


**CITY OF JOURDANTON
2023-2024
PROPOSED BUDGET**


In accordance with the laws of the State of Texas, LCG Section 102.005, the attached Proposed Budget for the fiscal year 2022-2023 for the City of Jourdanton, Texas is hereby filed on the date shown below for inspection by any taxpayer of the City of Jourdanton.

This budget will raise more total property taxes than last year's budget by an increase of \$69,297 and 6.127% and of that amount \$51,280 is tax revenue to be raised from property added to tax roll this year. Therefore, the estimated rate for the fiscal year 2023-2024 is .740000 cents per \$100.00 of assessed valuation.

A public hearing on the Proposed Budget shall be held, at which hearing any taxpayer of the City of Jourdanton shall have the right to be present and participate in such hearing. It is anticipated that such hearing will take place on September 11, 2023 at 6:00 p.m., at Jourdanton Council Chambers, 1604 SH 97 East, Jourdanton, Texas 78026. At the conclusion of such hearing, the City Council of the City of Jourdanton shall act upon the proposed budget. It is further anticipated that said City Council shall by ordinance, levy taxes for fiscal year 2023-2024 at its Regular Meeting on September 18, 2023 at 6:00 p.m.

Filed this 11^h day of August 2023.


Bobby J. Martinez
City Manager/Budget Officer


Debbie G. Molina
City Secretary



CITY OF JOURDANTON

PROPOSED BUDGET CALENDAR FOR FY 2023-2024

~ July 25, 2023 (Tuesday) Atascosa Central Appraisal District provides - Certified Tax Roll

~ August 8, 2023 (Tuesday) Tax Assessor Collector -Atascosa Calculates No-New-Revenue Effective and Voter-Approval Tax Rate Roll-Back Rate

July 17, 2023 (Monday) 6:00 PM Regular Council Meeting –1st Budget Workshop

- Receive Council Input on the future FY 2023/2024 Budget

August 11, 2023 (Friday) –

- City Manager Submits Proposed FY 2023/2024 Budget to City Secretary (To be posted on Website and copy made available at Library)

August 7, 2023 (Monday) 6:00 PM Regular Council Meeting

- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations (No Council action)

August 23, 2023 (Wednesday) 6:00 PM Special Council Meeting – 2nd Budget Workshop

(Quorum required)

- City Manager Discusses Proposed FY 2023/2024 Budget (No Council action)
- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and Schedule Public Hearing for September 11, 2023.
- Schedule Public Hearing on Proposed FY 2023/2024 Budget for September 11, 2023.

August 30, 2023 (Wednesday): Publish in Paper

- Notice of 2023 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) and (Dates of Tax Rate Public Hearing)
- Publish Notice of FY 2023/2024 Budget Hearing

September 5, 2023 (Tuesday) 6:00 PM Regular Council Meeting – 3rd Budget Workshop

- Discuss Proposed FY 2023/2024 Budget

September 11, 2023 (Monday) 6:00 PM Special Council Meeting – 4th Budget Workshop

(Quorum required)

- Budget Public Hearing
- Property Tax Rate Hearing
- Schedule and announce meeting to adopt FY 2023/2024 budget and tax rate on September 18, 2023.

September 18, 2023 (Monday) 6:00 PM Regular Council Meeting –

- Adopt Budget by Ordinance
- Ratify the Property Tax Increase reflected in Budget
- Levy Tax Rate by Ordinance



This budget will raise more revenue from property taxes than last year’s budget by an amount of \$69,297, which is a 6.127% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$51,280.

<u>Vote on</u>	<u>Budget</u>	<u>Tax Rate:</u>
	2023-2024	0.740000
Mayor		
Robert A. Williams	<u>(Votes only in event of a tie)</u>	

Council Members

Chester Gonzales	YES	<u>YES</u>
Norma Q. Ortiz	<u>YES</u>	<u>YES</u>
Raul R. Morales	<u>YES</u>	<u>YES</u>
Karen Pesek	<u>YES</u>	<u>YES</u>
Patricia J. Elizabeth Tymrak-Daughtrey	<u>YES</u>	<u>YES</u>

<u>Property Tax Comparison</u>	2022	2023
Adopted Tax Rate (TBD)	0.740000	0.740000
No-New Revenue Rate	0.645660	0.686949
No-New Revenue Maintenance & Operations	0.400092	0.392840
Voter Approval Rate	0.742279	0.740678
De Minimis Rate	0.906382	0.892978
Debt Tax Rate (I&S)	0.321094	0.328876

Total 2023 debt obligation for the City of Jourdanton secured by property taxes: \$ 1,223,439.00

RESOLUTION NO. 579

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS IDENTIFYING A PROPOSED 2023 TAX RATE EXCEEDING THE NO-NEW-REVENUE RATE BY RECORD VOTE; AND SETTING PUBLIC HEARINGS ON THE PROPOSED TAX RATE AND FISCAL YEAR 2023-2024 BUDGET AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS The City of Jourdanton’s appointed officer or employee has duly used the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue and voter-approval tax rates and certified the same; and,

WHEREAS, The Jourdanton City Council (“Council”) has determined that the proposed rate it will consider for Fiscal Year 2023-24 is a tax rate of \$0.740000 per \$100 taxable value, which exceeds the no-new-revenue rate but is less than the voter-approval rate.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS.

Section 1. That the foregoing legislative findings are found to be true and incorporated herein.

Section 2. Proposed Rate. The Council hereby identifies the maximum total ad valorem tax rate Council will consider for Fiscal Year 2023-24 is \$0.740000 per \$100 taxable value.

Section 3. Setting Public Hearings. The Council hereby sets the proposed Fiscal Year 2023-24 budget public hearing and tax rate public hearing on **September 11, 2023, at 6:00 PM** to receive public comment, and to take action to adopt said budget and tax rate on **September 18, 2023** and directs City Manager and City Secretary to take all actions to provide notices as required by law.

Section 4. Record Vote. The Resolution was duly introduced for the consideration of the City Council. It was then duly moved and seconded that the Resolution be adopted; and, after due discussion, said motion carrying with it the adoption of the Resolution, prevailed and carried by the following vote:

FOR: Mayor Pro Tem Chester B. Gonzales, Council Members Norma Q Ortiz, Raul R. Morales, Karen Pesek and “Patsy” Patricia J. Elizabeth Tymrak-Daughtrey

AGAINST: None

PRESENT BUT ABSTAINED FROM VOTING: None

ABSENT: All present

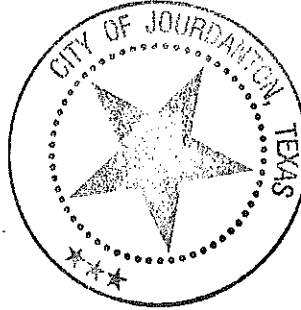
This Resolution is effective immediately upon this 23th day of August 2023.

This Resolution is effective immediately upon this 23 day of August 2023.

Robert A. Williams
Robert A. Williams, Mayor

ATTEST:

Debbie G. Molina
Debbie G. Molina, City Secretary



ORDINANCE NO. 889

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENTS ON ALL INDEBTEDNESS; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on August 11, 2023, City Manager Bobby J. Martinez filed with the City Secretary a proposed budget for operating the municipal government of City of Jourdanton for the fiscal year October 1, 2023, to September 30, 2024 has been prepared by Bobby J. Martinez as Budget Officer for the City of Jourdanton, Texas; and

WHEREAS, said budget was presented to the City Council on August 23, 2023 and has been available for inspection by any taxpayer at the City Secretary’s office, City Library, and on the City’s website, in accordance with state law; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by state law; and

WHEREAS, said public hearing on the Proposed Budget has been held on September 11, 2023; and

WHEREAS, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered and amended at said hearing and public meetings should be approved and adopted.

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

SECTION 1. That the City Council of the City of Jourdanton ratifies, approves and adopts the budget as finally considered for the fiscal year of October 1, 2023, to September 30, 2024, in the form of **Exhibit “A”, “The Adopted FY 2023/2024 Budget”**, a copy which is appended hereto.

SECTION 2. That the appropriations for the 2023-2024 fiscal year for the different administrative units and purposes of the City of Jourdanton, Texas be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget including such amounts shown for providing for the interest and sinking funds for payment of the principal and interest and the retirement of the bonded debt of the City of Jourdanton.

SECTION 3. That the cover page provided in accordance with Texas Local Government Code Section 102.007(d) is incorporated herein for all purposes.

SECTION 4. The City Secretary is directed to maintain a copy of this Ordinance with a true copy of the attached budget.

SECTION 5. The City Secretary is also directed to post the adopted budget and required budget cover page on the City’s website, and to file with the Atascosa County Clerk, and which is incorporated herein for all intents and purposes.

SECTION 6. That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

SECTION 7. That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 8. That this ordinance shall take effect and be in full force and effect on October 1, 2023, after its passage and approval according to law.

PASSED AND APPROVED this 18th day of September 2023 at a Regular Meeting of the City Council of the City of Jourdanton, Texas, which meeting was held in compliance with the Open Meetings Act, *Tex. Gov’t Code* 551.001, et.seq., at which meeting a quorum was present and voting by recorded vote as follows:

	Yay	Nay	Abstain
Chester Gonzales	<u>✓</u>	_____	_____
Norma Q Ortiz	<u>✓</u>	_____	_____
Raul R. Morales	<u>✓</u>	_____	_____
Karen Pesek	<u>✓</u>	_____	_____
Patricia J. Elizabeth Tymrak-Daughtrey	_____	<u>✓</u>	_____


ROBERT A. WILLIAMS
Mayor

ATTEST:



SAMANTHA NICHOLSON
City Secretary



APPROVED AS TO FORM:



Davidson Troilo Ream & Garza
City Attorney

EXHIBIT "A"

The Adopted FY 2023/2024 Budget

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE FISCAL YEAR 2023-2024 BUDGET AS REQUIRED BY TEXAS LOCAL GOVERNMENT CODE SECTION 102.007 WHEN ADOPTING A BUDGET THAT WILL REQUIRE RAISING MORE REVENUES FROM PROPERTY TAXES THAN IN THE PREVIOUS YEAR; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, as per Local Government Code §102.007(c) adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, a vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law; and

WHEREAS, the budget carries over the same property tax rate of \$0.740000 per \$100.00 valuation; and

WHEREAS, the budget will raise more total property taxes than last year's budget by an increase of \$69,297 and 6.127% and of that amount \$51,280 is tax revenue to be raised from property added to tax roll this year.

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

SECTION 1. That the foregoing legislative findings and preamble statements are found to be true and incorporated herein.

SECTION 2. The City Council of the City of Jourdanton, Texas hereby ratifies the property tax revenue increase reflected in the Fiscal Year 2023-2024 Budget in accordance with Section 102.007(c) of the Texas Local Government Code.

SECTION 3. Record Vote. The Resolution was duly introduced for the consideration of the City Council. It was then duly moved and seconded that the Resolution be adopted; and, after due discussion, said motion carrying with it the adoption of the Resolution, prevailed and carried by the following vote:

FOR: Mayor Pro Tem Chester Gonzales, Council Members Norma Ortiz, Raul Morales and Karen Pesek

AGAINST: Council Member Patricia Tymrak-Daughtrey

PRESENT BUT ABSTAINED FROM VOTING:

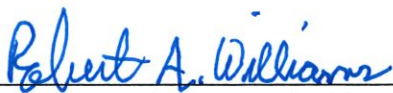
ABSENT:

SECTION 4. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 5. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.


SECTION 6. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED this 18th day of September, 2023 at a Regular Meeting of the City Council of the City of Jourdanton, Texas.



ROBERT A. WILLIAMS
Mayor

ATTEST:



SAMANTHA NICHOLSON
Interim City Secretary



ORDINANCE NO. 890

AN ORDINANCE OF THE CITY OF JOURDANTON, TEXAS ADOPTING A TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF JOURDANTON, TEXAS FOR THE 2023-2024 FISCAL YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING MONIES TO PAY PRINCIPAL AND INTEREST ON CERTIFICATES OF OBLIGATION; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on both real, personal, and mixed, within the corporate limits of the City of Jourdanton, Texas; and

WHEREAS, the appraisal roll of the City of Jourdanton, Texas for 2023 has been prepared and certified by the Atascosa County Appraisal District and submitted to the City's Tax Assessor/Collector; and

WHEREAS, on September 18, 2023 the City Council of the City of Jourdanton, Texas, approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or 60th day after the date the City received the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS; all notices and hearing required by law as a prerequisite to the passage, approval, and addition for this Ordinance have been timely and properly given and held; and

WHEREAS, the City of Jourdanton, Texas shall levy the property tax rate for the City of Jourdanton through the adoption of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Jourdanton, Atascosa County, Texas (herein the "City") and to provide an Interest and Sinking fund for the 2023-2024 Fiscal Year,

upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2023 subject to taxation, a tax of \$ 0.740000 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2023 Tax Year as follows:

- 1.) For the maintenance and support of general government (General Fund), \$0.411124 on each \$100 valuation of property; and
- 2.) For the interest and sinking fund (Debt Service Fund), \$0.328876 on each \$100 valuation of property.

SECTION 2.

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR’S TAX RATE; AND THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$41.11.”

SECTION 3. That taxes levied under this Ordinance shall be due October 1, 2023 and if not paid before February 1, 2024 shall immediately become delinquent.

SECTION 4. Homesteads shall be exempt up to the amount of \$10,000 and shall apply to homesteads owned by owners aged 65 years of age and older.

SECTION 5. Taxes are payable to the Atascosa Tax Assessor-Collector who is hereby authorized to assess and collect the taxes of the City of Jourdanton, employing the above rate.

SECTION 6. All taxes shall become a lien upon property against which assessed, and the Atascosa Tax Assessor/Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances and resolutions of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the City of Jourdanton, Texas. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.

SECTION 7. In case any section, phrase, or sentence of this Ordinance shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this Ordinance.

SECTION 8: It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, Texas Government Code, as amended.

SECTION 9. That this Ordinance shall take effect and be in force from and after its passage.

DULY PASSED AND APPROVED this the 18th day of September 2023, at a Regular Meeting of the City Council of the City of Jourdanton, Texas, there being a quorum present, and by record vote approving of more than 60% of members of the City Council, on the following motion:

“I move that the property tax rate be neither increased or decreased by the adoption of a tax rate of \$0.740000 per \$100.00 valuation which is effectively a 6.4% percent increase in the tax rate with the M&O rate being \$0.411124 and the I&S Rate being \$0.328876 and adopt the ordinance as presented.”

