

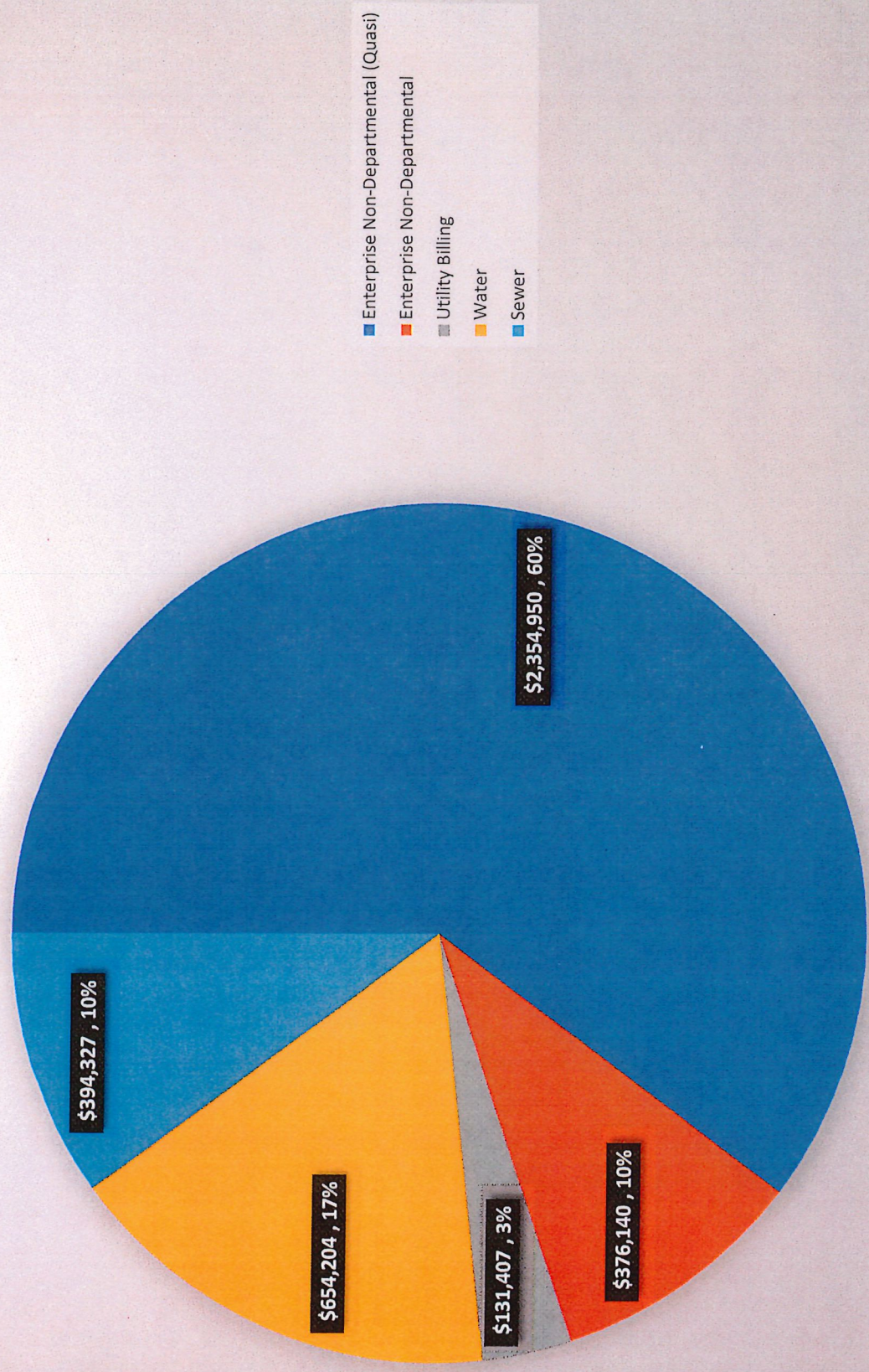


This budget will raise more total property taxes than last year's budget by \$15,000 or 2.27%. This amount is attributed to new value added to the tax roll this year.

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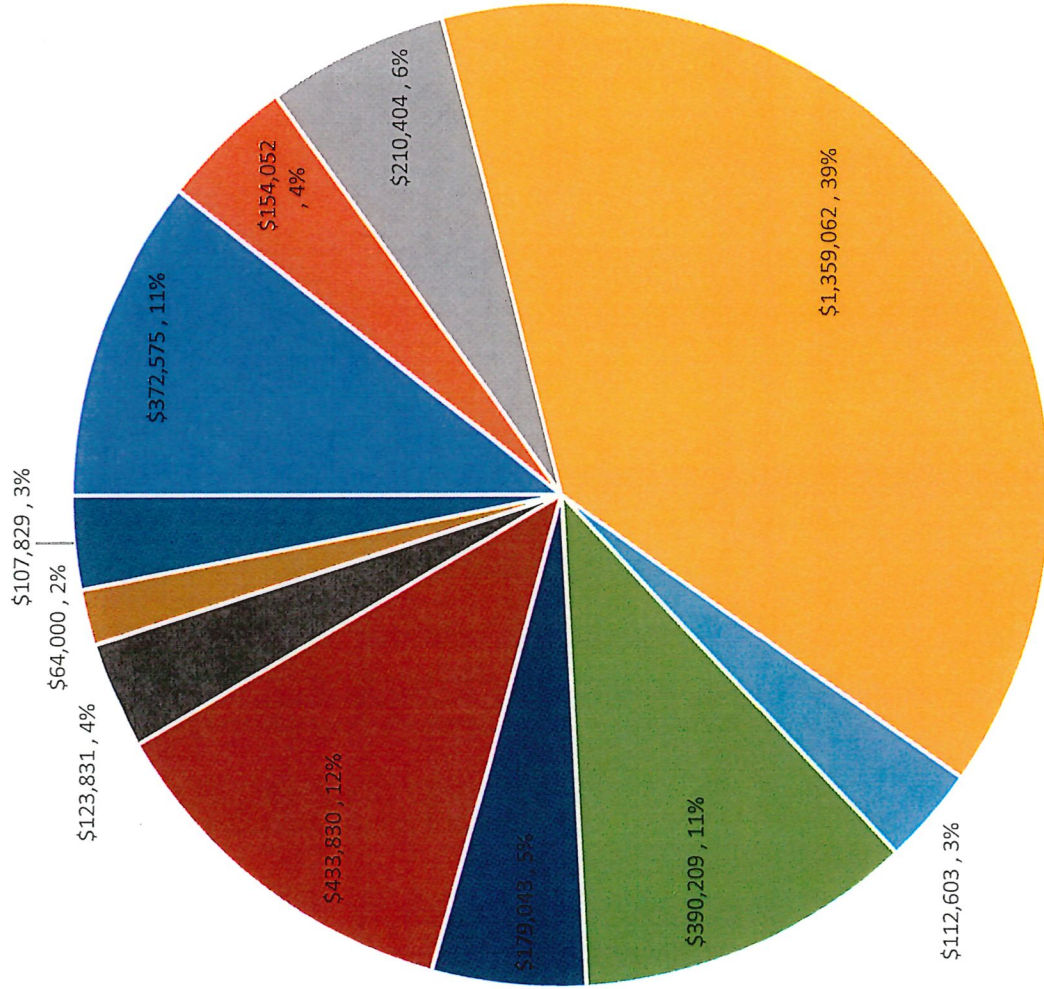
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Enterprise Fund Expenses by Department



- Enterprise Non-Departmental (Quasi)
- Enterprise Non-Departmental
- Utility Billing
- Water
- Sewer

General Fund Expenses by Department



■ GF Non-Departmental
 ■ Council & CS
 ■ City Manager
 ■ Police
 ■ Court
 ■ Development Services
 ■ Public Works
 ■ Library
 ■ Parks & Recreation
 ■ REDCO

FY 2023-2024 PROPOSED BUDGET SUMMARY

General Fund	Proposed Budget
Beginning Fund Balance	\$ 1,898,542
Beginning Restricted Fund Balance	\$ -
Total 2024 FY Revenue	\$ 3,510,475
2024 FY Expenses	
GF Non-Departmental	\$ 372,575
Council & CS	\$ 154,052
City Manager	\$ 210,404
Police	\$ 1,359,062
Court	\$ 112,603
Fire	\$ 390,209
Development Services	\$ 179,043
Public Works	\$ 433,830
Library	\$ 123,831
Parks & Recreation	\$ 64,000
REDCO	\$ 107,829
Total	\$ 3,507,438
Difference	\$ 3,037
Capital Outlay (see below)	\$ 900,000
Ending Fund Balance	\$ 1,001,579

Enterprise Fund	Proposed Budget
Beginning Fund Balance	\$ 4,246,493
Beginning Restricted Fund Balance	\$ 45,800
Total 2024 FY Revenue	\$ 3,915,500
FY 2024 Expenses	
Enterprise Non-Departmental (Quasi)	\$ 2,354,950
Enterprise Non-Departmental	\$ 376,140
Utility Billing	\$ 131,407
Water	\$ 654,204
Sewer	\$ 394,327
Total	\$ 3,911,028
Difference	\$ 4,472
Ending Fund Balance	\$ 4,250,965

Cemetery	Proposed Budget
2024 FY Proposed Income	\$ 50,250
2024 FY Proposed Expenses	\$ 50,200
Difference	\$ 50

I&S	Proposed Budget
2024 FY Proposed Income	\$ 25,000
2024 FY Proposed Expenses	\$ 27,445
Difference	\$ (2,445)

Hotel/Motel Tax	Proposed Budget
2024 FY Proposed Income	\$ 35,000
2024 FY Proposed Expenses	\$ 35,000
Difference	\$ -

Capital Outlay	Proposed Budget
Street Paving	\$ 500,000
Fire Station Build-out	\$ 400,000
Total spent from Reserves	\$ 900,000

