



City of Wills Point, Texas

Adopted Budget

**For the Fiscal Year October 1, 2023, to
September 30, 2024**

**THIS BUDGET WILL RAISE MORE TOTAL
PROPERTY TAXES THAN LAST YEAR'S
BUDGET BY \$464,548.00 (25.36%)**

TAX RATE: \$0.939000

CITY OF WILLS POINT FISCAL YEAR
BUDGET 2023 – 2024

Mayor
Mark Turner

Members of Council:

Oscar Rogers
Zachary DeLovely
Kyle Anderson
Mike Jones
Wade Emerson – Mayor Pro-Tem

Pam Pearson, City Administrator
Jennifer Holcomb, Bookkeeper

Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
GENERAL ADMIN-REVENUE	(3,204,147.00)	(3,724,236.00)	(3,704,128.71)	20,107.29
UTILITIES - REVENUE	\$ (2,790,700.00)	\$ (2,907,229.00)	\$ (3,054,155.00)	(146,926.00)
TOTAL REVENUE	\$ (5,994,847.00)	\$ (6,631,465.00)	\$ (6,758,283.71)	(126,818.71)
GENERAL EXPENSE				-
EMS FACILITY - EXP	11,500.00	6,500.00	6,500.00	-
GENERAL ADMIN-EXP	\$ 1,094,651.58	\$ 1,271,204.00	\$ 1,320,340.36	49,136.36
EDC-EXP	\$ 137,548.35	\$ 155,205.00	\$ 155,064.56	(140.44)
MUNICIPAL COURT - EXP	\$ 144,228.67	\$ 152,129.00	\$ 155,307.02	3,178.02
AIRPORT - EXP	\$ 5,500.00	\$ 5,500.00	\$ 6,000.00	500.00
COMMUNITY ROOM/CHAMBER - EXP	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	-
FIRE DEPT - EXP	\$ 7,396.00	\$ 1,200.00	\$ 3,700.00	2,500.00
POLICE DEPT - EXP	\$ 885,893.13	\$ 1,146,048.00	\$ 981,602.68	(164,445.32)
STREETS - EXP	\$ 713,679.03	\$ 740,000.00	\$ 804,364.09	64,364.09
PARK - EXP	\$ 193,750.00	\$ 236,450.00	\$ 261,250.00	24,800.00
TOTAL	\$ 3,204,146.75	\$ 3,724,236.00	\$ 3,704,128.71	(20,107.29)
UTILITY EXPENSE				-
UTILITY ADMIN - EXP	\$ 510,563.84	\$ 545,292.00	\$ 498,518.52	(46,773.48)
SANITATION - EXP	\$ 371,000.00	\$ 401,397.00	\$ 508,782.36	107,385.36
WASTE WATER/SEWER- EXP	\$ 629,107.12	\$ 674,871.00	\$ 701,747.36	26,876.36
WATER DEPT - EXP	\$ 1,280,029.04	\$ 1,285,669.00	\$ 1,345,106.76	59,437.76
TOTAL	\$ 2,790,700.00	\$ 2,907,229.00	\$ 3,054,155.00	146,926.00
TOTAL EXPENSES	\$ 5,994,846.75	\$ 6,631,465.00	\$ 6,758,283.71	126,818.71
BUDGET DIFFERENCE	\$ -			
	\$ -			
	\$ -			
	\$ -			

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		GENERAL ADMIN-REVENUE				
10-41225-00	100-41225-110	Current Tax to Debt Reduction	(353,996.00)	(360,000.00)	(576,399.71)	\$ 216,399.71
10-41450-00	100-41450-110	Current Tax*	(1,415,936.00)	(1,697,517.00)	(1,294,010.00)	\$ (403,507.00)
10-41675-00	100-41675-110	Delinquent Tax	(25,000.00)	(20,000.00)	(25,000.00)	\$ 5,000.00
10-41900-00	100-41900-110	Penalty & Interest on Tax	(12,000.00)	(10,000.00)	(10,000.00)	\$ -
10-42115-00	100-42115-110	Sales Tax - Private Club	(10,000.00)	(10,000.00)	(12,000.00)	\$ 2,000.00
10-42345-00	100-42345-110	Hotel/Motel Tax	(20,000.00)	(30,000.00)	(30,000.00)	\$ -
10-42460-00	100-42460-110	Sales Tax (M & O)	(550,000.00)	(700,000.00)	(800,000.00)	\$ 100,000.00
10-42575-00	100-42575-110	Franchise Tax	(160,000.00)	(160,000.00)	(180,000.00)	\$ 20,000.00
10-42805-00	100-42805-110	Sales Tax To EDC	(275,000.00)	(350,000.00)	(400,000.00)	\$ 50,000.00
10-43560-00	100-43560-110	Late Fee Penalties	(1,800.00)	(1,800.00)	(500.00)	\$ (1,300.00)
10-43640-00	100-43640-110	Vendor Permits	(3,000.00)	(3,000.00)	(8,000.00)	\$ 5,000.00
10-43720-00	100-43720-110	Building Permits	(15,000.00)	(15,000.00)	(25,000.00)	\$ 10,000.00
10-43800-00	100-43800-110	Garage Sale Permits	(500.00)	(500.00)	(500.00)	\$ -
10-44045-00	100-44045-110	City Retained Fines	(75,000.00)	(75,000.00)	(60,000.00)	\$ (15,000.00)
10-44135-00	100-44135-110	State Fees Collected	(40,000.00)	(40,000.00)	(30,000.00)	\$ (10,000.00)
10-44945-00	100-44945-110	Collection Agency Fees	(10,000.00)	(7,000.00)	(9,000.00)	\$ 2,000.00
10-45450-00	100-45450-110	VOL FIRE DEPT SRA LOT	(1,200.00)	(1,200.00)	(1,200.00)	\$ -
10-45475-00	100-45475-110	ESD #4 - Bldg Lease	(25,200.00)	-	0.00	\$ -
10-45510-00	100-45510-110	EMS Building Rent	(24,000.00)	(24,000.00)	(24,000.00)	\$ -
10-45525-00	100-45525-110	Fees for Copies/Open Records	(15.00)	(15.00)	(15.00)	\$ -
10-45550-00	100-45550-110	Police Reports	(500.00)	(500.00)	(300.00)	\$ (200.00)
10-45575-00	100-45575-110	Airport Grants	(50,000.00)	(50,000.00)	(50,000.00)	\$ -
10-45600-00	100-45600-110	I.S.D. Park Reimbursement	(8,000.00)	(8,000.00)	(8,000.00)	\$ -
10-45610-00	100-45610-110	EMS - Utilities Reimbursement	(5,500.00)	(5,500.00)	(4,500.00)	\$ (1,000.00)
10-45620-00	100-45620-110	Rebates-Refunds-Auction	(5,000.00)	(5,000.00)	(2,500.00)	\$ (2,500.00)
10-45650-00	100-45650-110	Community Room Rentals	(7,200.00)	(7,200.00)	(7,200.00)	\$ -
10-46300-00	100-46300-110	Interest on Checking Accts	(4,000.00)	(4,000.00)	(7,000.00)	\$ 3,000.00
10-47230-00	100-47230-110	I.S.D. Payment of School Offic		-		\$ -
10-47345-00	100-47345-110	EDC Payroll/Insurance Reimb	(65,000.00)	(87,704.00)	(87,704.00)	\$ -
10-47460-00	100-47460-110	EDC Reimb for Utilities/TML P/L	(8,000.00)	(5,000.00)	(5,000.00)	\$ -
10-47465-00	100-47465-110	EDC Credit Card/Gas Reimbursement	(10,000.00)	(12,000.00)	(12,000.00)	\$ -
10-48540-00	100-48540-110	Parks - Rental or Donations	(100.00)	(100.00)	(100.00)	\$ -
10-49180-00	100-49180-110	General Fund Outage				\$ -
Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	BUDGET BALANCE
		GENERAL ADMIN-REVENUE				
	100-49270-110	Grant Reimbursements	-	(10,000.00)	(10,000.00)	\$ -
10-49300-00	100-49300-110	Insurance Reimbursement	(10,000.00)	(10,000.00)	(10,000.00)	\$ -
10-49330-00	100-49330-110	Other Income	(10,000.00)	(10,000.00)	(10,000.00)	\$ -
10-49420-00	100-49420-110	L.E.O.S.E.	(1,200.00)	(1,200.00)	(1,200.00)	\$ -
10-49480-00	100-49480-110	Scholarship Sanitation Solutions	(500.00)	(500.00)	(500.00)	\$ -
10-49630-00	100-49630-110	SANE Reimbursement	(1,500.00)	(2,500.00)	(2,500.00)	\$ -

