

August 11, 2023

Ms. Kimberly Sloat, City Secretary

The proposed Fiscal Year 202 – 2024 budget is attached to this cover letter.

Certified 2023 net taxable value for the City of Canadian is \$ 131,038,680. The No – New – Revenue Rate is \$ 0.754335 per one – hundred dollars of assessed property value. The Voter – Approval Rate is \$0.888112 per one – hundred dollars of assessed property value. The de minimis rate is \$1.170476 per one – hundred dollars of assessed property value.

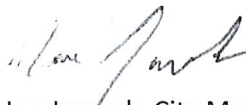
The budget in its current form has a property tax rate of \$0.777067 per one – hundred dollars of assessed property value.

If the City adopts the proposed rate of \$ 0.777067 per one – hundred dollars of assessed property value, it will raise more revenue from property taxes from the previous year.

Below listed is a comparison of the impact of the Proposed Rate to the No – New – Revenue Rate

NNR – \$ 0.754335      Proposed Property Tax Rate \$ 0.777067

<u>\$ 50,000 Home Value</u>	<u>\$ 100,000 Home Value</u>	<u>\$ 150,000 Home Value</u>
NNR - \$ 377.16	NNR - \$ 754.33	NNR - \$ 1,131.50
Proposed <u>\$ 388.53</u>	Proposed <u>\$ 777.07</u>	Proposed <u>\$ 1,165.60</u>
Difference \$ 11.37	Difference \$ 22.74	Difference \$ 34.10
<u>\$ 200,000 Home Value</u>	<u>\$ 250,000 Home Value</u>	<u>\$ 300,000 Home Value</u>
NNR - \$ 1,508.67	NNR - \$ 1,885.84	NNR - \$ 2,263.01
Proposed <u>\$ 1,541.34</u>	Proposed <u>\$ 1,942.67</u>	Proposed <u>\$ 2,331.20</u>
Difference \$ 32.67	Difference \$ 56.83	Difference \$ 68.19

  
Joe Jarosek, City Manager

2023-2024 ANNUAL BUDGET

CONSOLIDATED SUMMARY OF  
REVENUES AND EXPENDITURES

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
Revenues			
General Fund	\$ 1,784,313.54	\$ 2,052,364.00	\$ 2,081,353.00
Debt Service	\$ 43,303.93	\$ 47,204.00	\$ 97,158.00
Water & Sewer Fund	\$ 1,954,059.05	\$2,047,097.00	\$ 2,170,965.00
Sanitation Fund	\$ 538,221.55	\$ 557,063.00	\$ 606,500.00
C.A.R.E. Fund	\$ -	\$ -	\$ 50,000.00
Golf Fund	\$ 242,040.76	\$ 194,520.00	\$ 225,061.00
Special Revenue Fund - Hotel Motel Tax	\$ 127,816.48	\$ 105,873.00	\$ 83,184.00
Subtotal of Revenues without Fund Reserves	\$ 4,689,755.31	\$ 5,004,121.00	\$ 5,314,221.00
General Fund Reserves	\$ 310,098.02	\$50,220.00	\$545,065.00
Water Fund Reserves	\$ -	\$178,438.00	
HOT Reserves	\$ -		\$55,270.00
Sanitation Fund Reserves	\$ -		\$ 27,627.00
Total Reserves	\$ 310,098.02	\$228,658.00	\$ 627,962.00
Total Revenues	\$ 4,999,853.33	\$ 5,232,779.00	\$ 5,942,183.00
Expenditures			
General Fund	\$ 2,094,411.56	\$ 1,377,496.00	\$ 1,849,896.00
Water & Sewer Fund	\$ 808,255.20	\$ 2,225,535.00	\$ 2,352,574.00
Sanitation Fund	\$ 502,662.60	\$ 537,097.00	\$ 673,834.00
C.A.R.E. Fund	\$ -	\$ -	\$ 50,000.00
Golf Fund	\$ 216,566.03	\$ 244,740.00	\$ 230,419.00
Special Revenue Fund - Hotel Motel Tax	\$ 109,410.66	\$ 138,453.00	\$ 138,454.00
Debt Service CO - 2023 Series	\$ 43,236.13	\$ 44,050.00	\$ 97,158.00
Total Expenditures	\$ 3,774,542.18	\$ 4,567,371.00	\$ 5,392,335.00
ENDING BALANCE OF ALL FUNDS	\$ 1,225,311.15	\$ 665,408.00	\$ 549,848.00

Summary of All Proposed Expenditures  
FY 2022--2023

	Personnel Services	Supplies/Materials	Maint. Bldgs. Structures, ETC.
<b>General Fund</b>			
City Council	\$0.00	\$500.00	\$0.00
Administration	\$228,622.00	\$13,950.00	\$2,450.00
Legal	\$0.00	\$0.00	\$0.00
Tax	\$0.00	\$0.00	\$0.00
Elections	\$0.00	\$2,000.00	\$0.00
Community Services	\$0.00	\$0.00	\$0.00
Street	\$112,057.00	\$20,200.00	\$162,000.00
Public Works	\$102,906.00	\$7,350.00	\$0.00
Swimming Pool	\$31,500.00	\$29,450.00	\$1,600.00
Support Services	\$88,532.00	\$25,450.00	\$4,100.00
Maintenance	<u>\$69,240.00</u>	<u>\$20,100.00</u>	<u>\$600.00</u>
	<b>\$632,857.00</b>	<b>\$119,000.00</b>	<b>\$170,750.00</b>
<b>Water &amp; Sewer Fund</b>			
Water & Sewer	\$243,397.00	\$61,000.00	\$112,800.00
Utility Billing	<u>\$45,002.00</u>	<u>\$10,000.00</u>	<u>\$0.00</u>
	<b>\$288,399.00</b>	<b>\$71,000.00</b>	<b>\$112,800.00</b>
<b>Sanitation Fund</b>			
Trash Collection	\$98,799.00	\$62,200.00	\$1,000.00
Transfer Station	<u>\$160,581.00</u>	<u>\$41,000.00</u>	<u>\$10,000.00</u>
	<b>\$259,380.00</b>	<b>\$103,200.00</b>	<b>\$11,000.00</b>
<b>C.A.R.E. Fund</b>			
C.A.R.E.	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Golf Course Fund</b>			
Golf Course	<u>\$59,696.00</u>	<u>\$28,450.00</u>	<u>\$11,000.00</u>
	<b>\$59,696.00</b>	<b>\$28,450.00</b>	<b>\$11,000.00</b>
<b>Debt</b>			
CO - 2023 Series	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Revenue</b>			
Hotel Occupancy Tax Fund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTALS</b>	<b>\$1,240,332.00</b>	<b>\$321,650.00</b>	<b>\$305,550.00</b>

GENERAL FUND RESERVE UTILIZATION:

Water & Sewer	\$450,000
C.A.R.E.	\$50,000.00
Sanitation Overages	\$39,707.00
Golf Overages	\$5,358.00
Total G.F. Reserves	545,065

