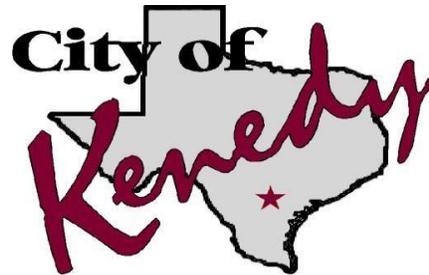


CITY OF KENEDY



FY 2022-2023

ADOPTED BUDGET & PROPERTY TAX RATE

OCTOBER 1, 2022 – SEPTEMBER 30, 2023





ADOPTING ORDINANCES

ORDINANCE 22-07

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF KENEDY, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; ADOPTING THE ANNUAL BUDGET OF THE CITY OF KENEDY, TEXAS FOR THE 2022-2023 FISCAL FUNDING YEAR BUDGET; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING A REPEALER; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Kenedy (the "City"), Texas has theretofore filed with the City Secretary a proposed budget for the City covering the fiscal year October 1, 2022 through September 30, 2023; and

WHEREAS, the City Council of the City of Kenedy on August 30, 2022 concluded its public hearing on said budget; and

WHEREAS, the City Council seeks to enact and otherwise approve the City's budget for the Fiscal Year 2022-2023; and

WHEREAS, the City Council finds that the proposed budget is for legitimate municipal purposes; and

WHEREAS, pursuant to Texas Local Government Code Section 101.002, the Council may manage and control the finances of the municipality; and

WHEREAS, the Council finds that it is necessary and prudent for effective budget management to authorize the City Manager to move and re-allocate funds between line items in the same fund account; and

WHEREAS, the Council finds that it is necessary and proper for good government, peace, or order of the City of Kenedy to adopt an ordinance establishing a budget for the upcoming fiscal year; and

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

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

Section 1. FINDINGS OF FACT:

The foregoing recitals are incorporated into this Ordinance by reference as finding of fact as if expressly set forth herein.

That the appropriations for the Fiscal year beginning October 1, 2022 and ending September 30, 2023, for the support of the general government of the City of Kenedy, Texas; be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2022-2023 Budget, attachment "A" of which is appended hereto:

That the budget is hereby approved in all respects, (including all revenues, wage rates, expenditures, and allocations), and adopted as the City's Budget for the Fiscal year beginning October 1, 2022 and ending September 30, 2023. The approved combined budget total is \$48,352,680.00.

Administrative Fund	\$ 8,282,742.00
Enterprise Fund	\$ 8,060,836.00
Airport Fund	\$ 154,301.00
Hotel/Motel Tax Fund	\$ 605,285.00
Tax Increment Reinvestment Fund	\$ 36,135.00
Grant Fund	\$ 30,000,000.00
Debt Fund	\$ 1,213,381.00

That the City Manager is hereby authorized to move and re-allocate funds between line items of the same fund account without further Council approval and shall notify Council of such re-allocation within a reasonable time thereafter; and, that any and all funds needing to be moved

or re-allocated between fund accounts must be effected through a Council approved budget amendment ordinance prior to funds being moved between fund accounts.

Section 2. ENACTMENT:

The City of Kenedy 's budget for Fiscal Year 2022-2023 shall read in accordance with Attachment "A", which is attached hereto and incorporated into this Ordinance for all intents and purposes.

Section 3. REPEALER:

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provisions of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

Section 4. SEVERABILITY:

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

Section 5. FILING:

The City Manager is hereby directed to file the attached FY 2022/2023 budget and this Ordinance 22-07 with the City Secretary for entry in the City's official records.

Section 6. EFFECTIVE DATE:

This Ordinance shall be effective immediately upon passage and publication as provided by law.

Section 7. PROPER NOTICE AND MEETING:

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED this, the 13th, day of September 2022 by the City Council of the City of Kenedy, Karnes County, Texas;

	AYE	NAY	ABSTAIN	NOT VOTING
MAYOR BRIONES				✓
COUNCILWOMAN SAENZ	✓			
COUNCILMAN RODRIGUEZ	✓			
COUNCILMAN PARKER	✓			
COUNCILMAN DOUGLAS, PhD	✓			
COUNCILWOMAN SCHULTZ	✓			



Brandon Briones, Mayor

ATTEST:



Judy Murphy, City Secretary

ORDINANCE 22-08

AN ORDINANCE OF THE CITY OF KENEDY, TEXAS LEVYING PROPERTY TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF KENEDY, TEXAS FOR THE 2022-2023 FISCAL YEAR; PROVIDING FOR A REPEALER; A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a notice of a public hearing on the tax rate for the City of Kenedy, Texas for the fiscal year 2022-2023 has heretofore been published in accordance with the law; and

WHEREAS, the City Council of the City of Kenedy has this date concluded its public hearing on the proposed property tax rate; and

WHEREAS, pursuant to Texas Local Government Code Section 101.002, the Council may manage and control the finances of the municipality; and

WHEREAS, the Council finds that it is necessary and proper for good government, peace, or order of the City of Kenedy to adopt an ordinance levying the property tax rate for the 2022-2023 fiscal year; and

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the proposed property tax rate.

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

Section 1. FINDINGS OF FACT:

The foregoing recitals are incorporated into this Ordinance by reference as finding of fact, as if expressly set forth herein.

That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Kenedy, Texas upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.196971 on each \$100.00 valuation of property for the purpose of maintenance and operation and a tax of \$0.07822 on each \$100.00 valuation of property for the purpose of principal and interest on bonds and certificates of obligation as shown in attachment "A" of which is appended hereto:

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

Section 2. REPEALER:

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provisions of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

Section 3. SEVERABILITY:

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

Section 4. EFFECTIVE DATE:

This Ordinance shall be effective immediately upon passage and publication as provided by law.

Section 5. PROPER NOTICE AND MEETING:

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED this, the 13th, day of September 2022 by the City Council of the City of Kenedy, Karnes County, Texas;

	AYE	NAY	ABSTAIN	NOT VOTING
MAYOR BRIONES				✓
COUNCILWOMAN SAENZ	✓			
COUNCILMAN RODRIGUEZ	✓			
COUNCILMAN PARKER	✓			
COUNCILMAN DOUGLAS, PhD	✓			
COUNCILWOMAN SCHULTZ	✓			



Brandon Briones, Mayor

ATTEST:



Judy Murphy, City Secretary



OVERVIEW

ADOPTED FY 22/23 Financial Overview

FY 22/23 Revenues v. Expenditures Overview			
Governmental Funds		Enterprise Funds	
Transfer in from Enterprise Fund	\$3,700,000.00		
General Fund Revenues	\$4,582,742.00	Water/Sewer Revenues	\$8,060,836.00
Total G.F. Revenue	\$8,282,742.00	Total W/S Revenue	\$8,060,836.00
Expenditures		Expenditures	
Administration	\$3,527,498.00	Water	\$6,060,836.00
Animal Control	\$157,474.00	Sewer	\$2,000,000.00
Court	\$213,904.00	Total W/S Expenditures	\$8,060,836.00
Code Enforcement	\$276,730.00		
Emergency Management	\$1,000.00	W/S Rev v Exp over/under	\$0.00
Engineering	\$0.00		
Fire Department	\$153,000.00	Airport Revenues	\$154,301.00
Library	\$4,000.00	Total Airport Revenue	\$154,301.00
Parks	\$517,454.00		
Police Department	\$1,591,599.00	Expenditures	\$154,301.00
Street Department	\$1,840,000.00	Total Airport Expenditures	\$154,301.00
Total G.F. Expenditures	\$8,282,659.00		
G.F. Rev v Exp over/under	\$83.00	Airport Rev v Exp over/under	\$0.00
Hotel Motel Tax (HOT) Fund			
HOT Funds Revenues	\$605,285.00		
Total HOT Funds Revenue	\$605,285.00		
HOT Funds Expenditures	\$605,285.00		
Total HOT Funds Expenditures	\$605,285.00		
HOT Funds Rev v Exp over/under	\$0.00		

FY 22/23 Debt Obligations Overview	
Bond Type	Budget Obligation
2013 General Obligation Bond	\$322,875.00
2016 Combination Tax/Rev Bond	\$147,750.00
2016 Combination Tax & Rev C.O.	\$254,556.00
2019 Combination Tax & Rev. C.O.	\$487,400.00
Applicable Bank & Admin Fees	\$800.00
Total Bond/CO Debt Obligation	\$1,213,381.00
Total Bond Principal	\$860,000.00
Total Bond Interest	\$353,381.00
Total Bond Principal + Interest	\$1,213,381.00

FY 22/23 Property Tax Rate	
No New Revenue (NNR)	\$0.275191
Maintnance & Operation (M&O)	\$0.196971
Interest & Sinking (I&S)	\$0.078220

FY 22/23 Cash Position Overview	
Tex Pool Accounts	Balance
General Fund	\$2,983,949.88
Hotel Motel Tax	\$1,310,056.83
Water/Sewer	\$991,706.29
Paving Fund	\$2,457,151.44
Airport Fund	\$15,045.67
Tex Pool Total	\$7,757,910.11
Cash in Bank	\$0.00
Total Available Liquidity	\$7,757,910.11

Tax Increment Reinvestment Zone 2 (TIRZ)	
TIRZ Revenues	\$36,135.00
Total TIRZ Revenues	\$36,135.00
TIRZ Expenditures	
Total TIRZ Expenditures	\$36,135.00
TIRZ Rev v Exp over/under	\$0.00

A more detailed copy may be obtained at City of Kenedy City Hall or by visiting the City of Kenedy web page at: www.kenedytx.gov

	Current Rate	Current Annual Salary	Adopted Annual Salary 2.5% Merit	Adopted Rate 2.5% Merit	Adopted Rate 3.5 % COLA 3.5% < cpi = cpi ; 3.5% > cpi = 3.5%	Department
						Convention Center/Event Planning
						Convention Center/Event Planning
						Convention Center/Event Planning
						Convention Center/Event Planning
Crew (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	H2O & Sewer
Crew (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	H2O & Sewer
Crew (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	H2O & Sewer
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	H2O & Sewer
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	H2O & Sewer
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	H2O & Sewer
						H2O & Sewer
						H2O & Sewer
						H2O & Sewer
						H2O & Sewer
Foreman (vacant)	\$18.98	\$39,478.40	\$40,465.36	\$19.45	\$0.00	H2O & Sewer
Clerk	\$21.83	\$45,406.40	\$46,541.56	\$22.38	\$1,837.83	Court
						Parks/PT
						Parks
Grounds	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Parks
Maintenance	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Parks
Foreman	\$23.17	\$48,193.60	\$49,398.44	\$23.75	\$1,837.83	Parks
						Streets
						Streets
Crew (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	Streets
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Streets
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Streets
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Streets
Crew	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Streets
Foreman	\$18.98	\$39,478.40	\$40,465.36	\$19.45	\$1,837.83	Streets
Director Streets/Parks		\$72,240.00	\$74,046.00	\$0.00	\$1,837.83	Streets
Operator	\$21.50	\$44,720.00	\$45,838.00	\$22.04	\$1,837.83	Sewer
Asst. Superintendent	\$25.86	\$53,788.80	\$55,133.52	\$26.51	\$1,837.83	Sewer
Superintendent	\$28.49	\$59,259.20	\$60,740.68	\$29.20	\$1,837.83	Sewer
Operator (vacant)	\$18.50	\$38,480.00	\$39,442.00	\$18.96	\$0.00	Water
Asst. Superintendent	\$21.62	\$44,969.60	\$46,093.84	\$22.16	\$1,837.83	Water
Superintendent	\$30.78	\$64,022.40	\$65,622.96	\$31.55	\$1,837.83	Water
Public Works Director		\$72,000.00	\$73,800.00		\$1,837.83	Water
Code Compliance (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	Code Compliance
Code Compliance (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	Code Compliance
Bldg Insp/Code Compliance Director		\$54,331.20	\$55,689.48		\$1,837.83	Code Compliance
Animal Control Officer	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Animal Control
Animal Control Officer	\$21.21	\$44,116.80	\$45,219.72	\$21.74	\$1,837.83	Animal Control
Administrative Assist	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	PD
Patrol Officer (vacant)	\$22.48	\$46,758.40	\$47,927.36	\$23.04	\$0.00	PD
Patrol Officer	\$22.48	\$46,758.40	\$47,927.36	\$23.04	\$1,837.83	PD
Patrol Officer	\$22.48	\$46,758.40	\$47,927.36	\$23.04	\$1,837.83	PD
Patrol Officer	\$22.94	\$47,715.20	\$48,908.08	\$23.51	\$1,837.83	PD
Patrol Officer	\$23.00	\$47,840.00	\$49,036.00	\$23.58	\$1,837.83	PD
Patrol Officer	\$23.21	\$48,276.80	\$49,483.72	\$23.79	\$1,837.83	PD
School Resource Officer (vacant)	\$22.48	\$46,758.40	\$47,927.36	\$23.04	\$0.00	PD
School Resource Officer	\$23.12	\$48,089.60	\$49,291.84	\$23.70	\$1,837.83	PD
K-9 Officer	\$22.77	\$47,361.60	\$48,545.64	\$23.34	\$1,837.83	PD
Detective	\$28.48	\$59,238.40	\$60,719.36	\$29.19	\$1,837.83	PD
Detective	\$29.32	\$60,985.60	\$62,510.24	\$30.05	\$1,837.83	PD
Patrol Sergeant	\$31.97	\$66,497.60	\$68,160.04	\$32.77	\$1,837.83	PD
Detective Corporal	\$32.05	\$66,664.00	\$68,330.60	\$32.85	\$1,837.83	PD
Lieutenant	\$33.23	\$69,118.40	\$70,846.36	\$34.06	\$1,837.83	PD
Police Chief		\$80,216.85	\$82,222.27		\$1,837.83	PD
Maintenance/Custodian	\$21.43	\$44,574.40	\$45,688.76	\$21.97	\$1,837.83	Admin
Utility Billing Clerk	\$24.35	\$50,648.00	\$51,914.20	\$24.96	\$1,837.83	Admin
Utility Billing Clerk	\$21.69	\$45,115.20	\$46,243.08	\$22.23	\$1,837.83	Admin
Administrative Clerk	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$1,837.83	Admin
Administrative Assistant	\$21.08	\$43,846.40	\$44,942.56	\$21.61	\$1,837.83	Admin
Accountant (vacant)	\$18.00	\$37,440.00	\$38,376.00	\$18.45	\$0.00	Admin
City Secretary		\$68,000.00	\$69,700.00		\$1,837.83	Admin
City Manager		\$100,000.00	\$100,000.00		\$0.00	Admin
Total All Salaries		\$2,613,066.45	\$2,675,893.11		\$79,445.63	% Increase 2.40433%
		Total Staffed Salaries 43 (for COLA calc.)	\$2,205,392.97		\$1,891.56	
					June 2022 CPI 9.10%	
					Flat 5% increase on TWC	