10-56350-00	100-56350-110	Sell of Properties				\$	-
10-56320-00	100-56320-110	Excavator from streets				\$	-
		TOTALS	(3,204,147.00)	(3,724,236.00)	(3,704,128.71)	\$	(20,107.29)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		GENERAL ADMIN-EXP				
10-50850-20	100-50850-200	2015-GO Rfdg (prin)	240,500.00	287,035.00	256,750.00	30,285.00
10-50860-20	100-50860-200	2015 - GO Rfdg (int)	86,287.50	79,073.00	83,152.00	(4,079.00)
10-51035-20	100-51035-200	Payroll - Salaries	181,159.40	197,492.00	206,856.00	(9,364.00)
10-51070-20	100-51070-200	Overtime Pay	2,000.00	2,000.00	4,000.00	(2,000.00)
10-51140-20	100-51140-200	Contract Labor	2,000.00	2,000.00	2,000.00	0.00
10-51245-20	100-51245-200	TMRS-Expense	20,380.43	21,507.00	23,270.67	(1,763.67)
10-51280-20	100-51280-200	SS & Med (City Expense)	13,858.69	15,108.00	15,824.48	(716.48)
10-51315-20	100-51315-200	Unemployment (City Expense)	762.80	197.00	762.80	(565.80)
10-51350-20	100-51350-200	Company Health Expense	34,602.75	36,333.00	35,706.41	626.59
10-51455-20	100-51455-200	Employee Orientation Expense	200.00	200.00	500.00	(300.00)
10-52240-20	100-52240-200	Office Supplies	9,000.00	9,500.00	9,500.00	0.00
10-52320-20	100-52320-200	Postage/Box Rent	1,200.00	1,500.00	1,700.00	(200.00)
10-52360-20	100-52360-200	Fuel	500.00	1,000.00	1,000.00	0.00
10-53075-20	100-53075-200	Permit Fees	15,000.00	15,000.00	15,000.00	0.00
10-53090-20	100-53090-200	Demolition of Substandard	20,000.00	20,000.00	20,000.00	0.00
10-53110-20	100-53110-200	Codification Expense	2,500.00	2,500.00	2,500.00	0.00
10-53115-20	100-53115-200	Ins. TML (P/L)	7,840.00	4,000.00	4,000.00	0.00
10-53120-20	100-53120-200	Website Maintenance	150.00	150.00	300.00	(150.00)
10-53125-20	100-53125-200	Fidelity Bond Fees	601.00	551.00	601.00	(50.00)
10-53130-20	100-53130-200	Employee Events/Awards	7,000.00	8,500.00	8,500.00	0.00
10-53140-20	100-53140-200	Tourism Expense	20,000.00	30,000.00	30,000.00	0.00
10-53170-20	100-53170-200	Legal (Outside/Other)	500.00	0.00	0.00	0.00
10-53180-20	100-53180-200	Legal (City Attorney)	13,500.00	15,000.00	15,000.00	0.00
10-53190-20	100-53190-200	Dues & Subscriptions	6,000.00	7,000.00	7,750.00	(750.00)
10-53200-20	100-53200-200	Elections/Council Expense	3,500.00	3,500.00	4,000.00	(500.00)
	100-53210-200	Filing Fees			200.00	
10-53220-20	100-53220-200	Printing & Publications	500.00	500.00	1,000.00	(500.00)
10-53230-20	100-53230-200	Ins TML (W/C)	742.75	896.00	896.00	0.00
10-53240-20	100-53240-200	Travel/Training	6,500.00	9,500.00	9,500.00	0.00
10-53250-20	100-53250-200	Tax Appraisal District	30,000.00	35,000.00	42,000.00	(7,000.00)
10-53260-20	100-53260-200	Audit	25,000.00	20,000.00	20,000.00	0.00
10-53280-20	100-53280-200	WP Historical Society Pmt	3,000.00	3,000.00	3,000.00	0.00
10-53290-20	100-53290-200	ETCOG 911 Database Mntc	2,500.00	2,500.00	2,300.00	200.00
10-53300-20	100-53300-200	ADA Compliance	1,500.00	1,500.00	1,500.00	0.00
10-53310-20	100-53310-200	Budget Maint/Excess Copy	560.00	1,000.00	1,000.00	0.00

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		GENERAL ADMIN-EXP				0.00
10-53330-20	100-53330-200	Cell Phones/DSL Internet	1,400.00	1,400.00	1,400.00	0.00
10-53335-20	100-53335-200	Internet Services	1,365.00	1,365.00	1,365.00	0.00
10-53340-20	100-53340-200	Scholarship Payments	1,000.00	1,000.00	1,000.00	0.00
10-53370-20	100-53370-200	Copier Lease	800.00	800.00	1,700.00	(900.00)
10-54270-20	100-54270-200	Building Maintenance	2,500.00	2,500.00	2,500.00	0.00
10-54300-20	100-54300-200	Computer Expense	500.00	16,000.00	1,000.00	15,000.00
10-54305-20	100-54305-200	STW-Annual Maintenance	12,661.25	14,000.00	28,000.00	(14,000.00)
10-54360-20	100-54360-200	Computer Maintenance	7,500.00	8,500.00	9,500.00	(1,000.00)
10-55390-20	100-55390-200	Utilities	2,000.00	2,000.00	2,000.00	0.00
10-55520-20	100-55520-200	Phones	1,800.00	1,800.00	1,400.00	400.00
10-55540-20	100-55540-200	Phone Stipend	480.00	480.00	480.00	0.00
10-57090-20	100-57090-200	EDC Sales Tax Allocation	275,000.00	350,000.00	400,000.00	(50,000.00)
10-57450-20	100-57450-200	Contingency	2,500.00	10,000.00	10,000.00	0.00
10-57460-20	100-57460-200	TML Crime Coverage	-	0.00		0.00
10-57630-20	100-57630-200	Grant Match/Deductible	5,000.00	10,000.00	10,000.00	0.00
10-57650-20	100-57650-200	518 Houston Building Loan (prin)	20,800.00	11,088.00	12,155.00	(1,067.00)
10-57655-20	100-57655-200	518 Houston Building Loan (int)	-	7,229.00	7,771.00	(542.00)
		TOTALS	1,094,651.58	1,271,204.00	1,320,340.36	(48,936.36)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		EMS FACILITY				
10-50040-25	100-50040-250	2014- EMS Tax Note (prin)	-			0.00
10-50045-25	100-50010-250	2014- EMS Tax Note (int)	-			0.00
10-50050-25	100-50050-250	EMS Facility Note -CNB	5,000.00		0.00	0.00
10-54270-25	100-54270-250	Building Maintenance	2,000.00	2,000.00	2,000.00	0.00
10-55390-25	100-55390-250	Utilities	4,500.00	4,500.00	4,500.00	0.00
		TOTALS	11,500.00	6,500.00	6,500.00	0.00