Maint. Equip. Machinery, Etc	Contractual Services	Capital Outlay	Debt Services	Total
\$0.00	\$10,300.00	\$0.00	\$0.00	\$10,800.00
\$750.00	\$364,689.00	\$0.00	\$0.00	\$610,461.00
\$0.00	\$7,700.00	\$0.00	\$0.00	\$7,700.00
\$0.00	\$47,000.00	\$0.00	\$0.00	\$47,000.00
\$0.00	\$4,000.00	\$0.00	\$0.00	\$6,000.00
\$0.00	\$36,275.00	\$0.00	\$0.00	\$36,275.00
\$12,600.00	\$97,558.00	\$16,000.00	\$0.00	\$420,415.00
\$1,650.00	\$54,813.00	\$0.00	\$0.00	\$166,719.00
\$10,750.00	\$20,300.00	\$0.00	\$0.00	\$93,600.00
\$9,950.00	\$141,487.00	\$23,500.00	\$0.00	\$293,019.00
<u>\$4,500.00</u>	<u>\$49,467.00</u>	<u>\$14,000.00</u>	<u>\$0.00</u>	<u>\$157,907.00</u>
\$40,200.00	\$833,589.00	\$53,500.00	\$0.00	\$1,849,896.00
\$15,663.00	\$397,340.00	\$1,112,568.00	\$326,357.00	\$2,269,125.00
<u>\$0.00</u>	<u>\$28,447.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$83,449.00</u>
\$15,663.00	\$425,787.00	\$1,112,568.00	\$326,357.00	\$2,352,574.00
\$18,500.00	\$111,973.00	\$0.00	\$0.00	\$292,472.00
<u>\$14,050.00</u>	<u>\$155,731.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$381,362.00</u>
\$32,550.00	\$267,704.00	\$0.00	\$0.00	\$673,834.00
<u>\$0.00</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00
<u>\$6,050.00</u>	<u>\$110,223.00</u>	<u>\$15,000.00</u>	<u>\$0.00</u>	<u>\$230,419.00</u>
\$6,050.00	\$110,223.00	\$15,000.00	\$0.00	\$230,419.00
<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$97,158.00</u>	<u>\$97,158.00</u>
\$0.00	\$0.00	\$0.00	\$97,158.00	\$97,158.00
<u>\$0.00</u>	<u>\$138,454.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$138,454.00</u>
\$0.00	\$138,454.00	\$0.00	\$0.00	\$138,454.00
\$94,463.00	\$1,825,757.00	\$1,181,068.00	\$423,515.00	\$5,392,335.00
Revenues Available				<b>\$5,314,221.00</b>
GENERAL FUND				
RESERVE		\$545,065		
SANITATION				
RESERVE		\$27,627		
HOTEL OCCUPANCY				
TAX RESERVES		\$55,270		
Total RESERVE				
FUNDS		\$627,962		
TOTAL REVENUES			\$5,942,183.00	
Total Revenues less Expenses			\$549,848.00	

SUMMARY OF ALL PROPOSED REVENUES  
FY 2023-2024

10- GENERAL FUND	Account Code	FY 2021-2022	FY 2022-2023	FY 2023-2024
		Actual	Estimated	Proposed
Current Property Taxes	402110	\$814,232.40	\$901,333.00	\$973,428.00
Delinquent Property Taxes	402120	\$20,118.38	\$21,000.00	\$20,000.00
Penalties and Interest	402130	\$11,470.91	\$16,000.00	\$12,000.00
Gross Receipts Taxes	402140	\$122,072.83	\$121,925.00	\$121,925.00
Sales Tax	402150	\$519,421.53	\$568,966.00	\$600,000.00
Liquor Tax	402160	\$4,132.16	\$5,100.00	\$8,000.00
Licenses & Permits	402210	\$150.00	\$930.00	\$150.00
Interest Income	402410	\$21,104.38	\$280,000.00	\$200,000.00
Leases and Rentals	402420	\$0.00	\$0.00	\$0.00
Oil and Gas Production	402830	\$5,424.66	\$4,400.00	\$3,500.00
Operating Transfers	402845	\$96,349.92	\$96,350.00	\$96,350.00
Miscellaneous Revenue	402850	\$76,984.96	\$0.00	\$10,000.00
Municipal Court Fines	403330	\$0.00	\$0.00	\$0.00
Licenses and Permits, Code Enfc	410210	\$457.00	\$0.00	\$0.00
Miscellaneous Revenues, Street	413850	\$70,341.71	\$20,000.00	\$15,000.00
Swimming Pool Charges	415720	\$10,074.00	\$10,000.00	\$14,000.00
Swimming Pool Concessions	415730	\$6,203.45	\$5,500.00	\$6,200.00
SwimmingPool Misc. Revenue	415850	\$45.25	\$0.00	\$0.00
Dog Tags and Animal Fines	417320	\$5,730.00	\$860.00	\$800.00
Donations/Parks	417760	\$0.00	\$0.00	\$0.00
Support Service Miscellaneous		\$0.00	\$0.00	\$0.00
		<u>\$1,784,313.54</u>	<u>\$2,052,364.00</u>	<u>\$2,081,353.00</u>
<b>11- WATER &amp; SEWER FUND</b>				
Penalties, Sewer	420745	\$3,376.58	\$3,787.00	\$4,057.00
Sewer Sales	420750	\$508,426.71	\$515,408.00	\$520,000.00
Sewer Taps	420760	\$0.00	\$0.00	\$0.00
Hemphill County	420850	\$0.00	\$250,000.00	\$250,000.00
Licenses and Permits	421210	\$63.00	\$0.00	\$0.00
Leases and Rentals	421420	\$22,702.65	\$20,000.00	\$20,000.00
Water Sales	421740	\$696,447.93	\$605,359.00	\$650,000.00
Penalties, Water	421745	\$4,892.27	\$4,740.00	\$4,740.00
Water Taps and Connect Fees	421760	\$4,900.00	\$4,798.00	\$3,750.00
Operating Transfers	421845	\$0.00	\$0.00	\$0.00
Miscellaneous Revenue	421850	\$2,979.63	\$168,750.00	\$5,000.00
Other Revenue TRRA	421851	\$363.88	\$114.00	\$0.00
Hemphill County Grant Proceeds	421866	\$250,000.00		
TxDOT Grant Revenue	421867	\$428,133.90	\$474,141.00	\$263,418.00
General Fund Revenue for Capital Improvements		\$0.00	\$0.00	\$450,000.00
Other Revenue American Rescue Act	421868	\$31,772.50	\$0.00	\$0.00
		<u>\$1,954,059.05</u>	<u>\$2,047,097.00</u>	<u>\$2,170,965.00</u>
<b>12- SANITATION FUND</b>				
Penalties	430745	\$4,154.22	\$4,200.00	\$3,200.00
Trash Fees	430770	\$514,196.14	\$546,793.00	\$597,800.00
Miscellaneous Revenues	430850	\$5,089.58	\$1,300.00	\$2,000.00
Transfer Station Trash Fees	432770	\$3,768.06	\$4,770.00	\$3,500.00
Miscellaneous Revenue	432850	\$11,013.50	\$0.00	\$0.00
		<u>\$538,221.50</u>	<u>\$557,063.00</u>	<u>\$606,500.00</u>
<b>13- C.A.R.E FUND</b>				
Operating Transfer In	436845	\$0.00	\$0.00	\$50,000.00
Grants/Donations	436850	\$0.00	\$0.00	\$0.00
		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
<b>14- GOLF COURSE FUND</b>				
Intergovernmental Income	440510	\$8,000.00	\$48,000.00	\$48,000.00
Golf Green Fees	440790	\$26,632.00	\$23,550.00	\$23,550.00
Golf Cart Rentals	440791	\$27,555.00	\$26,335.00	\$28,500.00
Golf Course Dues	440795	\$91,440.00	\$91,500.00	\$91,500.00
Contributions	440796	\$0.00	\$50.00	\$0.00
Operating Transfer In	440845	\$81,055.80		\$27,320.00
Miscellaneous Revenue	440850	\$7,357.96	\$5,085.00	\$6,191.00
		<u>\$242,040.76</u>	<u>\$194,520.00</u>	<u>\$225,061.00</u>
<b>18- SPECIAL REVENUE FUND/HOTEL OCCUPANCY TAX</b>				
Hotel Occupancy Tax	442170	\$102,816.48	\$85,873.00	\$83,184.00
Donations & Grants	442760	\$25,000.00	\$20,000.00	\$0.00
		<u>\$127,816.48</u>	<u>\$105,873.00</u>	<u>\$83,184.00</u>
<b>50- DEBT SERVICE</b>				
Property Tax I&S	470110	\$40,513.15	\$42,513.00	\$97,158.00
Delinquent Property Taxes	470120	\$1,479.87	\$1,200.00	\$0.00
Penalties and Interest	470130	\$1,310.91	\$1,200.00	\$0.00
		<u>\$43,303.93</u>	<u>\$44,913.00</u>	<u>\$97,158.00</u>
<b>TOTAL CURRENT REVENUES</b>		<u><b>\$4,689,755.26</b></u>	<u><b>\$5,001,830.00</b></u>	<u><b>\$5,314,221.00</b></u>