Roll call vote was recorded as follows:

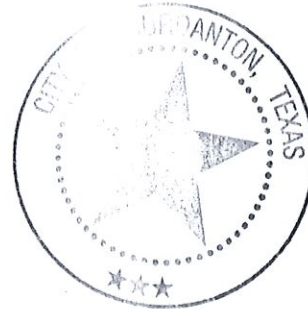
	Yay	Nay	Abstain
Chester Gonzales	<u>✓</u>	_____	_____
Norma Q. Ortiz	<u>✓</u>	_____	_____
Raul R. Morales	<u>✓</u>	_____	_____
Karen Pesek	<u>✓</u>	_____	_____
Patricia J. Elizabeth Tymrak-Daughtrey	_____	<u>✓</u>	_____


ROBERT A. WILLIAMS
 Mayor

ATTEST:

Samantha Nicholson

SAMANTHA NICHOLSON
City Secretary



APPROVED AS TO FORM:

Molly Solis

MOLLY SOLIS
City Attorney
Davidson Troilo Ream & Garza, PC

City of Jourdanton
PROPOSED FY 2023-2024 BUDGET
September 18, 2023

ITEMS THAT ARE FOUND IN THE FY-2023-2024 BUDGET

1. 2023 Tax Rate = .740000
2. The budget contains funding for a 9 ½ increase in health insurance rates.
3. The budget continues to reflect \$275,000 for street repairs.
4. Four percent (4%) COLA for city employees and 6 percent 6 (6%) COLA for only police officers.
5. TMRS – Retirement System 6/2.
6. HVAC- Jourdanton Community Center. \$15,000
7. Equipment – JVFD \$40,000

10 - GENERAL FUND

*The General Fund accounts for all financial resources except those required to be accounted for in another fund. General Fund is also referred to as the operating fund and is used to finance the day-to-day operations of the City. It is typically the largest part of the City's financial operations. **Beginning fund balances are unaudited.***

	22/23 PROPOSED BUDGET	22/23 PROJECTED ENDING	23/24 PROPOSED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE					
REVENUE & TRANSFERS IN TOTAL	\$ 3,898,312	\$ 4,018,599	\$ 4,001,355	\$ 103,043	2.64%
DEPARTMENT EXPENSES					
ADMINISTRATION	\$ 514,266	\$ 416,374	\$ 508,854	\$ (5,412)	
CITY SECRETARY	\$ 110,134	\$ 98,260	\$ 131,485	\$ 21,351	
FINANCE	\$ 213,684	\$ 115,964	\$ 143,245	\$ (70,439)	
POLICE DEPARTMENT	\$ 892,012	\$ 783,931	\$ 1,010,965	\$ 118,953	
DPS FACILITY	\$ 8,177	\$ 9,705	\$ 9,577	\$ 1,400	
MUNICIPAL COURT	\$ 215,543	\$ 189,982	\$ 226,622	\$ 11,079	
COMMUNITY DEVELOPMENT & CODE	\$ 176,850	\$ 106,684	\$ 138,984	\$ (37,866)	
VOUNTEER FIRE DEPARTMENT	\$ 87,156	\$ 99,012	\$ 144,015	\$ 56,859	
EMS FACILITY	\$ 7,049	\$ 6,950	\$ 7,045	\$ (4)	
LIBRARY	\$ 158,094	\$ 142,777	\$ 164,723	\$ 6,629	
COMMUNITY CENTER	\$ 11,480	\$ 45,781	\$ 36,022	\$ 24,542	
SENIOR CENTER	\$ 2,698	\$ 5,841	\$ 2,697	\$ (1)	
PARKS DEPARTMENT	\$ 118,826	\$ 97,912	\$ 82,642	\$ (36,184)	
SPORTS COMPLEX & POOL	\$ 204,586	\$ 160,450	\$ 190,891	\$ (13,695)	
STREET DEPARTMENT	\$ 486,584	\$ 328,045	\$ 496,115	\$ 9,531	
SANITATION	\$ 691,173	\$ 678,695	\$ 707,473	\$ 16,300	
OTHER SOURCES/USES/TRANSFERS OUT	\$-	\$ -	\$ -		
TOTAL EXPENSES	\$ 3,898,312	\$ 3,286,363	\$ 4,001,355	\$ 103,043	2.64%
Income/(Loss)*	-	\$ 732,236	-		
ENDING FUND BALANCE	\$ -	\$ 732,236	\$ -		

* Amount of increase or (decrease) from General Fund Fund Balance.

10 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
AD VALOREM TAXES							
10-400.10 AD VALORUM TAXES- OPERATIONS	963,859	1,034,087	1,130,976	1,029,609	1,130,976	0	1,116,254
10-400.20 DELINQUENT TAXES	43,608	60,586	50,000	38,481	45,000	0	47,000
10-400.30 PENALTY & INTEREST ON TAXES	29,163	35,682	35,000	23,836	25,000	0	24,000
TOTAL AD VALOREM TAXES	1,036,630	1,130,355	1,215,976	1,091,926	1,200,976	0	1,187,254
SALES-MIXED BEV-OCCUP.TAX							
10-410.10 SALES TAXES	856,063	801,301	996,398	1,056,017	1,147,503	0	1,049,503
10-410.11 MIXED DRINK TAXES	0	175	175	0	0	0	0
TOTAL SALES-MIXED BEV-OCCUP.TAX	856,063	801,476	996,573	1,056,017	1,147,503	0	1,049,503
FRANCHISE FEES							
10-420.10 CABLE FRANCHISE FEE	2,760	2,159	3,100	1,346	3,100	0	1,615
10-420.11 ELECTRICITY FRANCHISE FEE	138,891	131,430	143,000	92,402	84,224	0	84,000
10-420.12 SOLID WASTE FRANCHISE FEE	26,248	903	26,248	1,592	1,786	0	2,000
10-420.13 NATURAL GAS FRANCHISE FEE	5,143	9,960	5,129	6,464	6,454	0	7,000
10-420.14 TELECOM FRANCHISE FEE	4,005	13,109	2,700	3,647	3,500	0	3,900
TOTAL FRANCHISE FEES	177,046	157,562	180,177	105,451	99,064	0	98,515
PERMITS, LICENSES & FEES							
10-430.10 POLICE REPORT FEES	158	488	230	240	230	0	230
10-430.12 GARAGE SALE PERMITS	375	470	450	560	540	0	450
10-430.14 DOGS/CATS REGISTRATION FEES	5	5	500	0	0	0	500
10-430.20 PERMITS	78,043	81,641	88,581	87,473	85,831	0	93,500
10-430.25 GAS INSPECTIONS	0	0	0	0	0	0	0
TOTAL PERMITS, LICENSES & FEES	78,581	82,603	89,761	88,272	86,601	0	94,680
SOLID WASTE BILLING							
10-435.11 SOLID WASTE COL. FEES	728,895	744,875	746,700	700,255	739,727	0	761,200
10-435.13 SOLID WASTE LATE FEES	12,733	13,736	13,305	10,208	11,000	0	11,900
TOTAL SOLID WASTE BILLING	741,628	758,611	760,005	710,463	750,727	0	773,100
MUNICIPAL COURT FEES							
10-440.10 FINES AND FORFITURES	146,185	103,256	146,185	37,107	166,759	0	166,000
TOTAL MUNICIPAL COURT FEES	146,185	103,256	146,185	37,107	166,759	0	166,000
PARK REVENUES							
10-450.10 PARK PAVILION RENTAL FEES	520	330	520	940	1,500	0	520
TOTAL PARK REVENUES	520	330	520	940	1,500	0	520
SPORTS COMPLEX REVENUE							
10-460.10 BALL FIELD CONCESSIONS	10,738	2,581	6,000	6,063	6,063	0	6,000
10-460.11 BALL FIELD RENTAL FEES	16,855	10,510	12,000	16,365	15,665	0	15,000
10-460.12 POOL CONCESSIONS	0	5,295	6,000	3,483	3,075	0	4,000
10-460.13 POOL ADMISSION	0	8,976	10,000	11,035	10,000	0	10,000
10-460.14 SPLASH PAD ADMISSION	0	443	0	0	0	0	0
10-460.15 AQUATIC CENTER RENTAL	0	1,775	2,500	7,578	7,500	0	7,000
TOTAL SPORTS COMPLEX REVENUE	27,593	29,580	36,500	44,523	42,303	0	42,000

10 -GENERAL FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
OTHER REVENUE							
10-470.10 SCHOOL RESOURCE OFFICER	30,000	15,000	32,500	32,500	32,500	0	32,500
10-470.11 LEASE - DPS	10,400	6,400	9,600	11,200	10,400	0	12,000
10-470.12 LEASE - PARKING	8,400	7,000	8,400	0	8,400	0	8,400
10-470.13 LEASE - OLD CITY HALL BLDG	18,000	18,000	18,000	16,500	18,000	0	18,000
10-470.14 LEASE CITY -COUNCIL CHAMBERS	0	0	0	0	0	0	0
10-470.15 COMMUNITY CENTER RENTAL	8,750	17,150	14,750	31,044	25,000	0	20,000
10-470.16 LIBRARY FINES	209	311	260	366	300	0	300
10-470.17 INTEREST	1,141	7,368	11,160	0	0	0	10,000
10-470.18 COPY & FAX CHARGES	355	411	355	220	355	0	250
10-470.19 MISCELLANEOUS REVENUE	406	64,150	405	30,688	30,688	0	400
10-470.21 POLICE DONATIONS	6,636	7,275	3,850	3,615	3,615	0	3,850
10-470.30 COURT CREDIT CARD FEES	394	599	510	226	510	0	510
10-470.40 VOLUNTARY JVFD DONATION	5,885	16,723	16,000	12,672	13,829	0	12,500
10-470.56 REIMBURSEMENT	0	0	0	0	0	0	0
10-470.58 LEOSE POLICE TRAINING	1,086	940	1,200	944	944	0	1,200
10-470.65 REIMB.-FLEX PLAN	0	0	0	0	0	0	0
10-470.68 CONTRIBUTIONS	0	0	0	0	0	0	0
10-470.74 SALE OF ASSETS	11,907	0	0	23,000	23,000	0	0
10-470.76 SPORTS COMPLEX SETTLEMENT	0	0	0	0	0	0	0
10-470.78 COVID GRANT FUNDS	194,808	0	0	0	0	0	0
10-470.79 Government Capital Loan	496,365	0	0	0	0	0	0
10-470.80 MUELLER ESTATE	0	0	0	0	0	0	0
10-470.85 GRANT FUNDS	3,410	200,000	0	0	0	0	0
10-470.86 AMERICAN RESCUE PLAN	0	547,906	0	0	0	0	0
TOTAL OTHER REVENUE	798,151	909,232	116,990	162,974	167,541	0	119,910
TRANSFERS							
10-490.20 TRANSFERS IN - WATER FUND	55,923	0	0	0	0	0	0
10-490.30 TRANSFERS IN - SEWER FUND	55,923	0	0	0	0	0	0
10-490.99 FUND BALANCE - TRASNFER IN	0	0	355,625	0	355,625	0	469,873
TOTAL TRANSFERS	111,846	0	355,625	0	355,625	0	469,873
TOTAL REVENUES	3,974,244	3,973,005	3,898,312	3,297,672	4,018,599	0	4,001,355

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 ADMINSTRATION

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	
PERSONNEL COSTS							
10-502-510.01 SALARIES	104,103	109,904	128,924	137,475	128,924	0	136,372
10-502-510.02 RETIREMENT SYSTEM	6,589	6,944	8,387	5,384	6,939	0	14,152
10-502-510.03 FICA TAX	6,595	7,280	8,477	8,419	8,477	0	8,455
10-502-510.04 MEDICARE TAXES	1,522	1,693	1,982	1,969	1,982	0	1,977
10-502-510.05 STATE UNEMPLOYMENT TAX	561	33	625	0	619	0	132
10-502-510.06 HEALTH INSURANCE	9,752	16,560	19,104	18,223	17,870	0	20,832
10-502-510.07 LIFE INSURANCE	101	91	330	336	330	0	352
10-502-510.08 WORKER'S COMPENSATION	462	1,091	1,062	828	828	0	853
10-502-510.09 FLEXIBLE BENEFITS EXPENDU	1,709	1,537	1,890	1,512	1,835	0	1,890
10-502-510.10 DRUG TESTING	130	0	65	105	0	0	130
10-502-510.19 CAR ALLOWANCE	4,550	7,800	7,800	6,450	7,200	0	6,000
10-502-510.21 MERIT INCREASES/EXPENSES	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	136,073	152,934	178,646	180,701	175,004	0	191,145
SUPPLIES/OPERATIONS/UTIL							
10-502-520.01 OFFICE SUPPLIES	1,730	2,647	3,000	2,926	2,750	0	3,000
10-502-520.02 POSTAGE	1,745	596	3,500	2,501	1,000	0	3,500
10-502-520.03 MEMBERSHIP FEES	859	2,426	2,400	7,036	2,426	0	2,400
10-502-520.04 TRAVEL, TRAINING & MEETIN	9,975	11,219	10,000	920	8,000	0	10,000
10-502-520.05 GENERAL SUPPLIES	260	952	500	1,415	900	0	500
10-502-520.06 BUILDING MATS	526	879	650	72	650	0	650
10-502-520.07 UTILITIES - TELEPHONE	2,562	2,491	3,100	3,217	3,100	0	3,100
10-502-520.08 UTILITIES - ELECTRIC	4,415	6,560	7,700	5,670	7,700	0	7,700
10-502-520.09 UTILITIES - GAS	0	351	400	1,216	1,200	0	400
10-502-520.10 JANITORIAL SUPPLIES	667	270	735	5,467	2,500	0	735
10-502-520.20 INTERNET SERVICE	0	0	0	187	0	0	200
10-502-520.25 PRINTING	615	2,138	1,500	34	1,500	0	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	23,355	30,528	33,485	30,660	31,726	0	33,185
INSURANCE							
10-502-530.01 PUBLIC OFFICIAL LIABILITY	2,290	2,281	2,350	2,963	2,963	0	3,051
10-502-530.02 GENERAL LIABILITY	1,648	1,094	1,116	907	907	0	935
10-502-530.03 PROPERTY COVERAGE	3,379	4,106	4,188	4,033	4,033	0	4,154
10-502-530.04 PUBLIC EMPLOYEE COVERAGE	583	571	582	271	271	0	280
10-502-530.05 CYBER LIABILITY	0	25	53	52	52	0	53
TOTAL INSURANCE	7,900	8,077	8,289	8,226	8,226	0	8,473
REPAIRS & MAINTENANCE							
10-502-540.01 BUILDING - MAINT.	1,266	6,788	1,300	8,707	8,600	0	10,900
10-502-540.02 EQUIPMENT - MAINT.	2,131	3,634	1,000	118	1,000	0	1,000
10-502-540.40 SPECIAL PROJECTS/CONTRACT	2,985	0	0	0	0	0	0
TOTAL REPAIRS & MAINTENANCE	6,382	10,422	2,300	8,825	9,600	0	11,900

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR		
CONTRACTUAL SERVICES								
10-502-550.01 AUDIT EXPENSE	8,167	12,546	12,546	3,250	15,000	0	15,000	
10-502-550.02 ATTORNEY FEES - CITY ATTO	46,140	100,835	70,000	41,318	40,000	0	70,000	
10-502-550.03 ATTORNEY FEES - SPORTS CO	32,950	14,382	30,000	235	0	0	0	
10-502-550.04 ENGINEERING FEES	34,213	29,492	50,000	0	25,000	0	50,000	
10-502-550.06 PITNEY BOWES CONTRACT	688	578	567	399	575	0	567	
10-502-550.07 EMERGENCY NOTICE PLAN	2,206	2,317	2,387	0	2,300	0	2,387	
10-502-550.08 IT - COMPUTER SOFTWARE	21,052	20,434	23,005	17,025	18,000	0	18,000	
10-502-550.09 APPRAISAL DISTRICT FEES	22,137	26,628	38,582	37,011	30,000	0	45,385	
10-502-550.10 TAX COLLECTION FEES	3,842	3,786	3,850	3,869	3,900	0	3,900	
10-502-550.11 ATASCOSA CO. ANIMAL FACIL	8,900	12,851	13,300	8,830	13,000	0	9,000	
10-502-550.12 PROFESSIONAL FEES	3,750	2,250	0	6,915	7,500	0	3,500	
10-502-550.13 COPIER LEASE	835	672	1,120	3,190	3,000	0	3,000	
10-502-550.35 TRI-CITY BUS ROUTE (ART)	14,043	14,043	14,043	0	14,043	0	14,043	
10-502-550.50 ELECTION EXPENSES	0	0	0	(102)	0	0	0	
10-502-550.57 PAYING AGENT FEES	0	0	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	198,923	240,814	259,400	121,939	172,318	0	234,782	
MISCELLANEOUS								
10-502-560.01 MISCELLANEOUS EXPENSE	19,459	18,681	7,777	12,999	13,000	0	8,000	
10-502-560.02 ANIMAL CONTROL EXPENSES	913	616	1,000	946	1,000	0	1,000	
10-502-560.03 AMERICAN PRIDE DAY	0	0	6,000	3,000	3,000	0	3,000	
10-502-560.04 FAMILY CRISIS CENTER	0	2,500	2,500	0	2,500	0	2,500	
10-502-560.06 COVID-19	42,691	0	0	0	0	0	0	
10-502-560.50 BUILDING INSPECTION FEES	0	0	0	(1,035)	0	0	0	
TOTAL MISCELLANEOUS	63,063	21,797	17,277	15,909	19,500	0	14,500	
CAPITAL OUTLAY								
10-502-570.01 EQUIPMENT	0	0	3,500	0	0	0	3,500	
10-502-570.08 COMPUTER EQUIPMENT	0	0	11,369	0	0	0	11,369	
10-502-570.50 PROPERTY PURCHASES	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	14,869	0	0	0	14,869	
TOTAL ADMINISTRATION	435,696	464,572	514,266	366,260	416,374	0	508,854	