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		EDC-EXP				
10-51035-30	100-51035-300	Payroll - Salaries	57,016.00	73,397.00	73,397.00	0.00
10-51245-30	100-51245-300	TMRS-Expense	4,726.80	4,974.00	4,974.00	0.00
10-51280-30	100-51280-300	SS & Med (City Expense)	4,361.72	4,640.00	4,640.00	0.00
10-51315-30	100-51315-300	Unemployment (City Expense)	346.00	346.00	346.00	0.00
10-51350-30	100-51350-300	Company Health Expense	3,897.83	3,898.00	3,757.56	140.44
10-52360-30	100-52360-300	Fuel	500.00	500.00	500.00	0.00
10-52365-30	100-52365-300	EDC Credit Card Expense	9,500.00	12,000.00	12,000.00	0.00
	100-53180-300	Legal (City Atty)				
10-53230-30	100-53230-300	Ins TML (p/l & w/c)	2,200.00	450.00	450.00	0.00
10-55390-30	100-55390-300	Utilities	5,000.00	5,000.00	5,000.00	0.00
10-59000-30	100-59000-300	Grant Funds Exp	50,000.00	50,000.00	50,000.00	0.00
		TOTALS	137,548.35	155,205.00	155,064.56	140.44

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		AIRPORT				
10-53115-31	100-53115-310	Ins. (TML P/L)	5,500.00	5,500.00	6,000.00	(500.00)
		TOTALS	5,500.00	5,500.00	6,000.00	(500.00)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		MUNICIPAL COURT - EXP				
10-51035-50	100-51035-500	Payroll - Salaries	37,918.40	40,487.00	44,324.80	(3,837.80)
10-51070-50	100-51070-500	Overtime Pay	250.00	250.00	250.00	0.00
10-51245-50	100-51245-500	TMRS-Expense	4,265.82	4,409.00	4,986.54	(577.54)
10-51280-50	100-51280-500	SS & Med (City Expense)	2,900.76	3,108.00	3,390.85	(282.85)
10-51315-50	100-51315-500	Unemployment (City Expense)	201.60	40.00	201.60	(161.60)
10-51350-50	100-51350-500	Company Health Expense	9,630.15	10,112.00	9,930.23	181.77
10-52240-50	100-52240-500	Office Supplies	2,000.00	2,000.00	2,000.00	0.00
10-52320-50	100-52320-500	Postage/Box Rent	750.00	950.00	1,000.00	(50.00)
10-53120-50	100-53120-500	Website Maint/Update Exp	100.00	100.00	100.00	0.00
10-53180-50	100-53180-500	City Prosecutor/ATTY	8,000.00	8,000.00	5,000.00	3,000.00
10-53190-50	100-53190-500	Dues & Subscriptions	200.00	400.00	250.00	150.00
10-53220-50	100-53220-500	Printing & Publications	100.00	150.00	100.00	50.00
10-53230-50	100-53230-500	Ins.(TML WC)	155.47	183.00	183.00	0.00
10-53240-50	100-53240-500	Travel/Training	155.47	3,000.00	1,800.00	1,200.00
10-53260-50	100-53260-500	Audit	2,500.00	2,500.00	2,500.00	0.00
10-53335-50	100-53335-500	Internet Services	1,200.00	1,200.00	1,400.00	(200.00)
10-53350-50	100-53350-500	Collection Agency Fees - MC	10,000.00	10,000.00	7,000.00	3,000.00
10-53370-50	100-53370-500	Copier Lease	800.00	800.00	1,700.00	(900.00)
10-53410-50	100-53410-500	State Fees	40,000.00	40,000.00	30,000.00	10,000.00
10-53420-50	100-53420-500	Jury Expenses	150.00	150.00	150.00	0.00
10-54305-50	100-54305-500	STW - Annual Maint	12,661.00	14,000.00	28,000.00	(14,000.00)
10-54360-50	100-54360-500	Computer Maintenance	6,500.00	6,700.00	8,000.00	(1,300.00)
10-55390-50	100-55390-500	Utilities	2,000.00	1,800.00	1,400.00	400.00
10-55520-50	100-55520-500	Phones	550.00	550.00	400.00	150.00
10-55540-50	100-55540-500	Phone Stipend	240.00	240.00	240.00	0.00
10-57450-50	100-57450-500	Contingency	1,000.00	1,000.00	1,000.00	0.00
		TOTALS	144,228.67	152,129.00	155,307.02	(3,178.02)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		COMMUNITY ROOM/CHAMBER - EXP				
10-54270-51	100-54270-510	Building Maintenance	5,000.00	5,000.00	5,000.00	0.00
10-55390-51	100-55390-510	Utilities	5,000.00	5,000.00	5,000.00	0.00
		TOTALS	10,000.00	10,000.00	10,000.00	0.00

