543,895</b>	<b>799,127</b>	<b>6,343,022</b>	<b>2,932,664</b>	

## 51 - WATER FUND- Operations

DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6400-101	SALARIES - EXEMPT	205,356	19,048	224,404	111,260	COLA/Market Adjustment CM Salary Adj - CC approved 2-23-23
6400-102	SALARIES - NON-EXEMPT	294,963	23,516	318,479	154,491	
6400-105	SALARIES - COLA	-		-		
6400-106	CERTIFICATION FEES	6,300		6,300	3,840	
6400-110	PERFORMANCE/INCENTIVE PAY	67,152	(56,184)	10,968		COLA/Market Adjustment
6400-111	OVERTIME	51,726		51,726	14,699	
6400-112	WORKERS' COMPENSATION	10,700	650	11,350	10,497	\$125 COLA/Market Adjustment \$525 FY 21-22 WC Audit Adjustment
6400-113	LONGEVITY PAY	3,370		3,370	3,150	
6400-122	TMRs	69,063	5,289	74,352	27,545	COLA/Market Adjustment CM Salary Adj - CC approved 2-23-23
6400-123	GROUP INSURANCE	89,100		89,100	38,362	
6400-127	MEDICARE	8,096	618	8,714	3,870	COLA/Market Adjustment CM Salary Adj - CC approved 2-23-23
6400-129	LT DISABILITY	1,501	118	1,619	431	COLA/Market Adjustment
6400-141	CAR ALLOWANCE	2,400		2,400	1,200	
<b>TOTAL PERSONNEL SERVICES</b>		<b>809,727</b>	<b>(6,945)</b>	<b>802,782</b>	<b>369,344</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
6400-201	OFFICE SUPPLIES	800		800	108	
6400-202	POSTAGE	2,000		2,000		
6400-204	FOOD/BEVERAGE	1,000		1,000	258	
6400-206	FUEL & LUBRICANTS	30,000		30,000	6,018	
6400-207	FUEL - PROPANE/(natural gas)	14,000		14,000	1,357	
6400-208	MINOR APPARATUS	3,500		3,500		
6400-209	PROTEC CLOTHING/UNIFORMS	8,975		8,975	4,174	
6400-210	COMPUTER SUPPLIES	450		450		
6400-211	MEDICAL SUPPLIES	250		250		
6400-212	CHEMICALS	6,000		6,000	3,185	
6400-222	OTHER SUPPLIES			-		
6400-223	SAND/DIRT	3,000		3,000		
6400-224	ASPHALT/FLEXBASE/CONCRETE	6,500		6,500		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>76,475</b>	<b>-</b>	<b>76,475</b>	<b>15,100</b>	
<b><u>MAINTENANCE &amp; REPAIR</u></b>						
6400-230	REPAIRS & MAINT. - EQUIP.	2,500		2,500		
6400-231	FACILITY MAINTENANCE	6,000		6,000		
6400-232	VEHICLE/EQP MAINT.	8,650		8,650	3,757	
6400-233	REPAIR & MAINT WTR FACILITIES	295,000	20,576	315,576	31,836	FY 21-22 Re-allocated
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>312,150</b>	<b>20,576</b>	<b>332,726</b>	<b>35,593</b>	
<b><u>PURCHASED SERVICES:</u></b>						
6400-237	TRASH SERVICES	747,160	20,322	767,482	383,629	Adjust for trend
6400-302	AUDITING & ACCOUNTING	14,000		14,000	7,984	
6400-303	TELEPHONE	7,200		7,200	3,418	
6400-304	UB PROCESSING	30,000		30,000	12,868	
6400-305	SOFTWARE SUPPORT/MAINT	30,870		30,870	2,680	
6400-306	METER SOFTWR/HARDWR MAINT	8,540		8,540	8,824	
6400-307	TRAINING & TRAVEL	8,722		8,722	984	
6400-309	PROFESSIONAL SERVICES	38,800	38,290	77,090	25,112	FY 21-22 Re-allocated
6400-310	LEGAL SERVICES	900		900		
6400-313	MAINTENANCE AGREEMENTS	6,660		6,660	2,216	
6400-315	WATER - NTMWD	2,230,648	182,468	2,413,116	1,206,554	NTMWD FY 22-23 Final Budget \$3.44 per 1,000 gallons Volume 701,486
6400-316	WASTEWATER NTMWD	48,700	9,781	58,481	34,193	NTMWD FY 22-23 Final Budget
6400-323	CELL PHONE	8,700		8,700	3,182	
6400-325	LIABILITY INSURANCE	24,200		24,200	22,890	
6400-331	ELECTRICITY	75,000		75,000	26,146	
6400-333	UTILITIES, WATER			-		
6400-346	EQUIPMENT RENTAL	4,000		4,000		
<b>TOTAL PURCHASED SERVICES</b>		<b>3,284,100</b>	<b>250,861</b>	<b>3,534,961</b>	<b>1,740,679</b>	
<b><u>GENERAL &amp; ADMIN SERVICES/TRANSFERS</u></b>						