General Fund Revenue

Account	Description	2020-2021 Actual Revenue	2021-2022 Actual Revenue	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
	Total Certified Value: \$299,117,661						
	Total Taxable Value: \$220,511,616						
	Total Net Taxable Value after loss to Frozen Estimate: \$181,083,724						
	Proposed M&O Rate: .32175						
	Proposed I&S Rate:.03516						
	Total Proposed Tax Rate: .33542						
	No New Revenue Rate: .32715						
	Voter Approval Rate: .33542						
10-04400-00	CREDIT CARD FEES - UTILITY	\$ 12,956	\$ 15,884	\$ 13,500	\$ 16,014	\$ 17,500	\$ 17,500
10-41401-00	Taxes - Current M&O	\$ 599,299	\$ 625,362	\$ 660,000	\$ 651,154	\$ 660,000	\$ 650,000
10-41402-00	Taxes - Delinquent M&O	\$ 31,961	\$ 27,784	\$ 20,000	\$ 26,583	\$ 25,000	\$ 30,000
10-41404-00	I&S Revenue	\$ -	\$ 24,229	\$ -	\$ -	\$ -	\$ -
10-42403-00	Taxes - Franchise Tax	\$ 236,726	\$ 249,978	\$ 250,000	\$ 213,597	\$ 250,000	\$ 250,000
10-42404-00	Taxes - Sales Tax	\$ 567,549	\$ 701,922	\$ 650,000	\$ 631,335	\$ 700,000	\$ 630,000
10-42405-00	Taxes - Mixed Drink	\$ 758	\$ -	\$ -	\$ 1	\$ -	\$ -
10-43452-00	Permits - Building	\$ 22,432	\$ 31,160	\$ 25,000	\$ 13,583	\$ 15,000	\$ 15,000
10-43453-00	Permits - Demolition	\$ 350	\$ 2,750	\$ 350	\$ 400	\$ 500	\$ 350
10-43454-00	Permits - Electrical	\$ 2,914	\$ 3,784	\$ 2,000	\$ 2,075	\$ 2,500	\$ 2,000
10-43455-00	Permits - Gas	\$ 250	\$ 180	\$ 250	\$ 655	\$ 750	\$ 500
10-43456-00	Permits - House Movers	\$ -	\$ 160	\$ 250	\$ -	\$ -	\$ -
10-43457-00	Permits - Mechanical	\$ 1,250	\$ 1,442	\$ 1,000	\$ 550	\$ 500	\$ 500
10-43458-00	Permits - Peddlers	\$ 150	\$ 260	\$ 100	\$ 150	\$ 150	\$ 150
10-43459-00	Permits - Plumbing	\$ 4,669	\$ 2,804	\$ 2,000	\$ 2,549	\$ 2,500	\$ 2,500
10-43460-00	Permits - Alcohol Fees and Lic	\$ 800	\$ 900	\$ 800	\$ 1,550	\$ 1,550	\$ 1,000
20-55270-20	Zoning Application Fee	\$ 344	\$ 379	\$ 500	\$ 125	\$ 125	\$ -
10-46470-00	Interest Income	\$ 6,595	\$ 26,852	\$ 12,500	\$ 90,061	\$ 115,000	\$ 90,000
10-47470-00	REDC Contribution	\$ 65,000	\$ 5,417	\$ 101,000	\$ 25,250	\$ 101,000	\$ 107,825
10-47471-00	Housing Authority	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ -
10-47474-00	Transfers In Enterprise Fund	\$ 1,054,138	\$ 1,200,000	\$ 1,575,000	\$ 950,000	\$ 1,575,000	\$ 1,235,000
	Transfer in from Rec Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
10-49473-00	Miscellaneous Revenue	\$ 32,248	\$ 49,450	\$ 35,000	\$ 25,559	\$ 30,000	\$ 35,000
10-49479-00	Library Meeting Room	\$ 4,250	\$ 3,350	\$ 2,500	\$ 3,150	\$ 3,500	\$ 2,500
10-49481-00	COURT REVENUE	\$ 284,628	\$ 199,744	\$ 300,000	\$ 144,949	\$ 175,000	\$ 250,000
10-49486-00	Animal Control	\$ 163	\$ 192	\$ 200	\$ 367	\$ 500	\$ 200
10-49487-00	Civic Center Revenue	\$ 5,125	\$ 8,275	\$ 5,000	\$ 5,550	\$ 5,500	\$ 5,000
10-49489-00	Code Enforcement	\$ 4,242	\$ 5,708	\$ 5,000	\$ 650	\$ 500	\$ 500
10-49490-00	Library Fines	\$ 3,267	4283.4	\$ 2,500	\$ 2,457	\$ 2,500	\$ 2,500
10-49491-00	Library Grants	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
10-49494-00	Jim Hogg Park Revenue	\$ 825	\$ 1,075	\$ 750	\$ 950	\$ 1,000	\$ 1,000
10-49497-00	Sale of Public Property	\$ -	\$ -	\$ 22,375	\$ 22,375	\$ 22,375	\$ 50,000
10-49499-00	CDBG GRANT	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -
10-49501	Grant Income	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
10-49505-00	National Night Out	\$ 1,650	\$ 5,275	\$ 1,500	\$ 1,275	\$ 1,275	\$ 1,500
10-49506-00	CARES Act Funding	\$ 252,167	\$ -	\$ -	\$ -	\$ -	\$ -
10-49516	ETCOG Litter Abatement Grant	\$ -	\$ 20,000	\$ 10,000	\$ -	\$ 10,000	\$ 5,000

Account	Description	2020-2021 Actual Revenue	2021-2022 Actual Revenue	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-49538	Settlement Revenue	\$ -	\$ -	\$ 5,648	\$ 5,648	\$ 5,648	\$ 1,000
10-49999	Golf Course Lease	\$ 500	\$ 500	\$ 1,000	\$ 1,250	\$ 1,500	\$ 1,000
10-49508	PD Donation	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	Reimbursement from RISD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,950
10-49539-00	Insurance Proceeds	\$ -	\$ 19,666	\$ 14,792	\$ 14,783	\$ 20,000	\$ -
Total		\$ 3,200,057	\$ 3,249,263	\$ 4,070,516	\$ 2,854,595	\$ 4,096,373	\$ 3,510,475

I&S REVENUE							
Account	Description	2020-2021 Actual Revenue	2021-2022 Actual Revenue	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
99-41404	I&S Revenue	\$ 27,678	\$ 24,229	\$ 25,000	\$ 11,437	\$ 25,000	\$ 25,000
99-46478	Interest Revenue			\$ 600		\$ 2,000	\$ 2,000
Total					\$ 27,000		
I&S EXPENSE							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual 7/22/2022	2022-2023 Amended Budget	2022-2023 YTD Actual 7/17/2023	2022-2023 Projected	2023-2024 Proposed Budget
99-51900	I&S Expense	\$ -	\$ 300,000	\$ 28,765	\$ 28,765	\$ 28,765	\$ 27,445
Total					\$ 27,445		

General Fund Non-Departmental							
Account	Description	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Actual Expense	Actual Expense	Adopted Budget	YTD Actual 8/7/2023	Projected	Proposed Budget
10-50185-10	Empl. Benefits -Christ meal	\$ 954	\$ 1,459	\$ 1,500	\$ 1,545	\$ 1,550	\$ 1,500
10-51316-10	Computer Software	\$ 12,760	\$ 3,977	\$ 15,000	\$ 5,576	\$ 15,000	\$ 50,000
10-51344-10	Insurance - Prop/Casualty/WC	\$ 34,329	\$ 65,947	\$ 75,500	\$ 115,108	\$ 85,500	\$ 83,500
10-51640-10	Postage		\$ 126	\$ 1,500	\$ 49	\$ 500	\$ 500
10-52620-10	Janitorial Supplies		\$ -	\$ 500	\$ -	\$ 500	\$ 500
10-52635-10	Office Supplies	\$ 2,275	\$ 1,726	\$ 3,000	\$ 586	\$ 1,500	\$ 3,000
10-53508-10	R&M - Building/Grounds	\$ 125,168	\$ 9,651	\$ 5,000	\$ 12,569	\$ 15,000	\$ 10,000
10-53520-10	R&M - Computer		\$ 745	\$ 1,500	\$ 640	\$ 1,500	\$ 1,500
10-53524-10	R&M - Copier	\$ 13,158	\$ 11,100	\$ 14,000	\$ 11,677	\$ 17,000	\$ 4,000
10-54304-10	CCAD Rural Addressing Expense	\$ 2,060	\$ 2,037	\$ 2,050	\$ 1,527	\$ 2,050	\$ 2,050
10-54360-10	Prof Fees - Accting & Auditing	\$ 43,845	\$ 36,300	\$ 45,000	\$ 31,164	\$ 45,000	\$ 20,000
10-54366-10	Property Tax Collection	\$ 10,163	\$ 10,410	\$ 11,050	\$ 8,258	\$ 11,050	\$ 11,000
10-54368-10	Property Tax Valuation	\$ 15,216	\$ 15,554	\$ 17,000	\$ 12,738	\$ 17,000	\$ 18,675
10-54370-10	Professional Services	\$ 6,145	\$ 517	\$ 7,500	\$ 1,000	\$ 2,500	\$ 2,500
10-55200-10	Utilities - Electricity	\$ 79,834	\$ 45,000	\$ 50,000	\$ 48,550	\$ 50,000	\$ 55,000
10-55250-10	Utilities - Natural Gas	\$ 4,464	\$ 3,673	\$ 5,000	\$ 1,553	\$ 5,000	\$ 7,500
10-55270-10	Utilities - Telephone and Inte	\$ 20,898	\$ 16,594	\$ 7,500	\$ 22,218	\$ 20,000	\$ 23,750
10-56435-10	Capital Outlays -Computers	\$ -	\$ 2,508	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
10-52505-10	National Night Out	\$ -	\$ 2,311	\$ 1,500	\$ 3,821	\$ 3,821	\$ 1,500
10-56520-10	Lightning Strike Exp	\$ 9,396	\$ -	\$ -	\$ -	\$ -	\$ -
10-56708-10	COVID Expense - 75%	\$ 202,812		\$ -	\$ -	\$ -	\$ -
1056709-10	COVID Expense - 25%	\$ 6,390	\$ 34	\$ -	\$ -	\$ -	\$ -
10-54361-10	Employee Screening	\$ 45	\$ 1,254	\$ 1,500	\$ 3,830	\$ 4,500	\$ 3,000
10-54362-10	Unemployment	\$ -	\$ 5,378	\$ 5,000	\$ 4,722	\$ 7,500	\$ 7,500
105893110	Firemen's Retirement	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,600
	Transfer to Cemetery	\$ -	\$ 24,500	\$ 30,000	\$ -	\$ 30,000	\$ 40,000
10-59910-10	Contingencies	\$ 4,982	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer to I&S	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
10-59931-10	Bank Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 594,894	\$ 260,799	\$ 350,600	\$ 307,132	\$ 386,471	\$ 372,575

Council and City Secretary

Account	Description	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Actual Expense	Actual Expense	Adopted Budget	YTD Actual 8/7/2023	Projected	Proposed Budget
10-50100-11	Salary	\$ 44,746	\$ 56,262	\$ 60,525	\$ 50,632	\$ 60,525	\$ 60,525
10-50130-11	Christmas Supplement Pay	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 1,000
10-50165-11	Payroll Taxes	\$ 3,637	\$ 3,996	\$ 4,647	\$ 3,785	\$ 4,647	\$ 4,898
10-50170-11	INCENTIVE PAY & LONGEV	\$ 1,200	\$ 1,338	\$ 2,100	\$ 1,983	\$ 2,100	\$ 2,500
10-50175-11	- Health Insur	\$ 6,544	\$ 6,761	\$ 8,100	\$ 6,873	\$ 8,100	\$ 6,000
10-50180-11	Empl. Benefits - Retiremen	\$ 3,328	\$ 3,687	\$ 3,875	\$ 3,265	\$ 3,875	\$ 4,379
10-51300-11	Advertising	\$ 3,739	\$ 1,763	\$ 3,000	\$ 2,231	\$ 3,000	\$ 3,000
10-51301-11	Required Advertising	\$ 199	\$ 565	\$ 500	\$ 506	\$ 600	\$ 500
10-51316-11	Computer Software	\$ 12,760	\$ -	\$ 500	\$ -	\$ -	\$ -
10-51330-11	Dues - Association	\$ 1,393	\$ 3,326	\$ 3,000	\$ 1,935	\$ 3,000	\$ 3,000
10-51331-11	HB 1495 Lobbying Expense	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
10-51332-11	Dues - Publications	\$ 490	\$ 794	\$ 750	\$ 205	\$ 500	\$ 500
10-51334-11	Election	\$ 2,987	\$ 10,426	\$ 5,000	\$ 12,133	\$ 10,300	\$ 7,500
10-51352-11	Ordinance Codification	\$ 3,438	\$ 3,526	\$ 4,000	\$ -	\$ 500	\$ 500
10-51780-11	Uniforms	\$ -	\$ -	\$ 500	\$ 330	\$ 500	\$ 500
10-51800-11	Travel	\$ 6,855	\$ 7,032	\$ 7,500	\$ 5,290	\$ 7,500	\$ 7,500
10-52314-11	Computer Expense	\$ 1,025	\$ -	\$ 500	\$ 285	\$ 500	\$ 500
10-52635-11	Office Supplies	\$ 914	\$ 437	\$ 500	\$ 835	\$ 500	\$ -
10-54364-11	Prof Fees - Legal	\$ 17,763	\$ 35,167	\$ 25,000	\$ 34,782	\$ 40,000	\$ 50,000
10-54365-11	380 Agreements	\$ -	\$ 41,401	\$ 85,000	\$ 94,827	\$ 100,000	\$ -
10-54372-11	Records Retention	\$ 100	\$ 200	\$ 750	\$ 143	\$ 750	\$ 750
10-56437-11	HOT DISTRIBUTION	\$ 41,137	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 152,855	\$ 177,281	\$ 216,847	\$ 220,640	\$ 247,497	\$ 154,052

City Manager							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Amended Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-50100-12	Salary	\$ 85,657	\$ 145,981	\$ 160,850	\$ 133,183	\$ 160,850	\$ 160,850
10-50130-12	Christmas Supplement Pa	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,000
10-50165-12	Payroll Taxes	\$ 6,572	\$ 11,059	\$ 12,435	\$ 11,748	\$ 12,500	\$ 12,726
10-50170-12	INCENTIVE PAY & LONGEV	\$ 10	\$ 479	\$ 500	\$ 438	\$ 500	\$ 1,700
10-50171-12	Cell Phone Allowance	\$ 675	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ 1,800
10-50175-12	- Health Insur	\$ 5,467	\$ 13,403	\$ 16,200	\$ 16,269	\$ 16,200	\$ 14,700
10-50180-12	Empl. Benefits - Retireme	\$ 5,614	\$ 9,683	\$ 10,371	\$ 10,138	\$ 10,500	\$ 11,378
10-51330-12	Dues - Association	\$ -	\$ 105	\$ 500	\$ 130	\$ 250	\$ 1,000
1051332-12	Dues - Publications	\$ -	\$ 261	\$ 500	\$ 300	\$ 500	\$ -
10-51810-12	Travel/Training	\$ 964	\$ 4,201	\$ 4,000	\$ 5,269	\$ 5,500	\$ 4,000
10-51780-12	Uniforms	\$ -	\$ 168	\$ 250	\$ -	\$ 250	\$ 250
10-52635-12	Office Supplies	\$ 163	\$ 110	\$ 250	\$ -	\$ -	\$ -
10-58325-12	Debt Service 2013 C	\$ 5,525	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 111,246	\$ 186,650	\$ 208,856	\$ 178,675	\$ 210,050	\$ 210,404