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		<i>FIRE DEPT - EXP</i>				
10-50325-60	100-50325-600	TCFP Loan (35,000)	2,196.00	0.00		0.00
10-54270-60	100-54270-600	Building Maintenance	1,000.00	0.00	1,000.00	(1,000.00)
10-55260-60	100-55260-600	FIRE DEPT - Utilities (Lot)	1,200.00	1,200.00	1,200.00	0.00
10-55390-60	100-55390-600	Utilities	3,000.00	0.00	1,500.00	(1,500.00)
		<i>TOTALS</i>	7,396.00	1,200.00	3,700.00	(2,500.00)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		POLICE DEPT - EXP				
10-50450-70	100-50450-700	PD - Service Weapons/Taser program	3,000.00	5,000.00	5,000.00	0.00
10-50855-70	100-50810-700	2020-Police Cruiser & Equip	-	0.00		0.00
10-51035-70	100-51035-700	*Payroll - Salaries	466,915.24	456,182.00	470,534.24	(14,352.24)
10-51070-70	100-51070-700	Overtime Pay	10,000.00	8,000.00	8,000.00	0.00
10-51245-70	100-51245-700	TMRS-Expense	52,527.96	49,678.00	52,935.10	(3,257.10)
10-51280-70	100-51280-700	SS & Med (City Expense)	35,719.02	34,898.00	35,995.87	(1,097.87)
10-51315-70	100-51315-700	Unemployment (City Expense)	2,583.00	456.00	22.68	433.32
10-51350-70	100-51350-700	Company Health Expense	109,295.62	114,760.00	96,619.79	18,140.21
10-51420-70	100-51420-700	Uniforms Purchase	7,000.00	7,000.00	27,000.00	(20,000.00)
10-51455-70	100-51455-700	Employee Orientation Expense	500.00	500.00	500.00	0.00
10-52240-70	100-52240-700	Office Supplies	2,500.00	2,500.00	2,500.00	0.00
10-52320-70	100-52320-700	Postage/Box Rent	1,000.00	1,500.00	1,500.00	0.00
10-52360-70	100-52360-700	Fuel	25,000.00	40,000.00	40,000.00	0.00
10-52400-70	100-52400-700	Tires	4,000.00	2,000.00	2,000.00	0.00
10-52480-70	100-52470-700	Emergency Field Supplies	500.00	500.00	500.00	0.00
10-53115-70	100-53115-700	Ins.(TML P/L)	14,560.00	16,000.00	16,000.00	0.00
10-53120-70	100-53120-700	Website Maint/Update Exp	100.00	100.00	100.00	0.00
10-53160-70	100-53160-700	Donation - Expense/Reimb Misc.	-	0.00	0.00	0.00
10-53180-70	100-53180-700	Legal (City Atty)	7,500.00	10,000.00	7,500.00	2,500.00
10-53190-70	100-53190-700	Dues & Subscriptions	7,700.00	9,000.00	9,000.00	0.00
10-53220-70	100-53220-700	Printing & Publications	250.00	250.00	250.00	0.00
10-53230-70	100-53230-700	Ins.(TML WC)	20,731.04	20,255.00	20,255.00	0.00
10-53240-70	100-53240-700	Travel/Training	5,000.00	8,000.00	8,000.00	0.00
10-53260-70	100-53260-700	Audit	2,500.00	2,500.00	2,500.00	0.00
10-53310-70	100-53310-700	Budget Maint/Excess Copy	1,500.00	1,500.00	1,500.00	0.00
10-53320-70	100-53320-700	Veh. Maint./Veh supplies	13,500.00	80,000.00	83,000.00	(3,000.00)
10-53330-70	100-53330-700	Cell Phones/DSL	9,800.00	9,800.00	3,000.00	6,800.00
10-53335-70	100-53335-700	Internet Services	3,000.00	3,000.00	2,000.00	1,000.00
10-53370-70	100-53370-700	Copier Lease	800.00	800.00	1,700.00	(900.00)
10-53380-70	100-53380-700	Prisoner Expense	250.00	250.00	250.00	0.00
10-53390-70	100-53390-700	Code Enforcement-MOWING	-		0.00	0.00

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		POLICE DEPT - EXP				0.00
10-53400-70	100-53400-700	SANE Expe	1,500.00	2,500.00	2,500.00	0.00
10-53470-70	100-53470-700	Drug Money Advance	150.00	150.00	150.00	0.00
10-53500-70	100-53500-700	Uniform Cleaning/jail blankets	350.00	350.00	350.00	0.00
10-54270-70	100-54270-700	Building Maintenance	3,000.00	3,000.00	3,000.00	0.00
10-54300-70	100-54300-700	Computer Expense	4,000.00	3,000.00	16,200.00	(13,200.00)
10-54305-70	100-54305-700	STW - Annual Maint	12,661.25	14,000.00	28,000.00	(14,000.00)
10-54330-70	100-54330-700	Radio Equip/Service	2,000.00	80,379.00	2,000.00	78,379.00
10-54360-70	100-54360-700	Computer Maintenance	7,500.00	8,500.00	8,500.00	0.00
10-54460-70	100-54460-700	PD Equipment & Supplies	7,000.00	8,500.00	8,500.00	0.00
10-54465-70	100-54465-700	K-9 Expense	2,000.00	2,000.00	2,000.00	0.00
10-55390-70	100-55390-700	Utilities	6,000.00	6,000.00	6,000.00	0.00
10-55520-70	100-55520-700	Phones	2,000.00	3,000.00	3,000.00	0.00
10-55540-70	100-55540-700	Phone Stipend	-	240.00	240.00	0.00
10-57450-70	100-57450-700	Contingency	30,000.00	30,000.00	3,000.00	27,000.00
	100-59550-700	Camera Server Upgrade		100,000.00	0.00	100,000.00
		TOTALS	885,893.13	1,146,048.00	981,602.68	164,445.32