CITY COUNCIL  
#10-01

		<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2022-2023</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	<u>\$669.68</u>	<u>\$312.00</u>	<u>\$500.00</u>
	SUBTOTAL	<u><u>\$669.68</u></u>	<u><u>\$312.00</u></u>	<u><u>\$500.00</u></u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$170.81	\$192.00	\$250.00
506	Business & Travel	\$15.00	\$1,000.00	\$8,500.00
521	Membership & Subscription	\$1,191.70	\$969.00	\$1,500.00
523	Workers Compensation	<u>\$26.04</u>	<u>\$28.00</u>	<u>\$50.00</u>
	SUBTOTAL	<u><u>\$1,403.55</u></u>	<u><u>\$2,189.00</u></u>	<u><u>\$10,300.00</u></u>
	TOTAL ALL OBJECT CODES	<u><u>\$2,073.23</u></u>	<u><u>\$2,501.00</u></u>	<u><u>\$10,800.00</u></u>

Administration  
#10-02

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
101	Administration	\$180,097.83	\$177,241.00	\$184,837.00
102	Clerical	\$35,631.41	\$37,130.00	\$39,485.00
108	Special Projects	\$1,800.00	\$1,800.00	\$1,800.00
109	Incentive Pay	\$2,100.00	\$2,000.00	\$2,500.00
SUBTOTAL		<u>\$219,629.24</u>	<u>\$218,171.00</u>	<u>\$228,622.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$6,890.32	\$7,700.00	\$12,000.00
203	Furniture/Fixtures	\$0.00	\$0.00	\$750.00
207	Minor Tools & Apparatus	\$171.21	\$132.00	\$400.00
208	Janitorial Supplies	\$448.44	\$300.00	\$400.00
210	Botanical	\$270.91	\$400.00	\$400.00
SUBTOTAL		<u>\$7,780.88</u>	<u>\$8,532.00</u>	<u>\$13,950.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,343.96	\$200.00	\$2,450.00
SUBTOTAL		<u>\$1,343.96</u>	<u>\$200.00</u>	<u>\$2,450.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$0.00	\$350.00
403	Heating & Cooling	\$1,375.98	\$600.00	\$0.00
411	Radio	\$411.05	\$317.00	\$400.00
SUBTOTAL		<u>\$1,787.03</u>	<u>\$917.00</u>	<u>\$750.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$6,801.71	\$6,750.00	\$7,700.00
503	Liability Insurance	\$9,565.47	\$10,000.00	\$10,000.00
505	Advertising	\$2,649.69	\$1,500.00	\$2,000.00
506	Business & Travel	\$7,759.10	\$12,500.00	\$12,500.00
508	Car Allowance	\$6,600.00	\$6,300.00	\$6,300.00
510	Contractual & Fee Basis Services	\$72,070.51	\$78,471.00	\$85,000.00
511	Utility Services	\$7,809.73	\$9,000.00	\$9,000.00
521	Membership & Subscription	\$3,381.53	\$3,100.00	\$3,000.00
523	Workers Compensation	\$729.16	\$800.00	\$800.00
524	Unemployment Compensation	\$26.93	\$27.00	\$30.00
525	Employee Retirement	\$41,763.28	\$41,010.00	\$44,685.00
526	Employee Insurance	\$40,899.90	\$40,830.00	\$68,242.00
527	Payroll Taxes	\$16,971.31	\$16,362.00	\$22,432.00
530	Miscellaneous	\$2,750.00	\$150.00	\$3,000.00
532	Operating Transfer Out	\$81,055.80	\$40,000.00	\$90,000.00
SUBTOTAL		<u>\$300,834.12</u>	<u>\$266,800.00</u>	<u>\$364,689.00</u>
TOTAL ALL OBJECT CODES		<u>\$531,375.23</u>	<u>\$494,620.00</u>	<u>\$610,461.00</u>

LEGAL  
#10-03

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00
<u>CONTRACTUAL SERVICES</u>			
506 Business & Travel	\$0.00	\$0.00	\$500.00
510 Contractual & Fee Basis Services	\$7,200.00	\$6,000.00	\$7,200.00
SUBTOTAL	\$7,200.00	\$6,000.00	\$7,700.00
TOTAL ALL OBJECT CODES	\$7,200.00	\$6,000.00	\$7,700.00

TAX OFFICE  
#10-04

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>CONTRACTUAL SERVICES</u>			
510 Contractual & Fee Basis Services	<u>\$46,901.80</u>	<u>\$47,000.00</u>	<u>\$47,000.00</u>
SUBTOTAL	<u>\$46,901.80</u>	<u>\$47,000.00</u>	<u>\$47,000.00</u>
TOTAL ALL OBJECT CODES	<u>\$46,901.80</u>	<u>\$47,000.00</u>	<u>\$47,000.00</u>

ELECTIONS  
#10-07

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$0.00	\$0.00	\$2,000.00
SUBTOTAL	\$0.00	\$0.00	\$2,000.00
<u>CONTRACTUAL SERVICES</u>			
505 Advertising	\$0.00	\$0.00	\$1,000.00
510 Contractual & Fee Basis Services	\$0.00	\$2,500.00	\$3,000.00
SUBTOTAL	\$0.00	\$2,500.00	\$4,000.00
TOTAL ALL OBJECT CODES	\$0.00	\$2,500.00	\$6,000.00

COMMUNITY SERVICE  
#10-08

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ESTIMATED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2022-2023</u>
<u>SUPPLIES AND MATERIALS</u>			
208 Janitorial Supplies	\$0.00	\$0.00	\$0.00
215 Other Supplies	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<u>MAINTENANCE OF EQUIPMENT</u>			
403 Heating & Cooling	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<u>CONTRACTUAL SERVICES</u>			
503 Liability Insurance	\$3,871.79	\$4,350.00	\$4,000.00
510 Contractual & Fee Basis Services	\$56,549.10	\$0.00	\$2,000.00
511 Utility Services	\$34,812.92	\$34,000.00	\$30,000.00
513 Library	\$0.00	\$0.00	\$0.00
523 Workers' Compensation	<u>\$260.42</u>	<u>\$275.00</u>	<u>\$275.00</u>
SUBTOTAL	<u><u>\$95,494.23</u></u>	<u><u>\$38,625.00</u></u>	<u><u>\$36,275.00</u></u>
<u>CAPITAL OUTLAY</u>			
620 Other Improvements	<u>\$343,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u><u>\$343,000.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$438,494.23</u></u>	<u><u>\$38,625.00</u></u>	<u><u>\$36,275.00</u></u>