Police Department							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-50100-20	Salary	\$ 382,339	\$ 617,332	\$ 687,463	\$ 624,779	\$ 650,000	\$ 785,000
10-50105-20	Over Time	\$ 3,514	\$ 25,784	\$ 7,500	\$ 44,434	\$ 45,000	\$ 20,000
10-50130-20	Christmas Supplement Pay	\$ 6,000	\$ 6,000	\$ 7,200	\$ 5,400	\$ 5,400	\$ 13,000
10-50165-20	Payroll Taxes	\$ 41,938	\$ 46,003	\$ 55,001	\$ 47,934	\$ 55,000	\$ 63,572
10-50170-20	Incentive Pay & Longevity	\$ 10,770	\$ 7,763	\$ 16,800	\$ 6,981	\$ 10,000	\$ 13,000
10-50175-20	- Health Insur	\$ 62,879	\$ 61,429	\$ 97,200	\$ 62,110	\$ 75,000	\$ 102,300
10-50180-20	Empl. Benefits - Retirement	\$ 35,832	\$ 40,598	\$ 45,870	\$ 42,423	\$ 45,000	\$ 56,840
10-51316-20	Computer Software	\$ -	\$ 6,489	\$ 11,000	\$ 13,937	\$ 15,000	\$ 12,500
10-51330-20	Dues - Association and Pub	\$ 915	\$ 2,400	\$ 2,500	\$ 1,640	\$ 2,500	\$ 2,500
10-51340-20	Inmate Care	\$ -	\$ -	\$ 750	\$ 282	\$ 10	\$ 100
10-51358-20	Printing	\$ 289	\$ 60	\$ 250	\$ 367	\$ 500	\$ 250
10-51780-20	Uniforms	\$ 7,388	\$ 17,373	\$ 7,000	\$ 30,567	\$ 30,000	\$ 15,000
10-51810-20	Travel/Training	\$ 6,253	\$ 6,532	\$ 6,000	\$ 10,121	\$ 10,000	\$ 7,500
10-51815-20	Ammo	\$ -	\$ 1,000	\$ 1,000	\$ 11,023	\$ 11,050	\$ 5,000
10-52635-20	Office Supplies	\$ 4,683	\$ 8,057	\$ 5,000	\$ 6,728	\$ 7,000	\$ 5,000
10-52709-20	DRUG PREVENTION	\$ 503	\$ 370	\$ 6,148	\$ 264	\$ 6,150	\$ 1,000
	K-9 Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
10-52711-20	COMMUNITY RELATIONS	\$ 205	\$ 1,031	\$ 750	\$ 578	\$ 600	\$ 750
10-52715-20	PD RESERVE	\$ 50	\$ -	\$ 500	\$ -	\$ -	\$ -
10-53508-20	R&M - Building/Grounds	\$ 2,076	\$ 2,772	\$ 2,000	\$ 1,421	\$ 2,000	\$ 2,000
10-53520-20	R&M - Computer	\$ 1,050	\$ 3,030	\$ 3,000	\$ 6,198	\$ 6,000	\$ 1,500
10-53524-20	R&M - Copier	\$ 6,239	\$ 5,037	\$ 7,500	\$ -	\$ 7,500	\$ 8,000
10-53530-20	R&M - Equipment	\$ 2,314	\$ 949	\$ 2,000	\$ 879	\$ 1,000	\$ 2,000
10-53533-20	R&M - Gun Range	\$ 480	\$ 500	\$ 500	\$ 2,216	\$ 2,500	\$ 2,500
10-53540-20	R&M - Radar	\$ 4,718	\$ 5,815	\$ 5,500	\$ 23,793	\$ 25,000	\$ -
10-53542-20	R&M - Radio/Pager	\$ 287	\$ 5,986	\$ 2,000	\$ 2,575	\$ 3,000	\$ 2,500
10-53560-20	R&M - Veh Exp	\$ 14,443	\$ 10,361	\$ 10,000	\$ 18,896	\$ 15,000	\$ 10,000
10-53566-20	R&M - Veh Exp - Fuel	\$ 19,491	\$ 38,009	\$ 45,000	\$ 24,351	\$ 30,000	\$ 40,000
10-53568-20	R&M - Oil Changes	\$ 1,673	\$ 1,349	\$ 3,000	\$ 1,291	\$ 2,000	\$ 5,000
10-53570-20	R&M - Veh Exp - Tires	\$ 4,075	\$ 5,844	\$ 3,000	\$ 4,445	\$ 3,000	\$ 3,000
10-56425-20	Capital Outlays - Cameras	\$ 31,242	\$ 31,242	\$ 31,500	\$ 31,242	\$ 31,500	\$ 35,000
10-56475-20	Capital Outlays - Radios	\$ 1,000	\$ -	\$ 500	\$ -	\$ -	\$ 1,500
10-56485-20	Capital Outlays -Support Ec	\$ 15,020	\$ 4,740	\$ 5,000	\$ 43,040	\$ 44,000	\$ 11,250
10-56435-20	Capital Outlays - Computer	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
10-58325-20	Debt Service - 2013 C	\$ 10,391	\$ -	\$ -	\$ -	\$ -	\$ -
10-58326-20	Debt Service - Patrol Cars	\$ 58,828	\$ 58,828	\$ 58,828	\$ 58,828	\$ 58,828	\$ 121,500
	Total	\$ 736,885	\$ 1,022,683	\$ 1,142,259	\$ 1,128,741	\$ 1,204,538	\$ 1,359,062

Municipal Court							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-50100-25	Salary	\$ 55,040	\$ 55,580	\$ 58,853	\$ 49,316	\$ 56,500	\$ 56,697
10-50130-25	Christmas Supplement Pay	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 1,500
10-50165-25	Payroll Taxes	\$ 4,287	\$ 4,247	\$ 4,571	\$ 3,516	\$ 4,575	\$ 4,517
10-50170-25	Incentive Pay & Longevity	\$ 1,137	\$ -	\$ -	\$ -	\$ -	\$ 850
10-50175-25	- Health Insur	\$ 13,361	\$ 13,540	\$ 16,200	\$ 13,729	\$ 16,200	\$ 22,200
10-50180-25	Empl. Benefits - Retirement	\$ 3,861	\$ 3,703	\$ 3,812	\$ 3,236	\$ 3,825	\$ 4,039
10-51316-25	Computer Software	\$ 2,956	\$ 6,542	\$ 3,500	\$ -	\$ 3,500	\$ 4,500
10-51330-25	Dues - Association and Publica	\$ 225	\$ 96	\$ 500	\$ -	\$ 500	\$ 500
10-51332-25	Publications	\$ 11	\$ -	\$ 300	\$ -	\$ -	\$ -
10-51348-25	Juror Expense	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
10-51358-25	Printing	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
10-51780-25	Uniforms	\$ 46	\$ -	\$ 200	\$ 152	\$ 200	\$ 200
10-51810-25	Travel/Training	\$ 1,234	\$ 749	\$ 3,000	\$ 1,774	\$ 2,500	\$ 4,500
10-52635-25	Office Supplies	\$ -	\$ 228	\$ 500	\$ 466	\$ -	\$ -
10-53520-25	R&M - Computer	\$ 2,188	\$ 2,724	\$ 500	\$ -	\$ 500	\$ 500
10-54364-25	Legal Fees	\$ 9,918	\$ 9,012	\$ 10,000	\$ 7,180	\$ 10,000	\$ 12,500
	Total	\$ 95,165	\$ 97,321	\$ 103,436	\$ 80,269	\$ 99,200	\$ 112,603

Fire Department							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-50100-30	Salary	\$ 138,678	\$ 134,087	\$ 138,648	\$ 166,544	\$ 182,500	\$ 161,000
10-50105-30	Over Time	\$ 2,354	\$ 1,458	\$ 3,500	\$ 8,834	\$ 10,000	\$ 3,500
10-50110-30	SL -Extra Labor- Dispatch	\$ 20,712	\$ 4,159	\$ 20,000	\$ 10,032	\$ 12,000	\$ 15,000
10-50130-30	Christmas Supplement Pay	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 3,000
10-50165-30	Payroll Taxes	\$ 11,981	\$ 10,083	\$ 13,032	\$ 13,474	\$ 13,050	\$ 14,497
10-50170-30	Incentive Pay & Longevity	\$ 3,662	\$ 2,574	\$ 6,400	\$ 2,600	\$ 3,000	\$ 7,000
10-50175-30	- Health Insur	\$ 20,203	\$ 19,860	\$ 24,300	\$ 20,054	\$ 24,300	\$ 28,800
10-50180-30	Empl. Benefits - Retirement	\$ 9,799	\$ 8,884	\$ 9,592	\$ 11,265	\$ 12,825	\$ 12,962
10-51330-30	Dues - Association and Public	\$ -	\$ 1,173	\$ 1,200	\$ 522	\$ 1,500	\$ 500
10-51384-30	Fire Prevention	\$ 1,511	\$ 2,054	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
10-51780-30	Uniforms	\$ 1,819	\$ 7,435	\$ 3,000	\$ 736	\$ 1,500	\$ 3,000
10-51810-30	Travel/Training	\$ 405	\$ 90	\$ 1,000	\$ 26	\$ 500	\$ 1,000
10-52730-30	Supplies - General	\$ 536	\$ 750	\$ 1,500	\$ 1,005	\$ 1,500	\$ 1,000
10-52750-30	Small Tools	\$ 21	\$ 205	\$ 500	\$ -	\$ 500	\$ 500
10-53502-30	R&M - Air Pack Maintenance	\$ 4,309	\$ 2,866	\$ 3,500	\$ 1,776	\$ 3,000	\$ 3,500
10-53504-30	R&M - Air Compressor	\$ -	\$ -	\$ 1,000	\$ 1,391	\$ 1,500	\$ 1,000
10-53508-30	R&M - Building/Grounds	\$ 2,293	\$ 5,389	\$ 2,500	\$ 1,416	\$ 2,500	\$ 2,500
10-53530-30	R&M - Equipment	\$ 3,975	\$ 1,778	\$ 2,750	\$ 2,054	\$ 2,750	\$ 2,750
10-53542-30	R&M - Radio/Pager	\$ 1,398	\$ 384	\$ 1,500	\$ 1,014	\$ 1,500	\$ 1,500
10-53560-30	R&M - Veh Exp	\$ 8,213	\$ 28,907	\$ 10,000	\$ 27,934	\$ 30,000	\$ 15,000
10-53566-30	R&M - Veh Exp - Fuel	\$ 3,785	\$ 12,105	\$ 10,000	\$ 6,183	\$ 7,000	\$ 10,000
10-53568-30	R&M - Veh Exp - Oil Change	\$ -	\$ 505	\$ 450	\$ 306	\$ 450	\$ 450
10-53570-30	R&M - Veh Exp - Tires	\$ 25	\$ 1,290	\$ 4,500	\$ 2,560	\$ 4,500	\$ 4,500
10-54376-30	RVFD Contract Services	\$ 83,000	\$ 83,000	\$ 83,000	\$ 50,000	\$ 83,000	\$ 83,000
10-56400-30	Airpaks	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
10-56420-30	Capital Outlays - Bunker Gear	\$ 757	\$ 958	\$ 5,000	\$ 724	\$ 1,000	\$ 5,000
10-56440-30	Capital Outlays - Equipment	\$ 2,518	\$ 367	\$ 1,500	\$ 600	\$ 1,500	\$ 1,500
10-56450-30	Capital Outlays - Hose	\$ 598	\$ -	\$ 750	\$ -	\$ 750	\$ 750
10-56465-30	Capital Outlays - Pagers	\$ -	\$ 155	\$ 500	\$ -	\$ 500	\$ 500
10-56475-30	Capital Outlays - Radios	\$ -	\$ 1,215	\$ 500	\$ -	\$ 500	\$ -
10-58325-30	Debt Service - 2013 C	\$ 56,922	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 381,276	\$ 333,530	\$ 358,422	\$ 332,852	\$ 411,925	\$ 390,209