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		STREETS - EXP				
10-51035-80	100-51035-801	Payroll - Salaries	182,962.00	188,240.00	188,240.00	0.00
10-51070-80	100-51070-801	Overtime Pay	3,000.00	5,000.00	5,000.00	0.00
10-51140-80	100-51140-801	Contract Labor	5,000.00	5,000.00	50,000.00	(45,000.00)
10-51245-80	100-51245-801	TMRS-Expense	20,583.23	20,500.00	20,500.00	0.00
10-51280-80	100-51280-801	SS & Med (City Expense)	13,996.59	14,400.00	14,400.00	0.00
10-51315-80	100-51315-801	Unemployment (City Expense)	1,323.00	189.00	1,260.00	(1,071.00)
10-51350-80	100-51350-801	Company Health Expense	56,058.18	58,861.00	43,428.02	15,432.98
10-51385-80	100-51385-801	Uniform Allowance	-	0.00		0.00
10-52240-80	100-52240-801	Office Supplies	500.00	500.00	1,500.00	(1,000.00)
10-52360-80	100-52360-801	Fuel	7,500.00	10,000.00	8,500.00	1,500.00
10-52400-80	100-52400-801	Tires	1,500.00	2,000.00	4,000.00	(2,000.00)
10-52480-80	100-52470-801	Materials/Supplies	209,564.33	200,266.00	195,692.07	4,573.93
10-52560-80	100-52560-801	Culverts	2,000.00	2,000.00	2,000.00	0.00
10-52600-80	100-52600-801	Animal Supplies	750.00	750.00	750.00	0.00
10-52640-80	100-52640-801	Small Tools	1,500.00	1,500.00	1,500.00	0.00
10-53115-80	100-53115-801	Ins.(TML P/L)	6,300.00	6,500.00	6,500.00	0.00
10-53230-80	100-53230-801	Ins.(TML WC)	13,941.70	14,344.00	14,344.00	0.00
	100-53240-801	Travel/Training		1,000.00	1,000.00	0.00
10-53320-80	100-53320-801	Veh. Maint./Veh supplies	3,000.00	20,000.00	57,000.00	(37,000.00)
10-53330-80	100-53330-801	Cell Phones/DSL	750.00	750.00	600.00	150.00
10-53335-80	100-53335-801	Internet Services	850.00	850.00	800.00	50.00
10-53460-80	100-53460-801	Equipment Rental	500.00	750.00	750.00	0.00
10-54170-80	100-54171-801	Painting Down Town Streets	10,000.00	12,000.00	10,000.00	2,000.00
10-54270-80	100-54270-801	Building Maintenance	1,500.00	1,500.00	1,500.00	0.00
10-54300-80	100-54300-801	Computer Expense	400.00	400.00	400.00	0.00
10-54360-80	100-54360-801	Computer Maintenance	7,500.00	8,000.00	8,000.00	0.00
10-54570-80	100-54570-801	Signs and Signals	3,000.00	5,000.00	5,000.00	0.00
10-54600-80	100-54600-801	Equipment Parts & Maintenance	4,000.00	4,000.00	4,000.00	0.00
10-55390-80	100-55390-801	Utilities	70,000.00	70,000.00	70,000.00	0.00
10-55540-80	100-55540-801	Phone Stipend	1,200.00	1,200.00	1,200.00	0.00
10-56225-80	100-56225-801	Animal Shelter	8,000.00	8,000.00	10,000.00	(2,000.00)
10-56320-80	100-56320-801	Equipment Purchase	1,500.00	1,500.00	1,500.00	0.00
	100-53545-801	CDBG Grant Match for Sidewalks	75,000.00	75,000.00	75,000.00	0.00
		TOTALS	713,679.03	740,000.00	804,364.09	(64,364.09)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		PARK - EXP				
10-50860-81	100-50860-810	Government Capital 2017- prin	-	0.00		0.00
10-50865-81	100-50865-810	Government Capital 2017- int	-	0.00		0.00
10-50870-81	100-50870-810	Mower Replacement/equip purchase	-	0.00		0.00
10-51035-81	100-51035-810	Payroll - Salaries	-	0.00	0.00	0.00
10-51070-81	100-51070-810	Overtime Pay	-	0.00		0.00
10-51140-81	100-51140-810	Contract Labor	63,500.00	105,000.00	105,000.00	0.00
10-51280-81	100-51280-810	SS & Med (City Expense)	-	0.00		0.00
10-51315-81	100-51315-810	Unemployment (City Expense)	-	0.00		0.00
10-52360-81	100-52360-810	Fuel	1,000.00	1,000.00	1,000.00	0.00
10-52400-81	100-52400-810	Tires	500.00	750.00	750.00	0.00
10-52480-81	100-52470-810	Materials/Supplies	3,000.00	3,000.00	3,000.00	0.00
10-52640-81	100-52640-810	Lester House Maintenance	-	0.00		0.00
10-52650-81	100-52650-810	Lester Playground Maintenance	1,500.00	1,500.00	1,500.00	0.00
10-53320-81	100-53320-810	Veh. Maint./Veh supplies	750.00	1,200.00	23,000.00	(21,800.00)
10-54240-81	100-54240-810	South Park	1,000.00	1,000.00	1,000.00	0.00
10-54270-81	100-54270-810	Building Maintenance	-	0.00		0.00
10-54600-81	100-54600-810	Equipment Parts & Maintenance	500.00	1,000.00	2,000.00	(1,000.00)
10-54610-81	100-54610-810	Park Maint Tools	1,000.00	1,000.00	1,000.00	0.00
10-55390-81	100-55390-810	Utilities	31,000.00	31,000.00	33,000.00	(2,000.00)
	100-53525-810	Grant Match (Playground)	90,000.00	90,000.00	90,000.00	0.00
		TOTALS	193,750.00	236,450.00	261,250.00	(24,800.00)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		UTILITIES - REVENUE				
60-43240-00	600-43240-160	Sewer Plant Fees	(370,000.00) \$	(370,000.00) \$	(340,000.00) \$	(30,000.00)
60-43400-00	600-43400-160	Sewer Fees	(600,000.00) \$	(625,200.00) \$	(605,475.00) \$	(19,725.00)
60-43480-00	600-43480-160	Transfer Fees	(1,000.00) \$	(1,000.00) \$	(1,000.00) \$	-
60-43560-00	600-43560-160	Late Fee Penalties	(60,000.00) \$	(60,000.00) \$	(60,000.00) \$	-
60-45025-00	600-45025-160	Utility Charges NSF	(1,250.00) \$	(1,250.00) \$	(1,250.00) \$	-
60-45050-00	600-45050-160	Water Tower Rental Fees	(70,000.00) \$	(70,000.00) \$	(70,000.00) \$	-
60-45100-00	600-45100-160	Water Sales	(1,000,000.00) \$	(1,045,029.00) \$	(1,122,000.00) \$	76,971.00
60-45150-00	600-45150-160	Re-Connect Fees	(25,000.00) \$	(25,000.00) \$	(25,000.00) \$	-
60-45175-00	600-45175-160	Water Tap Fees	(25,000.00) \$	(25,000.00) \$	(30,000.00) \$	5,000.00
60-45200-00	600-45200-160	*Sanitation Fees	(500,000.00) \$	(541,300.00) \$	(634,930.00) \$	93,630.00
60-45225-00	600-45225-160	Sewer Tap Fees	(5,000.00) \$	(5,000.00) \$	(5,000.00) \$	-
60-45250-00	600-45250-160	Water Supplies Sold	(500.00) \$	(500.00) \$	(500.00) \$	-
60-45350-00	600-45350-160	Ambulance Fees from Water Bill	(110,000.00) \$	(115,000.00) \$	(135,000.00) \$	20,000.00
60-45620-00	600-45620-160	Rebates-Refunds-Auctions	(2,500.00) \$	(2,500.00) \$	(2,500.00) \$	-
60-46150-00	600-46150-160	Interest Income	(450.00) \$	(450.00) \$	(1,500.00) \$	1,050.00
60-49150-00	600-49150-160	Misc WR	-			\$ -
60-49270-00	600-49270-160	Grant Reimbursements	(10,000.00) \$	(10,000.00) \$	(10,000.00) \$	-
60-49330-00	600-49330-160	Other Income	(10,000.00) \$	(10,000.00) \$	(10,000.00) \$	-
		TOTALS	(2,790,700.00) \$	(2,907,229.00) \$	(3,054,155.00) \$	146,926.00

