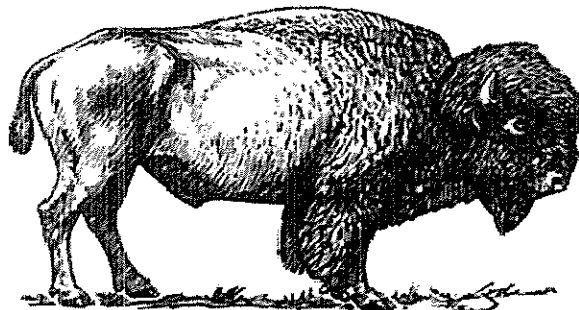


FY 2023 - 2024 Budget

Adopted September 18, 2023



CITY OF BUFFALO

812 N Buffalo Ave

Buffalo, Texas 75831

Ph. (903)322-4741 Fax (903)322-2142

Jerrod Jones, Mayor

Dianne Ryder, Mayor ProTem

Mike Glick, Councilmember

Wesley (Brent) Reeder, Councilmember

Martin Housler, Councilmember

Tommy Reese, Councilmember

Jerry Nowlin, Attorney

Julie Uptmor, Outgoing City Secretary

Rebekah Cardenas, Incoming City Secretary

Rita Baty, Grant Administrator

Angeles Valles-Villa, Utility Secretary

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ORDINANCE NO. 20230918
ORDINANCE ADOPTING THE CITY OF BUFFALO
2023/24 BUDGET

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BUFFALO, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; APPROPRIATING MONEY TO SINKING FUND TO PAY INTEREST AND PRINCIPAL ON CITY INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF BUFFALO FOR THE 2023/24 FISCAL YEAR.

WHEREAS, the budget, attached hereunto, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, was duly presented to the Buffalo City Council by the Mayor and a Public Hearing was held by the Buffalo City Council and a public notice of said hearing was posted on the City of Buffalo Agenda on the website and on the bulletin boards for public notices at Buffalo City Administration & Convention Center, 812 N. Buffalo Ave, Buffalo, Texas, and said public hearing was held according to said notice;

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

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Buffalo, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2023/24 Budget, a copy of which is attached hereunto;

SECTION 2. That the budget as shown in word and figures, is hereby approved in all respects, and adopted as the City of Buffalo Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of principal and interest and the retirement of the bonded debt requirements of Fiscal 2023/24 of the City of Buffalo.

PASSED, APPROVED, and ADOPTED this the 18th day of September, 2023, by the City Council of Buffalo, Texas by roll call vote:


Council Member Dianne Ryder	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Martin Housler	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Mike Glick	YEA <input type="checkbox"/>	NAY <input checked="" type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Brent Reeder	YEA <input type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input checked="" type="checkbox"/>

Council Member Tommy Reese

YEA ☒ NAY ☐ ABSTAIN ☐ ABSENT ☐



ATTEST:


JULIE UPTMOR, City Secretary

CITY OF BUFFALO, TEXAS:


JERROD JONES, Mayor

APPROVED AS TO FORM:

City Attorney

RESOLUTION NO. 20230919-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS, TO RATIFY THE PROPERTY TAX INCREASE AS REFLECTED IN THE 2023/24 BUDGET OF THE CITY OF BUFFALO.

WHEREAS, the City Council of Buffalo, Texas, has adopted a budget for the Fiscal Year 2023/24 that will require raising more revenue from property taxes than in the previous year; and

WHEREAS, the City Council has determined that the needs of the citizens of the City of Buffalo require the services provided under that budget; and

WHEREAS, Section 102.007© of the Texas Local Government Code, requires a separate vote of the governing body to ratify the property tax increase reflected in the budget.

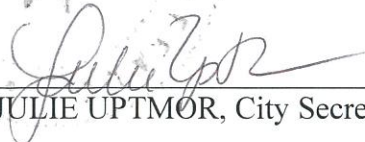
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS, THAT:

SECTION 1. That the property tax increase reflected in the 2023/24 budget of the city of Buffalo, adopted on this date by the City of Buffalo, Texas, is hereby ratified.

PASSED AND APPROVED by the City Council of the City of Buffalo, Texas, at the regular meeting held on this the 19th day of September, 2023.


JERROD JONES, Mayor

ATTEST:


JULIE UPTMOR, City Secretary

APPROVED AS TO FORM:

City Attorney

ORDINANCE NO. 20230919-2

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF BUFFALO, TEXAS, FOR THE YEAR 2023; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF BUFFALO, TEXAS:

SECTION 1. There is hereby levied by the City of Buffalo, Texas, for the tax year 2023 an ad valorem tax of **\$0.492207** on each \$100.00 of assessed valuation on all taxable property within the corporate limits upon which ad valorem tax is authorized by law to be levied by the City of Buffalo, Texas, which shall consist and be comprised of the following components:

- (a) An ad valorem tax rate of **\$0.068505** on each \$100.00 valuation of taxable property for the maintenance and support of the general government (General Fund).
- (b) An ad valorem tax rate of **\$0.423702** on each \$100.00 valuation of taxable property for the purpose of creating a sinking fund for the payment of interest and principal on the bond indebtedness of the City of Buffalo.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE INCREASED BY 3.50 PERCENT BUT IT WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.78.

SECTION 2. All ad valorem taxes levied hereby shall be due and payable on or before January 31, 2024. All ad valorem taxes due the City of Buffalo, Texas, for the year 2023 not paid before January 31, 2024, shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed and the Tax Assessor/Collector for the City of Buffalo is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and the laws of the State of Texas and ordinances of the City of Buffalo and shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, for the payment of said taxes, penalty and interest. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by law.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of said conflict.

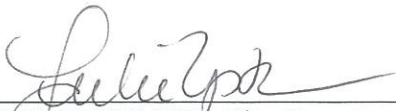
SECTION 5. This Ordinance shall take effect and be in force on the date after its passage.

PASSED, APPROVED AND ADOPTED this 19th day of September, 2023, at a Special meeting of the City Council of the City of Buffalo, Texas, by roll call vote:

Council Member Dianne Ryder	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Martin Housler	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Mike Glick	YEA <input type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input checked="" type="checkbox"/>
Council Member Brent Reeder	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Tommy Reese	YEA <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>



ATTEST:



JULIE UPTMOR, City Secretary

CITY OF BUFFALO, TEXAS:



JERROD JONES, Mayor

APPROVED AS TO FORM:

City Attorney

City of Buffalo Budget

For the Fiscal Year
October 1, 2023 – September 30, 2024

This budget will raise more total property taxes than last year's budget by \$277,275.88 which is 56% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,047.19.

Tax Rate	FY 2023 – 24	FY 2022 - 23	FY 2021 - 22
<i>Adopted Property Tax Rate</i>	0.492207	0.331708	0.415062
Voter-Approved M/O	0.068505	0.075852	0.091426
Debt Tax Rate	0.423702	0.420176	0.323636
No-New-Revenue Rate	0.298793	0.331708	0.389530
Voter-Approved Tax Rate**	0.492207	0.496028	0.415062
De minimis Tax Rate	0.811483	0.833334	0.807391
Unused Increment Rate	0.164320	N/A	N/A

**Excludes Unused Increment Rate

Councilmember	Record Vote
Jerrold Jones, Mayor	Present- No Vote
Dianne Ryder, Mayor Pro Tem	For
Mike Glick	Absent
Tommy Reese	For
Wesley 'Brent' Reeder	For
Martin Housler	For

<u>Debt Obligations for the City of Buffalo</u>	FY 2023 – 24
Property Tax Supported:	
General Obligation Bonds, Series 2016	\$414,950
Tax Notes, Series 2022	\$210,469.25
Self-Supported	\$235,148.35
Total	\$860,567.60

The above information is presented on the cover page of the City's FY 2022 - 2023 Budget to comply with requirements of Section 102.005 of the Texas Local Government Code.