10 -GENERAL FUND
 CITY SECRETARY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
(----- 2022-2023 -----) (----- 2023-2024 -----)							
DR							
<u>PERSONNEL COSTS</u>							
10-508-510.01 SALARIES	57,037	61,822	61,984	59,019	58,455	0	79,997
10-508-510.02 RETIREMENT SYSTEM	3,577	3,642	3,905	2,308	3,683	0	8,525
10-508-510.03 FICA TAX	3,384	3,563	9,843	3,581	3,624	0	4,960
10-508-510.04 MEDICARE TAXES	791	833	899	838	848	0	1,160
10-508-510.05 STATE UNEMPLOYMENT TAX	252	9	191	0	152	0	80
10-508-510.06 HEALTH INSURANCE	9,752	8,685	9,552	8,715	9,843	0	10,416
10-508-510.07 LIFE INSURANCE	155	146	165	173	160	0	176
10-508-510.08 WORKER'S COMPENSATION	92	185	195	152	185	0	67
10-508-510.10 DRUG TESTING	0	0	0	0	0	0	65
10-508-510.16 VACATION BUY BACK	0	0	0	1,237	0	0	1,289
TOTAL PERSONNEL COSTS	75,040	78,886	86,734	76,023	76,950	0	106,735
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-508-520.01 OFFICE SUPPLIES	1,259	1,048	1,350	1,083	1,350	0	1,350
10-508-520.02 POSTAGE	986	9	100	383	20	0	400
10-508-520.03 MEMBERSHIP FEES	399	145	340	242	340	0	340
10-508-520.04 TRAVEL, TRAINING & MEETIN	500	2,577	2,500	305	2,500	0	2,500
10-508-520.11 RECORD RETENTION	0	0	1,500	0	0	0	1,500
10-508-520.19 LEGAL NOTICES	4,653	3,100	4,000	4,490	4,500	0	4,500
10-508-520.25 PRINTING	0	11	0	34	0	0	50
TOTAL SUPPLIES/OPERATIONS/UTIL	7,797	6,891	9,790	6,538	8,710	0	10,640
<u>CONTRACTUAL SERVICES</u>							
10-508-550.13 COPIER LEASE	835	672	1,110	1,109	1,100	0	1,110
10-508-550.16 ELECTION EXPENSES	8,633	6,674	10,000	9,026	10,000	0	10,000
10-508-550.50 CODIFICATION	4,124	395	1,000	1,393	1,500	0	1,500
TOTAL CONTRACTUAL SERVICES	13,592	7,741	12,110	11,528	12,600	0	12,610
<u>CAPITAL OUTLAY</u>							
10-508-570.04 OFFICE FURN & EQUIP	350	0	1,500	0	0	0	1,500
TOTAL CAPITAL OUTLAY	350	0	1,500	0	0	0	1,500
TOTAL CITY SECRETARY	96,779	93,518	110,134	94,089	98,260	0	131,485

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 FINANCE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
10-510-510.01 SALARIES	92,319	61,859	154,503	71,317	75,000	0	94,932
10-510-510.02 RETIREMENT SYSTEM	5,516	3,400	9,771	2,186	6,750	0	10,117
10-510-510.03 FICA TAX	6,296	4,178	9,616	4,506	4,335	0	5,885
10-510-510.04 MEDICARE TAXES	1,311	977	2,249	1,054	1,014	0	1,376
10-510-510.05 STATE UNEMPLOYMENT TAX	635	292	1,174	0	750	0	95
10-510-510.06 HEALTH INSURANCE	12,768	13,231	28,656	3,930	22,000	0	20,832
10-510-510.07 LIFE INSURANCE	240	156	495	118	310	0	352
10-510-510.08 WORKER'S COMPENSATION	159	347	475	370	370	0	381
10-510-510.14 OVERTIME	124	547	600	1,082	0	0	1,000
TOTAL PERSONNEL COSTS	119,367	84,987	207,539	84,562	110,529	0	134,970
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-510-520.01 OFFICE SUPPLIES	834	1,199	1,200	964	1,000	0	1,200
10-510-520.02 POSTAGE	161	775	925	101	500	0	925
10-510-520.03 MEMBERSHIP FEES	109	0	210	92	0	0	210
10-510-520.04 TRAVEL, TRAINING & MEETIN	0	59	2,500	714	1,000	0	2,500
10-510-520.10 DRUG TESTING	0	0	0	0	0	0	130
10-510-520.25 PRINTING	0	11	200	34	75	0	200
TOTAL SUPPLIES/OPERATIONS/UTIL	1,104	2,044	5,035	1,904	2,575	0	5,165
<u>CONTRACTUAL SERVICES</u>							
10-510-550.08 IT - COMPUTER SOFTWARE	248	221	0	1,725	1,750	0	2,000
10-510-550.13 COPIER LEASE	835	930	1,110	1,109	1,110	0	1,110
TOTAL CONTRACTUAL SERVICES	1,083	1,150	1,110	2,834	2,860	0	3,110
TOTAL FINANCE	121,554	88,181	213,684	89,300	115,964	0	143,245

10 -GENERAL FUND
 POLICE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
PERSONNEL COSTS							
10-512-510.01 SALARIES	453,422	431,164	521,711	436,075	441,703	0	596,366
10-512-510.02 RETIREMENT SYSTEM	30,180	27,784	34,581	17,937	29,472	0	65,689
10-512-510.03 FICA TAXES	28,383	26,846	34,032	27,556	29,004	0	38,214
10-512-510.04 MEDICARE TAXES	6,638	6,278	7,959	6,445	6,783	0	8,937
10-512-510.05 STATE UNEMPLOYMENT TAX	2,657	70	2,000	0	1,985	0	616
10-512-510.06 HEALTH INSURANCE	99,410	65,504	95,520	76,166	74,715	0	114,576
10-512-510.07 LIFE INSURANCE	1,380	1,114	1,650	1,474	1,500	0	1,936
10-512-510.08 WORKER'S COMPENSATION	7,886	16,843	20,212	15,751	15,751	0	16,224
10-512-510.10 DRUG TESTING	130	642	400	0	750	0	650
10-512-510.13 CERTIFICATION PAY	14,000	12,700	13,200	6,000	7,500	0	3,600
10-512-510.14 OVERTIME	11,197	14,287	14,000	20,783	20,000	0	20,000
TOTAL PERSONNEL COSTS	655,283	603,233	745,265	608,187	629,163	0	866,808
SUPPLIES/OPERATIONS/UTIL							
10-512-520.01 OFFICE SUPPLIES	3,655	1,923	2,500	3,126	3,000	0	2,500
10-512-520.02 POSTAGE	201	189	250	223	250	0	250
10-512-520.03 MEMBERSHIP FEES	2,318	1,811	2,050	1,928	2,050	0	2,050
10-512-520.04 TRAVEL, TRAINING & MEETIN	3,945	8,214	9,000	3,066	4,500	0	9,000
10-512-520.07 UTILITIES - TELEPHONE	6,857	6,652	7,400	5,852	7,200	0	7,400
10-512-520.08 UTILITIES - ELECTRIC	4,474	5,404	6,200	5,538	6,200	0	6,200
10-512-520.09 UTILITIES - GAS	224	342	260	0	341	0	260
10-512-520.10 JANITORIAL SUPPLIES	472	126	500	109	472	0	500
10-512-520.12 UNIFORM PURCHASE	2,450	3,752	7,000	350	4,000	0	7,000
10-512-520.13 PD CASE EXPENSES	821	878	2,400	1,228	1,000	0	2,400
10-512-520.14 K-9 EXPENSES	0	0	0	0	0	0	0
10-512-520.15 FUEL & LUBRICANTS	19,681	23,510	26,500	17,236	26,500	0	26,500
10-512-520.16 COMMUNITY RELATIONS	4,393	8,306	2,000	1,414	2,000	0	2,000
10-512-520.17 AMMUNITION	4,418	680	1,500	0	680	0	1,500
10-512-520.18 INTERNET SERVICE	198	342	454	1,216	500	0	454
10-512-520.25 PRINTING	0	346	500	34	350	0	500
10-512-520.35 SAFETY EQUIPMENT	0	26,925	300	47	300	0	300
TOTAL SUPPLIES/OPERATIONS/UTIL	54,110	89,402	68,814	41,368	59,343	0	68,814
INSURANCE							
10-512-530.03 PROPERTY COVERAGE	928	928	1,067	1,028	1,028	0	1,058
10-512-530.05 CRIME COVERAGE	0	0	0	0	0	0	0
10-512-530.15 LAW ENFORCEMENT LIABILITY	5,677	5,749	5,806	11,212	11,212	0	11,500
10-512-530.16 AUTO LIABILITY	2,009	1,835	1,927	2,079	2,079	0	2,100
10-512-530.17 MOBILE EQUIPMENT	20	18	19	19	19	0	20
10-512-530.18 ANIMAL MORTALITY AND THEF	0	0	0	0	0	0	0
10-512-530.19 AUTO PHYSICAL DAMAGE	1,874	2,372	2,491	2,468	2,468	0	2,542
TOTAL INSURANCE	10,508	10,902	11,310	16,806	16,806	0	17,220

10 -GENERAL FUND
 POLICE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
(----- 2022-2023 -----) (----- 2023-2024 -----)							
DR							
REPAIRS & MAINTENANCE							
10-512-540.01 BUILDING - MAINT.	1,880	1,072	2,500	869	2,500	0	2,500
10-512-540.02 EQUIPMENT - MAINT.	5,523	1,175	6,000	114	6,000	0	6,000
10-512-540.03 VEHICLE - MAINT.	8,085	5,129	7,500	23,246	7,500	0	7,500
10-512-540.04 RADIO - MAINT.	0	0	1,300	0	1,300	0	1,300
10-512-540.05 TIRES	1,229	2,394	3,000	395	3,000	0	3,000
10-512-540.06 INSPECTIONS	76	37	56	57	64	0	56
10-512-540.07 CAR WASHES	314	370	600	424	400	0	600
TOTAL REPAIRS & MAINTENANCE	17,106	10,176	20,956	25,105	20,764	0	20,956
CONTRACTUAL SERVICES							
10-512-550.08 IT - COMPUTER SOFTWARE	14,879	16,390	17,000	9,453	12,000	0	8,500
10-512-550.13 COPIER LEASE	3,888	3,830	4,200	1,109	4,200	0	4,200
10-512-550.30 CAMERA SERVICE	0	2,331	0	17,188	17,188	0	0
TOTAL CONTRACTUAL SERVICES	18,767	22,550	21,200	27,750	33,388	0	12,700
MISCELLANEOUS							
10-512-560.01 MISCELLANEOUS EXPENSES	1,805	5,064	3,500	4,166	3,500	0	3,500
TOTAL MISCELLANEOUS	1,805	5,064	3,500	4,166	3,500	0	3,500
CAPITAL OUTLAY							
10-512-570.01 EQUIPMENT	0	84,350	15,000	15,581	15,000	0	15,000
10-512-570.02 VEHICLE- PAYMENT	80,885	87,119	5,967	400	5,967	0	5,967
TOTAL CAPITAL OUTLAY	80,885	171,469	20,967	15,981	20,967	0	20,967
TOTAL POLICE	838,464	912,797	892,012	739,363	783,931	0	1,010,965

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 DPS FACILITY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-514-520.08 UTILITIES - ELECTRIC	5,009	5,907	6,701	5,343	6,701	0	6,701
10-514-520.09 UTILITIES - GAS	499	0	0	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	5,508	5,907	6,701	5,343	6,701	0	6,701
<u>INSURANCE</u>							
10-514-530.03 PROPERTY COVERAGE	516	762	876	844	844	0	876
TOTAL INSURANCE	516	762	876	844	844	0	876
<u>REPAIRS & MAINTENANCE</u>							
10-514-540.01 BUILDING-MAINT	232	3,668	600	2,160	2,160	0	2,000
TOTAL REPAIRS & MAINTENANCE	232	3,668	600	2,160	2,160	0	2,000
TOTAL DPS FACILITY	6,256	10,337	8,177	8,346	9,705	0	9,577

10 -GENERAL FUND
 MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
10-516-510.01 SALARIES	75,536	80,970	83,180	74,561	77,961	0	86,497
10-516-510.02 RETIREMENT SYSTEM	4,737	4,761	5,240	2,933	4,972	0	9,218
10-516-510.03 FICA TAX	4,617	4,765	5,157	4,551	4,834	0	5,362
10-516-510.04 MEDICARE TAXES	1,080	1,114	1,206	1,064	1,130	0	1,254
10-516-510.05 STATE UNEMPLOYMENT TAX	504	16	305	0	296	0	86
10-516-510.06 HEALTH INSURANCE	19,504	17,370	19,104	17,429	18,950	0	20,832
10-516-510.07 LIFE INSURANCE	310	409	330	347	409	0	352
10-516-510.08 WORKER'S COMPENSATION	122	244	252	196	196	0	202
10-516-510.10 DRUG TESTING	0	0	0	0	0	0	130
10-516-510.16 VACATION BUY BACK	0	0	0	0	0	0	976
TOTAL PERSONNEL COSTS	106,409	109,650	114,774	101,081	108,748	0	124,909
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-516-520.01 OFFICE SUPPLIES	3,050	3,214	3,500	4,612	4,750	0	3,500
10-516-520.02 POSTAGE	1,231	1,047	1,100	1,701	2,000	0	2,000
10-516-520.03 MEMBERSHIP FEES	468	0	400	430	430	0	450
10-516-520.04 TRAVEL, TRAINING & MEETIN	450	32	1,600	674	524	0	1,600
10-516-520.07 UTILITIES - TELEPHONE	1,446	1,237	1,446	1,435	1,446	0	1,446
10-516-520.08 UTILITIES - ELECTRIC	4,378	5,404	6,197	5,674	6,197	0	6,197
10-516-520.09 UTILITIES - GAS	150	340	339	0	0	0	339
10-516-520.10 JANITORIAL SUPPLIES	512	72	400	109	350	0	400
10-516-520.18 INTERNET SERVICE	198	292	287	135	280	0	287
10-516-520.25 PRINTING	0	413	525	433	502	0	525
TOTAL SUPPLIES/OPERATIONS/UTIL	11,882	12,051	15,794	15,203	16,479	0	16,744
<u>INSURANCE</u>							
10-516-530.03 PROPERTY COVERAGE	619	619	712	686	700	0	706
TOTAL INSURANCE	619	619	712	686	700	0	706
<u>REPAIRS & MAINTENANCE</u>							
10-516-540.01 BUILDING - MAINT.	559	3,178	1,400	489	1,400	0	1,400
TOTAL REPAIRS & MAINTENANCE	559	3,178	1,400	489	1,400	0	1,400
<u>CONTRACTUAL SERVICES</u>							
10-516-550.08 IT - COMPUTER SOFTWARE	15,105	14,567	14,000	6,465	7,000	0	14,000
10-516-550.13 COPIER LEASE	3,888	3,829	3,708	1,109	3,600	0	3,708
10-516-550.14 ATTORNEY FEES - CITY ATTO	8,127	10,936	12,000	5,053	6,000	0	12,000
10-516-550.15 ATTY. FEES - COLLECTIONS	14,904	10,594	15,000	7,836	10,000	0	15,000
10-516-550.60 CREDIT CARD PROCESSING FE	2,506	2,673	2,555	349	2,555	0	2,555
TOTAL CONTRACTUAL SERVICES	44,531	42,599	47,263	20,812	29,155	0	47,263
<u>MISCELLANEOUS</u>							
10-516-560.05 STATE TAX ON FINES	32,389	23,738	35,600	8,391	33,500	0	35,600
TOTAL MISCELLANEOUS	32,389	23,738	35,600	8,391	33,500	0	35,600