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		UTILITY ADMIN - EXP				
60-50475-40	600-50475-400	ETCOG - GIS Updates	1,575.00	1,575.00	1,575.00	0.00
60-50750-40	600-50750-400	2010 CO Bond (Prin)	-	0.00	0.00	0.00
60-50795-40	600-50795-400	2010 CO Bond (Int)	-	0.00	0.00	0.00
60-50850-40	600-50850-400	2015-GO Rfdg (prin)	126,000.00	154,289.00	138,250.00	16,039.00
60-50855-40	600-50855-400	2015 - GO Rfdg (int)	50,242.50	42,577.00	44,774.00	(2,197.00)
60-50860-40	600-50860-400	Government Capt 2017-prin	-	0.00	0.00	0.00
60-50865-40	600-50865-400	Government Capt 2017-int	-	0.00	0.00	0.00
60-51035-40	600-51035-400	Payroll - Salaries	58,864.00	61,256.00	62,068.95	(812.95)
60-51070-40	600-51070-400	Overtime Pay	500.00	500.00	1,000.00	(500.00)
60-51140-40	600-51140-400	Contract Labor	300.00	300.00	1,000.00	(700.00)
60-51245-40	600-51245-400	TMRS-Expense	6,622.20	6,671.00	6,982.56	(311.56)
60-51280-40	600-51280-400	SS & Med (City Expense)	4,503.10	4,686.00	4,748.14	(62.14)
60-51315-40	600-51315-400	Unemployment (City Expense)	504.00	61.00	504.00	(443.00)
60-51350-40	600-51350-400	Company Health Expense	18,313.45	19,229.00	19,033.87	195.13
60-51385-40	600-51385-400	Uniform Allowance	10,000.00	10,000.00	7,200.00	2,800.00
	600-51420-400	Uniform Purchases			6,400.00	(6,400.00)
60-52240-40	600-52240-400	Office Supplies	2,500.00	2,500.00	2,500.00	0.00
60-52320-40	600-52320-400	Postage/Box Rent	8,000.00	9,000.00	9,000.00	0.00
60-53010-40	600-53010-400	UB Rec Outage		0.00		0.00
60-53050-40	600-53050-400	Christus EMS	80,000.00	80,000.00	80,000.00	0.00
60-53100-40	600-53100-400	AMS Collection Fees-Water Bill	500.00	500.00	500.00	0.00
60-53115-40	600-53115-400	Ins.(TML P/L)	1,456.00	1,456.00		1,456.00
60-53120-40	600-53120-400	Website Maint/Update Exp	150.00	150.00	150.00	0.00
60-53125-40	600-53125-400	Fidelity Bonds	601.00	901.00	901.00	0.00
60-53130-40	600-53130-400	Employee Events / Awards	3,500.00	4,500.00	4,500.00	0.00
60-53150-40	600-53150-400	Employee Orientation Expense	250.00	500.00	500.00	0.00
60-53180-40	600-53180-400	Legal (City Atty)	1,000.00	1,500.00	2,000.00	(500.00)
60-53190-40	600-53190-400	Dues & Subscriptions	2,000.00	500.00	500.00	0.00
	600-53210-400	Filing Fees			200.00	
60-53220-40	600-53220-400	Printing & Publications	3,000.00	3,000.00	5,000.00	(2,000.00)
60-53230-40	600-53230-400	Ins.(TML WC)	241.34	276.00	276.00	0.00
60-53240-40	600-53240-400	Travel/Training	6,000.00	5,000.00	6,000.00	(1,000.00)
60-53260-40	600-53260-400	Audit	10,000.00	10,000.00	10,000.00	0.00
60-53335-40	600-53335-400	Internet Services	1,250.00	1,250.00	1,400.00	(150.00)
60-53370-40	600-53370-400	Copier Lease	800.00	800.00	1,670.00	(870.00)
60-54270-40	600-54270-400	Building Maintenance	1,000.00	1,000.00	1,000.00	0.00
60-54300-40	600-54300-400	Computer Expense	1,500.00	1,000.00	20,000.00	(19,000.00)

60-54305-40	600-54305-400	STW - Annual Maint	12,661.25	13,500.00	27,000.00	(13,500.00)
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Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		UTILITY ADMIN - EXP				0.00
60-54330-40	600-54330-400	Radio Equip/Service	-	0.00	0.00	0.00
60-54360-40	600-54360-400	Computer Maintenance	7,500.00	8,000.00	8,000.00	0.00
60-55390-40	600-55390-400	Utilities	2,000.00	2,000.00	2,000.00	0.00
60-55520-40	600-55520-400	Phones	550.00	650.00	675.00	(25.00)
60-55540-40	600-55540-400	Phone Stipend	480.00	480.00	480.00	0.00
60-57450-40	600-57450-400	Contingency	75,000.00	10,000.00	10,000.00	0.00
60-57650-40	600-57650-400	518 Houston Building Loan (prin)	11,200.00	4,743.00	6,545.00	(1,802.00)
60-57655-40	600-57655-400	518 Houston Building Loan (ins)	-	5,942.00	4,185.00	1,757.00
	600-57630-400	Grant Match		75,000.00		75,000.00
		TOTALS	510,563.84	545,292.00	498,518.52	46,973.48

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		SANITATION - EXP				
60-53090-41	600-53041-410	*Sanitation Expense	368,000.00	398,397.00	505,782.36	(107,385.36)
60-53270-41	600-53241-410	Texas Trash Off	3,000.00	3,000.00	3,000.00	0.00
		TOTALS	371,000.00	401,397.00	508,782.36	(107,385.36)

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		WASTE WATER/SEWER- EXP				
60-50505-42	600-50505-420	Sewer Line/Lift Station Upgrades	49,000.00	59,879.00	50,000.00	9,879.00
60-50900-42	600-50900-420	DOWN TOWN SEWER REPAIRS	25,000.00	25,000.00	0.00	25,000.00
60-51035-42	600-51035-420	Payroll - Salaries	142,880.40	179,400.00	157,601.60	21,798.40
60-51070-42	600-51070-420	Overtime Pay	7,500.00	7,500.00	7,500.00	0.00
60-51140-42	600-51140-420	Contract Labor	40,000.00	30,000.00	50,000.00	(20,000.00)
60-51245-42	600-51245-420	TMRS-Expense	16,074.05	19,537.00	17,730.18	1,806.82
60-51280-42	600-51280-420	SS & Med (City Expense)	10,930.35	13,989.00	12,056.52	1,932.48
60-51315-42	600-51315-420	Unemployment (City Expense)	1,071.00	179.00	819.00	(640.00)
60-51350-42	600-51350-420	Company Health Expense	43,807.70	40,000.00	40,993.06	(993.06)
60-52080-42	600-52080-420	Chemicals & Supplies	75,000.00	70,000.00	75,000.00	(5,000.00)
60-52240-42	600-52240-420	Office Supplies	500.00	500.00	2,000.00	(1,500.00)
60-52360-42	600-52360-420	Fuel	12,000.00	18,000.00	15,000.00	3,000.00
60-52400-42	600-52400-420	Tires	2,000.00	2,000.00	2,000.00	0.00
60-52480-42	600-52470-420	Materials/Supplies	20,000.00	20,000.00	25,000.00	(5,000.00)
60-52640-42	600-52640-420	Small Tools	5,000.00	5,000.00	5,000.00	0.00
60-53040-42	600-53042-420	Sewer Plant Operating Exp	20,000.00	25,000.00	30,000.00	(5,000.00)
60-53070-42	600-53070-420	Testing,Permits,Fees (SEWER)	15,000.00	15,000.00	15,000.00	0.00
60-53090-42	600-53041-420	Waste Management/pump srv	2,500.00	0.00	2,500.00	(2,500.00)
60-53115-42	600-53115-420	Ins.(TML P/L)	7,504.00	7,504.00	7,504.00	0.00
60-53190-42	600-53190-420	Dues & Subscriptions	1,750.00	1,750.00	1,750.00	0.00
60-53230-42	600-53230-420	Ins.(TML WC)	6,429.62	8,073.00	8,073.00	0.00
60-53320-42	600-53320-420	Veh. Maint./Veh supplies	7,500.00	20,000.00	30,000.00	(10,000.00)
	600-53330-420	Cell Phones/DSL Internet				0.00
60-53335-42	600-53335-420	Internet Services	700.00	700.00	700.00	0.00
60-53460-42	600-53460-420	Equipment Rental	1,000.00	1,000.00	1,000.00	0.00
60-54270-42	600-54270-420	Building Maintenance	1,000.00	1,000.00	3,000.00	(2,000.00)
60-54330-42	600-54330-420	Radio Equip/Service	0.00	0.00		0.00
60-54360-42	600-54360-420	Computer Maintenance	7,500.00	8,000.00	8,500.00	(500.00)
60-54600-42	600-54600-420	Equipment Parts & Maintenance	15,000.00	15,000.00	15,000.00	0.00
		Equipment Purchase			30,000.00	
60-55390-42	600-55390-420	Utilities	45,000.00	45,000.00	48,000.00	(3,000.00)
Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		WASTE WATER/SEWER- EXP				
60-55520-42	600-55520-420	Phones	1,000.00	1,000.00	1,300.00	(300.00)
60-55540-42	600-55540-420	Phone Stipend	960.00	960.00	720.00	240.00
60-56045-42	600-56045-420	Lift stations	30,000.00	25,900.00	30,000.00	(4,100.00)