GENERAL FUND

CITY OF KENEDY

General Fund Income		Actual 9/30/18	Actual 9/30/19	Actual 9/30/20	Actual 9/30/21	Current Budget	9 mos.	Adopted Budget
2022/2023 Adopted Budget						2021/2022	Actual 6/30/22	2022-23
00-301.01	Current Advalorem Taxes--M&O	\$430,906	\$427,277	\$438,328	\$500,045	\$404,058	\$428,992	\$387,309
00-301.06	Current Advalorem Taxes--I&S	\$168,203	\$168,955	\$161,917	\$100,600	\$154,258	\$165,032	\$153,806
00-301.02	Delinquent Advalorem Taxes	\$28,330	\$27,092	\$35,584	\$21,843	\$0	\$14,788	\$0
00-301.03	Penalty & Interest	\$14,930	\$18,904	\$8,490	\$12,183	\$0	\$9,314	\$0
00-301.05	Attorney Fees	\$2,370	\$6,913	\$4,243	\$7,085	\$0	\$3,007	\$0
Total AVT taxes		\$643,339	\$649,141	\$648,562	\$641,756	\$558,316	\$621,133	\$541,115
00-302.01	Gas	\$13,564	\$13,633	\$14,619	\$10,329	\$12,900	\$10,876	\$13,701
00-302.02	Electric	\$138,134	\$155,231	\$133,472	\$136,971	\$125,600	\$102,861	\$131,378
00-302.03	Telephone	\$21,926	\$17,764	\$20,453	\$17,699	\$19,000	\$11,842	\$17,395
00-302.04	Cable TV	\$4,029	\$5,158	\$2,492	\$1,940	\$3,000	\$1,900	\$2,767
00-302.07	Solid Waste Franchise Tax	\$5,370	\$2,389	\$4,489	\$5,957	\$4,500	\$6,094	\$5,500
00-302.09	Land Right of Way	\$0	\$0	\$0	\$0	\$0	\$143,024	\$17,023
00-302.10	Land ROW-Admin Fee	\$0	\$0	\$0	\$0	\$0	\$750	\$0
Total Franchise Taxes		\$183,023	\$194,175	\$175,525	\$172,896	\$165,000	\$277,347	\$187,763
00-303.01	Sales Tax	\$1,032,338	\$1,198,327	\$1,276,405	\$1,623,501	\$1,550,000	\$1,468,060	\$1,655,865
00-303.02	Alcoholic Beverage Tax	\$13,264	\$38,021	\$17,857	\$15,137	\$13,000	\$10,210	\$13,307
Total Sales Tax		\$1,045,602	\$1,236,348	\$1,294,262	\$1,638,638	\$1,563,000	\$1,478,270	\$1,669,172
00-304.03	Building Permits	\$17,544	\$80,975	\$38,661	\$52,546	\$30,000	\$13,395	\$25,000
00-304.04	Inspection Fees	\$0	\$0	\$0	\$0	\$0	\$4,788	\$55,000
00-304.05	Vendor Permits	\$565	\$661	\$540	\$700	\$0	\$930	\$500
00-304.06	Garage Sales	\$500	\$560	\$265	\$455	\$0	\$275	\$125
00-304.07	Liens & Lot Maintenance	\$1,620	\$685	\$0	\$15,939	\$1,000	\$260	\$500
00-304.08	Mobil Unit Vending	\$0	\$0	\$0	\$0	\$0	\$100	\$600
Total Permits & Fees		\$20,229	\$82,881	\$39,466	\$69,640	\$31,000	\$19,748	\$81,725
00-305.01	Municipal Court Fines	\$226,437	\$187,858	\$172,700	\$295,241	\$275,000	\$213,245	\$284,075
00-305.02	Code Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
00-305.03	Animal Control	\$426	\$841	\$450	\$809	\$700	\$2,723	\$1,600
Total Fines		\$226,863	\$188,699	\$172,550	\$297,050	\$275,700	\$215,968	\$285,675
00-306.01	Garbage Collection	\$744,443	\$770,534	\$733,367	\$726,226	\$729,000	\$558,296	\$744,309
Total Garbage Collection		\$744,443	\$770,534	\$733,367	\$726,226	\$729,000	\$558,296	\$744,309
00-307.01	Auditorium	\$11,250	\$8,950	\$1,375	\$4,900	\$4,000	\$6,488	\$6,500
00-307.02	Pavilion	\$2,340	\$218	\$100	\$1,745	\$1,000	\$1,680	\$1,300
00-307.03	Gazebo	\$250	\$120	\$0	\$0	\$100	\$120	\$100
00-307.04	Ball Fields	\$1,625	\$625	\$0	\$33,497	\$0	\$30,671	\$25,000
Total Rents		\$15,465	\$9,913	\$1,475	\$40,142	\$5,100	\$38,959	\$32,900
00-308.01	Transfer In Water Fd -Admin/Debt/Serv	\$1,150,000	\$1,054,167	\$1,150,000	\$2,259,827	\$3,658,029	\$2,743,522	\$3,700,000
00-308.02	Fire District	\$397,000	\$145,000	\$159,096	\$166,201	\$145,000	\$247,000	\$152,250
00-308.03	4B Transfer-Park Maintenance	\$88,000	\$16,000	\$0	\$0	\$0	\$0	\$0
00-308.05	4B Bond Reimbursement			\$487,530	\$486,200	\$487,530	\$487,000	\$487,400
00-308.04	Surplus Equipment Sales	\$1,903	\$1,114	\$1,667	\$249	\$0	\$343	\$0
00-308.05	Interest Earned	\$44,560	\$83,752	\$64,902	\$2,498	\$2,000	\$5,742	\$3,000
00-308.07	Fire Department	\$25,000	\$25,000	\$25,000	\$0	\$0	\$500	\$0
00-308.08	Police Seized Funds				\$27,180	\$0	\$22,288	\$0
00-308.09	Miscellaneous	\$31,967	\$13,159		\$30,245	\$0	\$6,495	\$18,000
00-308.10	4B Corp Administration Fees	\$43,438	\$8,483		\$12,000	\$12,000	\$8,000	\$12,000
00-308.11	Ramp Grant Revenue			\$10,095	\$0	\$0	\$13,850	\$0
00-308.14	Airport T-Hanger Rental		\$328	\$667	\$1,136	\$800	\$880	\$0
00-308.15	Student Resource Officer-Reimb.			\$17,109	\$42,947	\$41,201	\$37,424	\$98,882
00-308.16	Airport Administration	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
00-308.20	Scrap Metal Recycling	\$0	\$0	\$0	\$666	\$20	\$0	\$0
Total Other Revenue		\$1,781,868	\$1,347,004	\$1,916,066	\$3,029,149	\$4,381,580	\$3,573,044	\$4,506,532
00-309.01	Fax Service	\$102	\$74	\$54	\$9	\$7	\$2	\$5
00-309.02	Copies	\$26	\$33	\$60	\$43	\$10	\$73	\$25
00-309.04	NSF Fees	\$70	\$175	\$0	\$0	\$0	\$0	\$0
Total Sundry Revenues		\$198	\$282	\$114	\$52	\$17	\$75	\$30
00-370.03	Mensik Unit Oil Royalty	\$0	\$0	\$0	\$12,636	\$8,951	\$15,030	\$9,155
00-370.08	Young/Kenedy Corp Royalty	\$0	\$0	\$0	\$223,951	\$210,093	\$250,540	\$214,883
00-370.09	Blackjack Royalty	\$0	\$0	\$0	\$8,854	\$8,877	\$9,676	\$9,079
00-370.10	Statol/ Litigation	\$0	\$0	\$0	\$0	\$0	\$211,629	\$0
00-370.20	Offier Royalties	\$0	\$0	\$0	\$0	\$493	\$0	\$504
Total Royalty Revenues		\$0	\$0	\$0	\$245,441	\$228,414	\$486,875	\$233,622
Total General Fund Income		\$4,661,030	\$4,806,796	\$4,981,387	\$6,860,990	\$7,937,127	\$7,269,715	\$8,282,742

Budget Total: \$3,527,498
Amt allocated: \$3,527,498
Remaining: \$0

Administration

Expenditures

Account	Description	YTD ACTUAL	CURRENT	ADOPTED				
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-00-510.01	Salaries	\$179,308	\$187,739	\$182,868	\$377,783	\$344,530	\$487,184	\$435,241
10-00-510.03	Prof. Services: Legal, Acctng, Eng.	\$79,320	\$3,906	\$113,638	\$19,500	\$18,000	\$18,000	\$32,000
10-00-510.04	Elected Officials (Council/Mayor)	\$12,600	\$13,613	\$12,600	\$11,850	\$11,000	\$15,600	\$30,000
10-00-510.05	Health Insurance	\$21,208	\$22,120	\$22,713	\$55,973	\$38,579	\$85,140	\$62,616
10-00-510.06	Payroll Taxes	\$21,715	\$16,538	\$14,243	\$28,691	\$27,093	\$37,269	\$35,591
10-00-510.07	TMRS	\$8,165	\$8,373	\$9,444	\$12,332	\$23,053	\$44,974	\$43,350
10-00-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,040
10-00510.11	Employee Bonus	\$2,200	\$1,750	\$1,700	\$0	\$0	\$0	\$0
10-00-510.12	Longevity Pay	\$150	\$750	\$750	\$5,100	\$0	\$5,100	\$5,850
10-00-510.13	TWC Unemployment	\$0	\$0	\$0	\$2,644	\$575	\$7,547	\$7,924
10-00-510.14	Pre-Employment Screening/Drug Test	\$0	\$0	\$0	\$390	\$70	\$300	\$150
10-00-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$11,027
10-00-520.01	Office Supplies	\$7,026	\$5,686	\$5,976	\$11,558	\$5,474	\$8,000	\$8,000
10-00-520.02	Postage	\$2,310	\$1,469	\$824	\$8,625	\$4,566	\$12,500	\$7,000
10-00-520.03	Thanksgiving/Christmas Meals/Events	\$1,096	\$1,493	\$1,113	\$3,829	\$3,820	\$6,000	\$7,000
10-00-520.04	Uniforms	\$0	\$368	\$575	\$2,803	\$1,725	\$2,000	\$2,200
10-00-520.05	Attorney's Fees	\$0	\$0	\$0	\$63,753	\$142,638	\$65,000	\$70,000
10-00-520.06	Fuel & Oil	\$134	\$265	\$0	\$0	\$302	\$500	\$700
10-00-520.08	Janitorial Supplies	\$6,749	\$5,024	\$4,075	\$695	\$596	\$1,000	\$1,000
10-00-520.10	Operating Supplies	\$751	\$1,006	\$1,662	\$8,216	\$8,837	\$5,000	\$9,000
10-00-520.11	Landscaping	\$152	\$660	\$78	\$0	\$682	\$0	\$300
10-00-529.01	Cell Phones	\$0	\$0	\$0	\$3,929	\$5,419	\$4,500	\$7,200
10-00-530.01	Telephone	\$18,519	\$21,639	\$15,705	\$15,264	\$9,685	\$1,400	\$13,700
10-00-530.02	Equipment Rental	\$3,756	\$1,789	\$1,010	\$2,957	\$4,189	\$2,400	\$4,200
10-00-530.05	Advertising	\$402	\$4,235	\$3,779	\$5,376	\$9,549	\$4,500	\$10,500
10-00-530.06	Travel Expense	\$477	\$6,674	\$13,794	\$0	\$0	\$0	\$0
10-00-530.11	Utilities	\$8,041	\$6,220	\$4,323	\$7,301	\$5,256	\$8,474	\$8,000
10-00-530.13	Contract Services	\$28,098	\$31,811	\$76,901	\$55,208	\$50,371	\$70,000	\$72,000
10-00-530.03	Insurance - Bonds	\$22,617	\$23,297	\$25,800	\$328	\$105	\$350	\$350
10-00-531.00	Hurricane Harvey	\$0	\$0	\$518	\$0	\$0	\$0	\$0
10-00-531.01	Insurance--Bldgs	\$427	\$0	\$0	\$3,512	\$4,308	\$4,061	\$4,670
10-00-531.02	Insurance--General Liability	\$0	\$0	\$0	\$4,692	\$2,746	\$4,514	\$4,740
10-00-531.03	Insurance--E&O	\$0	\$0	\$0	\$7,019	\$3,427	\$7,369	\$7,737
10-00-531.05	Insurance--Vehicle	\$0	\$0	\$0	\$58	\$63	\$70	\$74
10-00-510.08	Insurance--Workers Comp	\$715	\$1,050	\$1,073	\$1,044	\$291	\$3,815	\$4,144
10-00-540.01	R&M Building	\$52,689	\$16,665	\$10,275	\$5,663	\$4,381	\$4,000	\$6,000
10-00-550.01	Furniture & Fixtures	\$153	\$0	\$1,113	\$0	\$4,239	\$0	\$1,000
10-00-550.02	R&M Equipment	\$593	\$239	\$162	\$5,097	\$202	\$1,200	\$1,000
10-00-550.04	R&M Vehicles	\$0	\$0	\$0	\$0	\$0	\$500	\$500
10-00-550.06	AC/Heating Maintenance	\$0	\$0	\$914	\$0	\$0	\$0	\$0
10-00-550.09	Maint. Agreements/Contracts	\$0	\$0	\$0	\$1,496	\$218	\$2,000	\$500
10-00-560.02	Dues/Subscriptions	\$1,899	\$2,525	\$2,740	\$4,365	\$5,037	\$5,000	\$5,600
10-00-560.04	Publications	\$0	\$0	\$0	\$1,120	\$129	\$1,800	\$600
10-00-560.03	Bank Charges	\$0	\$0	\$0	\$0	\$561	\$1	\$740
10-00-560.05	Election Expense	\$4,286	\$4,333	\$0	\$12,889	\$3,188	\$13,000	\$5,000
10-00-560.06	Credit Card Fees	\$0	\$0	\$0	\$11,597	\$10,508	\$11,500	\$13,920
10-00-560.09	Ordinance Codification	\$140	\$0	\$0	\$1,725	\$0	\$10,000	\$5,000
10-00-560.10	Training Seminars--Staff	\$605	\$760	\$686	\$8,887	\$4,310	\$10,000	\$10,000
10-00-560.11	Council Travel	\$0	\$1,031	\$166	\$195	\$0	\$0	\$0
10-00-560.12	Training Seminars--Council	\$3,304	\$0	\$0	\$502	\$240	\$8,000	\$2,000
10-00-580.02	Christmas Festival	\$0	\$15,788	\$10,830	\$0	\$0	\$0	\$0
10-00-580.09	Decorations	\$626	\$1,129	\$1,216	\$0	\$0	\$0	\$0
10-00-590.01	Furniture/Fixtures-Capital Out	\$2,432	\$988	\$1,836	\$0	\$0	\$0	\$0
10-00-590.02	Property/Equipment Purchase	\$0	\$0	\$2,443	\$976,437	\$0	\$1	\$3,453
10-00-590.04	Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$1	\$0
10-00-610.01	Transfer to Debt Service Fund	\$201,000	\$432,563	\$743,000	\$1,206,170	\$904,380	\$1,206,170	\$1,213,381
10-00-610.02	Trash Service Expense	\$661,514	\$692,545	\$763,022	\$698,612	\$478,784	\$720,000	\$739,000
10-00-610.03	Economic Development	\$113,735	\$245,709	\$0	\$0	\$0	\$0	\$0
10-00-610.06	Tax Coll - Appraisal Board	\$6,846	\$5,261	\$5,041	\$5,925	\$6,781	\$6,500	\$6,600
10-00-610.07	Downtown Revenue Project	\$208	\$5,000	\$3,071	\$0	\$0	\$0	\$0
10-00-610.08	Consulting Services	\$295	\$395	\$0	\$0	\$0	\$0	\$0
10-00-610.09	Undesignated/Contingency	\$0	\$0	\$0	\$0	\$0	\$30,609	\$0
10-00-610.10	Paving Fund Transfer	\$96,000	\$72,000	\$96,000	\$0	\$0	\$0	\$0
10-00-610.11	TaxColl commissions	\$44,624	\$42,030	\$7,920	\$39,433	\$44,787	\$55,000	\$50,000
10-00-610.12	Tax Coll - Attorney fees	\$5,984	\$6,913	\$3,959	\$5,890	\$3,007	\$4,000	\$4,000
10-00-610-.13	Partial AV Tax Payments	\$5,984	\$327,820	\$0	\$0	\$0	\$0	\$0
10-00-610.14	Due to 4B Sales Tax Revenue	\$0	\$0	\$0	\$538,308	\$457,834	\$516,667	\$551,900
10-00-610-.15	Convention Center	\$0	\$0	\$0	\$1,872	\$41	\$0	\$0
10-00-610.16	Transfer Out	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
10-00-640.06	Grants	\$0	\$0	\$0	\$38,760	\$0	\$1,000	\$0
TOTAL:	Administration	\$1,628,853	\$2,241,169	\$2,169,556	\$4,285,373	\$2,670,576	\$3,519,516	\$3,527,498