In accordance with, Sec. 140.0045 "Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets", the City of Buffalo is expected to expend the following for notices required by law to be published in the newspaper for the fiscal year ending September 30, 2022, and has budgeted the following to be spent for such notices for the fiscal year ending September 30, 2023:

Budget Amount for FY 2022 - 2023	Expected Expenditures For FY 2023 - 2024	<i>Proposed</i> Budget for FY 2023 - 2024
\$4000.00	\$4000	\$4000

The City of Buffalo strives to implement and maintain balanced budgets for all funds. Unexpected expenses due to unforeseen events are reviewed and amended in the budget as soon as allowable. Large item expenses are noted and approved for use when setting the budget, such as New Equipment. The City Council continues to strive to use all funds received responsibly to the benefit of the residents of the City of Buffalo.

Budget Overview for all Funds

Fund	Revenues	Expenditures
General Fund*	\$2,394,717	\$2,394,717
Water Works*	\$2,225,735	\$2,225,735
Motel Occupancy Tax	\$289,750	\$211,205
Debt Service	\$625,820	\$625,820
Capital Projects	\$1,703,399.48	\$1,703,399.48

Grant Fund- General (Streets)	\$168,666	\$168,666
Grant Fund- Water	\$4,322,221	\$4,322,221

*Fund Balance and other grant revenue will be used to cover expenses.

CITY OF BUFFALO – MISSION STATEMENT

To govern with foresight, diplomacy and intelligence to provide quality and safe services that best meet the needs of the community for which we serve.

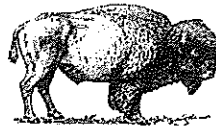
CITY OF BUFFALO – GOALS AND OBJECTIVES IN CARRYING OUT THIS MISSION STATEMENT

The City of Buffalo elected or appointed City Officials, being the Mayor and City Councilmembers, shall govern within the parameter provided by the State of Texas.

The City Official's primary goal is to be aware of the needs in the City of Buffalo, listen to citizen concerns, address the needs and concerns of the citizens and any issues anticipated by the City Council.

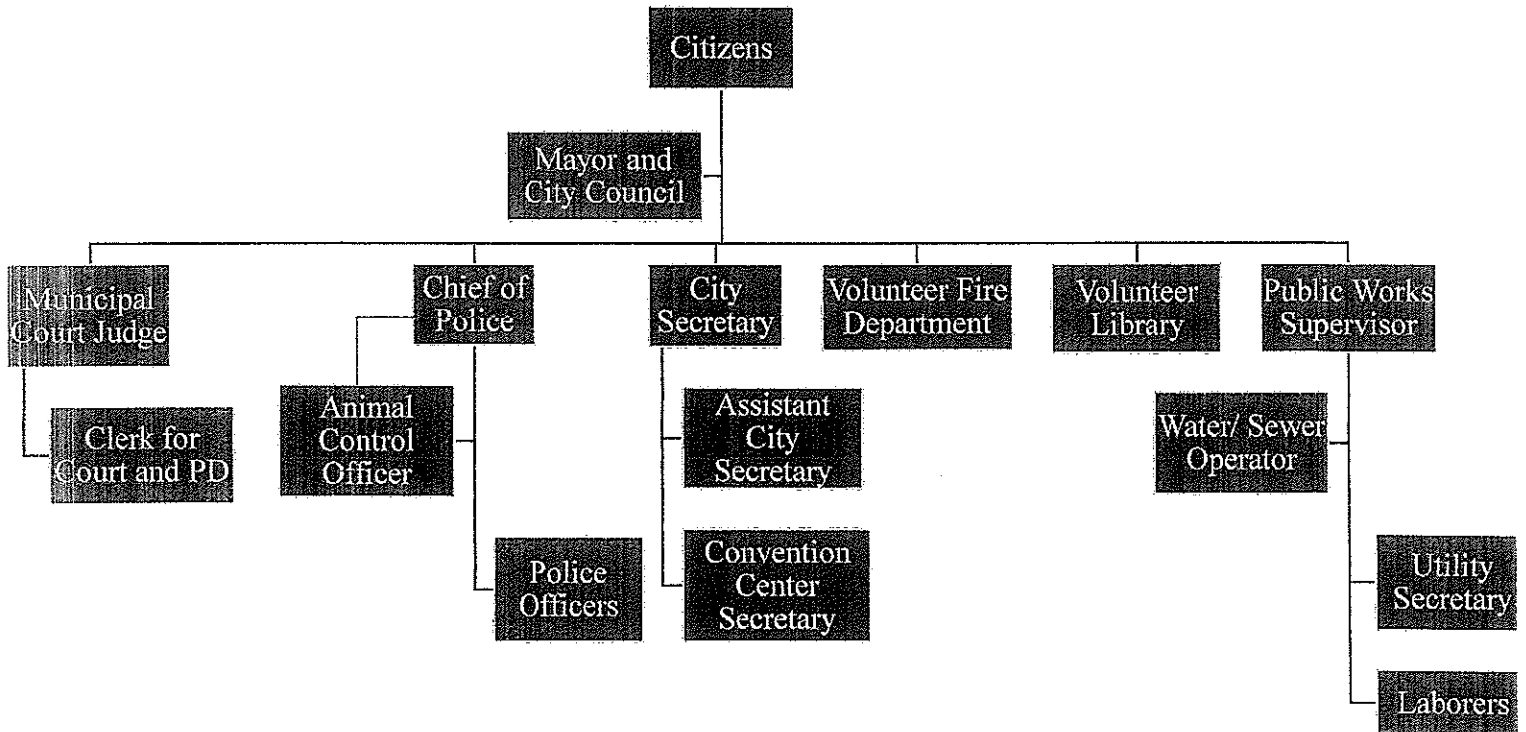
The foresight or vision for the City of Buffalo, is to:

- 1.) Minimize waste of financial resources, by strict adherence to budget limitations.
- 2.) Continually strive to maintain infrastructure, including past and current improvements.
- 3.) Provide new improvements and added services as necessary, for the growth and well-being of the city.
- 4.) Ensure a safe and progressive community where residents and businesses wish to remain.
- 5.) Aspire to commitment and integrity in our endeavor to nurture and strengthen the City of Buffalo, in all aspects of city government – today, tomorrow and in the future.



CITY OF BUFFALO

Organization Chart



Debt Obligations for the City of Buffalo

The City of Buffalo makes every effort to maintain infrastructure to extend the life of facilities that it utilizes. It is our fiduciary responsibility to spend government funds efficiently and to maximize those funds to the benefit of our citizens and visitors. At this time, the City of Buffalo has the following debt obligations which are both property tax and self-supported:

Series 2016, General Obligation Refunding Bonds

The purpose of the 2016 GO Refunding Bonds was to refinance and combine funds used in the 2008 Texas Water Development Board Water (TWDB) Improvements project and the 2009 United States Department of Agriculture (USDA) Sewer Improvements project. By combining this debt, the City was able to take advantage of lower interest rates. This long-term debt is supported by property taxes at this time but may also utilize water/sewer revenue in the future.

Original Principal Issued	\$5,535,000.00
Payments due for FY 2023 – 2024 (Due dates are March 1 and September 1)	Total Principal - \$305,000.00 Total Interest - \$109,950.00
Maturity	March 1, 2040
Balance as of September 30, 2023	Principal - \$4,410,000.00 Interest - \$1,324,311.25
Total Loan Upon Maturity	\$7,391,411.25

Series 2022, Tax Note

In the interest of growth and security, the City of Buffalo has secured funds to build a new, state of the art complex for the Buffalo Police Department and Buffalo Municipal Court. In 2018, a new city hall was built to house the utility department and main administration offices. It also includes a tourism center and convention center with kitchen which can be rented by organizations for meetings, individuals for family gatherings, or used as an emergency shelter during inclement weather. The justice complex will be located on the same property as the administration building with a main entrance on Stadium Street. Having both offices on the same property will eliminate the need for additional travel between the current police and court offices and the administration office to conduct business. It will also allow those departments to expand into a larger space for future growth.