60-56135-42	600-56135-420	Manholes	2,500.00	0.00	0.00	0.00
60-56180-42	600-56180-420	Sewer Pipe	8,000.00	8,000.00	8,000.00	0.00
60-56380-42	600-56380-420	Sewer Collection System	5,000.00	0.00	0.00	0.00
TOTALS			629,107.12	674,871.00	701,747.36	3,123.64

Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		WATER DEPT - EXP				
60-50480-43	600-50443-430	SLUDGE POND CLEAN OUT WATER TREATMENT	15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
60-51035-43	600-51035-430	Payroll - Salaries	188,328.40	\$ 197,559.00	\$ 169,666.40	\$ 27,892.60
60-51070-43	600-51070-430	Overtime Pay	5,000.00	\$ 5,000.00	\$ 10,000.00	\$ (5,000.00)
60-51140-43	600-51140-430	Contract Labor	30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
60-51245-43	600-51245-430	TMRS-Expense	21,186.95	\$ 21,514.00	\$ 14,643.72	\$ 6,870.28
60-51280-43	600-51280-430	SS & Med (City Expense)	14,407.12	\$ 15,113.00	\$ 12,979.48	\$ 2,133.52
60-51315-43	600-51315-430	Unemployment (City Expense)	1,071.00	\$ 198.00	\$ 1,008.00	\$ (810.00)
60-51350-43	600-51350-430	Company Health Expense	45,590.10	\$ 45,000.00	\$ 21,180.32	\$ 23,819.68
60-52080-43	600-52080-430	Chemicals & Supplies	150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -
60-52120-43	600-52120-430	Shop Supplies/Tools	1,000.00	\$ 1,000.00	\$ 3,000.00	\$ (2,000.00)
60-52240-43	600-52240-430	Office Supplies	500.00	\$ 500.00	\$ 2,000.00	\$ (1,500.00)
60-52360-43	600-52360-430	Fuel	10,000.00	\$ 20,000.00	\$ 18,000.00	\$ 2,000.00
60-52400-43	600-52400-430	Tires	1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -
60-52480-43	600-52470-430	Materials/Supplies	80,000.00	\$ 80,000.00	\$ 80,000.00	\$ -
60-52520-43	600-52520-430	Wtr Distribution Mat/Supplies	-			\$ -
60-52640-43	600-52640-430	Small Tools	1,500.00	\$ 1,500.00	\$ 3,000.00	\$ (1,500.00)
60-53020-43	600-53020-430	Cost of Water Purchased	94,760.00	\$ 94,760.00	\$ 106,580.04	\$ (11,820.04)
60-53040-43	600-53042-430	New SewerPlant Operating Exp	-			\$ -
60-53060-43	600-53060-430	Testing,Permits,Fees (WATER)	30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
60-53115-43	600-53115-430	Ins (TML / PL)	7,504.00	\$ 7,504.00	\$ 7,504.00	\$ -
60-53135-43	600-53135-430	2019 CO TWDB Expenses	400.00	\$ -	\$ 400.00	\$ (400.00)
60-53190-43	600-53190-430	Dues & Subscriptions	1,750.00	\$ 1,750.00	\$ 1,750.00	\$ -
60-53195-43	600-53195-430	Water Tower Maint Agreement	6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
60-53230-43	600-53230-430	Ins (TML /WC)	8,474.78	\$ 8,890.00	\$ 8,890.00	\$ -
60-53320-43	600-53320-430	Veh. Maint./Veh supplies	7,500.00	\$ 25,000.00	\$ 40,000.00	\$ (15,000.00)
60-53330-43	600-53330-430	Cell Phones/DSL	1,650.00	\$ 1,650.00	\$ 2,500.00	\$ (850.00)
60-53335-43	600-53335-430	Internet	950.00	\$ 1,200.00	\$ 1,350.00	\$ (150.00)
60-53460-43	600-53460-430	Equipment Rental	10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
60-54030-43	600-54030-430	Water Meters	60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
60-54090-43	600-54090-430	SCADA Maintenance (Wtr Plant)	5,000.00	\$ 5,000.00	\$ 10,000.00	\$ (5,000.00)
60-54120-43	600-54120-430	Water Plant Equip, Maint.	169,648.44	\$ 139,648.00	\$ 178,621.80	\$ (38,973.80)
Old Account	New Account	Description	2021-2022 APPROVED	2022-2023 APPROVED	2023-2024 APPROVED	DIFFERENCE
		WATER DEPT - EXP				
60-54140-43	600-54140-430	Hydrant Repair/Upgrades	-			\$ -
60-54170-43	600-54170-430	Raw Water Bld. Maint.	1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
60-54180-43	600-54180-430	Raw Water Equip. Maint.	3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
60-54210-43	600-54210-430	Water Tower Equip.	1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
60-54270-43	600-54270-430	Building Maintenance	3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -
60-54330-43	600-54330-430	Radio Equip/Service	-	\$ -	\$ -	\$ -
60-54360-43	600-54360-430	Computer Maintenance	7,500.00	\$ 8,000.00	\$ 8,500.00	\$ (500.00)
60-54600-43	600-54600-430	Equipment Parts & Maintenance	5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
		Equipment Purchase			\$ 30,000.00	
60-55390-43	600-55390-430	Utilities	43,000.00	\$ 43,000.00	\$ 48,000.00	\$ (5,000.00)
60-55520-43	600-55520-430	Phones	1,000.00	\$ 1,000.00	\$ 1,250.00	\$ (250.00)
60-55540-43	600-55540-430	Phone Stipend	720.00	\$ 720.00	\$ 720.00	\$ -
60-56200-43	600-56200-430	HIGH SERVICE PUMP	20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
60-57100-43	600-57100-430	2019 Series CO TWDB (Prin)	155,000.00	\$ 155,000.00	\$ 160,000.00	\$ (5,000.00)
60-57101-43	600-57101-430	2019 Series CO TWDB (Int)	71,088.25	\$ 69,663.00	\$ 68,063.00	\$ 1,600.00
		TOTALS	1,280,029.04	\$ 1,285,669.00	\$ 1,345,106.76	\$ (29,437.76)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CTW-CITY OF WILLS POINT (2023)

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

Phone (area code and number)