Police Department

Budget Total: **\$1,591,599**
 Amt allocated: **\$1,591,599**
 Remaining: **\$0**

Expenditures

Account	Description	YTD ACTUAL	CURRENT	ADOPTED				
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-02-510.01	Salaries	\$648,618	\$713,852	\$793,999	\$848,825	\$711,385	\$847,991	\$888,140
10-02-510.03	Prof. Services: Legal, Accntg, Eng.	\$11,714	\$6,066	\$2,986	\$0	\$0	\$0	\$0
10-02-510.05	Health Insurance	\$79,430	\$90,923	\$90,303	\$113,037	\$81,556	\$141,900	\$125,232
10-02-510.06	Payroll Taxes	\$47,870	\$52,483	\$58,888	\$66,446	\$56,837	\$64,871	\$67,943
10-02-510.07	TMRS	\$28,985	\$31,584	\$36,824	\$29,984	\$48,566	\$79,711	\$88,459
10-02-510.08	Insurance-Workers Comp	\$17,874	\$20,629	\$19,627	\$15,607	\$18,808	\$20,740	\$17,280
10-02-510.10	Certification Pay	\$0	\$7,884	\$7,654	\$5,673	\$4,238	\$3,500	\$27,014
10-02-510.11	Employee Bonus	\$1,100	\$1,850	\$2,700	\$0	\$0	\$0	\$0
10-02-510.12	Longevity Pay	\$7,050	\$15,000	\$8,550	\$12,000	\$0	\$12,900	\$10,050
10-02-510.13	TWC Employment	\$0	\$0	\$0	\$3,891	\$385	\$13,568	\$14,246
10-02-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$27,567
10-02-520.01	Office Supplies	\$4,323	\$6,124	\$3,407	\$2,875	\$570	\$3,500	\$3,000
10-02-520.02	Postage	\$212	\$110	\$72	\$87	\$190	\$500	\$500
10-02-520.03	Holidays/ Meals/Events	\$745	\$1,046	\$1,348	\$0	\$1,195	\$0	\$0
10-02-520.04	Uniforms	\$6,802	\$11,654	\$16,185	\$11,432	\$10,989	\$15,000	\$15,000
10-02-520.06	Fuel & Oil	\$24,325	\$25,117	\$22,641	\$21,907	\$26,819	\$25,000	\$35,000
10-02-520.07	Minor Tools	\$2,414	\$179	\$156	\$0	\$0	\$0	\$0
10-02-520.08	Janitorial Supplies	\$574	\$638	\$238	\$472	\$259	\$1,000	\$1,000
10-02-520.09	Chemical & Medical	\$0	\$90	\$100	\$0	\$0	\$0	\$0
10-02-520.10	Operation Supplies	\$0	\$2,559	\$2,922	\$4,242	\$3,984	\$5,000	\$5,000
10-02-520.11	Investigations	\$0	\$0	\$2,937	\$1,433	\$756	\$3,000	\$3,000
10-02-520.20	Pol Spec Fds	\$0	\$0	\$0	\$10,288	\$32,670	\$0	\$0
10-02-529.01	Cell Phones	\$0	\$0	\$0	\$12,890	\$10,226	\$14,000	\$14,500
10-02-530.01	Telephone	\$30,063	\$28,494	\$21,534	\$10,159	\$5,364	\$10,000	\$6,000
10-02-530.02	Equipment Rental	\$1,597	\$4,386	\$4,371	\$2,589	\$8,732	\$10,000	\$10,000
10-02-530.03	Insurance - Bonds	\$6,311	\$6,107	\$8,392	\$0	\$0	\$0	\$0
10-02-530.04	Non-Professional Serv	\$0	\$6,095	\$1,413	\$0	\$0	\$0	\$0
10-02-530.05	Advertising	\$771	\$150	\$193	\$0	\$43	\$0	\$0
10-02-530.06	Travel Expense	\$20	\$10,031	\$1,853	\$744	\$736	\$750	\$1,000
10-02-530.11	Utilities	\$5,587	\$5,236	\$6,493	\$4,947	\$3,627	\$7,620	\$5,000
10-02-530.13	Contracted Services	\$63	\$9,366	\$2,392	\$16,071	\$14,910	\$15,000	\$20,000
10-02-531.03	Insurance - Equipment	\$0	\$0	\$0	\$154	\$578	\$427	\$448
10-02-531.04	Insurance - E&O	\$0	\$0	\$0	\$0	\$0	\$39	\$41
10-02-531.05	Insurance - Vehicle	\$0	\$0	\$0	\$3,771	\$4,108	\$4,022	\$5,631
10-02-531.07	Insurance - Phys Damage	\$0	\$0	\$0	\$3,859	\$2,982	\$3,555	\$3,733
10-02-531.08	Insurance - Law Enforce. Liab	\$0	\$0	\$0	\$5,932	\$8,714	\$6,008	\$6,308
10-02-540.01	R&M Building	\$14,067	\$44,303	\$6,305	\$2,964	\$2,214	\$2,000	\$2,000
10-02-550.01	Furniture & Fixtures	\$2,044	\$498	\$447	\$0	\$0	\$0	\$500
10-02-550.02	Machiner/Tools/Implements	\$3,485	\$4,721	\$4,800	\$0	\$4,369	\$0	\$1,606
10-02-550.03	R&M Vehicle	\$27,436	\$18,324	\$21,305	\$17,924	\$17,620	\$25,000	\$20,000
10-02-550.04	Vehicle Purchase	\$49,312	\$42,363	\$53,276	\$0	\$0	\$80,000	\$160,000
10-02-560.01	R&M Equipment	\$0	\$0	\$0	\$1,019	\$648	\$500	\$500
10-02-560.02	Dues/Subscriptions	\$9,950	\$11,660	\$12,826	\$446	\$493	\$500	\$600
10-02-560.03	Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-02-560.09	Physical Exam	\$1,327	\$4,171	\$87	\$525	\$260	\$250	\$300
10-02-560.10	Training, Testing, CI Exams	\$18,628	\$6,214	\$5,050	\$5,775	\$4,656	\$4,000	\$5,000
10-02-590.01	Furniture/Fixtures-Capital Out	\$598	\$0	\$533	\$0	\$0	\$0	\$0
10-02-590.02	Purchase Equipment	\$34,690	\$24,922	\$29,758	\$0	\$0	\$50,000	\$0
TOTAL:	Police Division	\$1,087,985	\$1,214,829	\$1,252,565	\$1,237,968	\$1,089,487	\$1,471,852	\$1,591,599

Animal Control Department

Budget Total: **\$157,474**
 Amt allocated: **\$157,474**
 Remaining: **\$0**

Expenditures

Account	Description	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	CURRENT	ADOPTED
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-03-510.01	Salaries	\$37,515	\$38,821	\$72,685	\$70,237	\$65,789	\$76,595	\$83,596
10-03-510.03	Prof. Services: Legal, Accntg, Eng.	\$9,515	\$10,854	\$7,457	\$4,537	\$2,804	\$5,000	\$2,500
10-03-510.05	Health Insurance	\$8,122	\$8,057	\$10,830	\$17,036	\$11,323	\$18,920	\$15,654
10-03-510.06	Payroll Taxes	\$2,753	\$3,416	\$5,225	\$5,264	\$5,161	\$5,859	\$6,396
10-03-510.07	TMRS	\$1,694	\$1,932	\$2,765	\$2,463	\$4,421	\$7,200	\$8,327
10-03-510.08	Workers Comp Insurance	\$1,430	\$1,654	\$2,190	\$2,251	\$2,579	\$3,031	\$3,312
10-03-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,040
10-03-510.12	Longevity Pay	\$0	\$0	\$1,650	\$450	\$0	\$300	\$450
10-03-510.13	TWIC Unemployment	\$0	\$0	\$0	\$252	\$270	\$1,226	\$1,287
10-03-510.14	Pre-Employ. Screening/Drug Testing	\$0	\$0	\$0	\$140	\$65	\$100	\$100
10-03-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$1,838
10-03-520.01	Office Supplies	\$739	\$468	\$379	\$0	\$166	\$500	\$300
10-03-520.02	Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-03-520.03	Holiday Meals/Events	\$30	\$31	\$54	\$0	\$176	\$0	\$0
10-03-520.04	Uniforms	\$1,771	\$1,485	\$1,710	\$1,417	\$1,204	\$2,000	\$2,000
10-03-520.06	Fuel & Oil	\$169	\$2,376	\$1,364	\$1,616	\$2,759	\$2,500	\$3,000
10-03-520.07	Minor Tools/Depreciation	\$308	\$304	\$251	\$0	\$0	\$0	\$400
10-03-520.08	Janitorial Supplies	\$2,119	\$1,405	\$1,432	\$46	\$0	\$200	\$200
10-03-520.09	Chemicals & Medical	\$0	\$305	\$54	\$164	\$264	\$500	\$500
10-03-520.10	Operating Supplies	\$0	\$0	\$0	\$2,235	\$2,397	\$3,000	\$3,500
10-03-529.01	Cell Phones	\$0	\$0	\$0	\$929	\$743	\$1,200	\$1,000
10-03-530.01	Telephone/Internet	\$3,271	\$4,458	\$4,450	\$3,854	\$3,216	\$3,000	\$1,800
10-03-530.06	Travel	\$0	\$0	\$38	\$0	\$0	\$0	\$0
10-03-530.08	Food For Shelter	\$1,699	\$1,128	\$764	\$0	\$0	\$0	\$0
10-03-530.10	Natural Gas	\$431	\$263	\$362	\$0	\$0	\$0	\$0
10-03-530.11	Utilities	\$447	\$614	\$647	\$632	\$1,433	\$2,520	\$2,000
10-03-531.01	Insurance--Bldgs	\$0	\$0	\$0	\$223	\$0	\$275	\$316
10-03-531.02	Insurance--General Liability	\$0	\$0	\$0	\$0	\$0	\$150	\$158
10-03-531.03	Insurance--Equipment	\$703	\$0	\$0	\$317	\$238	\$30	\$32
10-03-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$0	\$30	\$32
10-03-531.05	Insurance--Vehicle	\$0	\$0	\$0	\$349	\$367	\$400	\$420
10-03-540.01	R&M Building	\$330	\$4,495	\$115	\$668	\$281	\$2,000	\$11,718
10-03-550.02	R&M Equipment	\$0	\$0	\$0	\$0	\$0	\$1,000	\$500
10-03-550.04	R&M Vehicles	\$0	\$303	\$610	\$1,947	\$405	\$3,000	\$2,000
10-03-550.06	AC/Heating System Maint	\$0	\$84	\$0	\$0	\$0	\$0	\$0
10-03-550.09	Maint. Agreements/Contracts	\$1,172	\$0	\$0	\$0	\$0	\$0	\$0
10-03-560.01	Employee Bonus	\$100	\$150	\$400	\$0	\$0	\$0	\$0
10-03-560.02	Dues/Subscriptions	\$50	\$100	\$201	\$0	\$0	\$110	\$100
10-03-560.10	Training Seminars--Staff	\$550	\$302	\$495	\$428	\$749	\$1,000	\$1,000
10-03-580.01	Buildings & Structures	\$4,773	\$1,538	\$1,904	\$0	\$0	\$0	\$0
10-03-590.02	Purchase Equipment	\$3,197	\$1,184	\$0	\$0	\$1,380	\$4,000	\$2,000
10-03-590.04	Vehicle Purchase	\$4,650	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL:		\$87,538	\$85,727	\$118,032	\$117,455	\$108,190	\$145,646	\$157,474

Fire Department

Budget Total: **\$135,000**
 Amt allocated: **\$153,000**
 Remaining: **(\$18,000)**