		STREET #10-13		
		ACTUAL 2021-2022	ESTIMATED 2022 - 2023	PROPOSED 2022-2023
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$96,410.97	\$98,462.00	\$104,357.00
105	Overtime	\$292.45	\$106.00	\$4,000.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$2,000.00	\$1,600.00	\$2,500.00
SUBTOTAL		<u>\$99,903.42</u>	<u>\$101,368.00</u>	<u>\$112,057.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,270.19	\$800.00	\$900.00
204	Uniforms & Clothing	\$810.28	\$700.00	\$1,000.00
205	Tires & Tubes	\$5,227.84	\$6,705.00	\$3,500.00
206	Motor Vehicle Supplies	\$5,549.61	\$4,800.00	\$7,000.00
207	Minor Tools & Apparatus	\$3,570.16	\$4,000.00	\$6,500.00
208	Janitorial Supplies	\$167.07	\$250.00	\$300.00
209	Chemical & Mechanical Supplies	\$138.42	\$150.00	\$800.00
215	Other Supplies	\$0.00	\$0.00	\$200.00
SUBTOTAL		<u>\$16,733.57</u>	<u>\$17,405.00</u>	<u>\$20,200.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$112.21	\$225.00	\$2,000.00
314	Streets & Alleys	\$231,425.58	\$132,110.00	\$160,000.00
SUBTOTAL		<u>\$231,537.79</u>	<u>\$132,335.00</u>	<u>\$162,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,007.78	\$9,830.00	\$5,000.00
403	Heating & Cooling	\$1,095.48	\$0.00	\$500.00
404	Automotive Equipment	\$908.37	\$5,000.00	\$2,500.00
405	Shop Equipment	\$0.00	\$105.00	\$200.00
406	Minor Tools & Equipment	\$0.00	\$0.00	\$500.00
410	Signal & Sign System	\$945.77	\$1,730.00	\$2,500.00
411	Radio	\$865.80	\$666.00	\$1,400.00
SUBTOTAL		<u>\$4,823.20</u>	<u>\$17,331.00</u>	<u>\$12,600.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,238.26	\$2,325.00	\$2,000.00
502	Rental of Equipment	\$3,000.00	\$0.00	\$500.00
503	Liability Insurance	\$3,700.98	\$4,200.00	\$3,720.00
505	Advertising	\$289.50	\$210.00	\$750.00
506	Business & Travel	\$1,520.95	\$3,250.00	\$2,000.00
510	Contractual & Fee Basis Services	\$18,718.72	\$0.00	\$10,500.00
511	Utility Services	\$4,601.54	\$4,500.00	\$3,000.00
521	Memberships & Subscriptions	\$1,129.36	\$912.00	\$800.00
523	Workers Compensation	\$4,427.06	\$4,700.00	\$8,144.00
524	Unemployment Compensation	\$18.00	\$20.00	\$25.00
525	Employee Retirement	\$18,428.10	\$18,500.00	\$20,788.00
526	Employee Insurance	\$31,599.56	\$35,579.00	\$34,896.00
527	Payroll Taxes	\$7,344.24	\$7,140.00	\$10,435.00
SUBTOTAL		<u>\$97,016.27</u>	<u>\$81,336.00</u>	<u>\$97,558.00</u>
<u>CAPITAL OUTLAY</u>				
602	Land	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$95,557.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$16,000.00 plow / spreader
613	Motor Vehicles	\$0.00	\$0.00	\$0.00 f250 pickup
614	Shop Equipment	\$0.00	\$0.00	\$0.00
616	Street Improvements	\$0.00	\$0.00	\$0.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$0.00</u>	<u>\$95,557.00</u>	<u>\$16,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$450,014.25</u>	<u>\$445,332.00</u>	<u>\$420,415.00</u>

PUBLIC WORKS  
#10-14

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
101	Administration	\$83,064.69	\$83,188.00	\$86,306.00
106	Part-time	\$9,860.00	\$9,470.00	\$15,000.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$960.00	\$800.00	\$1,000.00
	SUBTOTAL	<u>\$94,484.69</u>	<u>\$94,058.00</u>	<u>\$102,906.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$406.42	\$81.00	\$250.00
204	Uniforms	\$4,123.19	\$3,500.00	\$4,500.00
205	Tires & Tubes	\$569.88	\$150.00	\$600.00
206	Motor Vehicle Supplies	\$1,750.91	\$1,200.00	\$1,000.00
207	Minor Tools & Apparatus	\$683.60	\$700.00	\$1,000.00
	SUBTOTAL	<u>\$7,534.00</u>	<u>\$5,631.00</u>	<u>\$7,350.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
404	Automotive Equipment	\$33.12	\$200.00	\$1,500.00
411	Radio	\$151.06	\$117.00	\$150.00
	SUBTOTAL	<u>\$184.18</u>	<u>\$317.00</u>	<u>\$1,650.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$360.00	\$360.00	\$400.00
503	Liability Insurance	\$284.69	\$350.00	\$350.00
505	Advertising	\$28.80	\$0.00	\$200.00
506	Business & Travel	\$30.00	\$450.00	\$1,000.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$1,000.00
521	Membership & Subscription	\$384.68	\$320.00	\$700.00
523	Workers Compensation	\$156.24	\$165.00	\$500.00
524	Unemployment Compensation	\$21.56	\$20.00	\$25.00
525	Employee Retirement	\$15,632.64	\$15,623.00	\$17,193.00
526	Employee Insurance	\$18,749.80	\$20,997.00	\$24,815.00
527	Payroll Taxes	\$7,174.40	\$6,837.00	\$8,630.00
	SUBTOTAL	<u>\$42,822.81</u>	<u>\$45,122.00</u>	<u>\$54,813.00</u>
<u>CAPITAL OUTLAY</u>				
610	Office Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
	SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	TOTAL ALL OBJECT CODES	<u>\$145,025.68</u>	<u>\$145,128.00</u>	<u>\$166,719.00</u>

Swimming Pool  
#10-15

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
107	Temporary Employees	\$26,172.40	\$27,000.00	\$31,500.00
	SUBTOTAL	<u>\$26,172.40</u>	<u>\$27,000.00</u>	<u>\$31,500.00</u>
<u>SUPPLIES AND MATERIALS</u>				
200	Concessions	\$2,847.83	\$2,400.00	\$2,800.00
201	Office Supplies	\$245.43	\$175.00	\$350.00
203	Furniture/Fixtures	\$371.49	\$4,000.00	\$3,000.00
204	Swimwear for Lifeguards	\$747.25	\$626.00	\$750.00
207	Minor Tools & Apparatus	\$2,070.21	\$2,295.00	\$1,000.00
208	Janitorial Supplies	\$436.04	\$40.00	\$550.00
209	Chemical & Mechanical Supplies	\$13,967.80	\$17,812.00	\$20,000.00
210	Botanical & Agricultural	\$0.00	\$0.00	\$500.00
215	Other Supplies	\$0.00	\$0.00	\$500.00
	SUBTOTAL	<u>\$20,686.05</u>	<u>\$27,348.00</u>	<u>\$29,450.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$485.13	\$100.00	\$1,600.00
	SUBTOTAL	<u>\$485.13</u>	<u>\$100.00</u>	<u>\$1,600.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$1,067.13	\$1,060.00	\$3,000.00
403	Heating & Cooling	\$0.00	\$0.00	\$0.00
411	PA System	\$0.00	\$0.00	\$250.00
425	Swimming Pool Equipment	\$0.00	\$637.00	\$7,500.00
	SUBTOTAL	<u>\$1,067.13</u>	<u>\$1,697.00</u>	<u>\$10,750.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$615.97	\$300.00	\$500.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,309.58	\$1,470.00	\$2,000.00
505	Advertising	\$549.06	\$383.00	\$500.00
510	Contractual & Fee Basis Services	\$0.00	\$0.00	\$200.00
511	Utility Services	\$13,906.45	\$13,000.00	\$13,000.00
523	Workers Compensation	\$1,822.80	\$2,100.00	\$2,100.00
524	Unemployment Compensation	\$481.55	\$26.00	\$500.00
527	Payroll Taxes	\$2,002.21	\$1,335.00	\$1,500.00
	SUBTOTAL	<u>\$20,687.62</u>	<u>\$18,614.00</u>	<u>\$20,300.00</u>
	TOTAL ALL OBJECT CODES	<u>\$69,098.33</u>	<u>\$74,759.00</u>	<u>\$93,600.00</u>