**51 - WATER FUND- Operations**

		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b>DEPARTMENTAL EXPENDITURES</b>						
6400-443	DUES/LICENSES	333		333		
6400-999	PILOT TRANSFER OUT	279,090		279,090		
<b>TOTAL GENERAL &amp; ADMIN SERVICES/TRANSFER</b>		<b>279,423</b>	<b>-</b>	<b>279,423</b>	<b>-</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6400-411	FURNITURE	2,000		2,000	-	
6400-416	IMPLEMENTS & APPARATUS	-		-	-	
6400-420	EQUIPMENT - WATER	-		-	-	
6400-451	SOFTWARE	2,675		2,675	-	
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>4,675</b>	<b>-</b>	<b>4,675</b>	<b>-</b>	
<b><u>CAPITAL OUTLAY</u></b>						
8400-420	EQUIPMENT - WATER	-		-	-	
8400-421	VEHICLE	-	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>TOTAL WATER UTILITIES</u></b>		<b>4,766,550</b>	<b>264,492</b>	<b>5,031,042</b>	<b>2,160,716</b>	

## 51 - WATER FUND- Engineering

DEPARTMENTAL EXPENDITURES		2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
<b><u>PERSONNEL SERVICES</u></b>						
6409-101	SALARIES - EXEMPT	88,813	10,049	98,862	49,425	COLA/Market Adj
6409-105	SALARIES - COLA	-		-		
6409-112	WORKERS' COMPENSATION	290	13	303	285	COLA/Market Adj
6409-113	LONGEVITY PAY	74		74	66	
6409-122	TMRS	10,986	1,243	12,229	4,756	COLA/Market Adj
6409-123	GROUP INSURANCE	11,880		11,880	5,102	
6409-127	MEDICARE	1,294	140	1,434	665	COLA/Market Adj
6409-129	LT DISABILITY	266	31	297	80	COLA/Market Adj
6409-133	TELEPHONE ALLOWANCE	300		300	150	
<b>TOTAL PERSONNEL SERVICES</b>		<b>113,903</b>	<b>11,476</b>	<b>125,379</b>	<b>60,527</b>	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
6409-201	OFFICE SUPPLIES	1,000		1,000	60	
6409-204	FOOD/BEVERAGE	500		500		
6409-208	MINOR APPARATUS	500		500		
6409-209	PROTEC CLOTHING/UNIFORMS	1,415		1,415	288	
6409-210	COMPUTER SUPPLIES	500		500		
<b>TOTAL MATERIALS &amp; SUPPLIES</b>		<b>3,915</b>	<b>-</b>	<b>3,915</b>	<b>348</b>	
<b><u>MAINTENANCE &amp; REPAIR</u></b>						
6409-232	VEHICLE MAINTENANCE	500	-	500		
<b>TOTAL MAINTENANCE &amp; REPAIR</b>		<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	
<b><u>PURCHASED SERVICES:</u></b>						
6409-305	SOFTWARE SUPPORT & MAINT	1,050		1,050		
6409-307	TRAINING & TRAVEL	2,300		2,300		
6409-309	PROFESSIONAL SERVICES	72,000		72,000	21,910	
6409-323	CELL PHONE	1,200		1,200	201	
<b>TOTAL PURCHASED SERVICES</b>		<b>76,550</b>	<b>-</b>	<b>76,550</b>	<b>22,111</b>	
<b><u>GENERAL &amp; ADMIN SERVICES/TRANSFERS</u></b>						
6409-443	DUES/LICENSES	1,135		1,135		
<b>TOTAL GENERAL &amp; ADMIN SERVICES/TRANSF</b>		<b>1,135</b>	<b>-</b>	<b>1,135</b>	<b>-</b>	
<b><u>NON-CAPITAL EXPENSE</u></b>						
6409-411	FURNITURE			-		
6409-416	IMPLEMENTS & APPARATUS			-		
6409-452	HARDWARE & TELECOM			-		
<b>TOTAL NON-CAPITAL EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CAPITAL OUTLAY</u></b>						
8400-452	HARDWARE & TELECOMM			-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>TOTAL WATER UTILITIES</u></b>		<b>196,003</b>	<b>11,476</b>	<b>207,479</b>	<b>82,986</b>	

**51 - WATER UTILITIES FUND**

<b>DEPARTMENTAL EXPENDITURES</b>		<b>2022-2023 ORIGINAL BUDGET</b>	<b>2022-2023 MID-YR BUDGET ADJUSTMENTS</b>	<b>2022-2023 AMENDED BUDGET</b>	<b>2022-2023 YTD ACTUAL AS OF 3/31/2023</b>	<b>DESCRIPTION</b>
<b>DEBT SERVICE</b>						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000		125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	23,906		23,906	13,281	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	125,000		125,000	125,000	
7900-223	2017 CERT OF OBLIG-INTEREST	68,475		68,475	35,175	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	55,000		55,000	55,000	
7900-225	2019 CERT OF OBLIG-INTEREST	38,668		38,668	20,021	
7900-226	2020 CERT OF OBLIG-PRINCIPAL	105,000		105,000	105,000	
7900-227	2020 CERT OF OBLIG-INTEREST	28,500		28,500	15,300	
7900-298	BOND ISSUE COSTS	600		600	200	
<b>TOTAL DEBT SERVICE</b>		<b>570,149</b>	<b>-</b>	<b>570,149</b>	<b>493,978</b>	
<b>TOTAL DEBT SERVICE</b>		<b>570,149</b>	<b>-</b>	<b>570,149</b>	<b>493,978</b>	