Development Services

Account	Description	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Actual Expense	Actual Expense	Adopted Budget	YTD Actual 8/7/2023	Projected	Proposed Budget
10-50100-35	Salary	\$ 48,359	\$ 66,947	\$ 99,649	\$ 82,398	\$ 100,000	\$ 99,650
10-50105-35	Over Time	\$ -	\$ 833	\$ -	\$ 334	\$ 335	\$ -
10-50130-35	Christmas Supplement Pay	\$ 600	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,000
10-50165-35	Payroll Taxes	\$ 3,921	\$ 5,177	\$ 7,734	\$ 6,441	\$ 7,750	\$ 7,757
10-50170-35	Incentive Pay & Longevity	\$ -	\$ 104	\$ 250	\$ 1,294	\$ 1,500	\$ 1,750
10-50175-35	- Health Insur	\$ 6,541	\$ 9,490	\$ 16,200	\$ 13,307	\$ 16,200	\$ 13,200
10-50180-35	Empl. Benefits - Retirement	\$ 3,253	\$ 4,501	\$ 6,450	\$ 5,489	\$ 6,450	\$ 6,936
10-51310-35	Code Enforcement	\$ 15,436	\$ 33,916	\$ 30,000	\$ 23,376	\$ 30,000	\$ 30,000
	Tire Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-51315-35	Demo Grant Program	\$ -	\$ 2,500	\$ 5,000	\$ -	\$ -	\$ 5,000
10-51780-35	Uniforms	\$ -	\$ 157	\$ 500	\$ 118	\$ 250	\$ 250
10-51810-35	Travel/Training	\$ 50	\$ 981	\$ 2,000	\$ 346	\$ 1,000	\$ 2,000
10-53518-35	R&M - Civic Center	\$ 581	\$ -	\$ -	\$ -	\$ -	\$ -
10-53521-35	R&M - Cemetery	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -
10-53560-35	R&M - Veh Exp	\$ 2,931	\$ 901	\$ 3,000	\$ 314	\$ 1,000	\$ 3,000
10-53566-35	R&M - Veh Exp - Fuel	\$ 3,158	\$ 5,198	\$ 5,000	\$ 3,996	\$ 5,000	\$ 6,000
10-56410-35	Capital Outlay - VehiclePurchase		\$ 31,535	\$ -	\$ -	\$ -	\$ -
10-53568-35	R&M - Veh Exp - Oil Chang	\$ -	\$ -	\$ 750	\$ 62	\$ 100	\$ 500
10-54398-35	Cemetery Contract	\$ 5,997	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 90,902	\$ 162,839	\$ 177,733	\$ 138,675	\$ 170,785	\$ 179,043

Library							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Amended Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-50100-45	Salary	\$ 70,822	\$ 39,109	\$ 41,943	\$ 34,785	\$ 42,000	\$ 42,000
10-50105-45	Over Time		\$ 420			\$ -	\$ -
10-50110-45	SL - Extra Labor	\$ 9,783	\$ 29,492	\$ 34,518	\$ 27,035	\$ 34,500	\$ 34,500
10-50130-45	Christmas Supplement Pay	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500
10-50165-45	Payroll Taxes	\$ 6,441	\$ 5,448	\$ 6,060	\$ 4,900	\$ 6,050	\$ 3,290
10-50170-45	Incentive Pay & Longevity	\$ 1,438	\$ 823	\$ 1,250	\$ 834	\$ 1,000	\$ 1,000
10-50175-45	- Health Insur	\$ 12,490	\$ 6,746	\$ 8,100	\$ 6,889	\$ 8,100	\$ 9,600
10-50180-45	Empl. Benefits - Retirement	\$ 4,819	\$ 2,685	\$ 2,818	\$ 2,334	\$ 2,850	\$ 2,941
10-51316-45	Computer Software	\$ 2,638	\$ 2,690	\$ 2,500	\$ 2,690	\$ 3,000	\$ 3,500
10-51359-45	Subscriptions	\$ 135	\$ 445	\$ 500	\$ 495	\$ 500	\$ 500
10-51610-45	Children's Program		\$ 960	\$ 500	\$ 495	\$ 500	\$ 500
10-51810-45	Travel/Training		\$ 1,244	\$ 2,000	\$ 2,242	\$ 2,250	\$ 2,500
10-52620-45	Janitorial Supplies	\$ 382	\$ 499	\$ 500	\$ 625	\$ 500	\$ 500
10-52635-45	Office Supplies	\$ 656	\$ 1,747	\$ 1,250	\$ 1,919	\$ 2,000	\$ 2,000
10-53508-45	R&M - Building/Grounds	\$ 3,398	\$ 1,559	\$ 1,500	\$ 5,893	\$ 6,000	\$ 2,500
10-53520-45	R&M - Computer	\$ 352	\$ 8	\$ 1,000	\$ -	\$ 500	\$ 500
10-53524-45	R&M - Copier	\$ 3,948	\$ 3,922	\$ 4,000	\$ 2,824	\$ 4,000	\$ 4,000
10-56415-45	Capital Outlays - Books	\$ 6,589	\$ 8,376	\$ 8,000	\$ 12,349	\$ 13,000	\$ 10,000
10-56435-45	Capital Outlays - Computers						\$ 1,500
10-58325-45	Debt Service - 2013 C	\$ 106,342					
	Total	\$ 231,732	\$ 107,672	\$ 117,939	\$ 107,808	\$ 128,250	\$ 123,831

Parks & Recreation							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-52605-50	Chemicals	\$ 11,427	\$ 14,397	\$ 17,500	\$ 13,013	\$ 17,500	\$ 17,500
10-52645-50	Supplies - General	\$ 1,072	\$ 1,524	\$ 1,500	\$ 151	\$ 500	\$ 1,000
10-53508-50	R&M - Building/Grounds	\$ 7,794	\$ 11,142	\$ 5,000	\$ 8,436	\$ 10,000	\$ 10,000
10-53510-50	R&M - Butler Park	\$ 37	\$ 780	\$ 250	\$ 20	\$ 250	\$ 250
10-53522-50	R&M - Conley Park	\$ 54	\$ 922	\$ 500	\$ 1,594	\$ 1,300	\$ 1,000
10-53526-50	R&M - Courthouse Square		\$ 7	\$ 500	\$ 1,640	\$ 1,650	\$ 2,500
10-53530-50	R&M - Equipment	\$ 784	\$ 2,976	\$ 1,250	\$ 2,540	\$ 1,800	\$ 2,000
10-53531-50	R&M - Footbridge	\$ 5,249	\$ 129	\$ 500	\$ 1,692	\$ 1,700	\$ 3,000
10-53538-50	R&M - Museum		\$ 11	\$ 500	\$ -	\$ 100	\$ 500
10-53544-50	R&M - Jim Hogg		\$ 2,522	\$ 500	\$ 885	\$ 1,000	\$ 1,000
10-54322-50	Recreation Services	\$ 1,216	\$ 12,163	\$ 10,000	\$ 17,974	\$ 15,000	\$ 25,000
10-54323-50	Recreation Supplies	\$ 2,865	\$ 8	\$ 3,000	\$ -	\$ -	\$ 250
10-56440-50	Cap Outlays - Eqmt & LM	\$ 2,197	\$ 9,978	\$ -	\$ -	\$ -	
10-58325-50	Debt Service - 2013 C	\$ 128,442			\$ -	\$ -	
	Total	\$ 161,137	\$ 56,560	\$ 41,000	\$ 47,946	\$ 50,800	\$ 64,000

Streets Department							
Account	Description	2020-2021	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Actual Expense	Actual Expense	Amended Budget	YTD Actual 8/7/2023	Projected	Proposed Budget
10-50100-40	Salary	\$ 179,969	\$ 197,638	\$ 228,332	\$ 189,026	\$ 215,000	\$ 210,250
10-50105-40	Over Time	\$ 9,916	\$ 10,411	\$ 10,000	\$ 11,634	\$ 15,000	\$ 15,000
10-50130-40	Christmas Supplement Pay	\$ 3,000	\$ 3,300	\$ 3,300	\$ 3,000	\$ 4,600	\$ 5,000
10-50165-40	Payroll Taxes	\$ 16,063	\$ 16,523	\$ 19,192	\$ 15,927	\$ 17,500	\$ 18,143
10-50170-40	Incentive Pay & Longevity	\$ 9,005	\$ 8,957	\$ 9,250	\$ 7,742	\$ 9,000	\$ 6,910
10-50175-40	- Health Insur	\$ 32,721	\$ 33,756	\$ 40,500	\$ 36,472	\$ 37,500	\$ 34,800
10-50180-40	Empl. Benefits - Retirement	\$ 13,552	\$ 14,410	\$ 16,006	\$ 13,579	\$ 14,000	\$ 13,978
10-51780-40	Uniforms	\$ 2,838	\$ 3,646	\$ 3,500	\$ 3,708	\$ 3,500	\$ 4,500
10-51810-40	Travel/Training	\$ 435	\$ 506	\$ 1,000	\$ 611	\$ 1,000	\$ 1,000
10-52302-40	Stray Animal Transfer Fee	\$ 2,141	\$ 1,525	\$ 2,500	\$ 1,320	\$ 1,500	\$ 1,500
10-52600-40	Animal Food	\$ 946	\$ 647	\$ 1,000	\$ 912	\$ 1,000	\$ 1,250
10-52605-40	Chemicals	\$ 348	\$ 856	\$ 1,500	\$ 733	\$ 1,250	\$ 1,000
10-53500-40	R&M - Animal Pen Maintenance	\$ 141	\$ 119	\$ 200	\$ -	\$ 200	\$ 500
10-53506-40	R&M - Bridge/Culvert		\$ 780	\$ 1,000	\$ 966	\$ 1,000	\$ 2,000
10-53508-40	R&M - Building/Grounds	\$ 464	\$ 54,347	\$ 152,000	\$ 190,438	\$ 350,000	\$ 12,000
10-53518-40	R&M - Civic Center	\$ 1,598	\$ 1,999	\$ 4,000	\$ 10,092	\$ 12,000	\$ 10,000
10-53530-40	R&M - Equipment	\$ 8,574	\$ 45,824	\$ 15,000	\$ 8,707	\$ 10,000	\$ 20,000
10-53542-40	R&M - Radio/Pager	\$ 643	\$ 505	\$ 500	\$ 512	\$ 100	\$ 500
10-53550-40	R&M - Sidewalk/Curb	\$ -	\$ -	\$ 1,000	\$ 756	\$ 1,000	\$ 1,000
10-53554-40	R&M - Street/Alleyways	\$ 19,904	\$ 85,242	\$ 275,000	\$ 36,954	\$ 275,000	\$ 1,000
	CDBG Grant expense	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -
10-53558-40	R&M - Tools	\$ 573	\$ 1,300	\$ 500	\$ 1,328	\$ 1,500	\$ 1,500
10-53560-40	R&M - Veh Exp	\$ 8,827	\$ 6,853	\$ 5,000	\$ 4,891	\$ 5,500	\$ 7,500
10-53566-40	R&M - VehExp - Fuel	\$ 8,695	\$ 18,157	\$ 18,000	\$ 7,424	\$ 10,000	\$ 12,500
10-53568-40	R&M - Veh Exp - Oil Change	\$ 371	\$ 692	\$ 750	\$ 137	\$ 500	\$ 500
10-53570-40	R&M - Veh Exp - Tires	\$ 944	\$ 4,451	\$ 1,500	\$ 2,130	\$ 2,500	\$ 2,500
10-56405-40	Capital Outlays - Animal E	\$ 237	\$ 850	\$ 500	\$ -	\$ -	
10-56440-40	Capital Outlays - Principal	\$ 64,353		\$ -	\$ -	\$ -	
10-56445-40	Boom axe Interest			\$ -	\$ -	\$ -	
10-56410-40	Capital Outlays - Vehicle/Equip		\$ 113,534	\$ 40,000	\$ 42,340	\$ 50,000	\$ 46,000
10-58325-40	Debt Service - 2013 C	\$ 97,878					
10-56490-40	Capital Outlays - Street Sig	\$ 610	\$ 2,777	\$ 3,000	\$ 7,054	\$ 7,500	\$ 3,000
	Total	\$ 484,745	\$ 629,604	\$ 1,204,030	\$ 598,393	\$ 1,397,650	\$ 433,830