**SUPPORT SERVICES  
#10-17**

		<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>PROPOSED 2023-2024</u>
<b>PERSONNEL SERVICES</b>				
103	Operations & Maintenance	\$78,279.69	\$79,310.00	\$83,832.00
105	Overtime	\$5,722.51	\$4,200.00	\$3,000.00
108	Special Projects	\$1,200.00	\$1,200.00	\$1,200.00
109	Incentive Pay	\$400.00	\$300.00	\$500.00
	<b>SUBTOTAL</b>	<u>\$85,602.20</u>	<u>\$85,010.00</u>	<u>\$88,532.00</u>
<b>SUPPLIES AND MATERIALS</b>				
201	Office Supplies	\$1,143.23	\$50.00	\$500.00
204	Uniforms	\$774.40	\$650.00	\$1,000.00
205	Tires & Tubes	\$1,819.34	\$1,200.00	\$2,000.00
206	Motor Vehicle Supplies	\$7,428.61	\$4,907.00	\$4,000.00
207	Minor Tools & Apparatus	\$7,467.19	\$9,975.00	\$8,000.00
208	Janitorial Supplies	\$329.92	\$325.00	\$700.00
209	Chemical & Mechanical Supplies	\$2,607.28	\$4,253.00	\$4,000.00
210	Botanical & Agricultural	\$6,503.97	\$2,629.00	\$5,000.00
215	Other Supplies	(\$412.70)	\$0.00	\$250.00
	<b>SUBTOTAL</b>	<u>\$27,661.24</u>	<u>\$23,989.00</u>	<u>\$25,450.00</u>
<b>MAINTENANCE OF BUILDINGS, ETC.</b>				
301	Buildings & Grounds	\$308.70	\$455.00	\$2,000.00
307	Water Distribution System	\$2,254.23	\$6,176.00	\$2,100.00
	<b>SUBTOTAL</b>	<u>\$2,562.93</u>	<u>\$6,631.00</u>	<u>\$4,100.00</u>
<b>MAINTENANCE OF EQUIPMENT</b>				
402	Machinery	\$693.84	\$1,734.00	\$2,000.00
403	Heating & Cooling Equipment	\$0.00	\$0.00	\$0.00
404	Automotive Equipment	\$450.85	\$2,592.00	\$3,000.00
405	Shop Equipment	\$0.00	\$0.00	\$500.00
406	Minor Tools & Equipment	\$0.00	\$78.00	\$250.00
407	Mowing Equipment	\$3,797.25	\$6,127.00	\$3,000.00
411	Radio	\$713.18	\$549.00	\$700.00
422	Playground Equipment	\$10,387.10	\$6,203.00	\$500.00
	<b>SUBTOTAL</b>	<u>\$16,042.22</u>	<u>\$17,283.00</u>	<u>\$9,950.00</u>
<b>CONTRACTUAL SERVICES</b>				
501	Communication	\$1,351.30	\$1,355.00	\$2,000.00
502	Equipment Rental	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,935.90	\$2,607.00	\$3,900.00
505	Advertising	\$189.78	\$51.00	\$500.00
506	Business & Travel	\$3,057.34	\$1,800.00	\$3,000.00
509	Custody Support Services	\$2,672.31	\$2,574.00	\$2,000.00
510	Contractual & Fee Basis Services	\$1,375.99	\$500.00	\$500.00
511	Utility Services	\$88,541.21	\$85,000.00	\$66,382.00
521	Membership & Subscription	\$150.00	\$240.00	\$1,000.00
523	Workers Compensation	\$1,119.79	\$1,200.00	\$2,817.00
524	Unemployment Compensation	\$18.01	\$18.00	\$20.00
525	Employee Retirement	\$15,767.38	\$14,895.00	\$16,700.00
526	Employee Insurance	\$22,341.56	\$26,247.00	\$34,286.00
527	Payroll Taxes	\$6,225.86	\$6,245.00	\$8,382.00
	<b>SUBTOTAL</b>	<u>\$144,746.43</u>	<u>\$142,732.00</u>	<u>\$141,487.00</u>
<b>CAPITAL OUTLAY</b>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$0.00	\$31,379.00	\$18,000.00
612	Other Equipment	\$0.00	\$0.00	\$5,500.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
614	Shop Equipment	\$0.00	\$0.00	\$0.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
	<b>SUBTOTAL</b>	<u>\$0.00</u>	<u>\$31,379.00</u>	<u>\$23,500.00</u>
	<b>TOTAL ALL OBJECT CODES</b>	<u>\$276,615.02</u>	<u>\$307,024.00</u>	<u>\$293,019.00</u>

MAINTENANCE  
#10-19

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2022-2023
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$64,197.36	\$64,911.00	\$68,140.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$480.00	\$400.00	\$500.00
SUBTOTAL		<u>\$65,277.36</u>	<u>\$65,911.00</u>	<u>\$69,240.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$250.47	500.00	500.00
204	Uniforms	\$418.94	500.00	500.00
205	Tires & Tubes	\$910.61	256.00	900.00
206	Motor Vehicle Supplies	\$5,506.80	4,428.00	8,000.00
207	Minor Tools & Apparatus	\$4,061.34	4,467.00	6,000.00
208	Janitorial Supplies	\$733.14	56.00	500.00
209	Chemical & Mechanical Supplies	\$1,432.21	123.00	3,700.00
SUBTOTAL		<u>\$13,313.51</u>	<u>10,330.00</u>	<u>20,100.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$6.29	1,505.00	600.00
SUBTOTAL		<u>\$6.29</u>	<u>1,505.00</u>	<u>600.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$0.00	1,005.00	500.00
403	Heating & Cooling Equipment	\$0.00	247.00	500.00
404	Automotive Equipment	\$1,240.10	1,840.00	1,500.00
405	Shop Equipment	\$8.35	937.00	1,000.00
406	Minor Tools & Equipment	\$0.00	0.00	500.00
411	Radio	\$0.00	0.00	500.00
SUBTOTAL		<u>\$1,248.45</u>	<u>4,029.00</u>	<u>4,500.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,518.00	\$2,550.00	\$2,550.00
503	Liability Insurance	\$2,846.91	\$3,196.00	\$3,000.00
511	Utility Services	\$7,084.88	\$9,269.00	\$3,000.00
521	Memberships & Subscriptions	\$124.68	\$0.00	\$400.00
523	Workers Compensation	\$1,536.45	\$1,720.00	\$1,720.00
524	Unemployment Compensation	\$9.00	\$9.00	\$10.00
525	Employee Retirement	\$12,033.52	\$12,191.00	\$13,573.00
526	Employee Insurance	\$16,699.02	\$14,582.00	\$18,400.00
527	Payroll Taxes	\$4,915.72	\$4,730.00	\$6,814.00
SUBTOTAL		<u>\$47,768.18</u>	<u>48,247.00</u>	<u>49,467.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	0.00	0.00
610	Office Equipment	\$0.00	2,780.00	0.00
611	Machinery & Equipment	\$0.00	28,000.00	14,000.00
612	Other Equipment	\$0.00	0.00	0.00
613	Motor Vehicles	\$0.00	0.00	0.00
614	Shop Equipment	\$0.00	2,980.00	0.00
620	Other Improvements	\$0.00	0.00	0.00
SUBTOTAL		<u>\$0.00</u>	<u>33,760.00</u>	<u>14,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$127,613.79</u>	<u>163,782.00</u>	<u>157,907.00</u>