In October of 2022, the city council approved the issuance of Tax Notes in the amount of \$1,305,000.00 (\$1,250,000 plus \$55,000 fees for Cost of Issuance fees) for the construction of the complex. Other funds needed for this project will come from monies the City already has on hand or from the sale of assets.

We are excited to begin construction on this facility that will benefit the employees, citizens, and visitors who have business in those departments by creating a safe and efficient environment.

Original Principal to be Issued	\$1,305,000
Payments due for FY 2023 – 2024 (Due dates are March 1 and September 1)	Total Principal - \$175,000 Total Interest - \$35,469.25
Maturity	March 1, 2029
Balance as of September 30, 2023	\$1,103,810.41
Total Loan Upon Maturity	Estimated \$1,460,150.59

2020 AMI Water Meter Loan

The purpose of the 2020 AMI Water Meter loan was to install automatic read, ultrasonic meters for all City of Buffalo water customers. Ultrasonic water meters measure water consumption more accurately than a standard velocity flow meter thus allowing for more accurate reporting of water use and correct billing to customers. It also eliminates the need for workers to read meters. All readings are sent from the water meters to two central collectors via wireless communications. Those collectors then download the readings to a software program that is accessed by the utility secretary at city hall. This is self-supported loan debt that is paid solely from water/sewer revenue. The City anticipates paying this loan in full before maturity.

Original Principal Issued	\$381,990.00
Payments due for FY 2023 – 2024 (Principal and Interest fluctuate depending on date paid.)	Estimated Principal - \$54,163.87 Estimated Interest - \$5,241.29
Maturity	December 22, 2027
Balance as of September 30, 2023	\$239,619.61
Total Loan Upon Maturity	\$415,836.17

Current Investments

The City of Buffalo has the following investments:

General Fund

Certificate of Deposit Number	Maturity Date	Current Rate	Balance to Date	Total Investments
Ending x713	11/10/2023	2.00%	\$96,108.92	
Ending x813	1/11/2024	2.25%	\$268,133.43	
Ending x665	2/20/2024	2.25%	\$166,188.74	
				\$530,431.09

Water Works

Certificate of Deposit Number	Maturity Date	Current Rate	Balance to Date	Total Investments
Ending x823	1/11/2024	2.25%	\$268,133.43	
				\$268,133.43

Capital Improvement Budget

FY 2023 - 2024

Project	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030
				Estimated Expenditures					
Public Safety Complex	2022 Tax Notes	\$ 116,000	\$ 1,000,000	\$ 703,400	\$ 75,000	\$ -	\$ -	\$ -	-
Parker (Hill) Street Lift									
Station/ Sewer Line	CLFRF Grant	\$ 4,800	\$ 200,000	\$ 46,290	\$ -	\$ -	\$ -	\$ -	-
Downtown Revitalization									
Project, Phase I	TDA- CDBG	\$ 83,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Downtown Revitalization									
Project, Phase II	TDA- CDBG	\$ 85,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Harriman Park Renovation	Tx Parks & Wildlife	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
TXDOT Sidewalk Project	TXDOT	\$ 90,000	\$ 500,000	\$ 500,000	\$ 9,279	\$ -	\$ -	\$ -	-
Wastewater Treatment									
Plant Renovation	GLO HUD 2016 MIT	\$ 974,850	\$ 3,850,000	\$ 3,000,000	\$ 850,000	\$ -	\$ -	\$ -	-
BVCOG Mitigation Project	BVCOG	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	-
GLO MIT- LS Generators	GLO MIT	\$ -	\$ 500,000	\$ 500,000	\$ 377,790	\$ -	\$ -	\$ -	-
GLO MIT- WW Generators	GLO MIT	\$ -	\$ 500,000	\$ 500,000	\$ 30,514	\$ -	\$ -	\$ -	-

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Buffalo

903-322-4741

Taxing Unit Name

Phone (area code and number)

812 N Buffalo Ave Buffalo, Texas 75831

<https://buffalotex.com/>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 139,989,869
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 139,989,869
4.	2022 total adopted tax rate.	\$ 0.331708 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	- \$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	- \$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 139,989,869
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:.....	\$ 368,670
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:.....	+ \$ 0
	C. Value loss. Add A and B. ⁶	\$ 368,670
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value:.....	\$ 0
	B. 2023 productivity or special appraised value:.....	- \$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 368,670
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 139,621,199
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 463,134
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 177
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 463,311
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:.....	\$ 148,786,658
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total 2023 value. Add A and B, then subtract C and D.	\$ 148,786,658

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 6,689,770
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 6,689,770
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 155,476,428
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 415,920
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 415,920
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 155,060,508
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.298793 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.073287 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 139,989,869

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 102,594
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.	+ \$ 40
B.	2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	- \$ 0
C.	2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 40
E.	Add Line 30 to 31D.	\$ 102,634
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 155,060,508
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.066189 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
A.	2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
A.	2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 0
B.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²³ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</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>	\$ 0 \$ 0 \$ 0 / \$100 \$ 0 / \$100 \$ 0 / \$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</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>	\$ 0 \$ 0 \$ 0 / \$100 \$ 0 / \$100 \$ 0 / \$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</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 rate calculated in C. If not applicable, enter 0.</p>	\$ 0 \$ 0 \$ 0 / \$100 \$ 0 / \$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.066189 / \$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0 \$ 0 / \$100 \$ 0.066189 / \$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.068505 / \$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 625,820 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. \$ 625,820	
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 625,820
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 95.00 % B. Enter the 2022 actual collection rate. 91.00 % C. Enter the 2021 actual collection rate. 98.00 % D. Enter the 2020 actual collection rate. 101.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	95.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 658,757
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 155,476,428
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.423702 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.492207 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 155,476,428
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.298793 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.298793 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.492207 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.492207 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 155,476,428
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.492207 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate \$ 0.496028 /\$100	
	As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ 0.000000 /\$100	
	C. Subtract B from A \$ 0.496028 /\$100	
	D. Adopted Tax Rate \$ 0.331708 /\$100	
	E. Subtract D from C \$ 0.164320 /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate \$ 0.415062 /\$100	
	As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ 0.000000 /\$100	
	C. Subtract B from A \$ 0.415062 /\$100	
	D. Adopted Tax Rate \$ 0.415062 /\$100	
	E. Subtract D from C \$ 0.000000 /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate \$ 0.446872 /\$100	
	As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
	B. Unused increment rate \$ 0 /\$100	
	C. Subtract B from A \$ 0.446872 /\$100	
	D. Adopted Tax Rate \$ 0.446872 /\$100	
	E. Subtract D from C \$ 0.000000 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.164320 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.656527 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁶ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.066189 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 155,476,428
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.321592 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.423702 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.811483 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.331708 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 139,621,199
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 155,080,508
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)⁴⁷ Tex. Tax Code §26.042(f)⁴⁸ Tex. Tax Code §26.042(c)⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.656527</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.298793 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.656527 /\$100

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

Indicate the line number used: 67

De minimis rate. \$ 0.811483 /\$100

If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Robin Shafer, PCAC

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

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

Grant Information

The City of Buffalo applies annually for a citywide clean up grant through the Brazos Valley Council of Government. The grant is approximately \$3500.00 and is spent on picking up discarded items curbside at pre-determined locations and disposing of them in roll offs rented from our garbage contractor. This helps our residents with the disposal of unwanted items and helps combat illegal dumping. These funds will be included in the General Fund budget.

Current Grants:

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- GF)			
Downtown Revitalization Grant- Phase 1(DRP)*	\$350,000	\$266,772.42	\$83,577.58
Downtown Revitalization Grant- Phase 2 (DRP)**	\$500,000	\$414,912.23	\$85,087.77

*This grant had matching funds. The City of Buffalo and Buffalo Economic Development Corporation (BEDC) contributed a total of \$70,000.00 in matching funds. The remaining balance will be paid out of the BEDC's matching funds.

**The project has just begun so few funds have been used at this time. The City of Buffalo and BEDC have contributed matching funds in the amount of \$75,000.00 for this project.