REDCO							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Amended Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
10-50100-55	Salary	\$ 45,220	\$ -	\$ 80,000	\$ 72,330	\$ 80,000	\$ 82,400
10-50130-55	Christmas Supple	\$ 600	\$ -	\$ 600	\$ 600	\$ 600	\$ 1,000
10-50165-55	Payroll Taxes	\$ 3,725	\$ -	\$ 6,166	\$ 3,895	\$ 6,166	\$ 6,166
10-50170-55	INCENTIVE PAY &	\$ 521	\$ -	\$ -	\$ -	\$ -	\$ -
10-50175-55	- Health Insur	\$ 6,544	\$ -	\$ 8,100	\$ 4,621	\$ 8,100	\$ 11,750
10-50180-55	Empl. Benefits -	\$ 3,087	\$ -	\$ 5,142	\$ 3,265	\$ 5,142	\$ 5,513
10-51810-55	Travel/Training		\$ -	\$ -		\$ -	\$ -
10-51811-55	Rent		\$ -	\$ -		\$ -	\$ -
10-52635-55	Office Supplies	\$ 257	\$ 529	\$ 500	\$ 955	\$ 1,000	\$ 500
10-53520-55	R&M - Computer		\$ 4,966	\$ 500	\$ 2,318	\$ 2,500	\$ 500
10-54364-55	Prof Fees - Legal			\$ -	\$ -	\$ -	
	Total	\$ 59,953	\$ 5,495	\$ 101,008	\$ 87,983	\$ 103,508	\$ 107,829

Enterprise Fund Revenue							
Account	Description	2019-2020 Actual Revenue	2021-2022 Actual Revenue	2022-2023 Proposed Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
20-45500-00	Water Income	\$ 1,824,787	\$ 1,875,777	\$ 1,850,000	\$ 1,490,859	\$ 1,840,000	\$ 1,850,000
20-45502-00	Bulk Water	\$ 667	\$ 2,156	\$ 1,000	\$ 1,459	\$ 1,500	\$ 1,000
20-45503-00	Water Taps	\$ 3,871	\$ 10,499	\$ 5,000	\$ 11,676	\$ 5,000	\$ 5,000
20-45504-00	Late Charges	\$ 26,639	\$ 35,700	\$ 25,000	\$ 30,140	\$ 27,000	\$ 25,000
20-45505-00	Water Conservator	\$ 14,869	\$ 14,206	\$ 15,000	\$ 11,284	\$ 12,500	\$ 12,500
20-45506-00	Connect & Reconn	\$ 21,110	\$ 21,485	\$ 20,000	\$ 17,895	\$ 17,500	\$ 20,000
20-45520-00	Sewer Income	\$ 1,410,060	\$ 1,333,489	\$ 1,350,000	\$ 1,064,038	\$ 1,285,000	\$ 1,300,000
20-45521-00	Service Charges	\$ 1,105	\$ 1,225	\$ 1,500	\$ 980	\$ 1,000	\$ 1,500
20-45522-00	Sewer Taps	\$ 3,421	\$ 9,000	\$ 3,000	\$ 9,827	\$ 8,000	\$ 7,500
20-46535-00	TWDB2021 Escrow Inte		\$ 42		\$ -		\$ -
20-49005-00	Transfers from TWDB		\$ -	\$ 2,150,000	\$ 650,440	\$ 2,150,000	\$ -
20-49525-00	Ambulance Income	\$ 33,738	\$ 34,578	\$ 31,000	\$ 29,715	\$ 31,000	\$ 31,000
20-49527-00	Garbage Income	\$ 673,949	\$ 725,657	\$ 660,000	\$ 659,489	\$ 650,000	\$ 660,000
20-49532-00	Miscellaneous Inco	\$ 1,930	\$ 25,055	\$ 2,000	\$ 1,291	\$ 2,000	\$ 2,000
20-49533-00	Bad Debt Recovery		\$ -	\$ -	\$ -	\$ -	
20-49539-00	Insurance Proceeds	\$ 44,101	\$ 61,905	\$ -		\$ -	
20-49535-00	Cash Over/Short	\$ 175	\$ -	\$ -		\$ -	
	Total	\$ 4,060,421	\$ 4,150,774	\$ 6,113,500	\$ 3,979,092	\$ 6,030,500	\$ 3,915,500

Enterprise Fund Non-Departmental							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
20-51386-00	TCEQ Mandated Exp				\$ 4,328.61		
20-51700-00	Collection Agency Expense				\$ 21.92		\$ 150
20-56491-10	TWDB Draw down			\$ 2,150,000	\$ 650,440	\$ 2,150,000	
50-58325-00	Principal - Series 2013		\$ 320,000		\$ -	\$ -	
50-58330-00	Interest - Series 2013		\$ 96,113		\$ -	\$ -	
50-58335-00	PAF Series 2013		\$ 450		\$ -	\$ -	
20-58340-10	Principal - Series 2021		\$ 115,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
20-58345-10	Interest - Series 2021	\$ -	\$ 31,950			\$ -	
20-58350-10	PAF Series 2021	\$ -	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
20-58355-10	Principal - Series 2022		\$ 38,660	\$ -			\$ 150,000
20-58360-10	Interest - Series 2022		\$ -	\$ 107,058	\$ 107,058	\$ 107,058	\$ 105,340
20-58365-10	PAF-Series 2022			\$ 450	\$ 450	\$ 450	450
	Total	\$ -	\$ 602,522	\$ 2,377,858	\$ 878,298	\$ 2,377,858	\$ 376,140

Enterprise Fund Non-Departmental							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
20-50185-20	Empl. Benefits - Christmas	\$ 960	\$ 1,025	\$ 1,250	\$ 710	\$ 710	\$ 1,500
20-51300-20	Advertising	\$ 87	\$ -	\$ 500	\$ -	\$ -	\$ 500
20-51305-20	Bad Debt Expense	\$ 8,932	\$ 8,898	\$ 10,000	\$ 24,265	\$ 25,000	\$ 25,000
20-51316-20	Computer Software	\$ 27,637	\$ 28,711	\$ 30,000	\$ 22,550	\$ 25,000	\$ 40,000
20-51330-20	Dues - Association and Pub	\$ 509	\$ 395	\$ 500	\$ -	\$ 500	\$ 500
20-51344-20	Insurance - Prop/Casualty/	\$ 101,143	\$ 69,092	\$ 75,000	\$ 35,790	\$ 75,000	\$ 83,500
20-51640-20	Postage	\$ 4,214	\$ 8,047	\$ 5,000	\$ 6,175	\$ 6,000	\$ 3,000
20-51998-20	Ambulance Expense	\$ 29,440	\$ 32,915	\$ 26,000	\$ 22,586	\$ 26,000	\$ 26,000
20-51999-20	Garbage Expense	\$ 663,816	\$ 645,842	\$ 590,000	\$ 625,405	\$ 590,000	\$ 590,000
20-52635-20	Office Supplies	\$ 4,835	\$ 8,104	\$ 5,000	\$ 4,423	\$ 5,000	\$ 5,000
20-53508-20	R&M - Building/Grounds	\$ 124,225	\$ 250	\$ 5,000	\$ -	\$ -	\$ 15,000
20-53520-20	R&M - Computer	\$ 511	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
20-53524-20	R&M - Copier	\$ 1,226	\$ 4,334	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
20-54318-20	Contributions - Lake Colum	\$ 10,432	\$ 10,432	\$ 10,450	\$ 10,432	\$ 10,500	\$ 10,450
20-54360-20	Prof Fees - Accting & Audit	\$ 8,426	\$ 12,500	\$ 12,500	\$ 8,128	\$ 12,500	\$ 25,000
20-54362-20	Prof Fees - Engineering Fee	\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -
20-55200-20	Utilities - Electricity	\$ 216,456	\$ 250,740	\$ 250,000	\$ 212,801	\$ 250,000	\$ 260,000
20-55230-20	Utilities - Janitorial Contrac	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -
20-55250-20	Utilities - Natural Gas	\$ 3,679	\$ 5,801	\$ 6,000	\$ 10,052	\$ 10,000	\$ 7,500
20-55270-20	Utilities - Telephone and In	\$ 21,477	\$ 29,678	\$ 30,000	\$ 10,810	\$ 30,000	\$ 17,000
20-56435-20	Capital Outlays - computers		\$ 1,800	\$ 2,000	\$ 99	\$ 2,000	\$ 2,000
20-56940-20	Transfers Out to Gen Fnd	\$ 1,118,760	\$ 1,200,000	\$ 1,575,000	\$ 950,000	\$ 1,575,000	\$ 1,235,000
20-54361-20	Employee Screening		\$ 139	\$ 1,000	\$ 139	\$ 250	\$ 500
20-54363-20	Unemployment		\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
20-56520-00	Lightning strike Expenses	\$ 44,101		\$ -			
	Total	\$ 2,391,869	\$ 2,318,704	\$ 2,642,700	\$ 1,948,366	\$ 2,647,460	\$ 2,354,950

Utility Billing							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
20-50100-21	Salary	\$ 66,838	\$ 79,041	\$ 83,943	\$ 70,088	\$ 83,943	\$ 85,500
20-50130-21	Christmas Supplement Pay	\$ 600	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500
20-50165-21	Payroll Taxes	\$ 5,091	\$ 6,129	\$ 6,705	\$ 5,450	\$ 6,705	\$ 6,909
20-50170-21	Incentive Pay & Longevity	\$ 990	\$ 917	\$ 2,200	\$ 875	\$ 1,200	\$ 2,320
20-50175-21	- Health Insur	\$ 11,708	\$ 13,519	\$ 16,200	\$ 13,750	\$ 16,200	\$ 19,500
20-50180-21	Empl. Benefits - Retirement	\$ 3,759	\$ 4,446	\$ 5,592	\$ 4,078	\$ 5,592	\$ 6,178
20-51316-21	Computer Software	\$ 65	\$ 139	\$ 250	\$ -	\$ 250	\$ -
20-51358-21	Printing	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
20-51640-21	Postage	\$ 13,129	\$ 10,650	\$ 10,000	\$ 10,719	\$ 10,000	\$ 5,000
20-51780-21	Uniforms	\$ -	\$ -	\$ 500	\$ 110	\$ 500	\$ 500
20-51810-21	Travel and Training	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
20-53520-21	R&M - Computer	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
20-56435-21	Capital Outlays -Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
20-56440-21	Capital Outlays - Equipment	\$ -	\$ 52,652	\$ -	\$ -	\$ -	\$ -
	Total	\$ 102,180	\$ 168,992	\$ 128,139	\$ 106,571	\$ 125,890	\$ 131,407