		WATER & SEWER #11-21		
		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$212,184.48	\$ 211,794.00	\$ 222,497.00
105	Overtime	\$15,004.81	\$ 15,000.00	\$ 15,000.00
108	Special Projects	\$2,400.00	\$ 2,400.00	\$ 2,400.00
109	Incentive Pay	\$3,730.00	\$ 3,500.00	\$ 3,500.00
SUBTOTAL		\$233,319.29	\$ 232,694.00	\$ 243,397.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$2,821.79	\$ 2,435.00	\$ 2,000.00
204	Uniforms & Clothing	\$1,512.76	\$ 1,500.00	\$ 2,800.00
205	Tires & Tubes	\$1,809.37	\$ -	\$ 3,000.00
206	Motor Vehicle Supplies	\$15,644.00	\$ 10,600.00	\$ 10,000.00
207	Minor Tools & Apparatus	\$8,901.55	\$ 10,000.00	\$ 10,000.00
208	Janitorial Supplies	\$403.32	\$ 500.00	\$ 500.00
209	Chemical & Mechanical Supplies	\$35,512.00	\$ 28,750.00	\$ 32,500.00
215	Other Supplies	\$0.00	\$ -	\$ 200.00
SUBTOTAL		\$66,604.79	\$ 53,785.00	\$ 61,000.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$1,478.94	\$ 7,100.00	\$ 2,500.00
303	Water Chlorination	\$0.00	\$0.00	\$0.00
304	Sanitary Sewers	\$8,242.42	\$ 6,500.00	\$ 35,000.00
305	Sewage Treatment Plant	\$12,722.73	\$ 18,500.00	\$ 13,000.00
307	Water Distribution System	\$70,703.72	\$ 45,000.00	\$ 45,000.00
308	Meters & Settings	\$10,387.20	\$ 12,100.00	\$ 10,300.00
313	Water Tower & Tanks	\$68.69	\$7,000.00	\$7,000.00
SUBTOTAL		\$103,603.70	\$ 96,200.00	\$ 112,800.00
<u>MAINTENANCE OF EQUIPMENT</u>				
401	Office Equipment	\$0.00	\$0.00	\$200.00
402	Machinery	\$8,437.11	\$20,000.00	\$7,500.00
403	Heating & Cooling	\$0.00	\$215.00	\$1,963.00
404	Automotive Equipment	\$4,140.50	\$9,500.00	\$4,000.00
405	Shop Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$813.65	\$2,000.00	\$2,000.00
SUBTOTAL		\$13,391.26	\$31,715.00	\$15,663.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$5,272.66	\$5,800.00	\$5,800.00
502	Rental Fees	\$0.00	\$0.00	\$1,000.00
503	Liability Insurance	\$24,198.69	\$27,200.00	\$25,000.00
505	Advertising	\$261.60	\$270.00	\$1,500.00
506	Business & Travel	\$5,478.30	\$4,000.00	\$6,000.00
510	Contractual & Fee Basis Services	\$20,971.30	\$30,000.00	\$30,000.00
511	Utility Services	\$73,024.43	\$75,000.00	\$70,000.00
517	Other Expenses TRRA	\$50.00	\$115.00	\$500.00
520	Utility User Fee	\$24,006.21	\$22,600.00	\$24,000.00
521	Membership & Subscription	\$2,718.04	\$3,500.00	\$5,000.00
522	Administrative Expense	\$69,000.00	\$69,000.00	\$69,000.00
523	Workers Compensation	\$6,015.60	\$6,500.00	\$9,010.00
524	Unemployment Compensation	\$36.00	\$36.00	\$40.00
525	Employee Retirement	\$30,624.06	\$39,775.00	\$44,321.00
526	Employee Insurance	\$63,140.68	\$71,111.00	\$83,919.00
527	Payroll Taxes	\$17,406.59	\$17,007.00	\$22,250.00
SUBTOTAL		\$342,204.16	\$371,914.00	\$397,340.00
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00 Repair Chlorine room \$35,000.00
602	Land	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00 Up grade SCADA computer \$4,000.00
611	Machinery & Equipment	\$0.00	\$121,000.00	\$0.00 Hyd Pumps for leak trailer \$14,396.78
612	Other Equipment	\$0.00	\$ -	\$ - Replace A/C unit \$12,000.00
613	Motor Vehicles	\$0.00	\$ 97,598.00	\$ - Hydo Vac \$91,895.00 Vermeer is on buy board
614	Shop Equipment	\$0.00	\$0.00	\$0.00
617	Water System Improvement	\$0.00	\$776,844.00	\$652,308.00 N.E. Tank Painting, \$327,100(1); TxDOT, \$ 325,208(2)
618	Sewer System Improvement	\$0.00	\$2,981.00	\$460,260.00 Red Deer Lift Project
SUBTOTAL		\$0.00	\$998,423.00	\$1,112,568.00

DEBT SERVICE

701	Principal- Certificates of Obligatic	\$0.00	\$ 295,494.00	\$ 250,000.00
711	Interest- Certificates of Obligator	<u>\$54,529.87</u>	<u>\$ 76,357.00</u>	<u>\$ 76,357.00</u>
SUBTOTAL		<u>\$54,529.87</u>	<u>\$ 371,851.00</u>	<u>\$ 326,357.00</u>
TOTAL ALL OBJECT CODES		<u>\$813,653.07</u>	<u>\$ 2,156,582.00</u>	<u>\$ 2,269,125.00</u>

UTILITY BILLING  
#11-22

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
102	Clerical	\$39,978.39	\$41,498.00	\$44,002.00
108	Special Projects	\$600.00	\$600.00	\$600.00
109	Incentive Pay	\$120.00	\$100.00	\$400.00
SUBTOTAL		<u>\$40,698.39</u>	<u>\$42,198.00</u>	<u>\$45,002.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$12,912.97	\$13,300.00	\$10,000.00
SUBTOTAL		<u>\$12,912.97</u>	<u>\$13,300.00</u>	<u>\$10,000.00</u>
<u>CONTRACTUAL SERVICES</u>				
503	Liability Insurance	\$56.94	\$64.00	\$500.00
506	Business & Travel	\$1,166.66	\$0.00	\$2,000.00
508	Car Allowance	\$300.00	\$300.00	\$300.00
510	Contractual and Fee Basis Services	\$2,725.15	\$1,865.00	\$2,500.00
521	Membership & Subscription	\$50.00	\$50.00	\$300.00
523	Workers Compensation	\$156.25	\$166.00	\$200.00
524	Unemployment Compensation	\$8.98	\$10.00	\$10.00
525	Employee Retirement	\$5,351.29	\$7,794.00	\$8,765.00
526	Employee Insurance	\$42.12	\$43.00	\$9,472.00
527	Payroll Taxes	\$3,133.38	\$3,163.00	\$4,400.00
SUBTOTAL		<u>\$12,990.77</u>	<u>\$13,455.00</u>	<u>\$28,447.00</u>
TOTAL ALL OBJECT CODES		<u>\$66,602.13</u>	<u>\$68,953.00</u>	<u>\$83,449.00</u>

TRASH COLLECTION  
#12-30

	ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>			
103 Operations & Maintenance	\$86,574.61	\$88,700.00	\$94,949.00
105 Overtime	\$36.53	\$0.00	\$2,600.00
108 Special Projects	\$1,200.00	\$1,200.00	\$1,000.00
109 Incentive Pay	\$120.00	\$100.00	\$250.00
SUBTOTAL	<u>\$87,931.14</u>	<u>\$90,000.00</u>	<u>\$98,799.00</u>
<u>SUPPLIES AND MATERIALS</u>			
201 Office Supplies	\$0.00	\$100	\$100.00
204 Uniforms	\$1,073.70	\$1,000.00	\$2,000.00
205 Tires & Tubes	\$3,559.50	\$2,400.00	\$7,000.00
206 Motor Vehicle Supplies	\$15,311.36	\$16,250.00	\$15,500.00
207 Minor Tools & Apparatus	\$14,452.86	\$29,805.00	\$36,000.00
208 Janitorial Supplies	\$0.00	\$10.00	\$100.00
209 Chemical & Mechanical	\$0.00	\$0.00	\$1,500.00
215 Other Supplies	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$34,397.42</u>	<u>\$49,565.00</u>	<u>\$62,200.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301 Buildings & Grounds	\$0.00	\$160.00	\$1,000.00
SUBTOTAL	<u>\$0.00</u>	<u>\$160.00</u>	<u>\$1,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>			
402 Machinery	\$2,150.44	\$300.00	\$1,000.00
404 Automotive Equipment	\$14,390.04	\$8,100.00	\$17,000.00
411 Radio	\$302.12	\$240.00	\$500.00
SUBTOTAL	<u>\$16,842.60</u>	<u>\$8,640.00</u>	<u>\$18,500.00</u>
<u>CONTRACTUAL SERVICES</u>			
501 Communication	\$0.00	\$0.00	\$400.00
503 Liability Insurance	\$5,124.43	\$5,751.00	\$5,500.00
505 Advertising	\$54.00	\$400.00	\$400.00
506 Business & Travel	\$0.00	\$250.00	\$250.00
510 Contractual & Fee Basis Services	\$249.80	\$5,000.00	\$5,000.00
511 Utility Services	\$1,098.74	\$2,272.00	\$1,500.00
520 Utility User Fee	\$10,291.39	\$10,400.00	\$10,400.00
521 Membership & Subscription	\$315.00	\$280.00	\$1,100.00
522 Administrative Expense	\$12,849.96	\$12,850.00	\$12,850.00
523 Workers Compensation	\$3,489.57	\$4,600.00	\$4,600.00
524 Unemployment Compensation	\$236.39	\$18.00	\$250.00
525 Employee Retirement	\$7,493.63	\$16,658.00	\$18,914.00
526 Employee Insurance	\$29,920.64	\$34,121.00	\$41,315.00
527 Payroll Taxes	\$6,438.65	\$6,320.00	\$9,494.00
SUBTOTAL	<u>\$77,562.20</u>	<u>\$98,920.00</u>	<u>\$111,973.00</u>
<u>CAPITAL OUTLAY</u>			
613 Motor Vehicles	\$0.00	\$0.00	\$0.00
615 Refuse Collection Equipment	\$0.00	\$0.00	\$0.00
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$216,733.36</u>	<u>\$247,285.00</u>	<u>\$292,472.00</u>