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR		
<u>CAPITAL OUTLAY</u>								
10-516-570.01 EQUIPMENT	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL MUNICIPAL COURT	196,389	191,835	215,543	146,661	189,982	0	226,622	

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR		
<u>PERSONNEL COSTS</u>								
10-518-510.01 SALARIES	27,433	45,886	71,344	35,750	47,011	0	45,131	
10-518-510.02 RETIREMENT SYSTEM	1,759	2,778	4,495	809	3,052	0	4,810	
10-518-510.03 FICA TAX	1,554	2,798	4,423	2,212	3,004	0	2,798	
10-518-510.04 MEDICARE TAXES	363	654	1,034	517	706	0	654	
10-518-510.05 STATE UNEMPLOYMENT TAX	396	8	588	0	294	0	45	
10-518-510.06 HEALTH INSURANCE	5,168	11,070	19,104	5,364	11,905	0	10,416	
10-518-510.07 LIFE INSURANCE	116	173	330	72	200	0	176	
10-518-510.08 WORKER'S COMPENSATION	46	808	1,212	945	945	0	973	
10-518-510.10 DRUG TESTING	65	97	65	0	0	0	65	
10-518-510.14 OVERTIME	619	1,081	1,300	622	1,100	0	0	
TOTAL PERSONNEL COSTS	37,519	65,352	103,895	46,292	68,217	0	65,069	
<u>SUPPLIES/OPERATIONS/UTIL</u>								
10-518-520.01 OFFICE SUPPLIES	1,726	1,190	1,200	563	750	0	1,200	
10-518-520.02 POSTAGE	689	2,152	900	889	1,200	0	900	
10-518-520.03 MEMBERSHIP FEES	145	145	145	145	145	0	145	
10-518-520.04 TRAVEL, TRAINING & MEETIN	0	488	2,000	0	750	0	2,000	
10-518-520.07 UTILITIES - TELEPHONE	30	342	374	81	322	0	374	
10-518-520.15 FUEL & LUBRICANTS	521	3,098	8,500	173	1,500	0	8,500	
10-518-520.19 LEGAL NOTICES	3,427	2,585	3,600	612	2,500	0	3,600	
10-518-520.25 PRINTING	0	237	0	34	50	0	50	
10-518-520.26 SMALL TOOLS	57	50	200	0	50	0	200	
10-518-520.35 SAFETY EQUIPMENT	0	0	200	0	50	0	200	
TOTAL SUPPLIES/OPERATIONS/UTIL	6,594	10,286	17,119	2,497	7,317	0	17,169	
<u>INSURANCE</u>								
10-518-530.16 AUTO LIABILITY	0	0	70	76	100	0	78	
10-518-530.19 AUTO PHYSICAL DAMAGE	0	0	116	115	125	0	118	
TOTAL INSURANCE	0	0	186	190	225	0	196	
<u>REPAIRS & MAINTENANCE</u>								
10-518-540.03 VEHICLE MAINTENANCE	568	58	500	88	150	0	500	
10-518-540.05 TIRES	20	0	250	0	0	0	250	
10-518-540.06 INSPECTIONS	0	0	8	0	0	0	8	
10-518-540.07 CAR WASHES	0	0	200	0	25	0	200	
TOTAL REPAIRS & MAINTENANCE	588	58	958	88	175	0	958	
<u>CONTRACTUAL SERVICES</u>								
10-518-550.04 ENGINEERING FEES	0	608	0	0	0	0	0	
10-518-550.13 COPIER LEASE	835	930	1,110	1,109	1,000	0	1,110	
10-518-550.14 ATTORNEY FEES - CITY ATTO	774	7,337	3,600	9,193	10,000	0	4,500	
TOTAL CONTRACTUAL SERVICES	1,609	8,874	4,710	10,302	11,000	0	5,610	

10 -GENERAL FUND
 COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>MISCELLANEOUS</u>							
10-518-560.71 BUILDING INSPECTION FEES	44,779	19,017	44,015	5,918	17,250	0	44,015
TOTAL MISCELLANEOUS	44,779	19,017	44,015	5,918	17,250	0	44,015
<u>CAPITAL OUTLAY</u>							
10-518-570.02 VEHICLE- PAYMENT	0	5,967	5,967	0	2,500	0	5,967
TOTAL CAPITAL OUTLAY	0	5,967	5,967	0	2,500	0	5,967
TOTAL COMM. DEVE & CODE	91,090	109,553	176,850	65,287	106,684	0	138,984

10 -GENERAL FUND
 VOLUNTEER FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021		2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
						DR	
<u>PERSONNEL COSTS</u>							
10-520-510.08 WORKER'S COMPENSATION	0	686	699	545	545	0	699
TOTAL PERSONNEL COSTS	0	686	699	545	545	0	699
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-520-520.04 TRAVEL, TRAINING & MEETIN	0	564	2,000	4,624	4,624	0	5,000
10-520-520.05 GENERAL SUPPLIES	703	586	3,500	79	3,500	0	3,500
10-520-520.07 UTILITIES - TELEPHONE	686	221	587	810	950	0	850
10-520-520.08 UTILITIES - ELECTRIC	1,120	2,449	3,116	2,983	3,116	0	3,116
10-520-520.15 FUEL & LUBRICANTS	5,276	26,041	15,250	5,495	15,250	0	15,250
10-520-520.18 INTERNET SERVICE	276	943	950	(90)	950	0	950
10-520-520.35 SAFETY EQUIPMENT	0	0	0	1,741	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	8,061	30,804	25,403	15,642	28,390	0	28,666
<u>INSURANCE</u>							
10-520-530.03 PROPERTY COVERAGE	1,503	1,618	1,861	1,792	1,792	0	1,900
10-520-530.16 AUTO LIABILITY	2,036	1,797	1,887	3,008	3,008	0	3,098
10-520-530.19 AUTO PHYSICAL DAMAGE	2,426	3,071	3,225	3,196	3,196	0	3,291
TOTAL INSURANCE	5,965	6,486	6,973	7,996	7,996	0	8,289
<u>REPAIRS & MAINTENANCE</u>							
10-520-540.03 VEHICLE - MAINT.	5,651	7,515	6,000	6,524	6,500	0	10,000
10-520-540.05 TIRES	0	4,962	4,000	0	4,000	0	4,000
10-520-540.06 INSPECTIONS	4,094	8,239	6,500	1,603	6,500	0	6,500
10-520-540.08 FIRE EQUIPMENT - MAINT.	2,686	396	3,500	10,943	11,000	0	10,500
TOTAL REPAIRS & MAINTENANCE	12,431	21,113	20,000	19,070	28,000	0	31,000
<u>CONTRACTUAL SERVICES</u>							
10-520-550.06 LABOR	0	2,720	2,720	40	2,720	0	4,000
TOTAL CONTRACTUAL SERVICES	0	2,720	2,720	40	2,720	0	4,000
<u>CAPITAL OUTLAY</u>							
10-520-570.01 EQUIPMENT	358,362	10,334	15,000	1,416	15,000	0	55,000
10-520-570.02 FIRE TRUCK PAYMENT	0	0	0	0	16,361	0	0
10-520-570.03 GRANT MATCH-FIRE TRUCK	20,000	196,361	16,361	0	0	0	16,361
TOTAL CAPITAL OUTLAY	378,362	206,695	31,361	1,416	31,361	0	71,361
TOTAL VOLUNTEER FIRE DEPARTMENT	404,819	268,503	87,156	44,708	99,012	0	144,015

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 EMS FACILITY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-522-520.08 UTILITIES - ELECTRIC	3,840	3,778	5,120	4,310	4,950	0	5,120
TOTAL SUPPLIES/OPERATIONS/UTIL	3,840	3,778	5,120	4,310	4,950	0	5,120
<u>INSURANCE</u>							
10-522-530.03 PROPERTY COVERAGE	0	373	429	413	500	0	425
TOTAL INSURANCE	0	373	429	413	500	0	425
<u>REPAIRS & MAINTENANCE</u>							
10-522-540.01 BUILDING - MAINT.	1,125	0	1,500	1,320	1,500	0	1,500
TOTAL REPAIRS & MAINTENANCE	1,125	0	1,500	1,320	1,500	0	1,500
TOTAL EMS FACILITY	4,965	4,151	7,049	6,044	6,950	0	7,045

10 -GENERAL FUND
 LIBRARY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	
PERSONNEL COSTS							
10-524-510.01 SALARIES	62,014	63,540	68,869	57,277	61,050	0	69,602
10-524-510.02 RETIREMENT SYSTEM	5,145	3,923	4,339	2,357	3,846	0	7,417
10-524-510.03 FICA TAX	4,822	4,544	5,666	4,705	4,798	0	5,844
10-524-510.04 MEDICARE TAXES	1,122	1,001	1,325	1,100	1,122	0	1,366
10-524-510.05 STATE UNEMPLOYMENT TAX	809	62	650	0	648	0	94
10-524-510.06 HEALTH INSURANCE	15,455	17,370	19,104	15,843	18,945	0	20,832
10-524-510.07 LIFE INSURANCE	154	220	330	267	240	0	352
10-524-510.08 WORKER'S COMPENSATION	186	378	386	301	378	0	310
10-524-510.10 DRUG TESTING	0	130	0	0	130	0	366
10-524-510.15 SALARIES-PART/TEMP/SEASON	20,011	17,558	22,510	20,537	16,333	0	24,664
TOTAL PERSONNEL COSTS	109,718	108,724	123,179	102,387	107,490	0	130,847
SUPPLIES/OPERATIONS/UTIL							
10-524-520.01 OFFICE SUPPLIES	990	1,962	2,000	454	2,000	0	2,000
10-524-520.03 MEMBERSHIP FEES	1,081	1,365	1,350	1,294	1,900	0	1,350
10-524-520.04 TRAVEL, TRAINING & MEETIN	0	0	1,000	921	500	0	1,000
10-524-520.07 UTILITIES - TELEPHONE	2,698	3,050	3,250	2,349	3,100	0	3,250
10-524-520.08 UTILITIES - ELECTRIC	4,557	5,251	6,335	5,086	6,335	0	6,335
10-524-520.10 JANITORIAL SUPPLIES	1,244	936	1,475	1,296	1,475	0	1,475
10-524-520.20 BOOKS - LIBRARY	10,484	10,237	10,242	7,918	10,242	0	10,242
10-524-520.21 SUMMER READING PROGRAM	1,000	976	1,000	454	1,000	0	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	22,054	23,777	26,652	19,772	26,552	0	26,652
INSURANCE							
10-524-530.03 PROPERTY COVERAGE	985	1,074	1,235	1,189	1,235	0	1,224
TOTAL INSURANCE	985	1,074	1,235	1,189	1,235	0	1,224
REPAIRS & MAINTENANCE							
10-524-540.01 BUILDING - MAINT.	835	1,593	3,000	1,178	3,000	0	3,000
TOTAL REPAIRS & MAINTENANCE	835	1,593	3,000	1,178	3,000	0	3,000
CONTRACTUAL SERVICES							
10-524-550.08 IT - COMPUTER SOFTWARE	3,309	3,755	4,028	4,646	4,500	0	3,000
TOTAL CONTRACTUAL SERVICES	3,309	3,755	4,028	4,646	4,500	0	3,000
CAPITAL OUTLAY							
10-524-570.01 EQUIPMENT	0	0	0	1,000	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	1,000	0	0	0
TOTAL LIBRARY	136,900	138,922	158,094	130,173	142,777	0	164,723

10 -GENERAL FUND
 COMMUNITY CENTER

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
10-526-510.01 SALARIES	1,200	1,650	1,800	1,650	1,800	0	1,800
10-526-510.02 RETIREMENT SYSTEM	75	91	113	64	113	0	121
10-526-510.03 FICA TAX	73	52	112	102	112	0	118
10-526-510.04 MEDICARE TAX	17	74	26	24	26	0	28
10-526-510.08 WORKERS COMPENSATION	0	0	44	34	34	0	36
TOTAL PERSONNEL COSTS	1,365	1,867	2,095	1,875	2,085	0	2,103
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-526-520.08 UTILITIES - ELECTRICITY	2,743	3,285	3,655	3,982	3,655	0	3,655
10-526-520.10 JANITORIAL EXPENSE	859	1,288	3,000	940	5,200	0	3,000
TOTAL SUPPLIES/OPERATIONS/UTIL	3,602	4,574	6,655	4,922	8,855	0	6,655
<u>INSURANCE</u>							
10-526-530.03 PROPERTY COVERAGE	637	716	730	703	716	0	724
TOTAL INSURANCE	637	716	730	703	716	0	724
<u>REPAIRS & MAINTENANCE</u>							
10-526-540.01 BUILDING MAINTENANCE	645	1,058	2,000	504	14,500	0	2,000
TOTAL REPAIRS & MAINTENANCE	645	1,058	2,000	504	14,500	0	2,000
<u>CONTRACTUAL SERVICES</u>							
10-526-550.06 LABOR	0	0	0	5,400	5,575	0	8,500
10-526-550.14 SECURITY FEES	0	0	0	1,240	0	0	1,040
TOTAL CONTRACTUAL SERVICES	0	0	0	6,640	5,575	0	9,540
<u>CAPITAL OUTLAY</u>							
10-526-570.01 HVAC	0	0	0	0	14,050	0	15,000
TOTAL CAPITAL OUTLAY	0	0	0	0	14,050	0	15,000
TOTAL COMMUNITY CENTER	6,249	8,215	11,480	14,644	45,781	0	36,022

10 -GENERAL FUND
 SENIOR CITIZENS

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-528-520.08 UTILITIES - ELECTRIC	1,034	1,150	1,500	2,025	1,900	0	1,500
TOTAL SUPPLIES/OPERATIONS/UTIL	1,034	1,150	1,500	2,025	1,900	0	1,500
<u>INSURANCE</u>							
10-528-530.03 PROPERTY COVERAGE	145	172	198	191	191	0	197
TOTAL INSURANCE	145	172	198	191	191	0	197
<u>REPAIRS & MAINTENANCE</u>							
10-528-540.01 BUILDING - MAINT.	6	270	1,000	4,011	3,750	0	1,000
TOTAL REPAIRS & MAINTENANCE	6	270	1,000	4,011	3,750	0	1,000
TOTAL SENIOR CITIZENS	1,185	1,592	2,698	6,227	5,841	0	2,697