Expenditures

Account	Description	YTD ACTUAL	CURRENT	ADOPTED				
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-04-510.01	Salaries	\$112	\$1,734	\$11,791	\$0	\$0	\$0	\$0
10-04-510.03	Prof Services: Acctg/Legal/Eng.	\$0	\$0	\$947	\$5,887	\$68	\$2,000	\$1,000
10-04-510.04	Pensions--Fire	\$2,600	\$1,733	\$17,378	\$2,250	\$1,350	\$1,856	\$2,250
10-04-510.05	Health Insurance	\$0	\$0	\$1,737	\$516	\$0	\$600	\$600
10-04-510.06	Payroll Taxes	\$0	\$0	\$802	\$0	\$0	\$0	\$0
10-04-510.07	TMRS	\$0	\$0	\$44	\$0	\$0	\$0	\$0
10-04-510.08	Insurance--Workers Comp	\$1,430	\$1,565	\$1,299	\$2,640	\$2,661	\$2,772	\$2,800
	Elected Officials/Volunteers	\$14,997	\$16,076	\$0	\$0	\$0	\$0	\$0
10-04-510.12	Fire Call Stipend	\$0	\$0	\$0	\$17,999	\$17,842	\$18,000	\$18,000
10-04-510.12	Longevity Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-04-510.13	TWC Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-04-510.14	Pre-Employ Screening/Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-04-520.01	Office Supplies	\$206	\$220	\$1,100	\$195	\$486	\$250	\$600
10-04-520.02	Postage	\$0	\$0	\$0	\$0	\$0	\$100	\$100
10-04-520.03	Holiday Meals/Spec. Events	\$1,233	\$1,063	\$1,240	\$0	\$0	\$0	\$0
10-04-520.04	Uniforms	\$262	\$493	\$600	\$177	\$3,116	\$2,500	\$3,999
10-04-520.06	Fuel & Oil	\$3,694	\$2,568	\$1,372	\$1,614	\$5,416	\$1,500	\$4,800
10-04-520.08	Janitorial Supplies	\$110	\$0	\$0	\$104	\$0	\$150	\$300
10-04-520.09	Chemical & Medical	\$0	\$0	\$204	\$0	\$0	\$0	\$0
10-04-520.10	Operating Supplies	\$69	\$177	\$2,534	\$11,685	\$3,702	\$2,000	\$3,500
10-04-529.01	Cell Phones	\$0	\$0	\$0	\$0	\$507	\$600	\$600
10-04-530.01	Telephone/Internet	\$1,548	\$1,749	\$1,710	\$1,814	\$1,110	\$1,800	\$1,800
10-04-530.10	Natural Gas	\$418	\$330	\$1,559	\$585	\$1,614	\$600	\$600
10-04-530.11	Utilities	\$2,429	\$2,190	\$2,286	\$1,909	\$1,503	\$3,500	\$2,500
10-04-530.13	Contracted Services (Pest Control)	\$540	\$765	\$1,469	\$270	\$750	\$300	\$500
10-04-531.01	Insurance--Bldgs	\$0	\$0	\$0	\$608	\$706	\$648	\$650
10-04-531.02	Insurance--Genera Liability	\$0	\$0	\$0	\$0	\$0	\$550	\$550
10-04-531.03	Insurance--Equipment	\$0	\$0	\$0	\$0	\$0	\$550	\$550
10-04-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$0	\$500	\$500
10-04-531.05	Insurance--Vehicle	\$0	\$0	\$0	\$3,421	\$3,723	\$3,898	\$3,800
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-04-540.01	R&M Building	\$1,500	\$825	\$724	\$3,696	\$1,484	\$2,500	\$25,000
10-04-550.02	R&M Equipment	\$0	\$13,066	\$11,583	\$5,197	\$6,560	\$7,500	\$7,500
10-04-550.04	R&M Vehicles	\$5,094	\$6,644	\$2,195	\$10,884	\$13,792	\$15,000	\$15,000
10-04-550.05	Radio Systems	\$1,128	\$1,248	\$1,391	\$0	\$0	\$0	\$8,000
10-04-550.09	Maint. Agreements/Contracts	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
	Heating & Cooling	\$5,372	\$6,489	\$0	\$1,754	\$0	\$0	\$0
10-04-560.02	Dues/Subscriptions	\$1,250	\$0	\$50	\$2,802	\$1,241	\$2,000	\$2,000
10-04-560.03	Bank Charges	\$0	\$0	\$0	\$0	\$45	\$0	\$0
10-04-560.10	Training Seminars--Staff	\$10,395	\$6,908	\$0	\$0	\$3,668	\$5,000	\$6,000
10-04-580.20	Fire Hose Lines	\$0	\$0	\$2,035	\$0	\$0	\$0	\$2,500
10-04-590.02	Purchase Equipment	\$5,229	\$0	\$1,638	\$31,282	\$2,544	\$80,000	\$32,000
	Radio Systems	\$100	\$0	\$0	\$0	\$0	\$0	\$0
10-04-590.04	Vehicle Purchase	\$32,864	\$32,864	\$75,022	\$0	\$0	\$1	\$1
10-04-590.06	Protective Gear	\$2,789	\$10,339	\$0	\$0	\$0	\$0	\$0
10-04-590.10	Other Capital Outlay	\$4,940	\$167,432	\$91,892	\$0	\$0	\$0	\$0
TOTAL:		\$100,309	\$276,478	\$234,602	\$107,289	\$73,888	\$161,675	\$153,000

Code Compliance Department

Budget Total: **\$276,730**
 Amt allocated: **\$276,730**
 Remaining: **\$0**

Expenditures

Account	Description	YTD ACTUAL 9/30/18	YTD ACTUAL 9/30/2019	YTD ACTUAL 9/30/20	YTD ACTUAL 9/30/21	YTD ACTUAL 6/30/22 (9 MOS.)	CURRENT YR BUDGET	ADOPTED BUDGET 2023
10-05-510.01	Salaries	\$22,213	\$60,619	\$77,330	\$75,615	\$49,892	\$133,583	\$132,442
10-05-510.03	Prof. Services: Legal, Acctng, Eng.	\$3,318	\$5,417	\$482	\$0	\$0	\$0	\$0
10-05-510.05	Health Insurance	\$3,700	\$9,734	\$11,946	\$11,891	\$9,492	\$28,380	\$23,481
10-05-510.06	Payroll Taxes	\$1,627	\$4,351	\$6,087	\$6,197	\$4,042	\$10,219	\$10,132
10-05-510.07	TMRS	\$2,857	\$2,496	\$3,636	\$2,637	\$2,861	\$12,556	\$13,192
10-05-510.08	Workers Comp Insurance	\$894	\$1,458	\$7,613	\$2,442	\$0	\$805	\$953
10-05-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950
10-05-510.12	Longevity Pay	\$0	\$2,550	\$300	\$750	\$0	\$0	\$150
10-05-510.13	TWC Unemployment	\$0	\$0	\$0	\$504	\$11	\$2,137	\$2,244
10-05-510.14	Pre-EmployScreening/Drug Testing	\$0	\$0	\$0	\$0	\$110	\$150	\$300
10-05-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$1,838
10-05-520.01	Office Supplies	\$19,236	\$0	\$437	\$1,598	\$224	\$1,500	\$1,500
10-05-520.02	Postage	\$14	\$0	\$0	\$0	\$0	\$250	\$250
10-05-520.03	Holiday Meals/Spec. Events	\$90	\$40	\$54	\$0	\$88	\$0	\$50
10-05-520.04	Uniforms	\$941	\$964	\$1,705	\$1,501	\$709	\$2,250	\$2,250
10-05-520.06	Fuel & Oil	\$1,799	\$2,265	\$1,817	\$3,103	\$2,139	\$3,000	\$3,000
10-05-520.07	Minor Tools & Depreciation	\$291	\$500	\$733	\$0	\$0	\$0	\$500
10-05-520.08	Janitorial Supplies		\$450	\$29	\$111	\$146	\$600	\$500
10-05-520.10	Operating Supplies	\$118	\$1,353	\$1,448	\$1,644	\$409	\$600	\$600
10-05-529.01	Cell Phones	\$0	\$0	\$0	\$1,865	\$1,450	\$1,500	\$1,500
10-05-530.01	Telephone/Internet	\$505	\$1,477	\$2,464	\$7,865	\$7,228	\$6,800	\$2,333
10-05-530.02	Equipment Rental	\$33	\$869	\$1,127	\$1,122	\$785	\$600	\$500
10-05-530.04	Non-Prfessional Services	\$0	\$175	\$0	\$0	\$0	\$0	\$0
10-05-530.05	Advertising	\$1,758	\$1,595	\$2,475	\$1,105	\$227	\$1,500	\$1,500
10-05-530.06	Travel Expenses		\$694	\$225	\$0	\$0	\$0	\$0
10-05-530.11	Utilities	\$15	\$453	\$2,470	\$2,360	\$1,900	\$4,560	\$2,600
10-05-530.13	Contracted Serv/Insp & Plans	\$4,274	\$29,617	\$70,358	\$20,098	\$49,887	\$25,000	\$35,000
10-05-530.15	Solid Waste Collection	\$894	\$0	\$0	\$0	\$0	\$0	\$0
10-05-531.01	Insurance--Bldgs	\$0	\$45	\$1,176	\$0	\$0	\$263	\$302
10-05-531.02	Insurance--Genera Liability	\$0	\$0	\$0	\$0	\$0	\$50	\$53
10-05-531.03	Insurance--Equipment	\$0	\$0	\$967	\$118	\$118	\$263	\$276
10-05-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$0	\$50	\$53
10-05-531.05	Insurance--Vehicle	\$0	\$0	\$0	\$681	\$703	\$744	\$781
10-05-540.01	R&M Building	\$0	\$0	\$0	\$0	\$23	\$750	\$500
10-05-540.07	Lot Maint & Bldg Demolition	\$24,680	\$44,008	\$22,137	\$45,509	\$17,360	\$15,000	\$30,000
10-05-550.01	Furniture & Fixtures	\$0	\$334	\$360	\$0	\$0	\$0	\$0
10-05-550.02	R&M Equipment	\$0	\$0	\$15	\$1,239	\$629	\$750	\$1,000
10-05-550.04	R&M Vehicles	\$74	\$83	\$889	\$2,673	\$481	\$2,500	\$2,500
10-05-550.09	Maint. Agreements/Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-05-560.01	Employee Bonus	\$100	\$150	\$400	\$0	\$0	\$0	\$0
10-05-560.02	Dues/Subscriptions	\$0	\$0	\$250	\$0	\$0	\$500	\$500
10-05-560.10	Training Seminars--Staff	\$0	\$1,261	\$80	\$42	\$246	\$500	\$500
10-05-590.02	Purchase Equipment	\$0	\$0	\$0	\$0	\$1,199	\$1,500	\$1,500
10-05-590.04	Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL:		\$89,431	\$172,958	\$219,010	\$192,670	\$152,359	\$258,860	\$276,730

Budget Total: \$1,840,000
Amt allocated: \$1,840,000
Remaining: \$0

Street Department

Expenditures

Account	Description	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	CURRENT	ADOPTED
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-06-510.01	Salaries	\$192,983	\$234,125	\$302,096	\$342,852	\$228,918	\$410,664	\$306,392
10-06-510.03	Prof. Services: Legal, Acctng, Eng.	\$170	\$0	\$232	\$0	\$0	\$0	\$0
10-06-510.05	Health Insurance	\$30,379	\$48,955	\$44,622	\$62,812	\$36,188	\$104,060	\$54,789
10-06-510.06	Payroll Taxes	\$14,560	\$17,764	\$22,940	\$26,264	\$18,434	\$31,415	\$23,439
10-06-510.07	TMRS	\$8,208	\$10,768	\$13,032	\$12,165	\$15,717	\$38,602	\$30,517
10-06-510.08	Workers Comp Insurance	\$14,299	\$16,360	\$12,991	\$14,531	\$13,325	\$18,759	\$21,883
10-06-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,560
10-06-510.12	Longevity Pay	\$600	\$1,950	\$3,150	\$1,650	\$0	\$2,250	\$1,200
10-06-510.13	TWC Unemployment	\$0	\$0	\$0	\$3,052	\$645	\$6,571	\$6,899
10-06-510.14	Pre-Employ Screening/Drug Testing	\$0	\$0	\$0	\$595	\$705	\$500	\$750
10-06-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$7,351
10-06-520.01	Office Supplies	\$504	\$51	\$650	\$910	\$62	\$600	\$600
10-06-520.03	Holiday Meals/Spec. Events	\$150	\$269	\$217	\$0	\$688	\$0	\$2,000
10-06-520.04	Uniforms	\$7,999	\$9,138	\$9,615	\$7,309	\$6,693	\$8,400	\$9,000
10-06-520.06	Fuel & Oil	\$6,632	\$12,588	\$13,388	\$11,749	\$10,813	\$10,000	\$12,500
10-06-520.07	Minor Tools & Depreciation	\$1,943	\$2,499	\$2,143	\$0	\$0	\$0	\$2,500
10-06-520.08	Janitorial Supplies	\$121	\$592	\$397	\$111	\$30	\$5	\$250
10-06-520.09	Chemical & Medical	\$6,633	\$2,366	\$4,291	\$0	\$0	\$0	\$0
10-06-520.10	Operating Supplies	\$2,986	\$3,734	\$3,304	\$10,492	\$7,465	\$10,000	\$15,000
10-06-520.12	Diesel Fuel	\$1,956	\$4,864	\$4,420	\$6,142	\$5,289	\$7,000	\$7,500
10-06-520.14	Materials	\$0	\$0	\$0	\$38,399	\$15,411	\$35,000	\$70,000
10-06-520.15	Street Materials	\$1,306	\$0	\$0	\$0	\$0	\$0	\$0
10-06-529.01	Cell Phones	\$0	\$0	\$0	\$1,023	\$824	\$1,000	\$1,500
10-06-530.01	Telephone/Internet	\$1,362	\$3,033	\$3,871	\$8,338	\$7,248	\$7,500	\$8,500
10-06-530.02	Equipment Rental	\$7,585	\$2,110	\$1,359	\$4,360	\$6,096	\$5,000	\$8,500
10-06-530.05	Advertising	\$0	\$48	\$200	\$241	\$1,743	\$0	\$1,500
10-06-530.06	Travel Expense	\$0	\$318	\$0	\$0	\$0	\$0	\$0
10-06-530.11	Utilities	\$55,912	\$54,651	\$59,846	\$58,287	\$47,655	\$60,660	\$60,660
10-06-530.13	Contracted Services	\$128	\$0	\$0	\$0	\$39	\$0	\$100
10-06-530.15	Solid Waste Collection	\$0	\$20,831	\$42,420	\$33,909	\$19,589	\$33,000	\$33,000
10-06-530.20	Permit Renewal	\$0	\$0	\$0	\$0	\$0	\$600	\$0
10-06-531.01	Insurance--Bldgs	\$0	\$0	\$0	\$137	\$76	\$165	\$190
10-06-531.02	Insurance--General Liability	\$0	\$0	\$0	\$0	\$641	\$150	\$158
10-06-531.03	Insurance--Equipment	\$0	\$0	\$0	\$1,028	\$968	\$1,171	\$1,230
10-06-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$1,241	\$0	\$0
10-06-531.05	Insurance--Vehicle	\$0	\$0	\$0	\$4,614	\$3,219	\$4,845	\$5,087
10-06-540.01	R&M Building	\$9,805	\$6,973	\$1,953	\$1,745	\$370	\$4,000	\$7,500
10-06-540.02	Bridge and Culverts	\$812	\$6,320	\$11,490	\$0	\$0	\$0	\$0
10-06-540.03	Signage	\$3,959	\$0	\$0	\$8,982	\$8,159	\$9,000	\$13,500
10-06-540.05	Sidewalks & Curbs	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0
10-06-540.06	Street Repair & Maintenance	\$20,154	\$49,775	\$58,876	\$17,165	\$16,939	\$30,000	\$37,500
10-06-540.07	Escondido & Nichols Creek	\$10,200	\$7,800	\$3,000	\$0	\$0	\$0	\$0
10-06-550.01	Furniture & Fixtures	\$0	\$106	\$255	\$0	\$0	\$0	\$0
10-06-550.02	R&M Equipment	\$0	\$3,273	\$6,236	\$5,671	\$17,437	\$12,000	\$18,000
10-06-550.03	Off-Road Equip Maint	\$1,414	\$12,759	\$6,015	\$0	\$0	\$0	\$13,500
10-06-550.04	R&M Vehicles	\$7,547	\$5,405	\$5,015	\$3,957	\$7,714	\$5,500	\$7,500
10-06-550.06	Heating & Cooling	\$0	\$7,892	\$0	\$0	\$0	\$0	\$0
10-06-550.09	Maint. Agreements/Contracts	\$0	\$0	\$0	\$0	\$0	\$5	\$5
10-06-560.01	Employee Bonuses	\$930	\$1,000	\$1,600	\$0	\$0	\$0	\$0
10-06-560.02	Dues/Subscriptions	\$0	\$0	\$100	\$0	\$0	\$5	\$0
10-06-560.09	Physical Exams	\$500	\$1,240	\$1,645	\$0	\$0	\$0	\$0
10-06-560.10	Training Seminars--Staff	\$0	\$0	\$987	\$42	\$42	\$500	\$500
10-06-580.03	Traffic Signals & Street Lighting	\$440	\$0	\$0	\$0	\$0	\$0	\$10,000
10-06-580.08	Decorations	\$0	\$811	\$0	\$0	\$0	\$0	\$7,500
10-06-580.13	Street Signs	\$1,488	\$987	\$1,948	\$0	\$0	\$0	\$0
10-06-580.14	Traffic Signs	\$3,959	\$2,169	\$3,075	\$0	\$0	\$0	\$0
10-06-590.01	Furniture & Fixtures--Capital Out			\$80	\$0	\$0	\$0	\$0
10-06-590.02	Purchase Equipment	\$17,760	\$117,243	\$4,503	\$0	\$777	\$100,000	\$0
10-06-590.04	Vehicle Purchase	\$9,168	\$11,154	\$20,895	\$187,219	\$0	\$50,000	\$72,000
10-06-590.06	Protective Gear	\$922	\$0	\$0	\$0	\$0	\$0	\$5,000
10-06-590.12	Engineering Services	\$0	\$0	\$0	\$0	\$434	\$2,500	\$2,500
10-06-620.07	Transfers--Street Paving Projects	\$0	\$0	\$0	\$248,060	\$744,095	\$550,000	\$950,440
TOTAL:		\$447,274	\$681,921	\$672,857	\$1,123,811	\$1,245,689	\$1,561,427	\$1,840,000