TRANSFER STATION  
#12-32

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$139,595.83	\$148,446.00	\$156,181.00
105	Overtime	\$29.94	\$50.00	\$1,900.00
106	Part Time	\$1,800.00	\$0.00	\$0.00
108	Special Projects	\$0.00	\$1,800.00	\$1,500.00
109	Incentive Pay	\$1,080.00	\$1,000.00	\$1,000.00
	SUBTOTAL	\$142,505.77	\$160,581.00	\$160,581.00
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$251.45	\$1,500.00	\$3,500.00
203	Furniture/Fixtures	\$0.00	\$0.00	\$0.00
204	Uniforms & Clothing	\$833.15	\$700.00	\$1,200.00
205	Tires & Tubes	\$3,645.44	\$14,000.00	\$14,000.00
206	Motor Vehicle Supplies	\$18,017.86	\$6,060.00	\$16,000.00
207	Minor Tools & Apparatus	\$758.86	\$402.00	\$5,000.00
208	Janitorial Supplies	\$304.96	\$468.00	\$800.00
209	Chemical & Mechanical Supplies	\$103.75	\$30.00	\$500.00
	SUBTOTAL	\$23,915.47	\$23,160.00	\$41,000.00
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$429.50	\$0.00	\$10,000.00
	SUBTOTAL	\$429.50	\$0.00	\$10,000.00
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$11,049.14	\$8,758.00	\$8,500.00
403	Heating and Cooling Equipment	\$0.00	\$0.00	\$500.00
404	Automotive Equipment	\$3,045.93	\$3,500.00	\$4,000.00
405	Shop Equipment	\$0.00	\$0.00	\$0.00
411	Radio	\$335.52	\$260.00	\$1,050.00
	SUBTOTAL	\$14,430.59	\$12,518.00	\$14,050.00
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,406.24	\$2,421.00	\$4,200.00
502	Rental of Equipment	\$0.00	\$0.00	\$0.00
503	Liability Insurance	\$1,081.82	\$1,215.00	\$4,000.00
505	Advertising	\$0.00	\$0.00	\$400.00
506	Business & Travel	\$1,022.88	\$111.00	\$3,000.00
510	Contractual & Fee Basis Services	\$12,735.66	\$250.00	\$12,500.00
511	Utility Services	\$9,257.51	\$9,400.00	\$7,000.00
521	Membership & Subscription	\$1,399.68	\$840.00	\$1,300.00
522	Administrative Expense	\$14,499.96	\$14,500.00	\$14,500.00
523	Workers Compensation	\$5,234.35	\$6,500.00	\$4,500.00
524	Unemployment Compensation	\$26.99	\$27.00	\$30.00
525	Employee Retirement	\$12,701.28	\$27,878.00	\$31,311.00
526	Employee Insurance	\$33,385.44	\$39,369.00	\$57,372.00
527	Payroll Taxes	\$10,896.10	\$10,836.00	\$15,618.00
	SUBTOTAL	\$104,647.91	\$113,347.00	\$155,731.00
<u>CAPITAL OUTLAY</u>				
611	Machinery and Equipment	\$0.00	\$0.00	\$0.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Motor Vehicles	\$0.00	\$0.00	\$0.00
	SUBTOTAL	\$0.00	\$0.00	\$0.00
	TOTAL ALL OBJECT CODES	\$285,929.24	\$309,606.00	\$381,362.00

Cultural Arts &Recreational Enhancement (C.A.R.E.)  
#13-36

	<u>ACTUAL</u> <u>2021--2022</u>	<u>ESTIMATED</u> <u>2022--2023</u>	<u>PROPOSED</u> <u>2023--2024</u>
<u>CONTRACTUAL SERVICES</u>			
506 Business & Travel	\$0.00	\$0.00	\$0.00
510 Contractual & Fee Basis Services	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,000.00</u>
SUBTOTAL	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$50,000.00</u></u>
TOTAL ALL OBJECT CODES	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$50,000.00</u></u>

GOLF COURSE  
#14-40

		ACTUAL 2021-2022	ESTIMATED 2022-2023	PROPOSED 2023-2024
<u>PERSONNEL SERVICES</u>				
103	Operations & Maintenance	\$48,929.06	\$49,617.00	\$52,096.00
106	Part - Time	\$3,430.00	\$7,000.00	\$7,000.00
108	Special Projects	\$600.00	\$600.00	\$600.00
SUBTOTAL		<u>\$52,959.06</u>	<u>\$57,217.00</u>	<u>\$59,696.00</u>
<u>SUPPLIES AND MATERIALS</u>				
201	Office Supplies	\$1,315.47	\$2,065.00	\$1,500.00
205	Tires & Tubes	\$840.95	\$755.00	\$400.00
206	Motor Vehicle Supplies	\$7,285.85	\$3,066.00	\$4,800.00
207	Minor Tools & Apparatus	\$4,137.98	\$1,886.00	\$2,000.00
208	Janitorial Supplies	\$279.25	\$361.00	\$750.00
209	Chemical & Mechanical Supplies	\$19,279.81	\$1,458.00	\$19,000.00
SUBTOTAL		<u>\$33,139.31</u>	<u>\$9,591.00</u>	<u>\$28,450.00</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>				
301	Buildings & Grounds	\$2,218.61	\$63.00	\$2,000.00
307	Water Distribution System	\$2,985.24	\$2,335.00	\$4,000.00
309	Golf Course Maintenance	\$4,509.00	\$3,087.00	\$5,000.00
SUBTOTAL		<u>\$9,712.85</u>	<u>\$5,485.00</u>	<u>\$11,000.00</u>
<u>MAINTENANCE OF EQUIPMENT</u>				
402	Machinery	\$7,558.04	\$4,000.00	\$4,000.00
403	Heating & Cooling Equipment	\$514.00	\$500.00	\$500.00
404	Automotive Equipment	\$198.72	\$1,000.00	\$1,000.00
405	Shop Equipment	\$0.00	\$150.00	\$150.00
406	Minor Tools & Equip	\$0.00	\$400.00	\$400.00
SUBTOTAL		<u>\$8,270.76</u>	<u>\$6,050.00</u>	<u>\$6,050.00</u>
<u>CONTRACTUAL SERVICES</u>				
501	Communication	\$2,147.79	\$2,400.00	\$2,400.00
502	Rental of Equipment	\$13,393.00	\$0.00	\$2,000.00
503	Liability Insurance	\$3,587.10	\$4,500.00	\$4,500.00
505	Advertising	\$1,482.12	\$1,460.00	\$1,000.00
510	Contractual & Fee Basis Services	\$35,020.00	\$37,200.00	\$42,000.00
511	Utility Services	\$35,195.42	\$22,504.00	\$30,000.00
521	Membership & Subscription	\$2,100.00	\$0.00	\$2,000.00
523	Workers Compensation	\$1,067.70	\$1,200.00	\$1,200.00
524	Unemployment Compensation	\$62.94	\$13.00	\$65.00
525	Employee Retirement	\$7,023.62	\$9,318.00	\$10,377.00
526	Employee Insurance	\$6,891.28	\$8,120.00	\$9,472.00
527	Payroll Taxes	\$3,976.08	\$4,000.00	\$5,209.00
SUBTOTAL		<u>\$111,947.05</u>	<u>\$90,715.00</u>	<u>\$110,223.00</u>
<u>CAPITAL OUTLAY</u>				
601	Buildings	\$0.00	\$0.00	\$0.00
610	Office Equipment	\$0.00	\$0.00	\$0.00
611	Machinery & Equipment	\$537.00	\$10,682.00	\$12,000.00
612	Other Equipment	\$0.00	\$0.00	\$0.00
613	Vehicles & Supplies	\$0.00	\$0.00	\$0.00
617	Water System Improvements	\$0.00	\$65,000.00	\$3,000.00
620	Other Improvements	\$0.00	\$0.00	\$0.00
SUBTOTAL		<u>\$537.00</u>	<u>\$75,682.00</u>	<u>\$15,000.00</u>
TOTAL ALL OBJECT CODES		<u>\$216,566.03</u>	<u>\$244,740.00</u>	<u>\$230,419.00</u>

HOTEL OCCUPANCY TAX  
#18-42

	<u>ACTUAL</u> <u>2021- 2022</u>	<u>ESTIMATED</u> <u>2022- 2023</u>	<u>PROPOSED</u> <u>2023- 2024</u>
<u>MAINTENANCE OF BUILDINGS, ETC.</u>			
301      Buildings & Grounds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>CONTRACTUAL SERVICES</u>			
510      Contractual & Fee Basis Services	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
SUBTOTAL	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>
<u>CAPITAL OUTLAY</u>			
612      Other Equipment	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
620      Other Improvements	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
SUBTOTAL	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ALL OBJECT CODES	<u>\$109,410.66</u>	<u>\$138,454.00</u>	<u>\$138,454.00</u>

## Scenario 3: 20 Year Term (\$1,340,000)

- Without an increase in annual debt service payments, the City could issue \$1,340,000 with a 20-year term.