Water Department							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
20-50100-22	Salary	\$ 203,727	\$ 216,899	\$ 223,716	\$ 173,371	\$ 200,000	\$ 223,750
20-50105-22	Over Time	\$ 13,520	\$ 14,438	\$ 12,000	\$ 9,837	\$ 12,000	\$ 12,000
20-50130-22	Christmas Supplement Pay	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,400	\$ 2,400	\$ 5,000
20-50165-22	Payroll Taxes	\$ 18,705	\$ 18,546	\$ 19,461	\$ 14,478	\$ 16,000	\$ 19,504
20-50170-22	Incentive Pay & Longevity	\$ 16,404	\$ 14,418	\$ 15,980	\$ 9,581	\$ 10,000	\$ 14,210
20-50175-22	- Health Insur	\$ 26,163	\$ 25,122	\$ 32,400	\$ 23,678	\$ 30,000	\$ 33,000
20-50180-22	Empl. Benefits - Retirement	\$ 15,292	\$ 15,191	\$ 16,230	\$ 12,285	\$ 15,000	\$ 17,439
20-51354-22	Permits/State Fees	\$ 20,747	\$ 19,880	\$ 16,550	\$ 16,495	\$ 16,550	\$ 16,550
20-51780-22	Uniforms	\$ 2,912	\$ 3,040	\$ 3,000	\$ 3,762	\$ 4,500	\$ 4,500
20-51810-22	Travel/Training	\$ 296	\$ 1,261	\$ 1,200	\$ 1,637	\$ 1,750	\$ 2,000
20-52605-22	Chemicals	\$ 43,571	\$ 53,830	\$ 35,000	\$ 38,948	\$ 40,000	\$ 45,000
20-52730-22	Supplies - General	\$ 188	\$ 1,006	\$ 750	\$ 239	\$ 500	\$ 750
20-52750-22	Small Tools	\$ 1,404	\$ 2,049	\$ 1,500	\$ 1,750	\$ 2,000	\$ 2,000
20-53514-22	R&M - Chlorination Equip. Main		\$ 3,879	\$ 3,500	\$ 3,649	\$ 4,000	\$ 4,000
20-53530-22	R&M - Equipment	\$ 11,405	\$ 11,741	\$ 10,000	\$ 9,553	\$ 12,500	\$ 12,500
20-53536-22	R&M - Meters	\$ 1,668	\$ 1,323	\$ 4,000	\$ 2,131	\$ 3,000	\$ 4,000
20-53542-22	R&M - Radio/Pager		\$ -	\$ 500	\$ 506	\$ 510	\$ 1,000
20-53556-22	R&M - TDC Booster	\$ 1,007	\$ 448	\$ 500	\$ 12,400	\$ 12,500	\$ 500
20-53558-22	R&M - Tools	\$ 166	\$ 463	\$ 500	\$ 189	\$ 500	\$ 500
20-53560-22	R&M - Veh Exp	\$ 7,771	\$ 3,605	\$ 6,500	\$ 6,117	\$ 6,500	\$ 7,500
20-53566-22	R&M - Veh Exp - Fuel	\$ 13,657	\$ 23,133	\$ 20,000	\$ 12,323	\$ 15,000	\$ 17,500
20-53568-22	R&M - Veh Exp - Oil Change	\$ 325	\$ 670	\$ 500	\$ 456	\$ 500	\$ 500
20-55270-20	R&M - Veh Exp - Tires	\$ 1,569	\$ 1,283	\$ 3,000	\$ 1,297	\$ 3,000	\$ 1,500
20-53572-22	R&M Water Mains	\$ 23,157	\$ 49,350	\$ 25,000	\$ 64,172	\$ 65,000	\$ 40,000
20-53574-22	R&M - Water Tanks	\$ 12,783	\$ 8,431	\$ 50,000	\$ 3,536	\$ 5,000	\$ 25,000
20-56460-22	Generators		\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
20-53578-22	Wells		\$ 145,735	\$ 60,000	\$ 36,991	\$ 50,000	\$ 50,000
20-56410-22	Capital Outlay - Vehicle			\$ 40,000	\$ 58,550	\$ 58,550	\$ 45,000
20-56430-22	Capital Outlays - Chlor. Equip		\$ 1,032	\$ 1,000	\$ 1,649	\$ 1,000	\$ 1,000
20-56451-22	Capital Outlays - Hydrants		\$ 2,880	\$ 5,000	\$ 4,657	\$ 5,000	\$ 5,000
20-56459-22	Capital Outlays - Meters	\$ 13,945	\$ 12,036	\$ 10,000	\$ 11,311	\$ 12,000	\$ 12,000
20-56480-22	Capital Outlays - Pipe & Fitti			\$ 3,500	\$ -	\$ -	\$ 3,500
20-56495-22	Capital Outlays - Well Control		\$ 649	\$ 1,000	\$ -	\$ 1,000	\$ 7,500
20-58329-22	Capital Outlays - Vacu	\$ 79,359	\$ 18,260	\$ -		\$ -	
20-58325-22	Debt Service - 2013	\$ 30,362					
	Total	\$ 562,803	\$ 673,298	\$ 644,988	\$ 537,949	\$ 606,260	\$ 654,204

Wastewater Department							
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Adopted Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
20-50100-23	Salary	\$ 79,792	\$ 81,763	\$ 89,123	\$ 75,274	\$ 89,250	\$ 89,500
20-50105-23	Over Time	\$ 15,703	\$ 19,462	\$ 17,500	\$ 16,188	\$ 17,500	\$ 17,500
20-50130-23	Christmas Supplement Pay	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,000
20-50165-23	Payroll Taxes	\$ 8,456	\$ 8,354	\$ 9,216	\$ 7,507	\$ 9,250	\$ 9,306
20-50170-23	Incentive Pay & Longevity	\$ 12,650	\$ 10,763	\$ 12,650	\$ 9,690	\$ 12,650	\$ 12,650
20-50175-23	- Health Insur	\$ 13,119	\$ 12,606	\$ 16,200	\$ 13,800	\$ 12,000	\$ 24,000
20-50180-23	Empl. Benefits - Retirement	\$ 7,228	\$ 7,386	\$ 7,686	\$ 6,515	\$ 7,700	\$ 8,321
20-51350-23	Lab Fees	\$ 17,824	\$ 22,042	\$ 20,000	\$ 16,833	\$ 20,000	\$ 20,000
20-51354-23	Permits/State Fees	\$ 12,924	\$ 18,705	\$ 20,000	\$ 12,840	\$ 20,000	\$ 20,000
20-51780-23	Uniforms	\$ 1,743	\$ 2,382	\$ 1,500	\$ 2,369	\$ 2,000	\$ 2,500
20-51810-23	Travel/Training	\$ -	\$ -	\$ 1,000	\$ 1,050	\$ 1,050	\$ 1,500
20-52605-23	Chemicals	\$ 38,239	\$ 54,296	\$ 45,000	\$ 57,861	\$ 65,000	\$ 65,000
20-52625-23	Lab Supplies and Instrumen	\$ 1,889	\$ 3,402	\$ 4,500	\$ 2,523	\$ 3,000	\$ 4,500
20-52750-23	Small Tools	\$ 335	\$ 204	\$ 1,000	\$ 302	\$ 500	\$ 500
20-53508-23	R&M - Building/Grounds	\$ 56	\$ 295	\$ 500	\$ 56	\$ 200	\$ 500
20-53530-23	R&M - Equipment	\$ 4,861	\$ 7,695	\$ 7,500	\$ 5,948	\$ 6,500	\$ 10,000
20-53532-23	R&M - Lift Station	\$ -	\$ 2,940	\$ 5,000	\$ 1,817	\$ 3,500	\$ 5,000
20-53534-23	R&M - Manhole	\$ 767	\$ 26	\$ 1,500	\$ -	\$ -	\$ 1,000
20-53542-23	R&M - Radio/Pager	\$ -	\$ 53	\$ 500	\$ -	\$ -	\$ 500
20-53548-23	R&M - Sewer Mains	\$ 26,714	\$ 32,982	\$ 17,500	\$ 11,219	\$ 17,500	\$ 17,500
20-53560-23	R&M - Veh Exp	\$ 2,210	\$ 379	\$ 500	\$ 756	\$ 750	\$ 500
20-53566-23	R&M - Veh Exp - Fuel	\$ 2,486	\$ 3,280	\$ 4,000	\$ 2,148	\$ 3,000	\$ 3,000
20-53568-23	R&M - Veh Exp - Oil Change	\$ -	\$ 66	\$ 300	\$ 78	\$ -	\$ 300
20-55270-20	R&M - Veh Exp - Tires	\$ 497	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
20-56435-20	R&M - WWTP	\$ 41,503	\$ 37,216	\$ 25,000	\$ 39,324	\$ 45,000	\$ 50,000
20-56430-23	Capital Outlays - Chlor. Equ	\$ 52	\$ 4,735	\$ 2,000	\$ 4,572	\$ 5,000	\$ 2,000
20-56452-23	Capital Outlays - Mo	\$ -	\$ 10,660	\$ -	\$ -	\$ -	\$ -
20-56455-23	Capital Outlays - Lab Equip	\$ -	\$ 5,361	\$ 250	\$ -	\$ -	\$ 250
20-56475-23	Capital Outlays - Radios	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 500
20-56480-23	Capital Outlays - Sewer Pipe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-58325-23	Debt Service - 2013	\$ 71,013	\$ -	\$ -	\$ -	\$ -	\$ -
20-56410-23	Capital Outlays - Vehicles	\$ -	\$ 28,070	\$ -	\$ -	\$ -	\$ 25,000
	Total	\$ 361,260	\$ 376,322	\$ 312,375	\$ 289,871	\$ 342,550	\$ 394,327

Hotel/Motel Tax							
Account	Description	2020-2021 Actual Revenue	2021-2022 Actual Revenue	2022-2023 Proposed Budget	2022-2023 YTD Actual 8/7/2023	2022-2023 Projected	2023-2024 Proposed Budget
11-42405-00	Hotel / Motel Revenue	\$ 41,137	\$ 57,507	\$ 50,000	\$ 42,009	\$ 50,000	\$ 35,000
	Total	\$ 41,137	\$ 57,507	\$ 50,000	\$ 42,009	\$ 50,000	\$ 35,000
Account	Description	2020-2021 Actual Expense	2021-2022 Actual Expense	2022-2023 Proposed Budget	2022-2023 YTD Actual	2022-2023 Projected	2023-2024 Proposed Budget
11-59999-10	Contributions-Chamk	\$ 37,137	\$ 53,507	\$ 45,000	\$ 21,036	\$ 45,000	\$ 30,000
11-59997-10	Theater Contribution	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
11-59998-10	Museum Contributio	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
	Total	\$ 41,137	\$ 58,507	\$ 50,000	\$ 26,036	\$ 50,000	\$ 35,000

Cemetery							
Account	Description	2020-2021 Actual Revenue	2021-2022	2022-2023 Adopted Budget	2021-2022 YTD Actual 8/7/2023	2021-2022 Projected	2023-2024 Proposed Budget
24-49488-00	Cemetery Revenue	\$ 6,325	\$ 4,650	\$ 2,500	\$ 7,925	\$ 8,000	\$ 7,500
24-49512-00	Cedar Hill Donations	\$ -	\$ 6,555	\$ 2,500	\$ 27,275	\$ 27,500	\$ 2,500
24-49513-00	Memorial Donations	\$ -	\$ 80	\$ 500	\$ 250	\$ 250	\$ 250
	Transfer in from GF	\$ -	\$ 24,500	\$ 30,000	\$ -	\$ 30,000	\$ 40,000
	Total	\$ 6,325	\$ 35,785	\$ 35,500	\$ 35,450	\$ 65,750	\$ 50,250
Account	Description	2020-2021 Actual Revenue	2021-2022	2022-2023 Adopted Budget	2021-2022 YTD Actual 8/7/2023	2021-2022 Projected	2022-2023 Proposed Budget
24-54308-00	Cemetery Contract	\$ 23,990	\$ 27,886	\$ 30,000	\$ 21,737	\$ 30,000	\$ 40,000
24-54309-00	Monument Cleaning Expese	\$ -	\$ 2,504	\$ 1,000	\$ 2,297	\$ 2,500	\$ 2,750
24-53521-00	R&M - Cemetery	\$ 2,025	\$ 32	\$ 1,500	\$ 1,025	\$ 500	\$ 4,250
24-53516-00	R&M - City Prop/Mem Cemetery	\$ 1,237	\$ 4,150	\$ 3,000	\$ 1,500	\$ 1,500	\$ 3,000
24-52306-00	Cemetery Deeds & Supplies	\$ 637	\$ 1,010	\$ 200	\$ 156	\$ 200	\$ 200
	Total	\$ 27,888	\$ 35,581	\$ 35,700	\$ 26,714	\$ 34,700	\$ 50,200

Cherokee County Appraisal District

P. O. Box 494 107 East Sixth Street Rusk, Texas 75785 903-683-2296 903-683-6271 Fax

J. L. Flowers, B.S., R.P.A., R.T.A

Chief Appraiser

2023 City of Rusk Value Certification

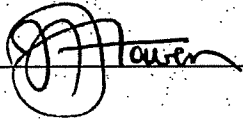
STATE OF TEXAS }
COUNTY OF CHEROKEE } §26.01(a) TEXAS PROPERTY TAX CODE

CERTIFICATION OF APPRAISAL ROLL

I, J. L. Flowers, Chief Appraiser for the Cherokee County Appraisal District, solemnly swear that the attached is that portion of the APPROVED* Appraisal Roll of the Cherokee County Appraisal District, which lists property values of the above named taxing unit and constitutes the appraisal roll for that taxing unit for the year specified above.