Budget Total: \$1,000
 Amt allocated: \$1,000
 Remaining: \$0

Emergency Management

Expenditures

Account	Description	YTD ACTUAL 9/30/18	YTD ACTUAL 9/30/2019	YTD ACTUAL 9/30/20	YTD ACTUAL 9/30/21	YTD ACTUAL 6/30/22 (9 MOS.)	CURRENT YR BUDGET	ADOPTED BUDGET 2023
10-07-520.01	Office Supplies							
10-07-520.06	Fuel & Oil			118			150	150
10-07-520.07	Minor Tools & Depreciation			306				
10-07-520.10	Operating Supplies				63		150	150
10-07-530.01	Telephone/Internet	380	494	456	160		200	
10-07-540.07	Other Bldg/Struc Maint.			2,347			250	450
10-07-550.04	R&M Equipment							
10-07-560.10	Training--Staff	200		50				
10-07-580.01	R&M Building	8,172						
10-07-590.02	Purchase Equipment			2,991				250
	R&M Vehicles				367		250	
TOTAL:		8,752	494	6,268	590	0	1,000	1,000

Library Department

Budget Total: \$4,000
 Amt allocated: \$4,000
 Remaining: \$0

Expenditures

Account	Description	YTD ACTUAL 9/30/18	YTD ACTUAL 9/30/2019	YTD ACTUAL 9/30/20	YTD ACTUAL 9/30/21	YTD ACTUAL 6/30/22 (9 MOS.)	CURRENT YR BUDGET	ADOPTED BUDGET 2023
10-09-520.01	Office Supplies							
10-09-520.08	Janitorial Supplies		201	84			200	100
10-09-520.10	Operating Supplies							
10-09-530.01	Telephone	5,987	6,876	5,942	3,907	2,732	3,500	3,600
10-09-530.10	Fuel and Oil	40						0
10-09-530.11	Utilities							
10-09-540.01	R&M Building	27,617	713	803	581	437	600	300
10-09-550.06	AC/Heat System Maintence	1,567						
TOTAL:		35,211	7,790	6,829	4,488	3,169	4,300	4,000

Park Department

Budget Total: \$517,454
 Amt allocated: \$517,454
 Remaining: (\$0)

Expenditures

Account	Description	YTD ACTUAL	CURRENT	ADOPTED				
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-10-510.01	Salaries	\$114,885	\$113,956	\$106,194	\$120,021	\$99,003	\$159,163	\$126,151
10-10-510.02	Temp/Seasonal Salaries	\$10,072	\$6,956	\$8,683	\$0	\$0	\$0	\$0
10-10-510.05	Health Insurance	\$14,241	\$15,701	\$14,878	\$18,994	\$10,568	\$47,300	\$23,481
10-10-510.06	Payroll Taxes	\$9,571	\$9,257	\$8,902	\$9,563	\$8,166	\$12,176	\$9,651
10-10-510.07	TMRS	\$5,351	\$5,332	\$5,262	\$4,013	\$6,705	\$14,961	\$12,565
10-10-510.08	Workers Comp Insurance	\$0	\$553	\$3,284	\$2,935	\$2,150	\$3,933	\$4,369
10-10-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,560
10-10-510.12	Longevity Pay	\$1,650	\$2,400	\$450	\$2,550		\$3,000	\$3,300
10-10-510.13	TWC Unemployment	\$0	\$0	\$0	\$1,121	\$35	\$2,547	\$2,674
10-10-510.14	Pre-Employ Screening/Drug Testing	\$0	\$0	\$0	\$315	\$110	\$400	\$300
10-10-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$5,513
10-10-520.01	Office Supplies	\$0	\$170	\$130	\$83	\$69	\$500	\$500
10-10-520.02	Postage	\$0	\$0	\$0	\$0	\$0	\$25	\$25
10-10-520.03	Holiday Meals/Spec. Events	\$90	\$109	\$108	\$0	\$239	\$0	\$200
10-10-520.04	Uniforms	\$4,074	\$2,745	\$1,658	\$2,171	\$2,457	\$2,500	\$3,000
10-10-520.06	Fuel & Oil	\$3,039	\$3,159	\$2,200	\$3,601	\$2,961	\$4,000	\$5,000
10-10-520.07	Minor Tools/Depreciation	\$1,160	\$1,332	\$1,171	\$0	\$0	\$0	\$0
10-10-520.08	Janitorial Supplies		\$1,286	\$638	\$366	\$962	\$0	\$200
10-10-520.09	Chemical & Medical	\$1,363	\$1,678	\$0	\$0	\$0	\$0	\$150
10-10-520.10	Operating Supplies	\$2,920	\$2,286	\$18,822	\$6,597	\$4,537	\$7,000	\$9,000
10-10-520-.11	Landscaping	\$1,512	\$651	\$319	\$0	\$0	\$0	\$0
10-10-520.14	Materials			\$0	\$44,441	\$3,852	\$56,066	\$60,000
10-10-529.01	Cell Phones			\$0	\$1,641	\$1,588	\$1,400	\$2,000
10-10-530.01	Telephone/Internet	\$844	\$997	\$1,160	\$1,153	\$1,064	\$1,000	\$1,500
10-10-530.02	Equipment Rental	\$40		\$79	\$2,310	\$3,130	\$1,500	\$2,000
10-10-530.09	Food For Volunteers	\$140	\$135	\$0	\$0	\$0	\$0	\$0
10-10-530.11	Utilities	\$17,390	\$16,047	\$4,436	\$16,407	\$14,407	\$21,900	\$22,500
10-10-530.13	Contracted Serv/Insp & Plans	\$0	\$0	\$0	\$0	\$317	\$500	\$500
10-10-531.01	Insurance--Bldgs	\$3,402	\$7,052	\$0	\$484	\$470	\$525	\$604
10-10-531.02	Insurance--General Liability	\$0	\$0	\$0	\$0	\$0	\$150	\$158
10-10-531.03	Insurance--Equipment	\$0	\$0	\$0	\$336	\$343	\$1,120	\$1,176
10-10-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-10-531.05	Insurance--Vehicle	\$0	\$0	\$0	\$0	\$0	\$360	\$378
10-10-540.01	R&M Building	\$1,431	\$982	\$739	\$655	\$26	\$1,500	\$2,000
10-10-540.07	Other Bldg/Struc Maintenance	\$114	\$0	\$0	\$0	\$0	\$0	\$0
10-10-550.02	R&M Equipment	\$0	\$0	\$0	\$1,941	\$1,594	\$2,500	\$3,000
10-10-550-.03	Off Road Equipment Maintenance	\$1,887	\$1,990	\$734	\$0	\$0	\$0	\$0
10-10-550.04	R&M Vehicles	\$411	\$473	\$242	\$634	\$329	\$1,500	\$2,000
10-10-550.05	Park Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$60,374
10-10-550.35	Parks Projects (Park & Rec Board)	\$0	\$0	\$0	\$0	\$0	\$0	\$85,000
10-10-550.09	Maint. Agreements/Contracts	\$0	\$0	\$0	\$16,240	\$0	\$22,000	\$22,000
10-10-560.01	Employee Bonuses	\$400	\$600	\$600	\$0	\$0	\$0	\$0
10-10-560.02	Dues/Subscriptions	\$0	\$0	\$0	\$0	\$0	\$5	\$0
10-10-560.10	Training Seminars--Staff	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,500
10-10-560.11	Sports Complex Expenses	\$0	\$0	\$53,566	\$33,584	\$20,067	\$45,000	\$38,125
10-10-560.12	Escondido Parkway Expenses	\$0	\$0	\$0	\$47,136	\$0	\$4,000	\$2,000
10-10-590.02	Purchase Equipment	\$0	\$0	\$1,165	\$330	\$0	\$3,000	\$3,000
10-10-590.04	Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0
TOTAL:		\$195,987	\$195,847	\$235,420	\$339,622	\$185,149	\$432,781	\$517,454

Municipal Court

Budget Total: **\$213,904**
 Amt allocated: **\$213,904**
 Remaining: **\$0**

Expenditures

Account	Description	YTD ACTUAL	CURRENT	ADOPTED				
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
10-11-510.01	Salaries	\$37,976	\$39,145	\$43,777	\$42,014	\$35,698	\$44,842	\$46,542
10-11-510.03	Prof. Services: Legal, Acctng	\$17,747	\$12,202	\$7,491	\$408	\$0	\$0	\$7,600
10-11-510.05	Health Insurance	\$7,075	\$8,212	\$6,193	\$7,422	\$5,124	\$9,460	\$7,827
10-11-510.06	Payroll Taxes	\$2,884	\$3,071	\$3,448	\$3,234	\$2,887	\$3,430	\$3,561
10-11-510.07	TMRS	\$1,746	\$1,739	\$2,036	\$1,481	\$2,408	\$4,205	\$4,636
10-11-510.08	Insurance--Workers Comp	\$715	\$872	\$650	\$22	\$129	\$403	\$527
10-11-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300
10-11-510.11	Employee Bonus	\$100	\$150	\$400	\$0	\$0	\$0	\$0
10-11-510.12	Longevity Pay	\$1,350	\$0	\$0	\$300	\$0	\$300	\$450
10-11-510.13	TWC Unemployment	\$0	\$0	\$0	\$252	\$9	\$717	\$753
10-11-510.14	Pre-Employ. Screen/Drug Tests	\$0	\$0	\$0	\$0	\$0	\$150	\$0
10-11-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$1,838
10-11-520.01	Office Supplies	\$1,103	\$829	\$1,302	\$1,686	\$677	\$500	\$1,800
10-11-520.02	Postage	\$759	\$0	\$0	\$0	\$25	\$250	\$250
10-11-520.03	Holiday Meals/Spec. Events	\$30	\$38	\$84	\$0	\$117	\$0	\$200
10-11-520.08	Janitorial Supplies	\$135	\$483	\$0	\$0	\$0	\$100	\$100
10-11-520.10	Operating Supplies	\$431	\$430	\$421	\$122	\$734	\$450	\$800
10-11-530.01	Telephone & Internet	\$7,684	\$9,227	\$7,695	\$6,097	\$5,676	\$5,500	\$6,500
10-11-530.02	Equipment Rental	\$1,991	\$622	\$137	\$170	\$709	\$350	\$700
10-11-530.03	Insurance/Bonds/Notary	\$50	\$206	\$0	\$105	\$50	\$250	\$250
10-11-530.06	Travel	\$2,502	\$405	\$0	\$0	\$0	\$0	\$250
10-11-530.07	Rent & Lease	\$2,932	\$1,631	\$0	\$0	\$0	\$0	\$0
10-11-530.10	Natural Gas	\$737	\$577	\$223	\$0	\$0	\$0	\$0
10-11-530.11	Utilities	\$2,947	\$2,287	\$3,904	\$3,740	\$2,968	\$5,500	\$3,800
10-11-530.13	MunCourt Judge-Contract	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000
10-11-530.13	Contract Labor	\$31,296	\$33,914	\$34,000	\$31,200	\$23,247	\$0	\$0
10-11-530.14	MunCourt Prosecutor--Contract	\$0	\$0	\$0	\$0	\$12,308	\$15,000	\$15,000
10-11-530.18	State Criminal Fees	\$49,699	\$56,541	\$59,189	\$94,075	\$34,430	\$75,000	\$75,000
10-11-530.19	Child Safety & Seat Belt Fines	\$0	\$0	\$0	\$499	\$0	\$0	\$0
10-11-531.01	Insurance--Bldgs	\$58	\$0	\$0	\$545	\$582	\$569	\$654
10-11-531.02	Insurance--General Liability	\$0	\$0	\$0	\$0	\$0	\$55	\$58
10-11-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$0	\$55	\$58
10-11-540.01	R&M Building	\$1,530	\$33	\$0	\$0	\$33	\$1,050	\$100
10-11-560.01	Employee Bonus	\$100	\$0	\$0	\$0	\$0	\$0	\$0
10-11-560.02	Dues/Subscriptions	\$446	\$1,275	\$300	\$55	\$55	\$350	\$50
10-11-560.08	Jury/Witness Fees	\$944	\$0	\$0	\$0	\$0	\$300	\$100
10-11-560.10	Training Seminars--Staff	\$0	\$240	\$0	\$0	\$50	\$3,000	\$1,500
10-11-590.02	Equipment Purchase	\$0	\$0	\$988	\$0	\$0	\$400	\$100
10-11-590.03	Court Software	\$0	\$0	\$0	\$653	\$0	\$3,800	\$1,600
TOTAL:		\$174,967	\$174,129	\$172,238	\$194,080	\$127,916	\$205,986	\$213,904