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- GF)			
Texas Parks & Wildlife Parks Grant	\$300,000	\$128,570.33	\$171,429.67

The total of this grant is \$300,000.00. That includes the City's match of \$150,000.00. We will contribute \$61,300.00 in monetary funding and will receive In-Kind services from several local organizations to supplement the balance. We also received a donation of \$20,000.00 from Citizens State Bank and are expecting a donation of \$35,000.00 from the BEDC. This is a reimbursing grant. Funds are spent then we request reimbursement.

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund-WW)			
2016 Mitigation Grant, Wastewater Treatment Plant	\$9,628,000	\$1,049,025	\$8,578,975

This grant is in the final stages of design and should go out for bids by the first of 2024. We have budgeted a portion of the construction funds for the upcoming year.

Grant Name	Total Grant Funds	Total Received	Balance
(No budget needed)			
Texas Department of Transportation (TXDOT)	\$1,099,279	\$85,237.50	\$1,014,041.50

The balance of funding for this grant will be paid directly to the contractor. We are only being reimbursed for engineering consultation fees and those are almost paid in full.

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- WW)			
Lift Station, Generators Mitigation Project	\$1,377,790.10	\$0	\$1,377,790.95
Water Systems, Generators Mitigation Project	\$1,030,513.81	\$0	\$1,030,513.81

We have received word that we have been awarded the above grants but haven't received the official notification from the organization.

Grant Name	Total Grant Funds	Total Received	Balance
(In Grant Fund- GF)			
BVCOG Mitigation	\$500,000	\$0	\$500,00

This grant will be used for street drainage in the areas not previously covered by or removed from a previous project due to limited grant funds.

Grant Funds- Ongoing

The following grant will be in progress for more than one budget year:

Grant Name	Total Grant Funds
COPS Hiring Program Grant	\$107,469 over a 3-year period

This grant is used to assist smaller police departments in the hiring of qualified police officers. The City pays a portion of the salary and the grant picks up the rest over a 3-year period. We have included a police officer in our General Fund- Police budget for this year.

Applications for Grants

The following grants were applied for and are in the review process:

Grant Name	Total Grant Funds
Rifle Resistance Armor (Police Dept)	\$8,967.72
In Car Camera System (Police Dept)	Rejected
Night Vision Equipment (Police Dept)	\$83,184.00
Drainage Mitigation (Street Dept)	\$12,468,412.00

Volunteers from the Friends of the Library staff the library on a part-time basis. No paid staff.

**Fiscal Year 2023-24
Employee Salaries**

Rates do not include Longevity Pay

Employee	Department	Original Budget 2022-23 Rate	FY Proposed FY 2023-24 Rate
Mayor	Admin	\$ 24,288.37	\$ 24,886.00
City Secretary**	Admin	\$ 42,087.24	\$ 33,280.00
Asst City Secretary	Admin	\$ 40,589.44	\$ 42,000.00
Part time, as needed	Admin	\$ -	\$ 10,000.00
Overtime	Admin	\$ 2,000.00	\$ 2,000.00
Total		\$ 108,965.05	\$ 112,166.00
Chief of Police	Police	\$ 65,000.00	\$ 75,000.00
Officer (VS)	Police	\$ 44,856.00	\$ 52,000.00
Officer (DT)	Police	\$ 43,000.00	\$ 47,000.00
Officer (JB)	Police	\$ 43,000.00	\$ 47,000.00
Officer (NR)	Police	\$ 43,000.00	\$ 47,000.00
Officer (PT)*	Police	\$ 28,080.00	\$ 47,000.00
Certificate Pay	Police	\$ 6,600.00	\$ 4,200.00
Clerk	Police	\$ 14,040.00	\$ 14,650.00
Overtime	Police	\$ -	\$ 5,000.00
Total		\$ 287,576.00	\$ 338,850.00
Judge	Municipal Court	\$ 39,288.60	\$ 40,860.00
Clerk	Municipal Court	\$ 14,040.00	\$ 14,650.00
(Pay half of salary from Police)			
Overtime	Municipal Court	\$ 1,000.00	\$ 2,000.00
Total		\$ 54,328.60	\$ 57,510.00
Booking Secretary (Open)	Motel Occupancy Tax	\$ 27,040.00	\$ 27,040.00
Total		\$ -	\$ 27,040.00
Public Works Supervisor	Water Works	\$ 62,100.00	\$ 64,584.00
W/S Operator	Water Works	\$ 40,000.00	\$ 42,120.00
Utility Secretary	Water Works	\$ 29,244.80	\$ 30,415.00
Maintenace Worker (BG)	Water Works	\$ 31,200.00	\$ 33,746.00
Maintenace Worker (JG)	Water Works	\$ 31,344.77	\$ 32,600.00
Maintenace Worker (WS)	Water Works	\$ 29,120.00	\$ 30,285.00
Maintenace Worker (EC)	Water Works	\$ 35,822.59	\$ 37,255.00
Maintenace Worker (RL)	Water Works	\$ 31,200.00	\$ 32,450.00
Summer Help	Water Works	\$ -	\$ 11,750.00
Overtime	Water Works	\$ 10,000.00	\$ 10,000.00
Total		\$ 300,032.16	\$ 325,205.00
*Previously a part time position			
**Previous City Secretary retired.			
Total Salaries for All Departments		\$ 750,901.81	\$ 860,771.00

GF- General Revenue

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024
Revenue			
- Fines and Forfeitures			
320 - Municipal Court Fines	225,000.00	235,000.00	150,000.00
Fines and Forfeitures Total	225,000.00	235,000.00	150,000.00
- Other Revenue			
326 - 5% Street Use Fee- Garbage	12,500.00	15,950.00	16,000.00
338 - Animal Control- Permits	2,500.00	2,800.00	3,000.00
309 - Credit Card Fees	100.00	75.00	200.00
301 - Current M&O Tax Collections	125,000.00	112,000.00	115,000.00
303 - Delinquent Tax Collections	6,000.00	6,000.00	6,500.00
369 - Donations Revenue	20,000.00	50,000.00	65,000.00
335 - Franchise Fees	118,000.00	115,000.00	125,000.00
360 - Grants Income	3,500.00	3,500.00	3,500.00
330 - Interest Income	31,500.00	27,000.00	27,000.00
333 - Intergovernmental Revenue	0.00	0.00	3,500.00
324 - Leon County- Sr Citizen Bldg	6,600.00	6,600.00	6,000.00
323 - LEOSE Revenue	900.00	900.00	900.00
372 - License Permits	500.00	2,000.00	3,000.00
339 - Miscellaneous Revenue	3,500.00	3,000.00	3,000.00
307.1 - Mixed Beverage Sales Tax	8,200.00	10,000.00	12,000.00
395 - Municipal Court Appeals	1,000.00	1,000.00	1,000.00
400 - Ordinance Violations	900.00	1,000.00	1,000.00
307 - Sales Tax	900,000.00	1,250,000.00	1,250,000.00
Other Revenue Total	1,240,700.00	1,606,825.00	1,641,600.00
- Property Taxes			
305 - Penalty & Interest	9,500.00	3,000.00	4,000.00
308 - Str Maint & Rep Sales Tax	170,000.00	250,000.00	250,000.00
Property Taxes Total	179,500.00	253,000.00	254,000.00
Revenue Total	1,645,200.00	2,094,825.00	2,045,600.00
Assets			
- Cash			
101 - General Fund Checking	1,645,200.00	2,094,826.00	2,045,600.00
Cash Total	1,645,200.00	2,094,826.00	2,045,600.00
Assets Total	1,645,200.00	2,094,826.00	2,045,600.00
Fund Balance to Cover Expenses			349,117.00
Total Revenue Budget			2,394,717.00

*\$30,000 from BEDC to Donations Revenue for the Harriman Park Project.