Total Market Value	\$299,117,661
Net Taxable Value (Before Frozen Adj.)	\$220,511,616

Chief Appraiser

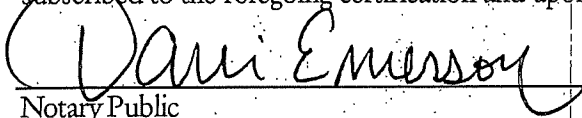


Date

7/22/2023

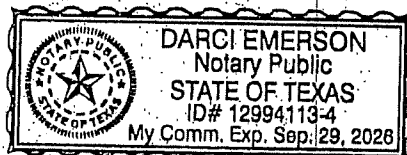
On 7/22/23, J. L. Flowers did personally appear before me and who having been duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification were true.

Notary Public



My Commission Expires: 9-29-26

**If applicable, Pending protests are not included in this certification. A recap sheet detailing pending protests provided as an addendum.*



2023 City of Rusk Summary Report

		Gross Market Value	\$299,117,661
State Mandated Exemptions:			
Constitutional Exemptions		\$45,817,469	
General Homesteads	0		
Over 65 Homesteads		\$0	
Disabled Veterans		\$216,608	
100% Disabled Veterans		\$2,760,147	
Social Security Disabled Persons		\$0	
Pollution Control		0	
Total State:			\$48,794,224
Local Option Exemptions:			
Abatements		\$1,008,520	
Freeport	0		
General Homesteads	0		
Over 65 Homesteads		\$3,896,189	
Social Security Disabled Persons		\$383,212	
Total Local:			\$5,287,921
Other Deductions:			
Mkt Val Lost to Productive Lands		\$2,495,170	
10% Homestead Limitation		\$22,028,730	
Total Other:			\$24,523,900
		Total Deductions	\$78,606,045
		Net Taxable Before Frozen Adjustments	\$220,511,616
		Taxable Value of Frozen Accts (-)	\$39,427,892
		Frozen Transfer Adjustment (-)	\$0
		Freeze Adjusted Taxable Value (=)	\$181,083,724

Tax Levy Estimation Template:	
Freeze Adjusted Taxable Value	\$181,083,724
\$0.3688 Tax Rate/\$100 (x)	\$0.003688
Approx. Tax Levy for Non-Frozen Accts @ \$0.3688 Tax Rate/\$100 (=)	\$667,837
Add Actual Taxes from Frozen Accts @ \$0.3688 Tax Rate/\$100 (+)	\$109,762
Approx. Total Tax Levy @ \$0.3688 Tax Rate/\$100 (=)	\$777,598

Levy Converted Back to Net Taxable Value @ \$0.3688 Tax Rate/\$100 (=) \$210,845,541

2023 Pending ARB Accounts

COR

Add this amount to Net Taxable Value as shown on your Certified Value Sheet. This is the estimate of value not in dispute. This value is subject to change and is not guaranteed:

\$1,130,550

prop_id	entity_id	arb_status	prop_val_yr	file_as_name
112712000	2443	A	2023	THE RENTAL PROFESSIONALS LLC
115291000	2443	A	2023	SAB CAPITAL INVESTMENTS LLC
227332000	2443	A	2023	SMITH JUDITH
227354000	2443	A	2023	SMITH JUDITH
227359000	2443	A	2023	SMITH JUDITH
227369000	2443	A	2023	SMITH JUDITH
227394000	2443	A	2023	SMITH JUDITH
227401000	2443	A	2023	SMITH JUDITH
227433000	2443	A	2023	SMITH JUDITH
227437000	2443	A	2023	SMITH JUDITH
985820137	2443	A	2023	SHREE SAI KRUPA HOSPITALITY LLC

2023 CERTIFIED TOTALS

Property Count: 2,966

RU - RUSK CITY
ARB Approved Totals

7/21/2023

3:07:23PM

Land		Value		
Homesite:		6,950,551		
Non Homesite:		20,364,660		
Ag Market:		553,113		
Timber Market:		2,037,603	Total Land	(+) 29,905,927

Improvement		Value		
Homesite:		107,539,013		
Non Homesite:		140,043,040	Total Improvements	(+) 247,582,053

Non-Real		Count	Value		
Personal Property:	251		21,571,960		
Mineral Property:	100		57,721		
Autos:	0		0	Total Non Real	(+) 21,629,681
				Market Value	= 299,117,661 ✓

Ag		Non-Exempt	Exempt		
Total Productivity Market:	2,590,716		0		
Ag Use:	16,532		0	Productivity Loss	(-) 2,495,170
Timber Use:	79,014		0	Appraised Value	= 296,622,491
Productivity Loss:	2,495,170		0	Homestead Cap	(-) 22,028,730
				Assessed Value	= 274,593,761
				Total Exemptions Amount (Breakdown on Next Page)	(-) 54,082,145
				Net Taxable	= 220,511,616 ✓

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	2,918,775	2,528,063	7,022.37	7,071.18	36	
OV65	41,887,729	36,899,829	102,739.21	104,475.01	362	
Total	44,806,504	39,427,892 ✓	109,761.58 ✓	111,546.19	398	Freeze Taxable (-) 39,427,892
Tax Rate	0.3688000 ✓					
				Freeze Adjusted Taxable	=	181,083,724

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 777,598.35 = 181,083,724 * (0.3688000 / 100) + 109,761.58

Certified Estimate of Market Value:	299,117,661
Certified Estimate of Taxable Value:	220,511,616
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Property Count: 2,966

RU - RUSK CITY
ARB Approved Totals

7/21/2023

3:07:49PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	1,008,520	0	1,008,520
DP	36	383,212	0	383,212
DV1	1	0	5,000	5,000
DV2	3	0	22,500	22,500
DV2S	2	0	15,000	15,000
DV4	27	0	174,108	174,108
DVHS	13	0	2,760,147	2,760,147
EX-XG	2	0	152,420	152,420
EX-XL	1	0	43,980	43,980
EX-XR	6	0	107,190	107,190
EX-XV	179	0	45,442,586	45,442,586
EX-XV (Prorated)	3	0	2,478	2,478
EX366	155	0	68,815	68,815
OV65	350	3,716,189	0	3,716,189
OV65S	20	180,000	0	180,000
Totals		5,287,921	48,794,224	54,082,145

2023 CERTIFIED TOTALS

Property Count: 11

RU - RUSK CITY
Under ARB Review Totals

7/21/2023

3:07:23PM

Land		Value			
Homesite:		0			
Non Homesite:		177,770			
Ag Market:		0			
Timber Market:		0		Total Land	(+) 177,770
Improvement		Value			
Homesite:		0			
Non Homesite:		3,092,350		Total Improvements	(+) 3,092,350
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0		Total Non Real	(+) 0
				Market Value	= 3,270,120
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0		Productivity Loss	(-) 0
Timber Use:	0	0		Appraised Value	= 3,270,120
Productivity Loss:	0	0		Homestead Cap	(-) 0
				Assessed Value	= 3,270,120
				Total Exemptions Amount	(-) 0
				(Breakdown on Next Page)	
				Net Taxable	= 3,270,120

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 12,060.20 = 3,270,120 * (0.368800 / 100)

Certified Estimate of Market Value:	1,130,550
Certified Estimate of Taxable Value:	1,130,550
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2023 CERTIFIED TOTALS

RU - RUSK CITY

7/21/2023

3:07:49PM

Exemption Breakdown

Exemption	Count	Local	State	Total
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2023 CERTIFIED TOTALS

Property Count: 2,977

RU - RUSK CITY
Grand Totals

7/21/2023

3:07:23PM

Land	Value		
Homesite:	6,950,551		
Non Homesite:	20,542,430		
Ag Market:	553,113		
Timber Market:	2,037,603	Total Land	(+) 30,083,697

Improvement	Value		
Homesite:	107,539,013		
Non Homesite:	143,135,390	Total Improvements	(+) 250,674,403

Non Real	Count	Value		
Personal Property:	251	21,571,960		
Mineral Property:	100	57,721		
Autos:	0	0		
			Total Non Real	(+) 21,629,681
			Market Value	= 302,387,781

Ag	Non Exempt	Exempt		
Total Productivity Market:	2,590,716	0		
Ag Use:	16,532	0	Productivity Loss	(-) 2,495,170
Timber Use:	79,014	0	Appraised Value	= 299,892,611
Productivity Loss:	2,495,170	0		
			Homestead Cap	(-) 22,028,730
			Assessed Value	= 277,863,881
			Total Exemptions Amount	(-) 54,082,145
			<i>(Breakdown on Next Page)</i>	
			Net Taxable	= 223,781,736

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,918,775	2,528,063	7,022.37	7,071.18	36		
OV65	41,887,729	36,899,829	102,739.21	104,475.01	362		
Total	44,806,504	39,427,892	109,761.58	111,546.19	398	Freeze Taxable	(-) 39,427,892
Tax Rate	0.3688000						

Freeze Adjusted Taxable = 184,353,844

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 789,658.56 = 184,353,844 * (0.3688000 / 100) + 109,761.58

Certified Estimate of Market Value: 300,248,211
 Certified Estimate of Taxable Value: 221,642,166
 Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2023 CERTIFIED TOTALS

Property Count: 2,977

RU - RUSK CITY
Grand Totals

7/21/2023

3:07:49PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	1,008,520	0	1,008,520
DP	36	383,212	0	383,212
DV1	1	0	5,000	5,000
DV2	3	0	22,500	22,500
DV2S	2	0	15,000	15,000
DV4	27	0	174,108	174,108
DVHS	13	0	2,760,147	2,760,147
EX-XG	2	0	152,420	152,420
EX-XL	1	0	43,980	43,980
EX-XR	6	0	107,190	107,190
EX-XV	179	0	45,442,586	45,442,586
EX-XV (Prorated)	3	0	2,478	2,478
EX366	155	0	68,815	68,815
OV65	350	3,716,189	0	3,716,189
OV65S	20	180,000	0	180,000
Totals		5,287,921	48,794,224	54,082,145

2023 CERTIFIED TOTALS

Property Count: 2,966

RU - RUSK CITY
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,366	776.9205	\$3,158,360	\$163,535,418	\$137,389,723
B	MULTIFAMILY RESIDENCE	18	18.1813	\$0	\$2,819,410	\$2,819,410
C1	VACANT LOTS AND LAND TRACTS	628	539.8140	\$0	\$4,105,702	\$4,105,702
D1	QUALIFIED OPEN-SPACE LAND	64	817.0605	\$0	\$2,590,716	\$98,275
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$98,860	\$97,277
E	RURAL LAND, NON QUALIFIED OPE	124	459.1008	\$0	\$10,679,689	\$8,128,523
F1	COMMERCIAL REAL PROPERTY	186	230.0744	\$531,290	\$44,458,461	\$43,427,795
F2	INDUSTRIAL AND MANUFACTURIN	8	38.5095	\$0	\$650,770	\$650,770
G1	OIL AND GAS	8		\$0	\$49,506	\$49,506
J2	GAS DISTRIBUTION SYSTEM	3	1.5700	\$0	\$763,130	\$763,130
J3	ELECTRIC COMPANY (INCLUDING C	3	1.9100	\$0	\$3,876,360	\$3,876,360
J4	TELEPHONE COMPANY (INCLUDI	3	0.1377	\$0	\$674,720	\$674,720
J5	RAILROAD	2	0.7800	\$0	\$10,900	\$10,900
J6	PIPELAND COMPANY	1	0.0900	\$0	\$8,330	\$8,330
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,108,760	\$1,108,760
L1	COMMERCIAL PERSONAL PROPE	171		\$0	\$14,435,950	\$14,435,950
L2	INDUSTRIAL AND MANUFACTURIN	10		\$0	\$562,850	\$562,850
M1	TANGIBLE OTHER PERSONAL, MOB	54		\$362,080	\$2,608,690	\$2,041,665
O	RESIDENTIAL INVENTORY	19	5.7500	\$0	\$60,910	\$60,910
S	SPECIAL INVENTORY TAX	3		\$0	\$201,060	\$201,060
X	TOTALLY EXEMPT PROPERTY	346	1,301.6645	\$5,720	\$45,817,469	\$0
Totals			4,191.5632	\$4,057,450	\$299,117,661	\$220,511,616

2023 CERTIFIED TOTALS

Property Count: 11

RU - RUSK CITY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	0.5150	\$0	\$146,760	\$146,760
C1	VACANT LOTS AND LAND TRACTS	8	5.1416	\$0	\$41,440	\$41,440
F1	COMMERCIAL REAL PROPERTY	2	6.1090	\$241,680	\$3,081,920	\$3,081,920
Totals			11.7656	\$241,680	\$3,270,120	\$3,270,120