10 -GENERAL FUND
 PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
10-530-510.01 SALARIES	41,890	34,652	60,300	43,285	41,647	0	32,941
10-530-510.02 RETIREMENT SYSTEM	2,684	2,118	3,799	1,122	2,624	0	3,724
10-530-510.03 FICA TAXES	2,675	2,121	3,739	2,640	2,582	0	2,166
10-530-510.04 MEDICARE TAX	612	496	874	617	604	0	506
10-530-510.05 STATE UNEMPLOYMENT TAX	722	240	744	0	722	0	35
10-530-510.06 HEALTH INSURANCE	12,147	8,685	19,104	9,508	10,260	0	10,416
10-530-510.07 LIFE INSURANCE	129	86	330	173	73	0	176
10-530-510.08 WORKER'S COMPENSATION	706	859	905	705	705	0	726
10-530-510.10 DRUG TESTING	65	65	65	0	130	0	130
10-530-510.14 OVERTIME	848	1,080	0	1,693	1,080	0	2,000
TOTAL PERSONNEL COSTS	62,479	50,402	89,860	59,743	60,427	0	52,820
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-530-520.08 UTILITIES - ELECTRIC	591	253	700	344	400	0	700
10-530-520.15 FUEL & LUBRICANTS	4,031	3,578	4,500	1,587	2,500	0	4,500
10-530-520.22 UNIFORM RENTAL	3,874	1,565	3,874	605	1,500	0	3,874
10-530-520.23 BOOT PROGRAM (SAFETY)	185	150	430	0	300	0	300
10-530-520.26 SMALL TOOLS	931	236	500	1,310	500	0	500
10-530-520.35 SAFETY EQUIPMENT	94	259	200	223	250	0	200
TOTAL SUPPLIES/OPERATIONS/UTIL	9,707	6,040	10,204	4,069	5,450	0	10,074
<u>INSURANCE</u>							
10-530-530.02 GENERAL LIABILITY	198	132	135	569	569	0	586
10-530-530.03 PROPERTY COVERAGE	1,246	1,356	1,559	1,501	1,501	0	1,546
10-530-530.16 AUTO LIABILITY	72	67	70	76	76	0	78
10-530-530.17 MOBILE EQUIPMENT	73	65	68	103	103	0	106
10-530-530.19 AUTO PHYSICAL DAMAGE	86	110	116	115	115	0	118
TOTAL INSURANCE	1,675	1,730	1,948	2,364	2,364	0	2,434
<u>REPAIRS & MAINTENANCE</u>							
10-530-540.01 EQUIPMENT - MAINT.	3,783	2,870	5,000	6,632	5,000	0	5,000
10-530-540.03 VEHICLE MAINTENANCE	1,049	848	1,200	54	900	0	1,200
10-530-540.05 TIRES	20	85	1,000	396	250	0	1,000
10-530-540.06 INSPECTIONS	0	23	14	21	21	0	14
10-530-540.10 PAVILION - MAINT.	22	0	200	613	100	0	200
10-530-540.11 CITY PARK - MAINT.	817	16,771	1,000	1,627	1,500	0	1,500
10-530-540.40 SPECIAL PROJECTS/CONTRACT	4,942	6,985	8,400	7,795	8,400	0	8,400
TOTAL REPAIRS & MAINTENANCE	10,633	27,582	16,814	17,138	16,171	0	17,314
<u>MISCELLANEOUS</u>							
10-530-560.11 MISCELLANEOUS EXPENSE	0	15	0	446	0	0	0
TOTAL MISCELLANEOUS	0	15	0	446	0	0	0

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>CAPITAL OUTLAY</u>							
10-530-570.01 EQUIPMENT	700	0	0	13,436	13,500	0	0
TOTAL CAPITAL OUTLAY	700	0	0	13,436	13,500	0	0
TOTAL PARKS DEPARTMENT	85,194	85,769	118,826	97,196	97,912	0	82,642

10 -GENERAL FUND
 SPORTS COMPLEX & POOL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
10-532-510.01 SALARIES	39,632	45,343	44,304	20,486	43,739	0	40,534
10-532-510.02 RETIREMENT SYSTEM	2,486	2,610	2,783	1,143	2,756	0	4,745
10-532-510.03 FICA TAXES	2,398	4,847	5,989	3,210	4,888	0	5,105
10-532-510.04 MEDICARE TAX	561	1,134	1,401	751	1,143	0	1,193
10-532-510.05 STATE UNEMPLOYMENT TAX	252	118	265	0	252	0	82
10-532-510.06 HEALTH INSURANCE	9,752	9,472	9,552	3,162	9,477	0	10,416
10-532-510.07 LIFE INSURANCE	155	95	165	56	160	0	176
10-532-510.08 WORKER'S COMPENSATION	580	2,407	3,589	2,797	2,407	0	2,880
10-532-510.10 DRUG TESTING	0	682	715	0	682	0	650
10-532-510.14 OVERTIME	0	1,446	4,000	290	1,446	0	4,000
10-532-510.15 SALARIES-PART/TEMP/SEASON	0	33,646	48,296	32,598	33,646	0	37,806
TOTAL PERSONNEL COSTS	55,815	101,801	121,059	64,493	100,596	0	107,587
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-532-520.04 TRAVEL, TRAINING & MEETIN	0	2,550	2,700	594	750	0	2,700
10-532-520.07 UTILITIES - TELEPHONE	0	941	1,550	491	600	0	1,500
10-532-520.08 UTILITIES - ELECTRIC	8,097	15,324	24,000	14,308	15,000	0	24,000
10-532-520.10 JANITORIAL EXPENSE	300	366	400	617	750	0	400
10-532-520.12 UNIFORM PURCHASE	0	0	500	337	500	0	500
10-532-520.15 FUEL & LUBRICANTS	958	1,921	2,300	1,208	2,500	0	2,300
10-532-520.18 INTERNET SERVICE	360	786	1,319	2,295	2,500	0	2,500
10-532-520.20 GENERAL SUPPLIES	843	1,707	2,500	374	1,800	0	2,500
10-532-520.24 CONCESSION SUPPLIES	8,112	2,327	8,000	2,625	2,650	0	5,000
10-532-520.25 PRINTING	0	240	0	0	0	0	0
10-532-520.26 SMALL TOOLS	221	191	250	267	275	0	250
10-532-520.27 ATHELETIC SUPPLIES	933	0	0	0	0	0	0
10-532-520.28 POOL SUPPLIES	0	1,436	2,000	175	750	0	2,000
10-532-520.34 CHEMICALS	165	2,700	10,000	6,139	4,000	0	10,000
10-532-520.35 SAFETY EQUIPMENT	30	354	500	10,120	500	0	500
TOTAL SUPPLIES/OPERATIONS/UTIL	20,019	30,842	56,019	39,549	32,575	0	54,150
<u>INSURANCE</u>							
10-532-530.02 GENERAL LIABILITY	800	531	558	454	454	0	467
10-532-530.03 PROPERTY COVERAGE	2,707	3,228	5,800	7,318	7,318	0	7,537
10-532-530.17 MOBILE EQUIPMENT	37	33	35	0	0	0	35
TOTAL INSURANCE	3,544	3,793	6,393	7,772	7,772	0	8,039
<u>REPAIRS & MAINTENANCE</u>							
10-532-540.02 EQUIPMENT - MAINT.	733	3,412	9,000	1,028	1,000	0	9,000
10-532-540.05 TIRES	35	72	500	0	250	0	500
10-532-540.12 SPORTS COMPLEX MAINTENANC	10,193	17,994	10,000	21,470	17,994	0	10,000
10-532-540.40 SPECIAL PROJECTS-CONTRACT	4,579	0	0	0	0	0	0
TOTAL REPAIRS & MAINTENANCE	15,540	21,478	19,500	22,498	19,244	0	19,500

10 -GENERAL FUND
 SPORTS COMPLEX & POOL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR		
<u>CONTRACTUAL SERVICES</u>								
10-532-550.07 CONCESSION STAND SALES TA	393	1,037	1,615	128	150	0	1,615	
10-532-550.08 IT - COMPUTER SOFTWARE	0	0	0	0	0	0	0	
10-532-550.60 CREDIT CARD PROCESSING FE	450	450	0	38	113	0	0	
TOTAL CONTRACTUAL SERVICES	843	1,487	1,615	166	263	0	1,615	
<u>MISCELLANEOUS</u>								
10-532-560.08 PERMITS	0	400	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	400	0	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
10-532-570.01 EQUIPMENT-LEASE PURCHASE	0	21,484	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	21,484	0	0	0	0	0	
TOTAL SPORTS COMPLEX & POOL	95,761	181,283	204,586	134,478	160,450	0	190,891	

10 -GENERAL FUND
 STREET

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>PERSONNEL COSTS</u>							
10-534-510.01 SALARIES	48,757	53,689	60,300	43,874	55,372	0	65,882
10-534-510.02 RETIREMENT SYSTEM	3,219	3,416	3,956	2,216	3,488	0	7,234
10-534-510.03 FICA TAXES	3,033	3,477	3,894	3,036	3,433	0	4,208
10-534-510.04 MEDICARE TAX	684	813	911	710	803	0	984
10-534-510.05 STATE UNEMPLOYMENT TAX	582	378	600	0	582	0	68
10-534-510.06 HEALTH INSURANCE	14,679	13,388	19,104	11,077	14,181	0	20,832
10-534-510.07 LIFE INSURANCE	232	154	330	185	319	0	352
10-534-510.08 WORKER'S COMPENSATION	1,786	3,160	3,200	2,494	185	0	2,568
10-534-510.10 DRUG TESTING	195	65	65	0	65	0	130
10-534-510.14 OVERTIME	2,535	4,737	2,500	5,185	3,845	0	2,000
TOTAL PERSONNEL COSTS	75,701	83,275	94,860	68,777	82,273	0	104,258
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-534-520.15 FUEL & LUBRICANTS	3,513	6,541	7,200	2,000	5,000	0	7,200
10-534-520.22 UNIFORM RENTAL	3,559	2,620	2,600	3,193	3,500	0	2,600
10-534-520.23 BOOT PROGRAM (SAFETY)	150	410	430	740	590	0	300
10-534-520.26 SMALL TOOLS	47	485	650	1,751	1,850	0	650
10-534-520.29 UTILITIES - STREET LIGHTS	42,563	45,863	54,000	52,343	50,000	0	54,000
10-534-520.35 SAFETY EQUIPMENT	53	352	400	149	352	0	400
TOTAL SUPPLIES/OPERATIONS/UTIL	49,886	56,271	65,280	60,176	61,292	0	65,150
<u>INSURANCE</u>							
10-534-530.03 PROPERTY COVERAGE	181	211	243	434	434	0	447
10-534-530.16 AUTO LIABILITY	935	858	901	0	0	0	901
10-534-530.17 MOBILE EQUIPMENT	328	292	307	307	307	0	316
10-534-530.19 AUTO PHYSICAL DAMAGE	1,114	1,466	1,540	1,526	1,526	0	1,571
TOTAL INSURANCE	2,558	2,826	2,991	2,267	2,267	0	3,235
<u>REPAIRS & MAINTENANCE</u>							
10-534-540.01 BUILDING-MAINT.	0	1,826	3,500	145	1,826	0	3,500
10-534-540.02 EQUIPMENT - MAINT.	2,144	2,043	2,000	1,046	2,000	0	2,000
10-534-540.03 VEHICLE MAINTENANCE	2,207	865	2,000	1,385	2,100	0	2,000
10-534-540.05 TIRES	772	318	750	166	750	0	750
10-534-540.06 INSPECTIONS	22	5	22	22	22	0	22
10-534-540.13 HEAVY EQUIPMENT-MAINT.	1,033	0	2,000	3,454	3,500	0	4,000
10-534-540.14 BARRICADES-MAINT.	0	815	815	0	815	0	1,000
10-534-540.15 STREET SIGNS - MAINT.	1,130	0	2,000	5,883	6,000	0	5,000
10-534-540.16 STREET REPAIRS - MAINT.	68,000	83,908	75,000	71,722	75,000	0	75,000
TOTAL REPAIRS & MAINTENANCE	75,307	89,780	88,087	83,822	92,013	0	93,272
<u>CONTRACTUAL SERVICES</u>							
10-534-550.04 ENGINEERING FEES	0	9,383	25,000	31,942	40,000	0	30,000
10-534-550.08 IT - COMPUTER SOFTWARE	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	0	9,383	25,000	31,942	40,000	0	30,000

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 STREET

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
MISCELLANEOUS							
10-534-560.01 MISCELLANEOUS EXPENSE	0	75	200	333	200	0	200
TOTAL MISCELLANEOUS	0	75	200	333	200	0	200
CAPITAL OUTLAY							
10-534-570.01 EQUIPMENT-LEASE PURCHASE	0	29,724	10,166	0	0	0	0
10-534-570.03 CAPITAL - EQUIPMENT	8,036	0	0	0	0	0	0
10-534-570.05 PAVING STREETS	0	0	200,000	2,620	50,000	0	200,000
TOTAL CAPITAL OUTLAY	8,036	29,724	210,166	2,620	50,000	0	200,000
TOTAL STREET	211,488	271,334	486,584	249,937	328,045	0	496,115

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

10 -GENERAL FUND
 SANITATION

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-538-520.02 POSTAGE	1,425	2,634	3,078	0	0	0	3,078
TOTAL SUPPLIES/OPERATIONS/UTIL	1,425	2,634	3,078	0	0	0	3,078
<u>CONTRACTUAL SERVICES</u>							
10-538-550.18 GARBAGE COLLECTION & DISP	612,428	619,193	631,200	577,289	621,800	0	647,500
TOTAL CONTRACTUAL SERVICES	612,428	619,193	631,200	577,289	621,800	0	647,500
<u>MISCELLANEOUS</u>							
10-538-560.08 SALES TAX/GARBAGE COLLECT	0	50,737	56,895	40,671	56,895	0	56,895
TOTAL MISCELLANEOUS	0	50,737	56,895	40,671	56,895	0	56,895
TOTAL SANITATION	613,853	672,564	691,173	617,961	678,695	0	707,473

10 -GENERAL FUND
 SOURCES/(USES)

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>TRANSFERS IN</u>							
10-599-595.10 TRANSFER IN	(473,018)	0	0	0	0	0	0
TOTAL TRANSFERS IN	(473,018)	0	0	0	0	0	0
<u>TRANSFERS OUT</u>							
10-599-596.59 TRANSFER OUT	90,229	0	0	0	0	0	0
TOTAL TRANSFERS OUT	90,229	0	0	0	0	0	0
<u>EXP CATEGRY 000 THRU 499</u>							
10-599-300.60 INTEREST EXPENSE	0	0	0	0	0	0	0
10-599-300.91 LEASE PRINCIPAL	56,682	0	0	0	0	0	0
10-599-300.92 LEASE INTEREST	(13,920)	0	0	0	0	0	0
TOTAL EXP CATEGRY 000 THRU 499	42,762	0	0	0	0	0	0
TOTAL SOURCES/(USES)	(340,026)	0	0	0	0	0	0
TOTAL EXPENDITURES	<u>3,006,616</u>	<u>3,503,127</u>	<u>3,898,312</u>	<u>2,810,675</u>	<u>3,286,363</u>	<u>0</u>	<u>4,001,355</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>967,628</u>	<u>469,878</u>	<u>(0)</u>	<u>486,997</u>	<u>732,236</u>	<u>0</u>	<u>0</u>

20 - WATER FUND

The Water Fund is an enterprise fund that includes water system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. Beginning fund balances are unaudited.