GF- Adminstration

Expenses

Personnel

	Budget 10/1/2021 10/31/2021	Budget 10/1/2022 10/31/2022	Budget 10/1/2023 9/30/2024
406 - FICA	8,200.00	8,500.00	8,800.00
401 - Gross Salaries	106,783.58	111,100.00	115,000.00
408 - Major Medical Insurance	15,071.36	23,160.00	22,655.00
411 - Personnel Reimbursement	400.00	400.00	400.00
407 - Retirement System	5,000.00	5,250.00	5,400.00
410 - Training & Education	2,000.00	1,000.00	3,500.00
Personnel Total	137,454.94	149,410.00	155,755.00

Contracts & Other Expense

566 - Alcohol/Drug Testing	45.00	0.00	50.00
512 - Annual Fees	17,419.20	17,500.00	17,500.00
503 - Audit Fees	15,000.00	15,000.00	15,000.00
520 - Capital Outlay	0.00	0.00	155,000.00
558 - Credit Card Fees Expense	400.00	400.00	450.00
562 - Donations Expense	44,000.00	50,000.00	25,000.00
529 - Economic Development Expense	233,371.01	250,000.00	250,000.00
563 - Election Expense	2,900.00	3,000.00	3,500.00
554 - Engineering Fees	19,785.00	30,000.00	15,000.00
501 - Insurance	5,992.88	6,900.00	9,500.00
500 - IT Services	6,000.00	5,500.00	7,500.00
502 - Legal	10,000.00	10,000.00	10,000.00
540 - Miscellaneous Expense	4,500.00	5,500.00	10,000.00
553 - Professional Fees	3,250.00	3,362.50	4,000.00
546 - Senior Citizen Center Expense	2,500.00	3,000.00	3,000.00
519 - State Fees	130.24	0.00	0.00
570 - Transfers Out	29,100.00	273,260.82	0.00
514 - Unemployment	8,150.00	5,000.00	5,000.00
525 - Workers Comp/Liab Insurance	8,000.00	10,250.00	9,500.00
Contracts & Other Expense Total	410,543.33	688,673.32	540,000.00

Operations Expense

449 - Advertising	3,200.00	4,000.00	4,000.00
440 - Fuel	1,000.00	1,000.00	700.00
790 - Janitorial	18,400.00	18,400.00	18,400.00
442 - Maintenance Supplies	2,800.00	2,500.00	3,000.00
445 - Seasonal Lighting	5,000.00	5,500.00	5,500.00
444 - Utilities	14,000.00	14,000.00	14,000.00
Operations Expense Total	44,400.00	45,400.00	45,600.00

Materials & Supplies

415 - Dues & Subscriptions	1,200.00	1,200.00	1,200.00
420 - Office Supplies	4,000.00	3,000.00	4,000.00
423 - Postal Expense	1,500.00	1,500.00	1,000.00
416 - Tax Roll Service	2,500.00	2,500.00	2,750.00
Materials & Supplies Total	9,200.00	8,200.00	8,950.00

Maintenance Expense

472 - New Equipment	2,000.00	2,000.00	2,000.00
Maintenance Expense Total	2,000.00	2,000.00	2,000.00

Other Expense

425 - Computer Services	6,400.00	8,000.00	9,500.00
791 - Contingency Expense	3,287.26	45,840.75	50,000.00
560 - Grants Expense	3,500.00	3,500.00	3,500.00
560.3 - Grants Expense-Reimbursable	0.00	105,000.00	20,000.00
799 - Website Expense	500.00	3,000.00	1,500.00
Other Expense Total	13,687.26	165,340.75	84,500.00

Indirect Expenses

481 - Grant Local Match	10,350.00	0.00	0.00
Indirect Expenses Total	10,350.00	0.00	-
Expenses Total	627,635.53	1,059,024.07	836,805.00
Assets			
Cash			
101 - General Fund Checking	(627,635.53)	(1,059,025.07)	(836,805.00)
Cash Total	(627,635.53)	(1,059,025.07)	(836,805.00)
Assets Total	(627,635.53)	(1,059,025.07)	(836,805.00)

Grants Exp. Reimbursable is the final balance due for the TX DOT Sidewalk project consultation with engineers.

Capital Outlay is for possible real estate purchase.

GF- Fire

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024
Expenses			
Personnel			
410 - Training & Education	2,691.00	5,000.00	6,000.00
Personnel Total	<u>2,691.00</u>	<u>5,000.00</u>	<u>6,000.00</u>
Contracts & Other Expense			
562 - Donations Expense	20,000.00	10,000.00	10,000.00
501 - Insurance	19,564.00	23,000.00	26,000.00
502 - Legal	50.00	0.00	0.00
525 - Workers Comp/Liab Insurance	7,188.00	8,000.00	8,000.00
Contracts & Other Expense Total	<u>46,802.00</u>	<u>41,000.00</u>	<u>44,000.00</u>
Operations Expense			
440 - Fuel	11,500.00	10,000.00	8,000.00
442 - Maintenance Supplies	4,691.00	10,000.00	8,000.00
444 - Utilities	2,500.00	2,500.00	2,500.00
Operations Expense Total	<u>18,691.00</u>	<u>22,500.00</u>	<u>18,500.00</u>
Maintenance Expense			
472 - New Equipment	10,000.00	10,000.00	8,261.00
Maintenance Expense Total	<u>10,000.00</u>	<u>10,000.00</u>	<u>8,261.00</u>
Other Expense			
572 - Building & Upkeep Expense	666.00	10,000.00	0.00
419 - TESRS - Retirement	6,300.00	9,550.00	10,000.00
Other Expense Total	<u>6,966.00</u>	<u>19,550.00</u>	<u>10,000.00</u>
Expenses Total	<u>85,150.00</u>	<u>98,050.00</u>	<u>86,761.00</u>
Assets			
Cash			
101 - General Fund Checking	(85,150.00)	(98,050.00)	(86,761.00)
Cash Total	<u>(85,150.00)</u>	<u>(98,050.00)</u>	<u>(86,761.00)</u>
Assets Total	<u>(85,150.00)</u>	<u>(98,050.00)</u>	<u>(86,761.00)</u>

New Equipment is (3) sets of bunker gear.

GF- Library

Budget	Budget	Budget
10/1/2021	10/1/2022	10/1/2023
9/30/2022	9/30/2023	9/30/2024

Expenses

Personnel

410 - Training & Education

750.00	0.00	0.00
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Personnel Total

750.00	0.00	0.00
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Contracts & Other Expense

512 - Annual Fees

800.00	800.00	1,500.00
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562 - Donations Expense

2,000.00	2,000.00	2,000.00
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500 - IT Services

350.00	350.00	700.00
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Contracts & Other Expense Total

3,150.00	3,150.00	4,200.00
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Operations Expense

449 - Advertising

150.00	50.00	50.00
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446 - Library Books

2,000.00	100.00	100.00
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442 - Maintenance Supplies

500.00	500.00	500.00
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444 - Utilities

6,300.00	6,500.00	6,500.00
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Operations Expense Total

8,950.00	7,150.00	7,150.00
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Materials & Supplies

415 - Dues & Subscriptions

200.00	0.00	0.00
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420 - Office Supplies

500.00	250.00	250.00
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423 - Postal Expense

80.00	100.00	100.00
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Materials & Supplies Total

780.00	350.00	350.00
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Maintenance Expense

470 - Equipment Repair

500.00	500.00	200.00
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472 - New Equipment

1,500.00	500.00	300.00
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Maintenance Expense Total

2,000.00	1,000.00	500.00
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Expenses Total

15,630.00	11,650.00	12,200.00
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Assets

Cash

101 - General Fund Checking

(15,630.00)	(11,650.00)	(12,200.00)
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Cash Total

(15,630.00)	(11,650.00)	(12,200.00)
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Assets Total

(15,630.00)	(11,650.00)	(12,200.00)
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GF- Municipal Court

Expenses

Personnel

406 - FICA	4,750.00	4,300.00	4,441.00
401 - Gross Salaries	53,776.55	55,500.00	58,050.00
408 - Major Medical Insurance	23,000.00	23,160.00	23,855.00
407 - Retirement System	2,500.00	2,650.00	2,720.00
410 - Training & Education	1,200.00	1,500.00	2,000.00
Personnel Total	85,226.55	87,110.00	91,066.00