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

While uncommon, it is possible for a taxing unit

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ Tex. Tax Code § 26.012(14)	\$243,951,599
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² Tex. Tax Code § 26.012(14)	\$30,944,035
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$213,007,564
4.	2022 total adopted tax rate.	0.86000000
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2022 ARB values: \$0 B. 2022 values resulting from final court decisions: \$0 C. 2022 value loss. Subtract B from A. ³ Tex. Tax Code § 26.012(13)	\$0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$0 B. 2022 disputed value: \$0 C. 2022 undisputed value. Subtract B from A. ⁴ Tex. Tax Code § 26.012(13)	\$0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$213,007,564
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵ Tex. Tax Code § 26.012(15)	\$0

10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$433,700</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: \$550,832</p> <p>C. Value loss. Add A and B. ⁶ Tex. Tax Code § 26.012(15) \$984,532</p>	
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$102,930</p> <p>B. 2023 productivity or special appraised value: \$750</p> <p>C. Value loss. Subtract B from A. ⁷ Tex. Tax Code § 26.012(15) \$102,180</p>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C	\$1,086,712
13.	<p>2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ Tex. Tax Code § 26.03(c) If the taxing unit has no captured appraised value in line 18D, enter 0.</p>	\$0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$211,920,852
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	\$1,822,519
16.	<p>Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹ Tex. Tax Code § 26.012(13)</p>	\$44
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ Tex. Tax Code § 26.012(13)	\$1,822,564
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ Tex. Tax Code § 26.012, 26.04(c-2)</p> <p>A. Certified values: \$222,946,796</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² Tex. Tax Code § 26.03(c) \$0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D. \$222,946,796</p>	

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ^{13 Tex. Tax Code § 26.01(c) and (d)}</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ^{14 Tex. Tax Code § 26.01(c)}</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ^{15 Tex. Tax Code § 26.01(d)}</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest</p> <p>\$57,352,272</p> <p>\$0</p> <p>\$57,352,272</p>
20.	<p>2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ^{16 Tex. Tax Code § 26.012(6)(B)}</p>	\$35,734,939
21.	<p>2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ^{17 Tex. Tax Code § 26.012(6)}</p>	\$244,564,129
22.	<p>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ^{18 Tex. Tax Code § 26.012(17)}</p>	\$0
23.	<p>Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ^{19 Tex. Tax Code § 26.012(17)}</p>	\$1,693,870.00
24.	<p>Total adjustments to the 2023 taxable value. Add Lines 22 and 23.</p>	\$1,693,870.00
25.	<p>Adjusted 2023 taxable value. Subtract Line 24 from Line 21.</p>	\$242,870,259
26.	<p>2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ^{20 Tex. Tax Code § 26.04(c)}</p>	0.7504269
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ^{21 Tex. Tax Code § 26.04(d)}</p>	0.00000000
Texas Comptroller of Public Accounts		Form 50-856

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:

1. 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.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	0.57000000
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$213,007,564
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$1,214,143
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <div style="text-align: right;">\$34</div> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. <div style="text-align: right;">\$0</div> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. <div style="text-align: right;">\$0</div> SELECT TRANSFERRING FUNCTION STATE (NA, DISCONTINUED, RECEIVED) NA D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <div style="text-align: right;">-\$34</div> E. Add Line 30 to 31D.	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$1,214,109
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$242,870,259
34.	Rate adjustment for state criminal justice mandate. ^{23 Tex. Tax Code § 26.044} A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <div style="text-align: right;">\$0</div> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <div style="text-align: right;">\$0</div> C. Subtract B from A and divide by Line 32 and multiply by \$100 <div style="text-align: right;">0.00000000</div> D. Enter the rate calculated in C. If not applicable, enter 0.	
35.	Rate adjustment for indigent health care expenditures. ^{24 Tex. Tax Code § 26.042} A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. <div style="text-align: right;">\$0</div> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state assistance received for the same purpose. <div style="text-align: right;">\$0</div> C. Subtract B from A and divide by Line 32 and multiply by \$100 <div style="text-align: right;">0.00000000</div> D. Enter the rate calculated in C. If not applicable, enter 0.	
		0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. <small>25 Tex. Tax Code § 26.0442</small></p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
37.	<p>Rate adjustment for county hospital expenditures. <small>26 Tex. Tax Code § 26.0443</small> If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2022, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the lesser of C If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>0.00000000</p> <p>0</p> <p>0.00000000</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.49990023
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$444,399</p> <p>0.18297794</p> <p>0.68287818</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	0.70677891

D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ Tex. Tax Code § 26.042(a) If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	0.00000000
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. ²⁸ Tex. Tax Code § 26.012(7) Enter debt amount \$576,400 B. Subtract unencumbered fund amount used to reduce total debt. \$0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) \$0 D. Subtract amount paid from other resources \$0 E. Adjusted debt. Subtract B, C and D from A.	\$576,400
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)	\$87
2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856		
Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$576,313
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ Tex. Tax Code § 26.04(b) 100.00% B. Enter the 2022 actual collection rate. 100.60% C. Enter the 2021 actual collection rate 96.49% D. Enter the 2020 actual collection rate. 105.58% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ Tex. Tax Code § 26.04(h), (h-1) and (h-2)	100.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	576312.6
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	244,564,129
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	0.23564887
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	0.94242778
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	0.23564887
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	0.00000000

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Tex. Tax Code § 26.041(d) Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Tex. Tax Code § 26.041(i) Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ Tex. Tax Code § 26.041(d) - OR - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$488,006
53.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$244,564,129
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.19954094
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Tex. Tax Code § 26.04(c) Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	0.75042691
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.00000000
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Tex. Tax Code § 26.04(c) Enter the rate from Line 49, Line D49(disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	0.94242778

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57	0.74286884

SECTION 4: Voter-Approval 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. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ Tex. Tax Code § 26.045(d) The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ Tex. Tax Code § 26.045(i)	
60.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet	
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	

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. 39 Tex. Tax Code § 26.013(a) 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 2022; ⁴⁰ Tex. Tax Code § 26.013(c)
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴¹ Tex. Tax Code §§ 26.0501(a) and (c) or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴² Tex. Local Gov't Code § 120.007(d). Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴³ Tex. Tax Code § 26.063(a)(1)

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control) As applicable:	0.74498344
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.74498344
	D. Adopted Tax Rate	0.86000000
	E. Subtract D from C	-0.11501656
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control) As applicable:	0.62282353
	B. Unused increment rate (Line 66)	0.00000000
	C. Subtract B from A	0.62282353
	D. Adopted Tax Rate	0.86000000
	E. Subtract D from C	-0.23717647
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control) As applicable:	0.86189396
	B. Unused increment rate	0.00000000
	C. Subtract B from A	0.86189396
	D. Adopted Tax Rate	0.86000000
	E. Subtract D from C	0.00189396
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	-0.35029907
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	0.00000000

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ Tex. Tax Code § 26.012(8-a)

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	0.49990023
69.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	\$244,564,129
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100	0.204445354
71.	2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet	0.23564887

72.	De minimis rate. Add Lines 68, 70 and 71.	0.93999446
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SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year. Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	
74.	<p>Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 48 Enter the final adjusted 2022 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ^{49 Tex. Tax Code §26.042(b)}	
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: **26**

0.75042691

Voter-approval tax rate. As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: **58**

0.74288684

De minimis rate. If applicable, enter the 2023 de minimis rate from Line 72.

0.93999446

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

print
here

Emily Reeves, Chief Appraiser

Printed Name of Taxing Unit Representative

sign
here

Tax Unit Representative

Date

8/3/2023

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