	22/23 PROPOSED BUDGET	22/23 PROJECTED ENDING	23/24 PROPOSED BUDGET	CHANGE	%
					CHANGE
BEGINNING UNRESTRICTED NET POSITION					
REVENUE & TRANSFERS IN TOTAL	\$ 1,167,012	\$ 1,089,358	\$ 1,247,375	\$ 80,363	6.89%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	\$ 1,004,771	\$ 878,828	\$ 1,041,604	\$ 36,833	
DEBT SERVICE	\$ 146,823	\$ 221,232	\$ 146,508	\$ (315)	
TRANSFERS OUT	\$ -	-	\$ -	\$ -	
TOTAL EXPENSES	\$ 1,151,594	\$ 1,100,060	\$ 1,188,112	\$ 36,518	3.17%
Income/(Loss)*	-	\$ (10,702)	-		
ENDING UNRESTRICTED NET POSITION	\$ 15,418	\$ (10,702)	\$ 59,263		

* Amount of increase or (decrease) from Unrestricted Net Position.

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

20 -WATER FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
OTHER REVENUE							
20-470.17 INTEREST	54	350	48	0	440	0	0
TOTAL OTHER REVENUE	54	350	48	0	440	0	0
WATER REVENUE							
20-480.01 WATER TAP FEES	10,550	4,100	6,650	5,850	5,850	0	6,650
20-480.02 WATER RECONNECTION FEE	16,440	14,010	12,600	10,530	12,600	0	12,600
20-480.03 WATER SALES	961,559	1,034,089	1,109,126	3,481,910	1,034,584	0	1,189,537
20-480.04 WATER LATE FEES	15,054	17,080	16,500	14,216	17,080	0	16,500
20-480.05 BULK WATR, BILLING FEE, WTR S	14,771	5,997	8,000	765	7,000	0	8,000
20-480.09 WATER METER FEES	4,880	5,568	7,500	3,414	5,568	0	7,500
20-480.18 COPY AND FAX CHARGES	355	411	378	220	411	0	378
20-480.19 MISCELLANEOUS REVENUES	461	19,678	250	(430)	250	0	250
20-480.20 PLUMBING PEMITS	0	0	0	0	0	0	0
20-480.26 NSF CHECK CHARGES	120	210	240	150	240	0	240
20-480.27 ACCOUNT TRANSFER FEES	420	390	420	120	420	0	420
20-480.30 UTILITY CREDIT CARD FEES	3,625	4,367	4,500	4,007	4,175	0	4,500
20-480.74 SALES OF ASSETS	1,056	740	800	4,409	740	0	800
20-480.76 TWDB REIMBURSEMENT	0	29,959	0	0	0	0	0
20-480.77 TX AGI Reimbursement	0	230,064	0	0	0	0	0
TOTAL WATER REVENUE	1,029,292	1,366,663	1,166,964	3,525,162	1,088,918	0	1,247,375
TRANSFERS							
20-490.99 FUND BALANCE - TRANSFER IN	555,642	0	0	0	0	0	0
TOTAL TRANSFERS	555,642	0	0	0	0	0	0
TOTAL REVENUES	1,584,988	1,367,012	1,167,012	3,525,162	1,089,358	0	1,247,375

20 -WATER FUND
 WATER

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR		
PERSONNEL COSTS								
20-550-510.01 SALARIES	200,885	225,698	311,222	156,692	224,072	0	286,247	
20-550-510.02 RETIREMENT SYSTEM	(528)	14,704	20,685	7,415	15,387	0	32,339	
20-550-510.03 FICA TAX	13,534	14,750	20,672	11,208	15,143	0	18,813	
20-550-510.04 MEDICARE TAX	3,139	3,449	4,835	2,621	3,541	0	4,399	
20-550-510.05 STATE UNEMPLOYMENT TAX	1,949	558	1,674	0	1,284	0	303	
20-550-510.06 HEALTH INSURANCE	60,413	30,666	76,416	25,192	30,666	0	72,912	
20-550-510.07 LIFE INSURANCE	980	418	1,320	480	418	0	1,232	
20-550-510.08 WORKER'S COMPENSATION	3,587	8,566	8,714	6,791	6,791	0	6,995	
20-550-510.09 On-Call Pay	0	3,150	7,800	6,042	2,850	0	5,200	
20-550-510.10 DRUG TESTING	385	745	390	55	745	0	455	
20-550-510.13 CERTIFICATION PAY	600	2,500	2,400	500	2,200	0	2,400	
20-550-510.14 OVERTIME	17,148	12,124	12,000	18,132	13,750	0	12,000	
20-550-510.16 VACATION BUY BACK	602	1,370	0	0	1,370	0	0	
TOTAL PERSONNEL COSTS	302,694	318,697	468,128	235,128	318,217	0	443,295	
SUPPLIES/OPERATIONS/UTIL								
20-550-520.01 OFFICE SUPPLIES	1,883	2,449	2,500	2,609	2,420	0	2,500	
20-550-520.02 POSTAGE	3,433	4,032	5,156	5,239	4,302	0	5,156	
20-550-520.03 MEMBERSHIP FEES	3,282	5,321	4,830	3,011	4,926	0	4,830	
20-550-520.04 TRAVEL, TRAINING & MEETIN	0	1,126	4,000	507	2,500	0	4,000	
20-550-520.06 BUILDING MATS	526	601	688	1,220	688	0	688	
20-550-520.07 UTILITIES - TELEPHONE	5,209	3,862	4,150	2,168	3,906	0	4,150	
20-550-520.08 UTILITIES - ELECTRIC	56,821	65,105	71,000	69,026	71,715	0	71,000	
20-550-520.09 UTILITIES - GAS	393	347	360	0	350	0	360	
20-550-520.10 JANITORIAL SUPPLIES	2,043	901	1,800	378	1,150	0	1,800	
20-550-520.15 FUEL & LUBRICANTS	11,382	12,725	18,180	8,966	16,000	0	10,000	
20-550-520.19 LEGAL NOTICES	1,777	817	1,800	515	1,500	0	1,800	
20-550-520.22 UNIFORM RENTAL	10,207	6,921	13,500	6,153	8,025	0	10,000	
20-550-520.23 BOOT PROGRAM (SAFETY)	673	657	1,505	666	1,505	0	750	
20-550-520.25 PRINTING	0	1,221	1,600	34	1,525	0	1,600	
20-550-520.26 SMALL TOOLS	3,458	2,888	4,500	5,670	3,810	0	4,500	
20-550-520.30 SHOP MATERIALS	2,423	780	2,000	1,303	1,000	0	2,000	
20-550-520.31 LICENSES TESTING	946	0	151	0	222	0	151	
20-550-520.32 SAMPLE TESTING	6,611	7,678	7,300	4,474	8,300	0	7,300	
20-550-520.34 CHEMICALS	18,535	36,186	29,000	20,080	29,000	0	29,000	
20-550-520.35 SAFETY EQUIPMENT	308	1,110	1,200	662	686	0	1,200	
TOTAL SUPPLIES/OPERATIONS/UTIL	129,908	154,726	175,220	132,681	163,530	0	162,785	
INSURANCE								
20-550-530.01 PUBLIC OFFICIAL LIABILITY	1,138	1,133	1,147	1,185	1,185	0	1,220	
20-550-530.02 GENERAL LIABILITY	350	232	239	194	194	0	198	
20-550-530.03 PROPERTY COVERAGE	8,267	10,234	11,769	11,334	11,334	0	11,674	
20-550-530.04 PUBLIC EMPLOYEE COVERAGE	155	152	157	73	73	0	75	
20-550-530.16 AUTO LIABILITY	984	902	947	1,222	1,222	0	1,260	
20-550-530.17 MOBILE EQUIPMENT	1,941	1,726	1,812	1,812	1,812	0	1,866	
20-550-530.19 AUTO PHYSICAL DAMAGE	1,080	1,423	1,494	1,480	1,480	0	1,524	
TOTAL INSURANCE	13,915	15,802	17,565	17,300	17,300	0	17,817	

20 -WATER FUND
 WATER

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		PROPOSED BUDGET	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR		
REPAIRS & MAINTENANCE								
20-550-540.01 BUILDING - MAINT.	1,013	7,305	5,000	149	6,959	0	55,900	
20-550-540.02 EQUIPMENT MAINT.	9,585	15,814	12,000	9,346	15,226	0	12,000	
20-550-540.03 VEHICLE MAINT.	9,977	978	5,000	4,203	1,500	0	5,000	
20-550-540.05 TIRES	1,261	6,806	2,000	1,508	7,600	0	2,000	
20-550-540.06 INSPECTIONS	24	7	32	40	0	0	1,000	
20-550-540.17 WATER METER - MAINT.	1,057	0	500	6	0	0	500	
20-550-540.18 WATER MAINS - MAINT.	42,123	32,784	50,000	54,385	30,000	0	50,000	
20-550-540.19 WATER WELL - MAINT.	28,512	164,534	40,000	88,389	90,000	0	40,000	
20-550-540.20 WATER STORAGE TANKS-MAINT	55,340	55,340	55,340	59,709	55,340	0	60,000	
20-550-540.21 SCADA -MAINT.	4,963	4,775	5,075	7,816	4,925	0	7,100	
20-550-540.24 FIRE HYDRANT MAINT-REPAIR	2,548	2,209	2,500	0	2,209	0	2,500	
TOTAL REPAIRS & MAINTENANCE	156,402	290,550	177,447	225,551	213,759	0	236,000	
CONTRACTUAL SERVICES								
20-550-550.01 AUDIT FEES	8,167	6,413	6,413	3,250	0	0	15,000	
20-550-550.04 ENGINEER FEES	41,351	52,651	40,000	23,262	40,000	0	40,000	
20-550-550.08 IT - COMPUTER SOFTWARE	16,945	19,145	19,425	16,169	18,500	0	15,000	
20-550-550.12 PROFESSIONAL FEES	0	0	0	22,275	22,275	0	0	
20-550-550.13 COPIER LEASE	835	930	1,200	1,109	1,100	0	1,200	
20-550-550.19 CODIFICATION	0	0	1,528	132	0	0	1,528	
20-550-550.20 SURVEYING FEES	0	0	0	0	0	0	0	
20-550-550.21 EQUIPMENT RENTAL/LEASE	0	1,166	3,000	45	3,000	0	3,000	
20-550-550.26 UTILITY RATE STUDY	0	0	0	0	0	0	17,500	
20-550-550.60 CREDIT CARD PROCESSING FE	20,084	24,240	23,943	2,300	22,000	0	23,943	
20-550-550.61 TxCDBG 7220220 WTR IMPROV	0	195,757	0	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	87,383	300,302	95,509	68,543	106,875	0	117,171	
MISCELLANEOUS								
20-550-560.01 MISCELLANEOUS EXPENSE	2,874	2,645	420	526	2,465	0	420	
20-550-560.08 PERMITS	4,672	5,139	5,400	10,369	12,000	0	5,400	
20-550-560.30 GRANT MATCH - WATER	39,995	24,770	0	12,466	12,466	0	0	
20-550-560.32 GRANT MATCH - GENERATORS	0	0	32,866	1,500	0	0	1,500	
TOTAL MISCELLANEOUS	47,541	32,554	38,686	24,861	26,931	0	7,320	
CAPITAL OUTLAY								
20-550-570.01 EQUIPMENT-LEASE PURCHASE	8,595	19,651	5,000	0	5,000	0	5,000	
20-550-570.02 VEHICLES-PAYMENT	0	21,069	21,216	0	21,216	0	21,216	
20-550-570.03 CAPITAL-EQUIPMENT	550	15,781	0	0	0	0	0	
20-550-570.06 METERS	17,397	11,577	6,000	0	6,000	0	6,000	
20-550-570.62 COMPREHENSIVE PLAN	0	0	0	0	0	0	25,000	
TOTAL CAPITAL OUTLAY	26,542	68,079	32,216	0	32,216	0	57,216	
TOTAL WATER	764,385	1,180,711	1,004,771	704,063	878,828	0	1,041,604	

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

20 -WATER FUND
 DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
DEBT SERVICE							
20-598-593.02 1982 SERIES BOND-PRINCIPA	0	0	0	0	0	0	0
20-598-593.03 2008 SERIES BOND-PRINCIPA	0	7,000	7,000	7,000	7,000	0	7,000
20-598-593.04 2012 SERIES BOND-PRINCIPA	0	51,000	53,000	53,000	53,000	0	53,000
20-598-593.05 2020A SERIES CO'S-PRINCIP	0	240,000	0	0	0	0	0
20-598-594.02 1982 SERIES BOND-INTEREST	875	0	0	0	14,738	0	0
20-598-594.03 2008 SERIES BOND-INTEREST	15,345	15,053	14,738	7,448	71,685	0	14,423
20-598-594.04 2012 SERIES BOND-INTEREST	74,484	73,109	71,685	36,204	73,109	0	71,685
20-598-594.05 2020A SERIES CO'S-INTERES	19,792	17,637	0	8,818	0	0	0
20-598-594.90 PAYING AGENT FEE	400	600	400	1,700	1,700	0	400
20-598-594.99 DEBT INTEREST ACCRUAL EXP	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	110,896	404,398	146,823	114,170	221,232	0	146,508
TRANSFERS OUT							
20-598-596.10 TRF OUT- GENERAL FUND	76,084	0	0	0	0	0	0
TOTAL TRANSFERS OUT	76,084	0	0	0	0	0	0
TOTAL DEBT SERVICE/TRF OUT	186,979	404,398	146,823	114,170	221,232	0	146,508
TOTAL EXPENDITURES	951,364	1,585,109	1,151,594	818,232	1,100,060	0	1,188,112
REVENUE OVER/(UNDER) EXPENDITURES	633,624	(218,096)	15,418	2,706,930	(10,702)	0	59,263

30 - SEWER FUND

The Sewer Fund is an enterprise fund that includes sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges. Beginning fund balances are unaudited.

	22/23 PROPOSED BUDGET	22/23 PROJECTED ENDING	23/24 PROPOSED BUDGET	CHANGE	%
					CHANGE
BEGINNING UNRESTRICTED NET POSITION					
REVENUE & TRANSFERS IN TOTAL	\$ 746,918	\$ 732,147	\$ 766,721	\$ 19,803	2.651%
DEPARTMENT EXPENSES					
SEWER DEPARTMENTAL	\$ 334,800	\$ 347,118	\$ 508,068	\$ 173,268	
DEBT SERVICE	\$ 304,199	\$ 304,199	\$ 249,249	\$ (54,950)	
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	\$ 638,999	\$ 651,317	\$ 757,317	\$ 118,318	18.516%
Income/(Loss)*	107,919	\$ 80,830	9,404		
ENDING UNRESTRICTED NET POSITION	\$ 107,919	\$ 80,830	\$ 9,404		

* Amount of increase or (decrease) from Unrestricted Net Position.