Contracts & Other Expense

512 - Annual Fees	4,072.21	4,500.00	4,500.00
500 - IT Services	923.03	500.00	500.00
502 - Legal	3,000.00	2,500.00	2,500.00
540 - Miscellaneous Expense	500.00	500.00	500.00
561 - Omnibase Services	3,000.00	3,500.00	2,000.00
519 - State Fees	103,193.91	110,000.00	100,000.00
Contracts & Other Expense Total	114,689.15	121,500.00	110,000.00

Operations Expense

442 - Maintenance Supplies	500.00	500.00	500.00
444 - Utilities	4,300.00	5,000.00	5,000.00
Operations Expense Total	4,800.00	5,500.00	5,500.00

Materials & Supplies

420 - Office Supplies	2,500.00	1,750.00	1,500.00
423 - Postal Expense	750.00	750.00	500.00
Materials & Supplies Total	3,250.00	2,500.00	2,000.00

Maintenance Expense

472 - New Equipment	3,862.93	2,000.00	2,000.00
Maintenance Expense Total	3,862.93	2,000.00	2,000.00

Other Expense

572 - Building & Upkeep Expense	5,000.00	2,500.00	2,500.00
Collection Agency Fees	4,381.37	4,500.00	5,000.00
425 - Computer Services	3,200.00	3,600.00	3,600.00
Municipal Court Appeals Exp	500.00	500.00	500.00
Other Expense Total	13,081.37	11,100.00	11,600.00

Expenses Total

224,910.00 229,710.00 222,166.00

Assets

Cash

101 - General Fund Checking	(224,910.00)	(229,710.00)	(222,166.00)
Cash Total	(224,910.00)	(229,710.00)	(222,166.00)

Assets Total

(224,910.00) (229,710.00) (222,166.00)

GF- Parks

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024
- Expenses			
- Personnel			
410 - Training & Education	1,000.00	1,000.00	-
Personnel Total	1,000.00	1,000.00	-
- Contracts & Other Expense			
520 - Capital Outlay	0.00	66,220.00	10,000.00
562 - Donations Expense	0.00	0.00	30,000.00
501 - Insurance	0.00	0.00	2,150.00
517 - Park Expense	25,000.00	25,000.00	20,000.00
Contracts & Other Expense Total	25,000.00	91,220.00	62,150.00
- Operations Expense			
440 - Fuel	1,100.00	2,500.00	2,500.00
442 - Maintenance Supplies	1,500.00	1,500.00	1,500.00
444 - Utilities	18,000.00	16,000.00	16,000.00
Operations Expense Total	20,600.00	20,000.00	20,000.00
- Maintenance Expense			
472 - New Equipment	15,000.00	0.00	10,000.00
Maintenance Expense Total	15,000.00	0.00	10,000.00
- Other Expense			
524 - Animal Control	2,500.00	1,800.00	-
Other Expense Total	2,500.00	1,800.00	-
- Indirect Expenses			
481 - Grant Local Match	61,300.00	55,450.00	90,000.00
Indirect Expenses Total	61,300.00	55,450.00	90,000.00
Expenses Total	125,400.00	169,470.00	182,150.00
- Assets			
- Cash			
101 - General Fund Checking	(125,400.00)	(169,472.00)	(182,150.00)
Cash Total	(125,400.00)	(169,472.00)	(182,150.00)
Assets Total	(125,400.00)	(169,472.00)	(182,150.00)

Animal Control and training has been moved to the Police budget.

Grant Local Match, Donations Exp. And Parks Exp. Will be used for the completion of the Harriman park Project. Moved expenses from Grant Fund- Park to this budget due to it is a reimbursable grant that is almost complete.

GF- Police

- Expenses

- Personnel

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/01/2023 9/30/2024
406 - FICA	13,974.75	22,100.00	26,100.00
401 - Gross Salaries	182,913.86	288,100.00	341,160.00 *
408 - Major Medical Insurance	12,259.64	34,740.00	34,650.00
411 - Personnel Reimbursement	10.99	900.00	1,050.00
407 - Retirement System	8,675.00	13,500.00	15,750.00
410 - Training & Education	5,025.00	7,500.00	7,500.00
410.1 - Training and Education- ACO	0.00	0.00	1,500.00
Personnel Total	222,859.24	366,840.00	427,710.00

- Contracts & Other Expense

566 - Alcohol/Drug Testing	700.00	800.00	500.00
512 - Annual Fees	9,634.23	9,700.00	12,000.00
520 - Capital Outlay	0.00	65,454.00	75,000.00
562 - Donations Expense	4,000.00	4,000.00	4,000.00
501 - Insurance	2,268.68	2,500.00	2,725.00
500 - IT Services	1,073.75	24,500.00	2,000.00
502 - Legal	2,000.00	1,500.00	1,500.00
540 - Miscellaneous Expense	1,200.00	1,000.00	1,000.00
525 - Workers Comp/Liab Insurance	13,275.42	17,925.00	23,000.00
Contracts & Other Expense Total	34,152.08	127,379.00	121,725.00

- Operations Expense

451 - Forensic Testing	0.00	2,500.00	2,500.00
440 - Fuel	17,000.00	20,000.00	20,000.00
442 - Maintenance Supplies	3,850.00	4,000.00	4,000.00
442.1 - Maintenance Supplies- Auto	0.00	4,500.00	5,000.00
473 - Police Equipment	5,500.00	2,500.00	6,500.00
472 - Uniforms	4,680.67	3,500.00	4,000.00
444 - Utilities	3,500.00	3,500.00	4,000.00
Operations Expense Total	34,530.67	40,500.00	46,000.00

- Materials & Supplies

415 - Dues & Subscriptions	741.60	1,200.00	1,200.00
420 - Office Supplies	1,500.00	1,500.00	1,500.00
423 - Postal Expense	100.00	75.00	100.00
Materials & Supplies Total	2,341.60	2,775.00	2,800.00

- Maintenance Expense

470.1 - Equip/Repair - Insurance	607.00	0.00	-
470 - Equipment Repair	4,717.08	5,000.00	5,000.00
472 - New Equipment	24,896.35	46.00	5,000.00
Maintenance Expense Total	30,220.43	5,046.00	10,000.00

- Professional Services Expense

412 - Law Enf. Off. S&E	500.00	900.00	900.00
Professional Services Expense Total	500.00	900.00	900.00

- Other Expense

524 - Animal Control	0.00	0.00	3,000.00
572 - Building & Upkeep Expense	3,253.98	2,500.00	2,500.00
425 - Computer Services	3,200.00	10,250.00	3,500.00
Other Expense Total	6,453.98	12,750.00	9,000.00

- Indirect Expenses

481 - Grant Local Match	0.00	3,796.75	0
Indirect Expenses Total	0.00	3,796.75	0

Expenses Total	331,058.00	559,986.75	618,135.00
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Assets

Cash

101 - General Fund Checking

(331,058.00)

(559,988.75)

(618,135.00)

Cash Total

(331,058.00)

(559,988.75)

(618,135.00)

Assets Total

(331,058.00)

(559,988.75)

(618,135.00)

*Salary for one (1) officer will be reimbursed (75%) through the COPS hiring grant. \$24,750

Capital Outlay is funding for a new police vehicle.