**59 - DEBT SERVICES FUND**

	2022-2023 ORIGINAL BUDGET	2022-2023 MID-YR BUDGET ADJUSTMENTS	2022-2023 AMENDED BUDGET	2022-2023 YTD ACTUAL AS OF 3/31/2023	DESCRIPTION
--	---------------------------------	---	--------------------------------	--	-------------

**DEPARTMENTAL EXPENDITURES****REVENUES****PROPERTY TAXES**

4011	PROPERTY TAXES	1,192,849	83,863	1,276,712	1,276,712	Adjust for actual
4012	PROPERTY TAXES-DELINQUENT	-	(1,831)	(1,831)	(1,831)	Property Tax Refunds Recalculations
4015	PROPERTY TAXES-P&I		26,761	26,761	26,761	Adust for actual
4911	INTEREST INCOME		30,000	30,000	18,219	Adjust for Trend
<b>TOTAL PROPERTY TAXES</b>		<b>1,192,849</b>	<b>138,793</b>	<b>1,331,642</b>	<b>1,319,861</b>	
4996	RESERVE FUNDING (USE OF)	167,759	(138,793)	28,966		Adj for property tax collec
<b>TOTAL REVENUES</b>		<b>1,360,608</b>	<b>0</b>	<b>1,360,608</b>	<b>1,319,861</b>	

**EXPENDITURES****DEBT SERVICE**

7900-214	2007 CERT OF OBLIG-PRINCIPAL	100,000		100,000	100,000	
7900-215	2007 CERT OF OBLIG-INTEREST	19,125		19,125	10,625	
7900-220	2015 CERT OF OBLIG-PRINCIPAL	130,000		130,000	130,000	
7900-221	2015 CERT OF OBLIG-INTEREST	32,400		32,400	17,175	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	250,000		250,000	250,000	
7900-223	2017 CERT OF OBLIG-INTEREST	137,100		137,100	70,425	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	285,000		285,000	285,000	
7900-225	2019 CERT OF OBLIG-INTEREST	208,283		208,283	107,704	
7900-226	2020 GO REFUNDING-PRINCIPAL	155,000		155,000	155,000	
7900-227	2020 GO REFUNDING-INTEREST	42,700		42,700	22,900	
7900-298	BOND SALE EXPENSES	1,000		1,000	400	
<b>TOTAL DEBT SERVICE</b>		<b>1,360,607</b>	<b>-</b>	<b>1,360,607</b>	<b>1,149,229</b>	

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

<https://lucastexas.us>

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,615,999,139
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 221,591,794
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,394,407,345
4.	<b>2021 total adopted tax rate.</b>	\$ 0.288397 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 16,783,499
	B. 2021 values resulting from final court decisions: .....	- \$ 16,209,770
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 573,729
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 350,000
	B. 2021 disputed value: .....	- \$ 53,235
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 296,765
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 870,494

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,395,277,839
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 506,631 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 8,429,427 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 8,936,058
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 8,936,058
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,386,341,781
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,998,168
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 10,506
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,008,674
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 1,837,535,103 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,837,535,103

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>68,908,445</u>	
B.	<b>2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u>	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>68,908,445</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>254,199,805</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,652,243,743</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>82,877,072</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>82,877,072</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,569,366,671</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.255432</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.185743</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,395,277,839</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

<sup>17</sup> Tex. Tax Code § 26.012(6)

<sup>18</sup> Tex. Tax Code § 26.012(17)

<sup>19</sup> Tex. Tax Code § 26.012(17)

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,591,630
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> 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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 6,618 <b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 6,618 <b>E. Add Line 30 to 31D.</b>	\$ 2,598,248
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.165560 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0 <b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.165560/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. . . . . \$ _____ 0 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ _____ 0.165560/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.171354/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
<b>42.</b>	<b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 1,360,608 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 1,360,608
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 167,162
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 1,193,446
<b>45.</b>	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the 2021 actual collection rate. .... 100.90 % <b>C.</b> Enter the 2020 actual collection rate. .... 100.05 % <b>D.</b> Enter the 2019 actual collection rate. .... 102.13 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.05 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 1,192,849
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.072195 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.243549 /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.255432 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.255432 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.243549 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.243549 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.243549 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

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

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.005274 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.005274 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.248823 /\$100

## SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.165560 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.030261 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072195 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.268016 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

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

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

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

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

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

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

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

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

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.288397/\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.288397/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,386,341,781
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,998,168
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.248823/\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.255432/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.248823/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.268016/\$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 Tax Code. <sup>50</sup>

print  
here

Jayna Dean

Printed Name of Taxing Unit Representative

sign  
here

*Jayna Dean*

Taxing Unit Representative

7/21/2022

Date

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

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

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