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

30 -SEWER FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
OTHER REVENUE							
30-470.74 SALE OF ASSETS	(167)	0	0	0	0	0	0
TOTAL OTHER REVENUE	(167)	0	0	0	0	0	0
SEWER REVENUE							
30-481.01 SEWER TAP FEES	5,950	2,550	5,950	3,400	4,250	0	5,950
30-481.02 SEWER COLLECTIONS	706,678	708,787	728,078	2,692,232	715,007	0	747,881
30-481.03 SEWER LATE FEES	12,924	14,198	12,890	11,502	12,890	0	12,890
30-481.06 INSURANCE PROCEEDS/REFUNDS	0	0	0	0	0	0	0
30-481.19 MISCELLANEOUS REVENUES	175	216	0	0	0	0	0
30-481.25 CONNECTION FEES SEWER	0	0	0	0	0	0	0
30-481.76 TWDB REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL SEWER REVENUE	725,727	725,752	746,918	2,707,135	732,147	0	766,721
TRANSFERS							
30-490.30 TRANSFER IN	15,695	0	0	0	0	0	0
30-490.99 TRANSFER IN - FUND BALANCE	0	0	0	0	0	0	0
TOTAL TRANSFERS	15,695	0	0	0	0	0	0
TOTAL REVENUES	<u>741,256</u>	<u>725,752</u>	<u>746,918</u>	<u>2,707,135</u>	<u>732,147</u>	<u>0</u>	<u>766,721</u>

30 -SEWER FUND
 SEWER

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
						DR	
PERSONNEL COSTS							
30-570-510.01 SALARIES	91,141	75,786	77,784	45,131	75,937	0	117,133
30-570-510.02 RETIREMENT SYSTEM	(586)	4,885	5,855	2,579	5,463	0	14,412
30-570-510.03 FICA TAX	6,532	5,262	6,001	3,214	5,376	0	8,384
30-570-510.04 MEDICARE TAX	1,517	1,231	1,403	752	1,257	0	1,960
30-570-510.05 STATE UNEMPLOYMENT TAX	873	66	926	0	899	0	135
30-570-510.06 HEALTH INSURANCE	24,396	17,370	19,104	7,910	18,945	0	31,248
30-570-510.07 LIFE INSURANCE	374	293	330	141	293	0	528
30-570-510.08 WORKER'S COMPENSATION	1,791	3,826	3,941	3,071	3,071	0	3,163
30-570-510.09 ON CALL PAY	0	975	7,800	0	1,575	0	7,800
30-570-510.10 DRUG TESTING	65	0	0	0	0	0	195
30-570-510.13 CERTIFICATION PAY	1,200	1,300	1,200	200	1,200	0	1,200
30-570-510.14 OVERTIME	9,877	8,925	10,000	4,764	8,000	0	10,300
30-570-510.16 VACATION BUY BACK	0	0	0	0	0	0	0
30-570-510.19 CAR ALLOWANCE	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	137,181	119,917	134,344	67,762	122,016	0	196,458
SUPPLIES/OPERATIONS/UTIL							
30-570-520.01 OFFICE SUPPLIES	1,487	770	2,000	2,507	2,750	0	2,000
30-570-520.02 POSTAGE	2,749	3,765	4,000	2,588	3,888	0	4,000
30-570-520.03 MEMBERSHIP FEES	0	1	0	0	0	0	0
30-570-520.04 TRAVEL, TRAINING & MEETIN	0	425	2,000	475	500	0	2,000
30-570-520.06 BUILDING MATS	0	0	0	0	0	0	0
30-570-520.07 UTILITIES - TELEPHONE	2,796	2,539	3,000	2,253	2,796	0	3,000
30-570-520.08 UTILITIES - ELECTRIC	41,646	39,032	48,000	49,003	46,000	0	48,000
30-570-520.15 FUEL & LUBRICANTS	2,320	2,763	4,000	5,119	6,000	0	4,000
30-570-520.22 UNIFORM RENTAL	4,225	4,849	5,300	3,749	4,993	0	4,000
30-570-520.23 BOOT PROGRAM (SAFETY)	125	275	430	255	430	0	300
30-570-520.25 PRINTING	0	1,221	1,300	300	1,030	0	1,300
30-570-520.26 SMALL TOOLS	963	565	875	133	500	0	875
30-570-520.32 SAMPLE TESTING	10,347	6,840	7,600	340	6,840	0	7,600
30-570-520.34 CHEMICALS	6,632	1,856	2,000	1,543	1,750	0	2,000
30-570-520.35 SAFETY EQUIPMENT	0	241	400	169	241	0	400
TOTAL SUPPLIES/OPERATIONS/UTIL	73,289	65,142	80,905	68,435	77,718	0	79,475
INSURANCE							
30-570-530.01 PUBLIC OFFICAL LIABILITY	1,138	1,133	1,138	1,175	1,175	0	1,210
30-570-530.02 GENERAL LIABILITY	200	133	135	110	110	0	113
30-570-530.03 PROPERTY COVERAGE	6,952	8,032	9,237	8,896	8,896	0	9,162
30-570-530.04 PUBLIC EMPLOYEE COVERAGE	155	152	155	531	531	0	546
30-570-530.16 AUTO LIABILITY	222	196	205	221	221	0	227
30-570-530.17 MOBILE EQUIPMENT	563	501	527	527	527	0	542
30-570-530.19 AUTO PHYSICAL DAMAGE	284	360	378	375	375	0	387
TOTAL INSURANCE	9,514	10,506	11,775	11,834	11,835	0	12,187

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

30 -SEWER FUND
 SEWER

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
REPAIRS & MAINTENANCE							
30-570-540.01 BUILDING - MAINT.	567	234	1,500	148	500	0	55,900
30-570-540.03 VEHICLE MAINT.	3,101	1,704	2,000	2,005	2,000	0	2,000
30-570-540.05 TIRES	0	40	250	158	300	0	250
30-570-540.06 INSPECTIONS	7	10	7	11	10	0	7
30-570-540.22 MINOR EQUIPMENT-MAINT.	1,961	1,110	2,000	1,645	800	0	2,000
30-570-540.23 HEAVY EQUIPMENT-MAINT.	8,887	81	2,000	5,746	7,500	0	2,000
30-570-540.24 LIFT STATION - MAINT.	2,719	3,961	5,000	9,916	10,000	0	10,000
30-570-540.25 SEWER MAIN - MAINT.	3,821	1,432	7,000	27,569	28,000	0	7,000
30-570-540.26 WWTP - MAINT.	45,954	16,489	25,000	5,326	6,000	0	25,000
TOTAL REPAIRS & MAINTENANCE	67,017	25,059	44,757	52,523	55,110	0	104,157
CONTRACTUAL SERVICES							
30-570-550.01 AUDIT EXPENSE	8,167	3,640	3,640	3,250	3,640	0	15,000
30-570-550.04 ENGINEERING FEES	6,008	653	25,000	38,810	45,000	0	25,000
30-570-550.08 IT - COMPUTER SOFTWARE	15,182	17,605	17,224	14,743	16,722	0	15,000
30-570-550.13 COPIER LEASE	835	672	860	1,252	661	0	860
30-570-550.19 CODIFICATION	0	0	1,528	133	0	0	1,528
30-570-550.20 SURVEYING FEES	0	0	0	0	0	0	0
30-570-550.21 EQUIPMENT RENTAL/ LEASE	0	0	0	0	0	0	0
30-570-550.22 PITNEY BOWES CONTRACT	688	862	753	133	720	0	753
30-570-550.23 UTILITY RATE STUDY	0	0	0	0	0	0	17,500
30-570-550.24 SLUDGE REMOVAL	2,248	3,934	4,864	7,705	7,500	0	6,000
30-570-550.62 COMPREHENSIVE PLAN	0	0	0	0	0	0	25,000
TOTAL CONTRACTUAL SERVICES	33,127	27,365	53,869	66,027	74,243	0	106,641
MISCELLANEOUS							
30-570-560.01 MISCELLANEOUS EXPENSE	224	432	550	483	500	0	550
30-570-560.08 PERMITS	5,696	5,696	5,696	0	5,696	0	5,696
30-570-560.25 ADMINISTRATIVE CHARGES	0	0	0	0	0	0	0
30-570-560.30 GRANT MATCH - SEWER	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	5,920	6,128	6,246	483	6,196	0	6,246
CAPITAL OUTLAY							
30-570-570.01 EQUIPMENT-LEASE PURCHASE	0	19,102	2,904	0	0	0	2,904
30-570-570.20 SEWER LINE CONSTRUCTION	44,417	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	44,417	19,102	2,904	0	0	0	2,904
TOTAL SEWER	370,466	273,220	334,800	267,065	347,118	0	508,068

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

30 -SEWER FUND
 DEBT SERVICES

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
DEBT SERVICE							
30-598-593.02 1982 SERIES BOND - PRINCI	0	0	0	0	0	0	0
30-598-593.03 2011 SERIES CO'S - PRINCI	0	158,000	82,000	82,000	82,000	0	84,000
30-598-593.04 2020B SERIES CO'S - PRINC	0	90,000	85,000	85,000	85,000	0	30,500
30-598-594.02 1982 SERIES BOND - INTERE	875	0	0	0	0	0	0
30-598-594.03 2011 SERIES CO'S - INTERE	137,683	203,242	132,346	66,859	132,346	0	129,896
30-598-594.04 2020B SERIES CO'S - INTER	4,997	4,453	4,453	4,453	4,453	0	4,453
30-598-594.90 PAYING AGENT FEE	800	400	400	0	400	0	400
30-598-594.99 DEBT INTERSEST ACCRUAL EX	0	0	0	0	0	0	0
TOTAL DEBT SERVICE	144,355	456,095	304,199	238,312	304,199	0	249,249
TRANSFERS OUT							
30-598-596.10 TRANSFER OUT - GENERAL FU	208,590	0	0	0	0	0	0
TOTAL TRANSFERS OUT	208,590	0	0	0	0	0	0
TOTAL DEBT SERVICES	352,945	456,095	304,199	238,312	304,199	0	249,249

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

30 -SEWER FUND
 OTH SOURCES/(USES)

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
<u>TRANSFERS IN</u>							
30-599-595.10 TRANSFER IN	(164,623)	0	0	0	0	0	0
TOTAL TRANSFERS IN	(164,623)	0	0	0	0	0	0
<u>TOTAL OTH SOURCES/(USES)</u>	(164,623)	0	0	0	0	0	0
<u>TOTAL EXPENDITURES</u>	558,788	729,315	638,999	505,376	651,317	0	757,317
<u>REVENUE OVER/(UNDER) EXPENDITURES</u>	182,468	(3,563)	107,919	2,201,758	80,830	0	9,404

40 - Debt Service Fund

*The Debt Service Fund, also known as the interest and sinking fund, accounts for the issuance of debt and provides for the payment of debt, including principal, interest and tax rebates to in-city municipal utility districts as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. This Fund also includes transfers in from Hotel, Water and Sewer Fund for Debt Payments in prior years. **Beginning fund balances are unaudited.***

	22/23 ADOPTED BUDGET	22/23 PROJECTED ENDING	23/24 PROPOSED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE					
TAX REVENUE TOTAL	\$ 915,917	\$ 683,208	\$ 924,957	\$ 9,040	0.99%
DEBT SERVICE	\$ 886,184	\$ 835,551	\$ 887,826		
TOTAL EXPENSES	\$ 886,184	\$ 835,551	\$ 887,826	\$ 1,642	0.19%
Income/(Loss)*	\$ 29,733	\$ (152,343)	\$ 37,131		
ENDING FUND BALANCE	\$ 29,733	\$ (152,343)	\$ 37,131		

* Amount of increase or (decrease) from Fund Fund Balance.

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

40 -DEBT SERVICE

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
AD VALOREM TAXES							
40-400.10 AD VALOREM TAXES-CURRENT	483,892	635,235	866,900	826,987	637,290	0	892,940
40-400.20 DELINQUENT AD VALOREM TAXES	12,736	25,118	29,000	19,771	27,226	0	18,100
40-400.30 PENALTY AND INTEREST	11,576	18,160	20,000	13,822	18,678	0	13,900
TOTAL AD VALOREM TAXES	508,204	678,513	915,900	860,579	683,194	0	924,940
OTHER REVENUE							
40-470.17 INTEREST REVENUE	17	11	17	0	14	0	17
TOTAL OTHER REVENUE	17	11	17	0	14	0	17
TRANSFERS							
40-490.20 TRANSFER IN-WATER REVENUE BON	0	0	0	0	0	0	0
40-490.30 TRANSFER IN-SEWER BONDS SERIE	0	0	0	0	0	0	0
40-490.45 TRANSFER IN - TAX ESCROW	33,003	0	0	0	0	0	0
40-490.66 TRANSFER IN-HOT FUND CO SERIE	335,375	112,492	0	0	0	0	0
TOTAL TRANSFERS	368,378	112,492	0	0	0	0	0
TOTAL REVENUES	876,600	791,016	915,917	860,579	683,208	0	924,957

40 -DEBT SERVICE
 DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
DEBT SERVICE							
40-598-593.01 DEPT PRINCIPAL PAYMENTS	251,465	0	0	0	0	0	0
40-598-593.02 2006 SERIES CO'S - PRINIC	50,000	0	0	0	0	0	0
40-598-593.03 2012 SERIES CO'S - PRINIC	135,000	140,000	140,000	140,000	140,000	0	145,000
40-598-593.04 2019 SERIES CO'S - PRINIC	120,000	160,000	165,000	165,000	165,000	0	170,000
40-598-593.05 2021 SERIES CO'S - PRINIC	0	76,000	91,000	91,000	91,000	0	95,000
40-598-593.06 2020A SERIES CO'S - PRINIC	0	0	240,000	240,000	240,000	0	235,000
40-598-593.07 2020B SERIES CO'S-PRINIC	0	0	0	0	0	0	54,500
40-598-594.01 DEPT INTEREST PAYMENTS	116,914	0	0	0	0	0	0
40-598-594.02 2006 SERIES CO'S - INTERE	1,130	0	0	0	0	0	0
40-598-594.03 2012 SERIES CO'S - INTERE	62,600	59,850	56,350	56,350	56,350	0	52,075
40-598-594.04 2019 SERIES CO'S - INTERE	107,314	101,714	95,214	95,214	95,214	0	88,514
40-598-594.05 2021 SERIES CO'S - INTERE	17,121	29,200	28,750	28,750	28,750	0	28,100
40-598-594.06 2020A SERIES CO'S - INTER	0	0	17,637	8,818	17,637	0	17,637
40-598-594.07 2020B SERIES CO'S-INTERE	0	0	0	0	0	0	0
40-598-594.99 PAYMENT PAYING AGENT FEES	400	1,500	1,600	1,400	1,600	0	2,000
TOTAL DEBT SERVICE	861,943	568,264	835,551	826,532	835,551	0	887,826
TRANSFERS OUT							
40-598-596.59 TRANSFERS OUT	0	0	50,633	0	0	0	0
TOTAL TRANSFERS OUT	0	0	50,633	0	0	0	0
TOTAL DEBT SERVICE/TRF OUT	861,943	568,264	886,184	826,532	835,551	0	887,826
TOTAL EXPENDITURES	861,943	568,264	886,184	826,532	835,551	0	887,826
REVENUE OVER/(UNDER) EXPENDITURES	14,657	222,752	29,733	34,047	(152,343)	0	37,131

66 - Hotel Occupancy Tax Fund

The Hotel/Motel Occupancy Tax Fund is used to account for revenues realized from hotel occupancy taxes. Beginning fund balances are unaudited.

	22/23 ADOPTED BUDGET	22/23 PROJECTED ENDING	23/24 PROPOSED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE					
REVENUE TOTAL	\$ 331,363	\$ 512,489	\$ 450,000	\$ 118,637	35.80%
DEPARTMENTAL EXPENDITURES	\$ 5,275	\$ 3,550	\$ 3,550		
DEBT SERVICE	\$ 331,363	\$ 331,363	\$ 335,613		
TOTAL EXPENSES	\$ 336,638	\$ 334,913	\$ 339,163	\$ 2,525	0.75%
Income/(Loss)*	\$ (5,275)	\$ 177,576	\$ 110,837		
ENDING FUND BALANCE	\$ (5,275)	\$ 177,576	\$ 110,837		

* Amount of increase or (decrease) from Fund Balance.