WATER / WASTEWATER FUND

WATERWORKS & SEWER FUND

Utility Revenues Dept. No. 00		YTD ACTUAL 9/30/18	YTD ACTUAL 9/30/19	YTD ACTUAL 9/30/20	YTD ACTUAL 9/30/21	9 MONTHS Actual 6/30/22	CURRENT YR BUDGET	Adopted 2022-23
20-00-309.04	NSF Fees	\$634	\$150	\$0	\$1,000	\$575	\$0	\$0
Total Sundry		\$634	\$150	\$0	\$1,000	575	0	0
20-00-351.01	Municipal Water Sales	\$1,911,298	\$1,848,522	\$1,720,541	\$1,638,933	\$1,167,354	\$1,377,494	\$1,556,472
351.02	TDCJ Water Sales	\$3,407,862	\$3,378,114	\$3,320,562	\$3,293,804	\$2,273,829	\$3,597,200	\$3,314,460
351.03	Bulk Water	\$0	\$400	\$800	\$200	\$0	\$200	\$500
351.04	Ashland Water Sales	\$310,836	\$199,131	\$120,960	\$95,001	\$50,332	\$143,750	\$105,426
Total Water Sales		\$5,629,996	\$5,426,167	\$5,162,863	\$5,027,938	\$3,491,515	\$5,118,644	\$4,976,858
352.01	Municipal Sewer Serv.	\$866,705	\$928,789	\$949,091	\$838,431	\$639,569	\$934,500	\$893,662
352.02	TDCJ Sewer	\$1,897,634	\$1,785,631	\$1,753,676	\$1,742,609	\$1,204,229	\$1,897,500	\$1,751,582
352.03	Ashland Sewer	\$279,626	\$279,626	\$279,626	\$279,626	\$215,116	\$276,000	\$295,815
352.04	Treated Effluent	\$38,609	\$27,819	\$16,125	\$227	\$1,413	\$16,000	\$30,000
352.06	Liquid Waste Disposal Sale	\$74,421	\$78,073	\$44,473	\$0	\$0	\$30,000	\$30,000
Total Sewer Service		\$3,156,995	\$3,099,938	\$3,042,991	\$2,860,893	\$2,060,327	\$3,154,000	\$3,001,060
353.01	Water Taps	\$5,170	\$1,600	\$10,831	\$3,600	\$3,370	\$7,500	\$5,997
353.02	Sewer Taps	\$1,200	\$1,600	\$2,400	\$2,000	\$800	\$2,000	\$1,453
Utility Tap Fees		\$6,370	\$3,200	\$13,231	\$5,600	\$4,170	\$9,500	\$7,450
354.01	Reconnect Fees	\$19,750	\$26,450	\$9,700	\$24,972	\$13,650	\$10,000	\$11,830
354.02	Late Payment Fees	\$67,331	\$78,429	\$31,631	\$71,667	\$53,788	\$36,000	\$44,896
Penalties & Fees		\$87,081	\$104,879	\$41,331	\$96,639	\$67,438	\$46,000	\$56,726
355.01	Unrestricted Interest Earned	\$3,039	\$2,878	\$3,381	\$593	\$1,661	\$500	\$500
Interest Earned		\$3,039	\$2,878	\$3,381	\$593	\$1,661	\$500	\$500
356.01	Miscellaneous Revenues	\$2,167	-\$236	\$2,622	\$3,870	\$14,800	\$0	\$3,200
356.02	Inspection Fees--CSI	\$896	\$505	\$0	\$2,247	\$2,980	\$500	\$2,550
356.03	Cash Over/Short	\$5	-\$60	\$36	\$0	\$0	\$0	\$0
356.04	Gain (Loss) Sale Equipment	\$0	\$0	\$0	-\$11,444	\$0	\$0	\$0
356.05	Credit Card Finance Charge Rev	\$0	\$0	\$10,970	\$12,434	\$9,738	\$12,000	\$12,492
Misc. Revenues		\$3,068	\$209	\$13,628	\$7,107	\$27,518	\$12,500	\$18,242
360.00	Transfer from Other Funds	\$0	\$0	\$0	\$4,229,327	\$0	\$0	\$0
360.01	Transfer from Capital Imp	\$0	\$0	\$5,351,893	\$1,257,951	\$0	\$0	\$0
Transfers		\$0	\$0	\$5,351,893	\$5,487,278	\$0	\$0	\$0
Total Revenue		\$8,887,183	\$8,637,421	\$13,629,318	\$13,487,048	\$5,653,204	\$8,341,144	\$8,060,836

Water Department

Budget Total: \$6,060,836
Amt allocated: \$6,060,836
Remaining: \$0

Expenditures

Account	Description	YTD ACTUAL	CURRENT	ADOPTED				
		9/30/18	9/30/2019	9/30/20	9/30/21	6/30/22 (9 MOS.)	YR BUDGET	BUDGET 2023
20-64-510.01	Salaries	\$318,633	\$385,997	\$385,730	\$421,872	\$276,486	\$493,930	\$360,320.00
20-64-510.03	Prof Services: Accounting/Legal	\$36,264	\$11,015	\$4,831	\$3,278		\$1,500	
20-64-510.05	Health Insurance	\$57,658	\$77,365	\$67,186	\$76,463	\$34,583	\$104,060	\$58,703.00
20-64-510.06	Payroll Taxes	\$24,184	\$29,044	\$31,816	\$34,434	\$21,461	\$37,786	\$27,565.00
20-64-510.07	TMRS	\$14,926	\$16,955	\$16,372	\$15,407	\$18,035	\$46,429	\$35,888.00
20-64-510.08	Insurance--Workers Comp	\$23,594	\$26,801	\$16,973	\$8,133	\$6,399	\$11,587	\$11,454
20-64-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$3,640
20-64-510.11	Annual Bonus	\$800	\$1,650	\$2,100	\$0	\$0	\$0	
20-64-510.12	Longevity	\$4,500	\$8,550	\$1,650	\$2,550	\$0	\$3,750	\$2,100
20-64-510.13	TWC Unemployment	\$0	\$0	\$0	\$3,210	\$302	\$7,902	\$8,298
20-64-510.14	Pre-Employ. screening/Drug testing	\$0	\$0	\$0	\$1,180	\$565	\$1,600	
20-64-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$11,027
20-64-520.01	Office Supplies	\$2,362	\$2,230	\$511	\$1,646	\$405	\$1,500	\$600
20-64-520.02	Postage	\$0	\$0	\$0	\$3,356	\$3,137	\$1,500	\$4,200
20-64-520.03	Holiday Meals/Meetings/Events	\$324	\$433	\$427	\$0	\$686	\$0	\$700
20-64-520.04	Uniforms	\$14,342	\$11,979	\$13,913	\$7,448	\$4,729	\$7,500	\$6,000
20-64-520.06	Gasoline & Lubricants	\$15,368	\$17,239	\$15,176	\$14,770	\$16,197	\$16,000	\$22,000
20-64-520.07	Minor Apparatus & Tools Rapid	\$8,762	\$10,074	\$9,579	\$0	\$0	\$0	\$895
20-64-520.08	Janitorial Supplies	\$918	\$487	\$917	\$248	\$181	\$0	\$300
20-64-520.09	Chemicals	\$8,375	\$8,368	\$6,840	\$63,126	\$74,986	\$55,000	\$100,000
20-64-520.10	Operating Supplies	\$4,103	\$6,238	\$9,238	\$57,660	\$31,817	\$79,000	\$42,000
20-64-520.12	Diesel	\$2,800	\$3,366	\$3,768	\$632	\$4,850	\$2,000	\$6,500
20-64-520.13	Medical	\$0	\$0	\$34	\$0	\$0	\$0	\$0
20-64-520.14	Materials	\$0	\$0	\$90	\$79,524	\$43,048	\$138,000	\$59,000
20-64-520.14	Inspection Fees	\$0	\$0	\$0	\$182	\$0	\$500	\$200
20-64-520.18	Lab Fees	\$0	\$0	\$0	\$17,964	\$7,204	\$14,600	\$12,000
20-64-529.01	Cell Phones	\$0	\$0	\$0	\$7,163	\$5,055	\$6,000	\$7,000
20-64-530.01	Telephone	\$29,073	\$32,360	\$11,656	\$16,283	\$14,734	\$13,000	\$15,000
20-64-530.02	Equipment Rental	\$4,295	\$4,909	\$1,162	\$3,060	\$11,360	\$4,000	\$15,000
20-64-530.04	Non-Professional Services	\$6,913	\$4,132	\$7,024	\$0	\$0	\$0	\$0
20-64-530.05	Advertising	\$203	\$48	\$300	\$3,162	\$246	\$2,500	\$500
20-64-530.06	Travel	\$89	\$318	\$613	\$0	\$0	\$0	\$1,200
20-64-530.11	Utilities	\$17,106	\$18,410	\$15,637	\$302,289	\$277,759	\$295,260	\$300,000
20-64-530.13	Contracted Services	\$7,124	\$8,251	\$15,336	\$1,039	\$8,934	\$1,500	\$11,000
20-64-530.20	Permit Renewal	\$119	\$6,141		\$12,614	\$11,619	\$5,000	\$12,000
20-64-531.01	Insurance--Bldgs	\$13,218	\$30,000	\$2,299	\$5,973	\$6,348	\$6,273	\$7,214
20-64-531.02	Insurance--Gen Liability	\$0	\$0	\$0	\$0	\$874	\$0	\$0
20-64-531.03	Insurance--Equipment	\$0	\$0	\$0	\$882	\$819	\$942	\$989
20-64-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$1,692	\$0	\$0
20-64-531.05	Insurance--Vehicles	\$0	\$0	\$0	\$4,023	\$6,094	\$5,450	\$5,723
20-64-540.01	R&M Building	\$22,577	\$5,796	\$3,928	\$4,973	\$10,847	\$26,000	\$26,000
20-64-540.04	R&M Systems Water Lines	\$379,205	\$160,833	\$231,248	\$29,046	\$17,657	\$50,000	\$50,000
20-64-550.01	R&M Equipment	\$870	\$0	\$582	\$15,340	\$15,547	\$17,000	\$120,000
20-64-550.03	Off-Road Equipment Maintenance	\$4,444	\$7,692	\$10,322	\$0	\$0	\$0	\$0
20-64-550.04	R&M Vehicles	\$9,363	\$5,464	\$8,025	\$4,757	\$5,610	\$6,266	\$6,500
20-64-550.06	AC/Heat System Maintenance	\$7,952	\$7,892	\$0	\$0	\$0	\$0	\$0
20-64-560.02	Dues/Subscriptions	\$220	\$350	\$1,293	\$0	\$0	\$0	\$1,200
20-64-560.09	Physical Exams	\$1,045	\$2,695	\$3,626	\$1,238	\$0	\$1,500	\$1,200
20-64-560.10	Training/Seminars	\$5,511	\$2,248	\$2,022	\$3,691	\$2,062	\$4,600	\$4,000
20-64-580.04	Well Repairs--Water	\$0	\$0	\$0	\$87,367	\$103,676	\$325,000	\$200,000
20-64-580.11	Fire Hydrants	\$5,443	\$19,374	\$7,762	\$0	\$0	\$0	\$10,000
20-64-580.12	New Lines	\$0	\$0	\$722	\$71,229	\$38,944	\$351,180	\$250,000
20-64-580.14	Traffic Signs	\$532	\$3,718	\$2,468	\$0	\$0	\$0	\$0
20-64-580.16	Water Meters	\$13,114	\$30,459	\$23,100	\$0	\$0	\$0	\$0
20-64-590.02	Purchase Equipment	\$21,452	\$15,594	\$2,377	\$3,604	\$4,716	\$236,000	\$0
20-64-590.03	Off-Road Equipment - Capital Out	\$51,000	\$55,989	\$0	\$0	\$0	\$0	\$0
20-64-590.04	Purchase Vehicles	\$55,182	\$0	\$0	\$0	\$0	\$0	\$0
20-64-590.11	Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-64-590.12	Engineering Services	\$0	\$0	\$0	\$5,250	\$0	\$20,000	\$20,000
20-64-616.50	Depreciation	\$0	\$0	\$0	\$1,129,672	\$0	\$0	\$0
20-64-620.09	Transfer to---Water Line Projects	\$0	\$0	\$0	\$88,305	\$164,050	\$0	\$91,920
20-64-620.01	Transfer to General Fund--2019 Bonds	\$0	\$0	\$0	\$459,827	\$365,648	\$487,530	\$0
20-64-620.05	Transfer to General Fd-Admin Costs	\$287,500	\$263,542	\$287,500	\$1,800,000	\$2,377,874	\$3,170,499	\$3,700,000
20-64-620.10	TXCDBG Project	\$7,500	\$0	\$0	\$0	\$0	\$431,000	\$431,000
20-64-620.11	FEMA Grant Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-64-620.12	Interest Expense	\$0	\$0	\$0	\$37,836	\$0	\$0	\$0
20-64-620.13	TWDB Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL:		\$1,488,963	\$1,304,006	\$1,226,153	\$4,911,706	\$3,997,236	\$6,490,644	\$6,060,836