2023 CERTIFIED TOTALS

Property Count: 2,977

RU - RUSK CITY
Grand Totals

7/21/2023 3:07:49PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,367	777.4355	\$3,158,360	\$163,682,178	\$137,536,483
B	MULTIFAMILY RESIDENCE	18	18.1813	\$0	\$2,819,410	\$2,819,410
C1	VACANT LOTS AND LAND TRACTS	636	544.9556	\$0	\$4,147,142	\$4,147,142
D1	QUALIFIED OPEN-SPACE LAND	64	817.0605	\$0	\$2,590,716	\$98,275
D2	IMPROVEMENTS ON QUALIFIED OP	6		\$0	\$98,860	\$97,277
E	RURAL LAND, NON QUALIFIED OPE	124	459.1008	\$0	\$10,679,689	\$8,128,523
F1	COMMERCIAL REAL PROPERTY	188	236.1834	\$772,970	\$47,540,381	\$46,509,715
F2	INDUSTRIAL AND MANUFACTURIN	8	38.5095	\$0	\$650,770	\$650,770
G1	OIL AND GAS	8		\$0	\$49,506	\$49,506
J2	GAS DISTRIBUTION SYSTEM	3	1.5700	\$0	\$763,130	\$763,130
J3	ELECTRIC COMPANY (INCLUDING C	3	1.9100	\$0	\$3,876,360	\$3,876,360
J4	TELEPHONE COMPANY (INCLUDI	3	0.1377	\$0	\$674,720	\$674,720
J5	RAILROAD	2	0.7800	\$0	\$10,900	\$10,900
J6	PIPELAND COMPANY	1	0.0900	\$0	\$8,330	\$8,330
J7	CABLE TELEVISION COMPANY	1		\$0	\$1,108,760	\$1,108,760
L1	COMMERCIAL PERSONAL PROPE	171		\$0	\$14,435,950	\$14,435,950
L2	INDUSTRIAL AND MANUFACTURIN	10		\$0	\$562,850	\$562,850
M1	TANGIBLE OTHER PERSONAL, MOB	54		\$362,080	\$2,608,690	\$2,041,665
O	RESIDENTIAL INVENTORY	19	5.7500	\$0	\$60,910	\$60,910
S	SPECIAL INVENTORY TAX	3		\$0	\$201,060	\$201,060
X	TOTALLY EXEMPT PROPERTY	346	1,301.6645	\$5,720	\$45,817,469	\$0
Totals			4,203.3288	\$4,299,130	\$302,387,781	\$223,781,736

2023 CERTIFIED TOTALS

Property Count: 2,977

RU - RUSK CITY
Effective Rate Assumption

7/21/2023 3:07:49PM

New Value

TOTAL NEW VALUE MARKET:	\$4,299,130
TOTAL NEW VALUE TAXABLE:	\$4,231,559

New Exemptions

Exemption	Description	Count	2022 Market Value	2022 Market Value
EX-XV	Other Exemptions (including public property, r	2		\$4,920
EX366	HOUSE BILL 366	30		\$8,791
ABSOLUTE EXEMPTIONS VALUE LOSS				\$13,711

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	8	\$48,000
OV65	OVER 65	8	\$96,000
PARTIAL EXEMPTIONS VALUE LOSS			\$151,500
NEW EXEMPTIONS VALUE LOSS			\$165,211

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$165,211

New Ag / Timber Exemptions

2022 Market Value	\$13,250	Count: 1
2023 Ag/Timber Use	\$240	
NEW AG / TIMBER VALUE LOSS	\$13,010	

New Annexations

New Deannexations

Count	Market Value	Taxable Value
2	\$4,380	\$2,880

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
729	\$152,084	\$29,618	\$122,466
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
681	\$150,282	\$28,921	\$121,361

2023 CERTIFIED TOTALS

RU - RUSK CITY
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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11

\$3,270,120.00

\$1,130,550

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Rusk
 Taxing Unit Name
 205 S. Main Street, Rusk, Texas 75785
 Taxing Unit's Address, City, State, ZIP Code

903-683-2213
 Phone (area code and number)
<http://www.rusktx.org/>
 Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). [Footnote 1]	\$191,109,229
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. [Footnote 2]	\$33,950,308
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$157,158,921
4.	2022 total adopted tax rate.	\$0.368800/\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB Values: \$0 B. 2022 values resulting from final court decisions: \$0 C. 2022 value loss. Subtract B from A. [Footnote 3]	\$0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$2,431,820 B. 2022 disputed value: \$1,611,340 C. 2022 undisputed value. Subtract B from A. [Footnote 4]	\$820,480
7.	2022 Chapter 42-related adjusted values. Add Line 5C and Line 6C.	\$820,480

¹ Tax. Tax Code §26.012(14)
² Tax. Tax Code §26.012(14)
³ Tax. Tax Code §26.012(13)
⁴ Tax. Tax Code §26.012(13)

Line	No./New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$157,979,401
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. [Footnote 5]	\$0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$4,920 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$151,500 C. Value Loss. Add A and B. [Footnote 6]	\$156,420
11.	2022 taxable value lost because property first qualified for agricultural appraisal [1-d or 1-d-1], timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$13,250 B. 2023 productivity or special appraised value: \$240 C. Value loss. Subtract B from A. [Footnote 7]	\$13,010
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$169,430
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [Footnote 8] If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$157,809,971
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$582,003
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [Footnote 9]	\$262
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. [Footnote 10]	\$582,265
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [Footnote 11] A. Certified values: \$220,511,616 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: \$0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [Footnote 12] \$0 E. Total 2023 value. Add A and B, then subtract C and D.	\$220,511,616

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 §26.03D

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total Value of properties under protest or not included on certified appraisal roll. [Footnote 13] A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [Footnote 14] B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 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. [Footnote 15] + C. Total value under protest or not certified. Add A and B.	\$1,130,550 \$0 \$1,130,550
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. [Footnote 16]	\$39,427,892
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. [Footnote 17]	\$182,214,274
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. [Footnote 18]	\$0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements DO include property on which a tax abatement agreement has expired for 2023. [Footnote 19]	\$4,231,559
24.	Total adjustments to the 2023 taxable value. Add lines 22 and 23.	\$4,231,559
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$177,982,715
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. [Footnote 20]	\$ 0.32715/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [Footnote 21]	\$0.0000/\$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:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$0.353220/\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$157,979,401

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 §26.02(6)(B)
¹⁷ Tex. Tax Code §26.02(6)
¹⁸ Tex. Tax Code §26.02(17)
¹⁹ Tex. Tax Code §26.02(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	<u>\$558,015</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022 + B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0 +/- D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function E. Add Line 30 to 31D.	<u>\$252</u> <u>\$0</u> <u>\$0</u> <u>\$252</u> <u>\$558,267</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	<u>\$177,982,715</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	<u>\$ 0.31366/\$100</u>
34.	Rate adjustment for state criminal justice mandate. [Footnote 23] If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	<u>\$0</u> <u>\$0</u> <u>\$ 0/\$100</u> <u>\$ 0/\$100</u>
35.	Rate adjustment for indigent health care expenditures. [Footnote 24] If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	<u>\$0</u> <u>\$0</u> <u>\$ 0/\$100</u> <u>\$ 0/\$100</u>

²³ (Reserved for expansion)
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. [Footnote 25] If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. _____ \$0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... _____ \$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. _____ \$ 0/\$100</p>	
37.	<p>Rate adjustment for county hospital expenditures. [Footnote 26] If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 _____ \$0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022 _____ \$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. _____ \$ 0/\$100</p>	
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year _____ \$0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year _____ \$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. _____ \$ 0/\$100</p>	
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D	\$ 0.31366/\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....\$ _____ \$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. _____ \$ 0.31366/\$100</p>	
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- Or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.32464/\$100

²³ Tex. Tax Code §26.0442
²⁴ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [Footnote 27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	NA
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the taxing unit's budget as M&O expenses.</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. [Footnote 28]</p> <p>Enter debt amount: \$147,795</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. \$0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none). \$0</p> <p>D. Subtract amount paid from other resources. \$120,350</p> <p>E. Adjusted debt: Subtract B, C and D from A. \$27,445</p>	
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. [Footnote 29]	\$7,439
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$20,006
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. [Footnote 30]..... 101.80%</p> <p>B. Enter the 2022 actual collection rate..... 102.04%</p> <p>C. Enter the 2021 actual collection rate..... 102.98%</p> <p>D. Enter the 2020 actual collection rate..... 101.82%</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%. [Footnote 31]</p>	101.82%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$19,648
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$182,214,274
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100	\$ 0.01078/\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.33542/\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	NA

²⁷ Tex. Tax Code §26.042(e)
²⁸ Tex. Tax Code §26.012(f)
²⁹ Tex. Tax Code §26.012(i) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(b), (h-1) and (h-2)

2023 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts		Form 50-856
Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$0.0000/\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [Footnote 32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November, 2022, enter 0.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [Footnote 33] Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. [Footnote 34] -or- Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95	\$0
53.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$182,214,274
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0/\$100
55.	2023 NNR tax rate, unadjusted for sales tax. [Footnote 35] Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ 0.32715/\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.32715/\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. [Footnote 36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.33542/\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.33542/\$100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

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

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. [Footnote 37] The taxing unit shall provide its tax assessor collector with a copy of the letter. [Footnote 38]	\$0
60.	2023 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$182,214,274
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0/\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax.)	\$ 0.33542/\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
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(f)
³⁹ Tex. Tax Code §26.013(p)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)

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

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

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

- a tax year before 2020; [Footnote 40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [Footnote 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. [Footnote 42]

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$0.368850/\$100
	B. Unused Increment rate (Line 66).....	\$0.000050/\$100
	C. Subtract B from A.....	\$0.368800/\$100
	D. Adopted tax rate.....	\$0.368800/\$100
	E. Subtract D from C.....	\$0.000000/\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$0.423930/\$100
	B. Unused Increment rate (Line 66).....	\$0.000180/\$100
	C. Subtract B from A.....	\$0.423750/\$100
	D. Adopted tax rate.....	\$0.423750/\$100
	E. Subtract D from C.....	\$0.000000/\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$0.445240/\$100
	B. Unused Increment rate (Line 66).....	\$0.000040/\$100
	C. Subtract B from A.....	\$0.445200/\$100
	D. Adopted tax rate.....	\$0.445200/\$100
	E. Subtract D from C.....	\$0.000000/\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0/\$100
67.	2023 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).	\$ 0.33542/\$100

³⁹ Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴⁰ Tex. Tax Code §26.063(a)(1)
⁴¹ Tex. Tax Code §26.012(b-a)
⁴² Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. [Footnote 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. [Footnote 45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.31366/\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$182,214,274
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.2744/\$100
71.	2023 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.01078/\$100
72.	De Minimis Rate. Add Lines 68, 70 and 71.	\$ 0.59884/\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(d)

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 §26.043(a)(1)

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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. [Footnote 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. [Footnote 47]

NOTE: This section will not apply to any taxing units in 2021. It is added to Implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter Approval Tax Rate for Taxing units in a Disaster Area Calculation Worksheet. -or- If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [Footnote 48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$157,809,971
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$177,982,715
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. [Footnote 49]	\$ /\$100
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ /\$100

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... \$ 0.32715 / \$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____

Voter-approval tax rate..... \$ 0.33542 / \$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), or Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue)
Indicate the line number used: _____

De Minimis rate..... \$ 0.59884 / \$100
If applicable, enter the de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

Print
→
Here

J. L. Flowers, RTA

Printed Name of Taxing Unit Representative

Sign
→
Here

Taxing Unit Representative

3-Aug-2023

Date

⁵⁰ Tex. Tax Code §§26.04(c-1) & (d-2)

FISCAL YEAR 2023-2024 BUDGET CALENDAR

May-July	Ongoing budget discussions between City Manager and department Heads
July 6	Budget calendar workshop
July 25	Deadline for Appraisal District to provide certified values. County Tax Assessor/Collector to calculate the City's effective tax rate for FY 2024.
August 7	No -new-revenue and voter-approval tax rates submitted to city council and posted on city's website.
August 8:	Budget workshop – proposed budget presented to city council.
August 22:	Second Budget workshop
August 30:	Notice of Budget Hearing published in newspaper
August 31:	Third Budget Workshop if necessary Proposed Tax Rate Approval – Begin Internet notice of Tax Rate Hearing
September 6:	Notice of Tax Rate Hearing published in newspaper
September 14:	Budget Hearing Tax Rate Hearing Approval of proposed 2024 budget Approval of Fiscal Year 2024 tax rate