GF- Street

	Budget 10/1/2021 10/31/2021	Budget 10/1/2022 10/31/2022	Budget 10/1/2023 9/30/2024
Expenses			
Contracts & Other Expense			
520 - Capital Outlay	0.00	0.00	55,000.00
540 - Miscellaneous Expense	3,000.00	2,000.00	2,000.00
Contracts & Other Expense Total	<u>3,000.00</u>	<u>2,000.00</u>	<u>57,000.00</u>
Operations Expense			
440 - Fuel	3,700.00	3,000.00	3,000.00
442 - Maintenance Supplies	3,500.00	3,500.00	3,000.00
447 - Street Maintenance & Repair	1,000,000.00	250,000.00	250,000.00
Tree Trimming	3,500.00	0.00	20,000.00
444 - Utilities	65,000.00	68,000.00	68,000.00
Operations Expense Total	<u>1,075,700.00</u>	<u>324,500.00</u>	<u>344,000.00</u>
Maintenance Expense			
474 - Equipment Maint & Repair- Lawn	4,000.00	4,000.00	4,000.00
470 - Equipment Repair	2,500.00	2,500.00	2,500.00
472 - New Equipment	50,330.00	10,000.00	10,000.00
472.1 - New Equipment- Minor	2,500.00	2,500.00	3,000.00
Maintenance Expense Total	<u>59,330.00</u>	<u>19,000.00</u>	<u>19,500.00</u>
Other Expense			
852 - 5% Street Use Fee	18,850.00	15,950.00	16,000.00
Other Expense Total	<u>18,850.00</u>	<u>15,950.00</u>	<u>16,000.00</u>
Indirect Expenses			
481 - Grant Local Match	1,870.00	25,801.76	0.00
Indirect Expenses Total	<u>1,870.00</u>	<u>25,801.76</u>	<u>0.00</u>
Expenses Total	<u>1,158,750.00</u>	<u>387,251.76</u>	<u>436,500.00</u>
Assets			
Cash			
101 - General Fund Checking	(1,158,750.00)	(387,252.76)	(436,500.00)
Cash Total	<u>(1,158,750.00)</u>	<u>(387,252.76)</u>	<u>(436,500.00)</u>
Assets Total	<u>(1,158,750.00)</u>	<u>(387,252.76)</u>	<u>(436,500.00)</u>

Capital Outlay will be used to purchase a new tractor and implements to be funded with grant funds received through Winter Storm Uri and Mara.

Water Works

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024	
Revenue				
Other Revenue				
347 - Air Med Care	1,860.00	1,950.00	1,700.00	
309 - Credit Card Fees	500.00	250.00	250.00	
330 - Interest Income	18,000.00	18,000.00	18,000.00	
330.1 - Interest Income- Meter Account	700.00	850.00	850.00	
339 - Miscellaneous Revenue	2,000.00	3,000.00	3,000.00	
362 - Other Rev-Transf.Reconn.Adjs	3,800.00	2,500.00	2,500.00	
Other Revenue Total	26,860.00	26,550.00	26,300.00	
Property Taxes				
305 - Penalty & Interest	21,500.00	15,000.00	12,000.00	
Property Taxes Total	21,500.00	15,000.00	12,000.00	
Service Revenue				
344 - Garbage Revenue	305,500.00	319,000.00	320,000.00	
342 - Sewer Revenue	425,000.00	450,000.00	450,000.00	
350 - Sewer Taps	1,000.00	2,500.00	2,000.00	
340 - Water Revenue	500,000.00	540,000.00	500,000.00	
348 - Water Taps	2,000.00	2,500.00	3,500.00	
Service Revenue Total	1,233,500.00	1,314,000.00	1,275,500.00	
Revenue Total	1,281,860.00	1,355,550.00	1,313,800.00	See Note Below
				911,935.00
Expenses				Total Revenue
Personnel				2,225,735.00
406 - FICA	27,300.00	26,500.00	25,225.00	
401 - Gross Salaries	305,500.00	340,100.00	328,325.00	
408 - Major Medical Insurance	112,019.32	104,220.00	95,000.00	
411 - Personnel Reimbursement	839.54	1,200.00	850.00	
407 - Retirement System	16,600.00	16,000.00	15,400.00	
410 - Training & Education	6,500.00	5,000.00	5,000.00	
Personnel Total	468,758.86	493,020.00	469,800.00	
Contracts & Other Expense				
564 - Air Med Care (Drafts)	1,675.00	1,755.00	1,525.00	
566 - Alcohol/Drug Testing	800.00	800.00	800.00	
512 - Annual Fees	22,767.68	25,000.00	25,000.00	
503 - Audit Fees	10,000.00	15,000.00	15,000.00	
520 - Capital Outlay	200,000.00	100,000.00	346,290.00	
558 - Credit Card Fees Expense	850.00	850.00	850.00	
568 - Depreciation	50,000.00	50,000.00	50,000.00	
554 - Engineering Fees	35,000.00	35,000.00	15,000.00	
555 - Equipment Rental	1,200.00	1,500.00	5,000.00	
530 - Garbage Contractor	260,000.00	303,050.00	300,000.00	
531 - Generator Upkeep	0.00	0.00	7,000.00	
501 - Insurance	7,575.00	8,650.00	11,100.00	
513 - Interest- Bank Note	8,180.29	6,700.00	5,500.00	
502 - Legal	1,500.00	1,500.00	250.00	
540 - Miscellaneous Expense	3,500.00	7,500.00	10,000.00	
518 - Online Payment Service Fees	1,000.00	1,200.00	1,200.00	
523 - Principal- Bank Note	51,610.00	53,000.00	54,500.00	
551 - Sew Effluent/ Water Samples	18,000.00	18,000.00	15,000.00	
552 - Sludge Hauling	14,000.00	10,000.00	5,000.00	
570 - Transfers Out	0.00	0.00	213,320.00 *	
514 - Unemployment	8,000.00	5,000.00	5,000.00	
525 - Workers Comp/Liab Insurance	10,595.95	16,000.00	15,000.00	
Contracts & Other Expense Total	706,253.92	660,505.00	1,102,335.00	
Operations Expense				
449 - Advertising	2,500.00	2,000.00	2,000.00	
450 - Equipment Testing	9,500.00	10,000.00	10,000.00	
440 - Fuel	23,500.00	25,000.00	25,000.00	
442.4 - Maintenance & Repair- Auto	0.00	0.00	10,000.00	
442.3 - Maintenance & Repair- Hydrants	0.00	20,000.00	10,000.00	
442.2 - Maintenance & Repair- Pumps/LS	35,967.16	35,000.00	20,000.00	
442 - Maintenance Supplies	45,000.00	40,000.00	40,000.00	
442.1 - Maintenance Supplies- Auto	3,700.00	5,000.00	-	
459 - Reimbursement	500.00	500.00	500.00	
441 - Safety Equipment	1,200.00	5,000.00	7,500.00	
472 - Uniforms	1,500.00	1,500.00	1,500.00	
444 - Utilities	85,000.00	95,000.00	90,000.00	

443 - Water/Sewer Chemicals	23,000.00	40,000.00	32,000.00	
Operations Expense Total	231,367.16	279,000.00	248,500.00	
Materials & Supplies				
415 - Dues & Subscriptions	100.00	100.00	100.00	
420 - Office Supplies	3,000.00	3,000.00	3,000.00	
423 - Postal Expense	4,500.00	4,500.00	7,000.00	
Materials & Supplies Total	7,600.00	7,600.00	10,100.00	
Maintenance Expense				
470 - Equipment Repair	83,668.53	30,000.00	20,000.00	
471 - Equipment Repair- Auto	5,000.00	5,000.00	-	
472 - New Equipment	73,011.53	40,000.00	10,000.00	
472.1 - New Equipment- Minor	10,000.00	10,000.00	5,000.00	
472.2 - New Equipment- Pumps/Motors	0.00	20,000.00	20,000.00	
Maintenance Expense Total	171,680.06	105,000.00	55,000.00	
Other Expense				
Collection Agency Fees	0.00	1,000.00	500.00	
791 - Contingency Expense	31,500.00	50,000.00	50,000.00	
Other Expense Total	31,500.00	51,000.00	50,500.00	
Indirect Expenses				
481 - Grant Local Match	97,000.00	48,500.00	289,500.00	**
Indirect Expenses Total	97,000.00	48,500.00	289,500.00	
Expenses Total	1,714,160.00	1,644,625.00	2,225,735.00	Expenses Total 2,225,735.00
Assets				
Cash				
101 - Water Works Checking	(432,300.00)	(289,077.00)		
Cash Total	(432,300.00)	(289,077.00)		Budget Difference 0
Assets Total	(432,300.00)	(289,077.00)		

*Monies set aside for payment on bond note, if needed.