Sewer Department

Budget Total: \$2,000,000
 Amt allocated: \$2,000,000
 Remaining: \$0

Expenditures

Account	Description	YTD ACTUAL 9/30/18	YTD ACTUAL 9/30/2019	YTD ACTUAL 9/30/20	YTD ACTUAL 9/30/21	YTD ACTUAL 6/30/22 (9 MOS.)	CURRENT YR BUDGET	ADOPTED BUDGET 2023
20-62-510.01	Salaries	\$160,163	\$143,813	\$148,610	\$292,856	\$187,034	\$352,375	\$297,074
20-62-510.05	Health Insurance	\$21,263	\$23,795	\$19,180	\$59,054	\$32,682	\$85,140	\$50,876.00
20-62-510.06	Payroll Taxes	\$11,740	\$10,911	\$11,997	\$21,946	\$15,032	\$26,957	\$22,726.00
20-62-510.07	TMRS	\$7,230	\$7,389	\$6,685	\$10,207	\$12,779	\$33,123	\$29,589.00
20-62-510.08	Insurance--Workers Comp	\$3,575	\$4,269	\$3,248	\$8,133	\$10,595	\$9,863	\$13,281
20-62-510.10	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$0	\$3,640
20-62-510.12	Longevity	\$0	\$900	\$1,950	\$1,800	\$0	\$2,850	\$3,300
20-62-510.13	TWC Unemployment	\$0	\$0	\$0	\$2,474	\$99	\$5,638	\$5,920
20-62-510.14	Pre-Employ screening/Drug testing	\$0	\$0	\$0	\$915	\$110	\$1,000	\$1,000
20-62-510.15	COLA	\$0	\$0	\$0	\$0	\$0	\$0	\$9,189
20-62-520.01	Office Supplies	\$745	\$1,154	\$748	\$644	\$32	\$1,000	\$50
20-62-520.02	Postage	\$0	\$0	\$0	\$848	\$1,814	\$50	\$50
20-62-520.03	Meals, Meetings, Events	\$272	\$132	\$155	\$755	\$755	\$0	\$700
20-62-520.04	Uniforms	\$4,642	\$3,214	\$3,412	\$7,006	\$3,334	\$7,500	\$7,500
20-62-520.06	Gasoline & Lubricants	\$4,173	\$4,832	\$6,146	\$7,511	\$4,069	\$45,500	\$6,000
20-62-520.07	Minor Apparatus & Tools	\$4,072	\$2,594	\$3,847	\$0	\$0	\$0	\$200
20-62-520.08	Janitorial Supplies	\$1,883	\$808	\$1,978	\$0	\$33	\$0	\$100
20-62-520.09	Chemicals	\$76,736	\$29,670	\$26,362	\$44,762	\$29,928	\$66,700	\$47,000
20-62-520.10	Operating Supplies	\$3,806	\$8,568	\$5,741	\$54,156	\$1,559	\$15,700	\$3,000
20-62-520.12	Diesel Fuel	\$2,090	\$1,937	\$643	\$0	\$0	\$0	\$1,500
20-62-520.13	Consumable Chemicals	\$0	\$22,400	\$21,182	\$213	\$0	\$500	\$500
20-62-520.14	Materials	\$0	\$0	\$0	\$21,938	\$21,128	\$35,570	\$35,000
20-62-520.15	Inspection Fees	\$0	\$0	\$0	\$178	\$0	\$1,000	\$500
20-62-520.18	Lab Fees	\$0	\$0	\$0	\$23,510	\$23,533	\$23,000	\$32,000
20-62-529.01	Cell Phones	\$0	\$0	\$0	\$1,259	\$1,283	\$1,100	\$1,100
20-62-530.01	Telephone	\$3,974	\$4,123	\$6,467	\$8,066	\$7,361	\$8,000	\$8,000
20-62-530.02	Equipment Rental	\$139,314	\$79,210	\$51,481	\$9,172	\$1,388	\$3,000	\$3,000
20-62-530.04	Non-Professional Services	\$6,463	\$2,273	\$1,919	\$0	\$0	\$0	\$0
20-62-530.05	Advertising	\$0	\$107	\$181	\$0	\$0	\$0	\$0
20-62-530.06	Travel	\$230	\$28	\$25	\$0	\$0	\$0	\$1,000
20-62-530.11	Utilities	\$128,851	\$108,357	\$83,714	\$98,515	\$37,273	\$135,630	\$120,000
20-62-530.13	Contract Labor	\$2,413	\$15,094	\$39,290	\$0	\$903	\$0	\$0
20-62-530.14	Contract Services	\$1,556	\$0	\$0	\$0	\$0	\$0	\$0
20-62-530.17	Sludge Disposal Expense	\$24,098	\$94,565	\$67,074	\$2,115	\$51,895	\$51,000	\$86,400
20-62-530.20	Permit Renewal	\$15,882	\$38,977	\$24,657	\$11,360	\$11,560	\$12,000	\$0
20-62-531.01	Insurance--Bldgs	\$17,000	\$0	\$0	\$5,973	\$6,349	\$6,169	\$7,094
20-62-531.02	Insurance--Gen Liability	\$0	\$0	\$0	\$0	\$874	\$0	\$0
20-62-531.03	Insurance--Equipment	\$6,793	\$5,674	\$3,782	\$882	\$819	\$942	\$989
20-62-531.04	Insurance--E&O	\$0	\$0	\$0	\$0	\$1,692	\$0	\$0
20-62-531.05	Insurance--Vehicles	\$0	\$0	\$0	\$4,023	\$3,941	\$5,450	\$5,723
20-62-540.01	R&M Building	\$13,217	\$565	\$1,415	\$2,094	\$6,114	\$25,100	\$14,274
20-62-540.03	R&M Systems Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-62-540.04	Sewer Collection Lines	\$29,600	\$1,750	\$0	\$47,048	\$93,120	\$120,000	\$96,000
20-62-550.01	Furnitures & Fixtures	\$135	\$3,859	\$1,346	\$0	\$1,023	\$0	\$2,000
20-62-550.02	R&M Equipment	\$10,731	\$70,730	\$42,205	\$7,353	\$4,221	\$18,500	\$5,000
20-62-550.04	R&M Vehicles	\$2,568	\$2,022	\$1,332	\$6,612	\$2,846	\$7,000	\$5,000
20-62-560.01	Employee Bonus	\$300	\$600	\$600	\$0	\$0	\$0	\$0
20-62-560.02	Dues/Subscriptions	\$110	\$210	\$0	\$0	\$0	\$0	\$0
20-62-560.09	Physical Exams	\$0	\$350	\$175	\$338	\$0	\$400	\$0
20-62-560.10	Training/Seminars	\$2,495	\$151	\$401	\$2,550	\$1,969	\$3,500	\$2,000
20-62-580.12	New Lines	\$0	\$0	\$0	\$16,085	\$37,095	\$0	\$20,000
20-62-580.20	Other Bldg/Structure Capital Exp	\$15,566	\$2,967	\$0	\$0	\$0	\$364,493	\$7,300
20-62-590.02	Purchase Equipment	\$12,456	\$0	\$0	\$886	\$53,073	\$55,000	\$0
20-62-590.04	Purchase Vehicles	\$7,710	\$24,517	\$0	\$0	\$0	\$277,000	\$0
20-62-590.11	Consulting Services	\$0	\$0	\$0	\$2,948	\$0	\$0	\$0
20-62-590.12	Engineering Services	\$0	\$0	\$0	\$1,750	\$0	\$1,500	\$1,500
20-62-610.11	Transfer to--Sewer Line Projects	\$62,528	\$870,833	\$950,000	\$1,144,193	\$27,134	\$0	\$102,925
20-62-620.05	Administrative Fees	\$287,500	\$263,542	\$287,500	\$0	\$0	\$0	\$0
20-62-620.10	TXCDBG Projects	\$0	\$0	\$0	\$10,500	\$7,225	\$41,250	\$0
20-62-620.11	FEMA Grant Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$940,000
20-62-620.13	TWDB Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL:		\$1,093,880	\$1,856,890	\$1,825,448	\$1,941,873	\$703,674	\$1,850,500	\$2,000,000



OTHER FUNDS

30 Grant Fund		Actual 9/30/18	Actual 9/30/19	Actual 9/30/20	Actual 9/30/21	Current Budget 2021/2022	9 mos. Actual 6/30/22	Adopted Budget 2022-23
Revenue								
30-00-370.00	TxCDBG Grant	\$226,763	\$0	\$0		\$0	\$0	\$0
30-00-370.03	Police Grant Income	\$0	\$0	\$7,500				
30-00-370.06	Other Grant Income	\$0	\$35,955	\$134,974				
30-00-370.07	Coronavirus S&L Recovery	\$0	\$0	\$0		\$0	\$0	
30-00-370.09	Covid Grant	\$0	\$0	\$0	\$45,010			
30-00-370.15	TDEM CLFRF Grant	\$0	\$0	\$0	\$415,413	\$0	\$821	
30-00-370.11	TxCDBG Grant 7220229	\$0	\$0	\$0		\$0	\$371,373	\$0
30-00-370.12	GLO Hurr Harvey Haz. Mitigation	\$0	\$0	\$0		\$0	\$2,343,190	\$30,000,000
30-00-370.13	TX Water Dev. Board Grant	\$0	\$0	\$0		\$0	\$0	
30-00-370.14	FEMA DR4485	\$0	\$0	\$0		\$0	\$0	
Total Grant Revenue		\$226,763	\$35,955	\$142,474	\$460,423	\$0	\$2,715,384	\$30,000,000
Expenses								
	ARPA-Emerg. Generators/PremF	\$0	\$0	\$0		\$0	\$147,200	
30-30-640.06	TxCDBG Grant 7220229	\$0	\$0	\$0	\$20,655	\$0	\$156,729	
30-30-640.06	TXDOT Grant	\$0	\$0	\$134,974				
30-30-640.07	TX Water Dev. Board Grant	\$0	\$0	\$0	\$12,375	\$0	\$0	
30-30-640.08	Coronavirus S&L Recovery	\$0	\$0	\$0		\$0	\$0	
30-30-640.09	GLO Hurr Harvey Haz. Mitigation	\$0	\$0	\$0		\$0	\$2,345,226	\$30,000,000
	FEMA DR4485	\$0	\$0	\$0		\$0		
30-30-670.10	TxCDBG Grant 2016	\$228,100	\$0	\$0		\$0		
						\$0	\$0	
Total Grant Expenses		\$228,100	\$0	\$134,974	\$33,030	\$0	\$2,649,155	\$30,000,000

35 TAX INCREMENT REINVESTMENT ZONE 2		Actual 9/30/18	Actual 9/30/19	Actual 9/30/20	Actual 9/30/21	Current Budget 2021/2022	YTD Actual 6/30/22	Adopted Budget 09/30/2023
REVENUE								
301.02	TIRZ Advalorem tax - Escondido WS	\$541	\$1,091	\$1,236	\$1,055	\$1,055	\$674	\$1,055
301.05	TIRZ Advalorem tax - Karnes County	\$8,930	\$7,517	\$8,487	\$11,473	\$11,473	\$12,629	\$11,473
301.06	TIRZ Advalorem tax-SARA	\$626	\$804	\$1,033	\$1,176	\$1,176	\$901	\$1,176
301.07	TIRZ Advalorem tax-Otto Kaiser	\$4,429	\$4,260	\$4,309	\$5,798	\$5,798	\$6,179	\$5,798
307.08	TIRZ Advalorem tax-City of Kenedy	\$8,924	\$12,152	\$15,229	\$16,631	\$16,631	\$14,615	\$16,631
370.20	Interest Eamed	\$8	\$5	\$9	\$2	\$2	\$6	\$2
Total TIRZ Revenue		\$23,458	\$25,829	\$30,303	\$36,135	\$36,135	\$35,004	\$36,135

EXPENSE		Actual 9/30/18	Actual 9/30/19	Actual 9/30/20	Actual 9/30/21	Current Budget 2021/2022	YTD Actual 6/30/22	Adopted Budget 09/30/2023
570.02	TIRZ Reimb. Developer -Silverback	\$43,478	\$25,834	\$30,294	\$36,135	\$36,135	\$34,999	\$36,135
660.03	Bank Service Charges	\$0	\$0	\$0	\$0	\$0	\$10	\$0
Total TIRZ Expenses		\$43,478	\$25,834	\$30,294	\$36,135	\$36,135	\$35,009	\$36,135

40	DEBT SERVICE
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				Adopted Budget	
Bond Issue	Principal	Interest	Total	2022-23	
2013 GO Refunding Bonds	\$300,000	\$22,875	\$322,875	\$322,875	\$322,875
2016 GO Refunding Bonds	\$220,000	\$34,556	\$254,556	\$254,556	\$254,556
2016 Combo Tax & Rev - Certif. of Oblig.	\$90,000	\$57,750	\$147,750	\$147,750	\$147,750
2019 Comb Tax & Rev - Certif. of Oblig	\$250,000	\$237,400	\$487,400	\$487,400	\$487,400
Misc Income					
Total Debt Service Reqs.	\$860,000	\$352,581	\$1,212,581	\$1,212,581	\$1,212,581

40	DEBT SERVICE	2021-22 Actual Budget	YTD Actual 6/30/22	Estimated 09/30/2022	Adopted Budget Fy 2023
Revenues					
40-00-370.04	2013 GO Bond	\$318,676	\$239,307	\$319,074	\$322,875
40-00-370.05	2016 Comb Tax Rev Bd	\$144,450	\$108,637	\$144,850	\$147,750
40-00-370.06	2016 Tax :& Rev CO	\$254,114	\$190,886	\$254,514	\$254,556
40-00-370.07	2019 4B Bond	\$487,000	\$365,550	\$487,400	\$487,400
40-00-370.17	Miscellaneous Income	\$1,600	\$400	\$400	\$0
40-00-370.20	Interest Earned	\$0	\$483	\$633	\$700
Total Interest & Sinking Revenue		\$1,205,840	\$905,263	\$1,206,871	\$1,213,281

Expenses					
40-40-640.03	2013 GO Bond Expense	\$318,676	\$318,675	\$318,675	\$322,875
40-40-640.04	2016 Comb Tax Rev Bd	\$144,450	\$144,450	\$144,450	\$147,750
40-40-640.05	2016 Tax :& Rev CO	\$254,114	\$254,114	\$254,114	\$254,556
40-40-640.06	Bank & Admin Fees	\$1,600	\$423	\$423	\$800
40-40-640.07	2019 Bond Expense	\$487,000	\$487,000	\$487,000	\$487,400
Total Interest & Sinking Expense		\$1,205,840	\$1,204,662	\$1,204,662	\$1,213,381

	2016 Combo Tax & Rev. CO's	2016 GO Refunding Bonds	2013 GO Refunding Bonds	2019 Combo Tax & Rev CO	TOTALS
Principal	\$90,000	\$220,000	\$300,000	\$250,000	\$860,000
Interest & Fees	\$57,750	\$34,956	\$23,275	\$237,400	\$353,381
Total Interest & Sinking Exp	\$147,750	\$254,956	\$323,275	\$487,400	\$1,213,381
Bond Payoff Date	May 2036	May 2029	May 2025	May 2039	

Budget Total:	\$154,301
Amt allocated:	\$154,301
Remaining:	\$0

75	KENEDY REGIONAL AIRPORT *	2021-22 Actual Budget	YTD Actual 6/30/22	Estimated 09/30/2022	Adopted Budget Fy 2023
Revenue					
75-00-370.04	Royalty - Hemby A1	\$1,348	\$2,988	\$4,190	\$1,379
75-00-370.05	Royalty - Hemby A2	\$1,477	\$5,412	\$10,530	\$1,511
75-00-370.07	Royalty - Hemby B	\$23,672	\$130,388	\$180,388	\$24,212
75-00-370.12	Royalty - Hemby A4-A6	\$124,364	\$28,423	\$32,400	\$127,199
75-00-370.15	Interest Earned	\$0	\$24	\$69	\$0
75-00-370.16	Transfers In	\$0	\$15,000	\$15,000	\$0
Total Revenues		\$150,861	\$182,235	\$242,577	\$154,301