FYE 9/30	Existing Debt Service	Preliminary \$1,340,000 Series 2023			Estimated Aggregate Debt Service
		Dated: 9/15 Principal	Est. @ 4.05% Interest	Total D/S	
2023	\$415,400	\$ -	\$ -	-	\$ 415,400
2024	323,800	50,000	47,158	97,158	420,958
2025	323,600	50,000	49,775	99,775	423,375
2026	323,000	50,000	48,025	98,025	421,025
2027	322,000	50,000	46,275	96,275	418,275
2028	320,600	55,000	44,438	99,438	420,038
2029	323,700	55,000	42,513	97,513	421,213
2030	321,300	55,000	40,588	95,588	416,888
2031	-	60,000	38,575	98,575	98,575
2032	-	60,000	36,475	96,475	96,475
2033	-	65,000	34,288	99,288	99,288
2034	-	65,000	31,850	96,850	96,850
2035	-	70,000	29,150	99,150	99,150
2036	-	70,000	26,350	96,350	96,350
2037	-	75,000	23,450	98,450	98,450
2038	-	75,000	20,450	95,450	95,450
2039	-	80,000	17,250	97,250	97,250
2040	-	85,000	13,744	98,744	98,744
2041	-	85,000	10,131	95,131	95,131
2042	-	90,000	6,300	96,300	96,300
2043	-	95,000	2,138	97,138	97,138
		\$ 1,340,000	\$ 608,921	\$ 1,948,921	\$ 4,622,321
Assumptions:					
All financing assumptions are as of March 22, 2023 (+25 basis points) for purposes of illustration only.					
Preliminary, subject to change.					

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Canadian

806-323-6473

Taxing Unit Name

Phone (area code and number)

6 Main Street

www.cityofcanadianlouis.com

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> 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). <sup>1</sup>	\$ 126,452,819
2.	<b>2022 tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 126,452,819
4.	<b>2022 total adopted tax rate.</b>	\$ 0.777067 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b> A. Original 2022 ARB values: ..... \$ 0 B. 2022 values resulting from final court decisions: ..... -\$ 0 C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2022 ARB certified value: ..... \$ 0 B. 2022 disputed value: ..... -\$ 0 C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 126,452,819
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. <sup>5</sup>	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: ..... \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 120,000 C. Value loss. Add A and B. <sup>6</sup>	\$ 120,000
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: ..... \$ 0 B. 2023 productivity or special appraised value: ..... - \$ 0 C. Value loss. Subtract B from A. <sup>7</sup>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 120,000
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. <sup>8</sup> 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.	\$ 126,332,819
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 981,690
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. <sup>9</sup>	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 981,690
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. <sup>11</sup> A. Certified values: ..... \$ 131,038,680 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 131,038,680

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>1,591,390</u> <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>1,591,390</u>	
20.	<b>2023 tax ceilings.</b> 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. <sup>16</sup>	\$ <u>0</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>132,630,070</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>105,090</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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. <sup>19</sup>	\$ <u>2,385,280</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>2,490,370</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>130,139,700</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.754335</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.742011</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>126,452,819</u>

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

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

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

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

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 938,293
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> A. <b>M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 0 B. <b>2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0 C. <b>2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 D. <b>2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0 E. Add Line 30 to 31D. .... \$ 938,293	
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 130,139,700
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.720989 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b> A. <b>2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0 B. <b>2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. .... \$ 0 /\$100	
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b> A. <b>2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0 B. <b>2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. .... \$ 0 /\$100	

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code §26.044<sup>25</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <b>If not applicable or less than zero, enter 0.</b> <p>A. <b>2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0</u> /\$100</p>
37.	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> <b>If not applicable or less than zero, enter 0.</b> <p>A. <b>2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p>B. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0</u> /\$100</p>
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. <b>Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p>B. <b>Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0</u> /\$100</p>
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.720989</u> /\$100
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&amp;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 ..... \$ <u>176,622</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.135717</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.856706</u> /\$100</p>
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	<p>\$ <u>0.886690</u> /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt 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.<sup>28</sup></b>  Enter debt amount ..... \$ 97,158 <b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0 <b>D. Subtract amount paid from other resources</b> ..... - \$ 0 <b>E. Adjusted debt. Subtract B, C and D from A.</b> ..... \$ 97,158	
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 1,002
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 96,156
45.	<b>2023 anticipated collection rate.</b> A. Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % B. Enter the 2022 actual collection rate. .... 103.00 % C. Enter the 2021 actual collection rate. .... 100.00 % D. Enter the 2020 actual collection rate. .... 98.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 96,156
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 132,630,070
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.072499 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.959189 /\$100
D49.	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  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. <sup>34</sup> - 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.	\$ <u>176,622</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>132,630,070</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.133169</u> /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.754335</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> 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.	\$ <u>0.754335</u> /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.959189</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.826020</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>132,630,070</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.826020</u> /\$100

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

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

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

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

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

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> 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).....	\$ 0.797274 /\$100
	B. Unused increment rate (Line 66).....	\$ -0.041885 /\$100
	C. Subtract B from A.....	\$ 0.839159 /\$100
	D. Adopted Tax Rate.....	\$ 0.777067 /\$100
	E. Subtract D from C.....	\$ 0.062092 /\$100
64.	<b>Year 2 component.</b> 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).....	\$ 0.723489 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.041885 /\$100
	C. Subtract B from A.....	\$ 0.681604 /\$100
	D. Adopted Tax Rate.....	\$ 0.723489 /\$100
	E. Subtract D from C.....	\$ -0.041885 /\$100
65.	<b>Year 1 component.</b> 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 65).....	\$ 0.759269 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.759269 /\$100
	D. Adopted Tax Rate.....	\$ 0.717384 /\$100
	E. Subtract D from C.....	\$ 0.041885 /\$100
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0.062092 /\$100
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.888112 /\$100

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

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

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

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

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

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

<sup>45</sup> 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. <sup>46</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.720989 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 132,630,070
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.376988 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072499 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.170476 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.777067 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 126,332,819
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 130,139,700
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.888112 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.754335 /\$100

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

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.888112 /\$100

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

Indicate the line number used: 67

**De minimis rate.** ..... \$ 1.170476 /\$100

If applicable, enter the 2023 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.<sup>50</sup>

**print  
here**

Belinda Leatherman

Printed Name of Taxing Unit Representative

**sign  
here**

Belinda Leatherman

Taxing Unit Representative

8-2-2023

Date

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

## Notice About 2023 Tax Rates

Property tax rates in City of Canadian.

This notice concerns the 2023 property tax rates for City of Canadian. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.754335/\$100
This year's voter-approval tax rate	\$0.888112/\$100

To see the full calculations, please visit [cityofcanadiantexas.com](http://cityofcanadiantexas.com) for a copy of the Tax Rate Calculation Worksheet.

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### Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
	0

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2023 Bond Series	50,000	47,158	0	97,158
Total required for 2023 debt service				\$97,158
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$1,002
= Total to be paid from taxes in 2023				\$96,156
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2023				\$0
= Total debt levy				\$96,156

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This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Beliinda Leatherman, Canadian ISD Tax Assessor/Collector on 08/02/2023 .

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.