**Matching funds for wastewater treatment plant not used in 2023 budget.

Also, matching funds for generator grant to be paid out of Water Works fund with RBSOC and add'l funds received in the last fiscal year.

Capital Outlay includes grant funds to be used from Winter Storm Uri and Mara, as well as add'l funds received in the prior fiscal year for construction of the Hill Street Lift Station and a new tractor.

Note regarding revenue- fund balance, RBSOC, and previously rec'd funds will be used to cover expense difference.

Motel Occupancy Tax Fund			
	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024
- Revenue			
- Other Revenue			
373 - Convention Center Deposits	2,400.00	2,000.00	5,000.00
374 - Convention Center Rentals	3,000.00	12,000.00	6,500.00
309 - Credit Card Fees	50.00	150.00	250.00
330 - Interest Income	1,200.00	1,500.00	2,000.00
301 - Motel Tax Collections	150,000.00	250,000.00	275,000.00
379 - Reimbursement	1,000.00	1,000.00	1,000.00
Other Revenue Total	157,650.00	266,650.00	289,750.00
Revenue Total	157,650.00	266,650.00	289,750.00
- Expenses			
- Personnel			
406 - FICA	0.00	2,200.00	2,200.00
401 - Gross Salaries	0.00	28,100.00	28,100.00
408 - Major Medical Insurance	0.00	11,580.00	11,580.00
407 - Retirement System	0.00	1,325.00	1,325.00
Personnel Total	0.00	43,205.00	43,205.00
- Contracts & Other Expense			
516 - Civic Center	2,500.00	2,000.00	2,000.00
558 - Credit Card Fees Expense	379.60	500.00	500.00
Contracts & Other Expense Total	2,879.60	2,500.00	2,500.00
- Operations Expense			
449 - Advertising	59,000.00	80,000.00	100,000.00
417 - Chamber of Commerce	12,000.00	10,000.00	8,000.00
424 - Civic Center Utilities	4,722.98	5,000.00	5,000.00
788 - Conv Ctr Deposit Reimbursement	2,400.00	2,000.00	5,000.00
789 - Convention Center Expense	13,000.00	13,000.00	10,000.00
Operations Expense Total	91,122.98	110,000.00	128,000.00
- Materials & Supplies			
415 - Dues & Subscriptions	21,000.00	0.00	0.00
Materials & Supplies Total	21,000.00	0.00	0.00
- Maintenance Expense			
478 - Civic Center Impts	5,000.00	2,500.00	2,500.00
Maintenance Expense Total	5,000.00	2,500.00	2,500.00
- Other Expense			
418 - Historical Rest/Preservation	25,897.42	50,000.00	40,000.00
Other Expense Total	25,897.42	50,000.00	40,000.00
Expenses Total	145,900.00	208,205.00	216,205.00
- Assets			
- Cash			
101 - Motel Occupancy Checking	11,750.00	58,445.00	73,545.00
Cash Total	11,750.00	58,445.00	73,545.00
Assets Total	11,750.00	58,445.00	73,545.00

Salaries for replacement Bookings Secretary.

Debt Service Fund

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024
- Revenue			
- Other Revenue			
303 - Delinquent Tax Collections	15,000.00	15,000.00	25,000.00
330 - Interest Income	2,100.00	5,000.00	2,500.00
375 - Transfers In	0.00	0.00	213,320.00
Other Revenue Total	17,100.00	20,000.00	240,820.00
- Property Taxes			
302 - I & S Tax	388,750.00	588,540.00	375,000.00
305 - Penalty & Interest	8,000.00	10,000.00	10,000.00
Property Taxes Total	396,750.00	598,540.00	385,000.00
Revenue Total	413,850.00	618,540.00	625,820.00
- Expenses			
- Contracts & Other Expense			
504 - Agents Fees	400.00	400.00	400.00
510 - Bond Interest	133,450.00	158,140.00	145,420.00
505 - Bond Principal	280,000.00	460,000.00	480,000.00
Contracts & Other Expense Total	413,850.00	618,540.00	625,820.00
Expenses Total	413,850.00	618,540.00	625,820.00
- Assets			
- Cash			
101 - Debt Services Checking	0.00	0.00	0.00
Cash Total	0.00	0.00	0.00
Assets Total	0.00	0.00	0.00

Added Transfer In from Water Works, if needed.

Capital Projects Fund

Budget	Budget	Budget
10/1/2021	10/1/2022	10/1/2023
9/30/2022	9/30/2023	9/30/2024

Revenue:

- Other Revenue

337 - BEDC Assistance	0.00	150,000.00	-	*
363.1 - COB Tax Note, Series 2022	0.00	1,250,000.00	-	*
330 - Interest Income	200.00	10,000.00	15,000.00	
394 - Other Income	0.00	270,000.00	-	*
Other Revenue Total	200.00	1,680,000.00	15,000.00	

- Service Revenue

370 - Sale of Asset	0.00	450,000.00	-	**
Service Revenue Total	0.00	450,000.00	-	

Revenue Total

200.00	2,130,000.00	15,000.00
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*Funds already received	1,688,399.40
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Expenses

- Contracts & Other Expense

520 - Capital Outlay	19,688.00	2,030,000.00	1,663,399.48
554 - Engineering Fees	0.00	100,000.00	40,000.00
Contracts & Other Expense Total	19,688.00	2,130,000.00	1,703,399.48

Total Revenue	1,703,399.48
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Total Expenses	1,703,399.48
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Expenses Total

19,688.00	2,130,000.00	1,703,399.48
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Budget Difference	0
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**Sale of Asset will be zero for this fiscal year budget.

Capital Outlay and Engineering are for the new Public Service Bldg.

Grant Fund- GF, Streets

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024
- Revenue			
- Other Revenue			
360 - Grants Income	493,000.00	514,950.00	168,666.00
Tx DOT Sidwalk Project	0.00	1,139,483.00	-
Other Revenue Total	493,000.00	1,654,433.00	168,666.00
Revenue Total	493,000.00	1,654,433.00	168,666.00
- Expenses			
- Contracts & Other Expense			
COB- TXDCT 2021 TASA Project	0.00	1,139,483.00	-
Contracts & Other Expense Total	0.00	1,139,483.00	-
- Other Expense			
560 - Grants Expense	500,001.06	514,950.00	168,666.00
Other Expense Total	500,001.06	514,950.00	168,666.00
Expenses Total	500,001.06	1,654,433.00	168,666.00
- Assets			
- Cash			
182 - 2019 MSDRP	(7,001.06)	0.00	-
Cash Total	(7,001.06)	0.00	-
Assets Total	(7,001.06)	0.00	-

Final Balances for the Downtown Revitalization Grants, Phase I & II.

Grant Fund- Water Works

	Budget 10/1/2021 9/30/2022	Budget 10/1/2022 9/30/2023	Budget 10/1/2023 9/30/2024		
Revenue					
Other Revenue					
404 - 2021 CLFRF Funds	235,500.00	472,221.00	-		
360 - Grants Income	270,000.00	3,023,510.00	3,850,000.00		
Other Revenue Total	505,500.00	3,495,731.00	3,850,000.00		
Revenue Total	505,500.00	3,495,731.00	3,850,000.00	2021 CLFRF Funds already rec'd	472,221.00
Expenses				Total Revenue	4,322,221.00
Other Expense					
560.1 - 2021 CLFRF Exp	235,644.44	472,221.00	472,221.00		
560 - Grants Expense	638,105.00	3,023,510.00	3,850,000.00		
Other Expense Total	873,749.44	3,495,731.00	4,322,221.00		
Expenses Total	873,749.44	3,495,731.00		Expenses Total	4,322,221.00
				Budget Difference	0

CLFRF funds to be used on Hill Street lift station project and balance of generator project.
 Grants expense is a portion of construction costs on new wastewater treatment plant.