Expenses					
75-00-510.01	Salaries Reimbursement	\$20,000	\$14,400	\$19,200	\$20,000
75-00-510.02	Attorney Fees	\$2,000	\$0	\$0	\$2,000
75-00-510.03	Accounting & Audit	\$1,500	\$0	\$0	\$1,500
75-00-510.06	Payroll Tax Reimbursement	\$1,530	\$0	\$0	\$1,530
75-00-520.08	Janitorial Supplies	\$300	\$115	\$115	\$300
75-00-520.10	Operating Supplies	\$0	\$578	\$700	\$1,000
75-00-530.01	Telephone & Internet	\$1,500	\$856	\$1,137	\$1,500
75-00-530.02	Water/Sewer/Trash	\$1,500	\$0	\$0	\$1,600
75-00-530.11	Utilities	\$5,500	\$4,147	\$5,500	\$6,500
75-00-531.01	Insurance--Bldgs	\$31	\$37	\$37	\$50
75-00-531.02	Insurance--Gen. Liability	\$1,021	\$1,000	\$1,000	\$1,150
75-00-540.01	R&M Building	\$10,000	\$547	\$1,000	\$10,000
75-00-540.02	R&M Lights	\$3,000	\$974	\$1,000	\$3,000
75-00-540.03	Grounds Upkeep	\$500	\$0	\$0	\$2,000
75-00-540.04	Landscaping & Mowing	\$0	\$1,765	\$1,765	\$2,000
75-00-550.02	Repair & Maint-Equipment	\$2,000	\$4,447	\$5,000	\$5,000
75-00-550.04	Gasoline & oil	\$0	\$25	\$25	\$100
75-00-550.05	Vehicle Maintenance	\$0	\$481	\$700	\$700
75-00-550.09	Maint Agreements-Contracts	\$10,000	\$19,224	\$20,000	\$20,000
75-00-590.04	Vehicle Purchase	\$47,379	\$44,582	\$44,582	\$0
75-00-590.05	Engineering Services	\$0	\$0	\$0	\$16,371
75-00610.01	Airport Administration Fee	\$35,000	\$0	\$0	\$35,000
75-00-660.08	Runway Maintenance	\$1,500	\$8,000	\$8,000	\$16,000
75-00-660.09	Security Camera	\$6,600	\$0	\$6,600	\$7,000
Total Expenses		\$150,861	\$101,178	\$116,361	\$154,301

Budget Total:
 Amt allocated:
 Remaining:

80 HOTEL/MOTEL TAX FUND 2022/2023 Adopted Budget		Actual 9/30/18	Actual 9/30/19	Actual 9/30/20	Actual 9/30/21	Current Budget 2021/2022	9 mos. Actual 6/30/22
REVENUE							
80-00-310.01	Occupancy Tax Receipts	\$644,283	\$1,032,392	\$572,012	\$587,053	\$543,500	\$543,055
80-00-308.05	Interest	\$22,033	\$38,483	\$22,012	\$1,174	\$1,500	\$2,549
Total Hotel Tax Fd Revenue		\$666,316	\$1,070,875	\$594,024	\$588,227	\$545,000	\$545,604
EXPENSES							
80-80-620.01	Transfer to Convention Center	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
80-80-530.11	Utilities	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$8,357
80-80-531.01	Insurance--Bldgs Conv Center	\$0	\$0	\$0	\$0	\$0	\$11,340
80-80-531.03	Insurance--Equipment Conv Center	\$0	\$0	\$0	\$0	\$0	\$0
80-80-540.01	R&M Building Conv Center	\$0	\$0	\$0	\$0	\$0	\$0
80-80-550.01	R&M Equipment Conv Center	\$0	\$0	\$0	\$0	\$0	\$0
80-80-590.02	Purchase Equipment Conv Center	\$0	\$0	\$0	\$0	\$0	\$0
80-80-640.01	Chamber of Commerce	\$135,244	\$16,203	\$0		\$0	\$0
80-80-640.03	Other Improvements	\$510,613	\$215,992	\$2,332		\$200,000	\$23,038
80-80-640.04	Conv Center Proj.-Prof Svc	\$18,865	\$123,701	\$47,926	\$442	\$30,000	\$0
80-80-640.05	Conv Center Const./Op Cost	\$495,545	\$52,445	\$180,939	\$24,030	\$0	\$54,978
80-80-640.06	Land Acquisition	\$0	\$0	\$0	\$195,384	\$0	\$0
80-80-640.56	Convention Center Purch.	\$0	\$0	\$0	\$1,026,893		\$0
80-80-660.01	Kenedy Music Festival	\$0	\$153,167	\$29,950		\$150,000	\$0
80-80-660.02	Bluebonnet Days	\$0	\$0	\$0		\$100,000	\$69,442
80-80-660.03	Christmas in Kenedy	\$0	\$0	\$0	\$45,691	\$45,000	\$18,515
80-80-660.04	Fireworks Celebration	\$0	\$0	\$0	\$13,722	\$20,000	\$21,030
80-80-660.05	Fall Festival	\$0	\$0	\$0			
80-80-680.01	Transfer to TexPool	\$0	\$0	\$0	\$0	\$0	\$0
Total Hotel Tax Fd Expenses		\$1,160,267	\$561,508	\$261,147	\$1,306,162	\$545,000	\$206,700

\$605,285
\$605,285
(50)

Adopted Budget 2022-23
\$603,285
\$2,000
\$605,285

\$0.00
\$12,260
\$14,997
\$2,000
\$5,000
\$10,000
\$25,000
\$0
\$0
\$0
\$0
\$0
\$0
\$100,000
\$100,000
\$45,000
\$35,000
\$30,000
\$226,028
\$605,285



PROPERTY TAX RATE

**TAX REVENUE GENERATED BY 2022
CALCULATED NNR and VAR and DeMinimis Rates**

City of Kenedy

2022

Calculated NO NEW REVENUE Tax Rate	Rate	2022 Revenue w/No New Revenue Rate
Taxable Value \$196,632,349		
Interest & Sinking Debt I&S	0.07822	153,805.82
M & O	0.196971 \$	387,308.70
Total NNR TAX RATE	0.275191 \$	541,114.52
Over 65 Ceiling Tax	\$	54,320.24
M & O Revenue w/Ceiling tax	\$	595,434.76

2022

Calculated VOTER APPROVAL Tax Rate ADJUSTED FOR SALES TAX	Rate	2022 Revenue w/Voter Approval Rate
Taxable Value \$196,632,349		
M&O with unused increment rate from 2021	0.212466 \$	417,776.89
I&S Debt	0.07822 \$	153,805.82
Total VAR TAX RATE	0.290686 \$	571,582.71
Over 65 Ceiling Tax	\$	54,320.24
M & O Revenue w/Ceiling tax	\$	625,902.95

2022

Calculated DeMinimis Tax Rate	Rate	2022 Revenue w/DeMenimis Rate
Taxable Value \$196,632,349		
M & O	0.453929 \$	892,571.25
I&S DEBT	0.07822 \$	153,805.82
DIMINIS RATE	\$	1,044,410.76
Over 65 Ceiling Tax	\$	54,320.24
Total 2021 DEMINIMIS Rate Revenue	0.531149 \$	1,098,731.00

* NEW FOR 2021 UNUSED INCREMENTS Tax Code 26.013 YOU DO NOT HAVE TO USE CAN "BANK FOR UP TO 3 YEARS. You can use all of it or a partial amount without triggering an automatic election.

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Kenedy

830-583-2230

Taxing Unit Name

Phone (area code and number)

303 W. Main St. Kenedy, Texas 78119

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 202,293,166
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 17,410,113
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 184,883,053
4.	2021 total adopted tax rate.	\$ 0.301226 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>184,883,053</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>844,281</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>11,500</u> C. Value loss. Add A and B. ⁶	\$ <u>855,781</u>
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>855,781</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>5,390,765</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>178,636,507</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>538,099</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ <u>161</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>538,260</u>
18.	Total 2022 taxable value on the 2022 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: \$ <u>216,093,351</u> 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: - \$ <u>0</u> D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>6,975,276</u> E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>209,118,075</u>

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. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>4,870,093</u>	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	\$ <u>4,870,093</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>17,355,819</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>196,632,349</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>1,037,581</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>1,037,581</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>195,594,768</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.275191</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 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.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.218000</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>184,883,053</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 403,045
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 117</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 14,615</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -14,498</p> <p>E. Add Line 30 to 31D.</p>	\$ 388,547
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 195,594,768
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.198648 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 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 \$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 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. \$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.198648 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.198648 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.205600 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>157,854</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>157,854</u></p>	\$ <u>157,854</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>970</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>156,884</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>102.00</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>102.00</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>102.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>102.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>153,807</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>196,632,349</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.078220</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.283820</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$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 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. 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 2021, 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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 196,632,349
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 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> .	\$ 0.275191 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.275191 /\$100
57.	2022 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> .	\$ 0.283820 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.283820 /\$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.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 196,632,349
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 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).	\$ 0.283820 /\$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 before 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 unused increment rate for that year would be zero.

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

- a tax year before 2020;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

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.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.006866 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.006866 /\$100
67.	2022 voter-approval tax rate, adjusted for 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).	\$ 0.290686 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.198648 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 196,632,349
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.254281 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.078220 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.531149 /\$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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.301226 / \$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.301226 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,636,507
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 538,099
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 195,594,768
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.290686 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.275191 / \$100
Voter-approval tax rate. As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	\$ 0.290686 / \$100
De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.531149 / \$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here  _____
Printed Name of Taxing Unit Representative

sign here  _____ Date _____

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 Governing Body Summary #1A*

Benchmark 2022 Tax Rates

City of Kenedy

Date: 08/01/2022 11:17 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.275191	\$541,115	
One Percent \$100 Tax Increase***	\$0.277942	\$546,524	\$5,409
One Cent per \$100 Tax Increase***	\$0.285191	\$560,778	\$19,663
De Minimis Rate	\$0.531149	\$1,044,411	\$503,296
VAR NOT adjusted for Unused Increment Rate	\$0.283820	\$558,082	\$16,967
VAR adjusted for Unused Increment Rate	\$0.290686	\$571,583	\$30,468
Last Year's Tax Rate	\$0.301226	\$592,308	\$51,193
Proposed Tax Rate	\$0	\$0	-\$541,115

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

Unused Increment Rate

(not applicable to school districts)

Unused Increment Rate

The unused increment rate can be used to increase the voter-approval tax rate, depending upon the tax rates adopted by a city in the previous three years. The unused increment rate is the three year rolling sum of the difference between the actual tax rate and the voter-approval tax rate. A city has the ability to bank any unused amounts below the voter-approval tax rate to use up to three years. Conversely, if a city adopts the voter-approval tax rate all three years, the unused increment rate would be zero. School districts do not calculate an unused increment rate.

VOTER-APPROVAL TAX RATE

(Tax rate used to levy taxes in preceding year(s))

— (MINUS)

ACTUAL TAX RATE

(Voter-approval tax rate in preceding tax year less unused increment rate for the preceding year)

=

UNUSED INCREMENT RATE

Maximum Unused Increment Rate – Three Year Look Back Calculation

Taxing units calculate the unused increment rate by comparing the actual tax rates in the previous three-years to the voter-approval tax rate, the maximum tax rate a unit can adopt without triggering an election. This comparison is made before considering the unused increment allowance in the voter-approval tax rate.

The unused increment for any year prior to 2020 is considered zero.

If a municipality is considered a defunding municipality, the difference between the municipality's actual tax rate and the voter-approval tax rate is considered zero.

Counties that reduce the funding or allocate funding away from a law enforcement agency without voter approval, the difference between the actual tax rate and the voter-approval tax rate is considered zero.

Look back three years



2021 (Year 1)	2022 (Year 2)	2023 (Year 3)	2024
			
1¢	2¢	2¢	5¢ (Max)
+	+	=	
Taxing unit adopts a tax rate \$0.01 less than the voter-approval tax rate.	Taxing unit adopts a tax rate \$0.02 less than the voter-approval tax rate.	Taxing unit adopts a tax rate \$0.02 less than the voter-approval tax rate.	Taxing unit may adjust the voter-approval tax rate higher by up to \$0.05 without triggering an election.

0019 VAR 013724 Adopted 013124
2020 VAR 01092 Adopted 010514
2021 VAR 302092 Adopted 301226
— .05 use per instructions .006266

Unused Increment Rate

Frequently Asked Questions

How do I calculate my taxing unit's unused increment rate?

The unused increment rate looks back at the difference between the taxing unit's voter-approval tax rate without the unused increment and the adopted tax rate for each of the preceding three years. This process is commonly referred to as "banking" unused pennies by adopting a tax rate below the allowable revenue growth of 3.5 percent. Depending on the tax rate adopted each year, the taxing unit may contribute to or withdraw from the banked pennies. The formula for the unused increment rate is the following: (previous year voter-approval tax rate without the unused increment rate – previous year actual tax rate) + (2nd preceding year voter-approval tax rate without the unused increment rate – 2nd preceding year actual tax rate) + (3rd preceding year voter-approval tax rate without the unused increment rate – 3rd preceding year actual tax rate) = the current year's total unused increment rate.

What happens if my taxing unit adopts a tax rate that uses some or all the available unused increment rate for the current year?

If a taxing unit adopts a tax rate that uses some or all the available unused increment rate, that taxing unit will effectively "withdraw" that portion or all the unused increment. By adopting a tax rate below its voter-approval tax rate but greater than what the voter-approval tax rate would have been without the unused increment, the formula would result in a negative contribution or draw down for that individual year of the total three-year look back. Over the next three years, the current year will contribute a negative number to the unused increment calculation, effectively lowering or zeroing out the total unused increment rate in future years.

Do we have to use all the available unused increment rate when calculating this year's voter-approval rate?

Your voter-approval tax rate calculation must include the entire unused increment rate, however, the taxing unit does not have to adopt a tax rate that uses any of the

unused increment rate or "banked" pennies. The unused increment rate available for the current year depends upon the amount of unused increment in each of the previous three years. If a portion of unused increment was used in the previous three years, only the portion that is unused rolls to the next year.

Are there posting or publishing requirements for the unused increment rate?

Yes, the unused increment rate is calculated within the Tax Rate Calculation Worksheet and the worksheet must be published. However, there is no specific requirement that a notice of tax rate, hearing or meeting must separately identify the unused increment rate.

Is an election to approve the adopted tax rate triggered if the adopted tax rate is less than the voter-approval tax rate with the unused increment rate added?

No, the voter-approval tax rate is inclusive of any available unused increment rate and is now the highest tax rate a taxing unit may adopt before an automatic election is triggered.

What happens to the unused increment rate if we do not use it?

The unused increment rate looks at the previous 3 years. If a taxing unit adopts a tax rate equal to what its voter-approval tax rate would have been without the addition of the unused increment rate, it will not contribute any "banked" pennies to the unused increment rate for that year within the calculation for the next three years. The unused pennies from the two preceding years will still be available within the calculation in the next immediate year.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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