66 -HOTEL OCCUPANCY TAX FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
SALES-MIXED BEV-OCCUP.TAX							
66-410.10 HOTEL OCCUPANCY TAXES	147,708	299,324	280,730	491,489	512,489	0	450,000
TOTAL SALES-MIXED BEV-OCCUP.TAX	147,708	299,324	280,730	491,489	512,489	0	450,000
OTHER REVENUE							
66-470.17 INTEREST EARNED	0	0	0	0	0	0	0
TOTAL OTHER REVENUE	0	0	0	0	0	0	0
TRANSFERS							
66-490.99 FUND BALANCE - TRANSFER IN	0	0	50,633	0	0	0	0
TOTAL TRANSFERS	0	0	50,633	0	0	0	0
TOTAL REVENUES	147,708	299,324	331,363	491,489	512,489	0	450,000

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

66 -HOTEL OCCUPANCY TAX FUND
 HOTEL TAXES

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
(----- 2022-2023 -----) (----- 2023-2024 -----)							
DR							
<u>CONTRACTUAL SERVICES</u>							
66-510-550.18 COLLECTION AUDIT SERVICES	1,050	1,050	4,875	3,150	3,150	0	3,150
66-510-550.70 PAYING AGENT FEES	400	0	400	0	400	0	400
TOTAL CONTRACTUAL SERVICES	1,450	1,050	5,275	3,150	3,550	0	3,550
<u>MISCELLANEOUS</u>							
66-510-560.01 MISCELLANEOUS EXPENSE	0	0	0	0	0	0	0
66-510-560.60 FUNDING FOR EVENTS	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL HOTEL TAXES	1,450	1,050	5,275	3,150	3,550	0	3,550

CITY OF JOURDANTON
 PROPOSED BUDGET
 AS OF: AUGUST 31ST, 2023

66 -HOTEL OCCUPANCY TAX FUND
 DEBT SERVICE

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR	PROPOSED BUDGET
DEBT SERVICE							
66-598-593.01 PRIOR DEBT SERVICE TRF OU	0	0	0	0	0	0	0
66-598-593.02 2014 SERIES CO'S-PRINCIPA	0	220,000	225,000	225,000	225,000	0	235,000
66-598-594.02 2014 SERIES CO'S-INTEREST	0	110,975	105,963	105,963	105,963	0	100,213
66-598-594.90 PAYING AGENT FEE	0	400	400	400	400	0	400
TOTAL DEBT SERVICE	0	331,375	331,363	331,363	331,363	0	335,613
TRANSFERS OUT							
66-598-596.59 TRANSFER OUT	335,375	112,492	0	0	0	0	0
TOTAL TRANSFERS OUT	335,375	112,492	0	0	0	0	0
TOTAL DEBT SERVICE	335,375	443,867	331,363	331,363	331,363	0	335,613
TOTAL EXPENDITURES	336,825	444,917	336,638	334,513	334,913	0	339,163
REVENUE OVER/(UNDER) EXPENDITURES	(189,117)	(145,593)	(5,275)	156,977	177,576	0	110,837



Atascosa Central Appraisal District
624 N. Main St
PO Box 600
Pleasanton, TX 78064

RECEIVED
AUG - 2 2023
CITY OF *W*
JOURDANTON

July 23, 2023

I, Michelle L. Berdeaux, Chief Appraiser for the Atascosa Central Appraisal District, do solemnly swear that I have made or have caused to be made a diligent inquiry to ascertain that all property within the district subject to appraisal for tax purposes has been made. Also, I have included in the certified value totals for all property that I am aware of for the taxing entity, as required by law. I do hereby certify a Total Market Value of \$367,485,549 and a Net Taxable Value of \$287,595,667 for the City of Jourdanton.

Uncertified Total Market Value awaiting ARB consideration: \$6,320,540

I estimate a 10% value loss due to ARB hearings on the uncertified value.

Additionally, per Property Tax Code Section 22.28(b), I do hereby certify that the penalty for delinquent report imposed under this chapter has become final.

Michelle L. Berdeaux
Michelle L. Berdeaux, RPA, RTA, CTA, CCA
Chief Appraiser

Subscribed and sworn to before me the 21st day of July, 2023.



Brandi R. Royal
Notary Public

5-28-25
Date Commission Expires



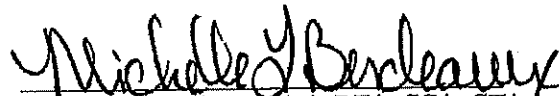
Atascosa Central Appraisal District
624 N. Main St
PO Box 600
Pleasanton, TX 78064

July 21, 2023

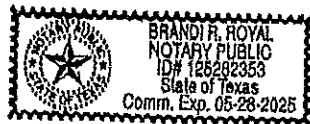
I, Michelle L. Berdeaux, Chief Appraiser for the Atascosa Central Appraisal District, per Section 26.01(c) of the Texas Property Tax Code, have attached a listing of accounts under ARB for the City of Jourdanton.


I estimate a 10% reduction in value as the result of pending Appraisal Review Board Hearings.

Per Section 26.01(d) of the Texas Property Tax Code, there are no un-certifiable accounts pending.


Michelle L. Berdeaux, RPA, RTA, CCA, CTA
Chief Appraiser

Subscribed and sworn to before me the 21st day of July, 2023.




Notary Public

5-28-25
Date Commission Expires

2023 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON
ARB Approved Totals

Property Count: 2,669

7/21/2023 11:09:38AM

Land		Value		
Homesite:		45,855,841		
Non Homesite:		48,022,536		
Ag Market:		3,467,550		
Timbar Market:		0	Total Land	(+) 97,145,927
Improvement		Value		
Homesite:		141,010,123	Total Improvements	(+) 244,049,912
Non Homesite:		103,039,789		
Non Real		Count	Value	
Personal Property:	252		26,289,710	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 26,289,710
			Market Value	= 367,485,549
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,467,550		0	Productivity Loss (-) 3,441,290
Ag Use:	26,260		0	Appraised Value = 364,044,259
Timber Use:	0		0	
Productivity Loss:	3,441,290		0	Homestead Cap (-) 14,571,440
				Assessed Value = 349,472,819
				Total Exemptions Amount (-) 61,877,152 (Breakdown on Next Page)
			Net Taxable	= 287,595,667

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,128,207.94 = 287,595,667 * (0.740000 / 100)

Certified Estimate of Market Value: 367,485,549
Certified Estimate of Taxable Value: 287,595,667

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2023 CERTIFIED TOTALS

Property Count: 2,569

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/21/2023

11:09:58AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	39	0	0	0
DV1	8	0	82,000	82,000
DV1S	1	0	5,000	5,000
DV2	4	0	36,000	36,000
DV3	8	0	76,000	76,000
DV3S	1	0	0	0
DV4	28	0	214,490	214,490
DV4S	4	0	24,000	24,000
DVHS	26	0	4,968,994	4,968,994
DVHSS	2	0	263,445	263,445
EX-XG	1	0	141,530	141,530
EX-XV	85	0	52,992,550	52,992,550
EX366	62	0	58,980	58,980
FRSS	1	0	117,322	117,322
HS	747	0	0	0
OV65	276	2,646,841	0	2,646,841
OV65S	27	250,000	0	250,000
Totals		2,896,841	58,980,311	61,877,152

2023 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON
Under ARB Review Totals

Property Count: 44

7/21/2023 11:09:38AM

Land		Value		
Homesite:		667,420		
Non Homesite:		1,677,480		
Ag Market:		0		
Timber Market:		0	Total Land	(+) 2,344,900
Improvement		Value		
Homesite:		1,844,910	Total Improvements	(+) 3,975,640
Non Homesite:		2,130,730		
Non Real		Count	Value	
Personal Property:	0	0	Total Non Real	(+) 0
Mineral Property:	0	0	Market Value	= 6,320,540
Autos:	0	0		
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0	Productivity Loss	(-) 0
Ag Use:	0	0	Appraised Value	= 6,320,540
Timber Use:	0	0	Homestead Cap	(-) 87,618
Productivity Loss:	0	0	Assessed Value	= 6,233,022
			Total Exemptions Amount (Breakdown on Next Page)	(-) 20,000
			Net Taxable	= 6,213,022

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
45,976.36 = 6,213,022 * (0.740000 / 100)

Certified Estimate of Market Value:	4,386,939
Certified Estimate of Taxable Value:	4,363,361
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2023 CERTIFIED TOTALS

Property Count: 44

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/21/2023

11:09:58AM

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	7	0	0	0
OV65	2	20,000	0	20,000
Totals		20,000	0	20,000

2023 CERTIFIED TOTALS

Property Count: 2,613

CJO - CITY OF JOURDANTON
Grand Totals

7/21/2023 11:09:38AM

Land		Value		
Homesite:		46,323,261		
Non Homesite:		49,700,016		
Ag Market:		3,467,550		
Timber Market:		0	Total Land	(+) 99,490,827
Improvement		Value		
Homesite:		142,855,033		
Non Homesite:		105,170,519	Total Improvements	(+) 248,025,552
Non Real		Count	Value	
Personal Property:	252		26,289,710	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 26,289,710
			Market Value	= 373,806,089
Ag		Non Exempt	Exempt	
Total Productivity Market:	3,467,550		0	
Ag Use:	26,260		0	Productivity Loss (-) 3,441,290
Timber Use:	0		0	Appraised Value = 370,364,799
Productivity Loss:	3,441,290		0	Homestead Cap (-) 14,658,958
				Assessed Value = 355,705,841
				Total Exemptions Amount (-) 61,897,152 (Breakdown on Next Page)
			Net Taxable	= 293,808,689

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,174,184.30 = 293,808,689 * (0.740000 / 100)

Certified Estimate of Market Value: 371,872,488
Certified Estimate of Taxable Value: 291,949,028

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2023 CERTIFIED TOTALS

Property Count: 2,613

CJO - CITY OF JOURDANTON
Grand Totals

7/21/2023

11:09:58AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	39	0	0	0
DV1	8	0	82,000	82,000
DV1S	1	0	5,000	5,000
DV2	4	0	36,000	36,000
DV3	8	0	76,000	76,000
DV3S	1	0	0	0
DV4	28	0	214,490	214,490
DV4S	4	0	24,000	24,000
DVHS	26	0	4,968,994	4,968,994
DVHSS	2	0	263,445	263,445
EX-XG	1	0	141,530	141,530
EX-XV	85	0	52,992,550	52,992,550
EX368	62	0	58,980	58,980
FRSS	1	0	117,322	117,322
HS	754	0	0	0
OV65	278	2,666,841	0	2,666,841
OV65S	27	250,000	0	250,000
Totals		2,916,841	58,980,311	61,897,152

2023 CERTIFIED TOTALS

Property Count: 2,569

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/21/2023 11:09:58AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,519	758,6423	\$6,091,100	\$189,551,925	\$167,082,054
B	MULTIFAMILY RESIDENCE	19	9.2941	\$0	\$8,640,740	\$8,623,907
C1	VACANT LOTS AND LAND TRACTS	278	167,4953	\$0	\$9,193,502	\$9,181,502
D1	QUALIFIED OPEN-SPACE LAND	44	245.8228	\$0	\$3,467,550	\$25,210
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$60,060	\$60,060
E	RURAL LAND, NON QUALIFIED OPE	26	96.6226	\$0	\$4,143,730	\$3,804,856
F1	COMMERCIAL REAL PROPERTY	210	241.9213	\$60,920	\$65,999,792	\$65,990,525
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$248,880	\$248,880
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$6,416,700	\$6,416,700
J4	TELEPHONE COMPANY (INCLUDI	11		\$0	\$547,200	\$547,200
J5	RAILROAD	2	8.1831	\$0	\$80,950	\$80,950
J6	PIPELAND COMPANY	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION COMPANY	2		\$0	\$31,360	\$31,360
J8	OTHER TYPE OF UTILITY	2		\$0	\$162,270	\$162,270
L1	COMMERCIAL PERSONAL PROPE	165		\$0	\$17,495,720	\$17,495,720
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$1,321,850	\$1,321,850
M1	TANGIBLE OTHER PERSONAL, MOB	171		\$809,890	\$6,806,760	\$6,419,123
O	RESIDENTIAL INVENTORY	5	1.4565	\$0	\$117,250	\$117,250
X	TOTALLY EXEMPT PROPERTY	148	264.7951	\$37,650	\$53,193,060	\$0
	Totals		1,784.2330	\$6,999,460	\$367,485,549	\$287,595,667

ATASCOSA County

2023 CERTIFIED TOTALS

As of Certification

Property Count: 44

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/21/2023 11:09:58AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	19	14.2182	\$9,970	\$2,064,200	\$1,956,697
C1	VACANT LOTS AND LAND TRACTS	9	2.7408	\$0	\$289,710	\$289,710
F1	COMMERCIAL REAL PROPERTY	14	18.3113	\$300	\$3,874,290	\$3,874,290
M1	TANGIBLE OTHER PERSONAL, MOB	2		\$0	\$92,340	\$92,325
	Totals		35.2703	\$10,270	\$6,320,540	\$6,213,022

2023 CERTIFIED TOTALS

Property Count: 2,613

CJO - CITY OF JOURDANTON
Grand Totals

7/21/2023 11:09:58AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,538	772.8605	\$6,101,070	\$191,816,125	\$169,018,751
B	MULTIFAMILY RESIDENCE	19	9.2941	\$0	\$8,640,740	\$8,623,907
C1	VACANT LOTS AND LAND TRACTS	287	170.2361	\$0	\$9,483,212	\$9,471,212
D1	QUALIFIED OPEN-SPACE LAND	44	245.8228	\$0	\$3,467,650	\$25,210
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$60,060	\$60,060
E	RURAL LAND, NON QUALIFIED OPE	26	96.6225	\$0	\$4,143,730	\$3,804,856
F1	COMMERCIAL REAL PROPERTY	224	260.2326	\$61,220	\$69,874,082	\$69,864,815
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$248,880	\$248,880
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$6,416,700	\$6,416,700
J4	TELEPHONE COMPANY (INCLUDI	11		\$0	\$547,200	\$547,200
J5	RAILROAD	2	8.1831	\$0	\$80,950	\$80,950
J6	PIPELAND COMPANY	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION COMPANY	2		\$0	\$31,360	\$31,360
J8	OTHER TYPE OF UTILITY	2		\$0	\$162,270	\$162,270
L1	COMMERCIAL PERSONAL PROPE	155		\$0	\$17,495,720	\$17,495,720
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$1,321,850	\$1,321,850
M1	TANGIBLE OTHER PERSONAL, MOB	173		\$809,890	\$6,899,100	\$6,511,448
O	RESIDENTIAL INVENTORY	5	1.4565	\$0	\$117,250	\$117,250
X	TOTALLY EXEMPT PROPERTY	148	254.7951	\$37,550	\$53,193,060	\$0
	Totals		1,819.5033	\$7,009,730	\$373,806,089	\$293,808,689

2023 CERTIFIED TOTALS

Property Count: 2,569

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/21/2023 11:09:58AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	993	604.3162	\$5,736,760	\$162,612,524	\$142,848,446
A2	SINGLE FAMILY MH LINKED	275	60.9796	\$152,370	\$9,944,350	\$9,465,863
A3	AUXILIARY IMPROVEMENTS	142	23.6825	\$25,640	\$2,763,891	\$2,743,488
A4	SINGLE FAMILY MH ATTACHED TO L	204	69.6640	\$176,330	\$14,231,160	\$12,004,257
B1	APARTMENTS	3		\$0	\$1,051,580	\$1,051,580
B2	DUPLEX,TRIPLEX,FOURPLEX,TOWN	16	9.2941	\$0	\$7,589,160	\$7,572,327
C1	RESIDENTIAL LOT	275	161.0685	\$0	\$9,034,932	\$9,022,932
C2	COMMERCIAL LOT	3	6.4268	\$0	\$158,570	\$158,570
D1	QUALIFIED AG LAND	44	245.8228	\$0	\$3,467,650	\$25,210
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$60,060	\$60,060
E1	SINGLE FAMILY RES/FARM & RANCH	14	32.4730	\$0	\$2,824,980	\$2,498,066
E3	AUXILIARY IMPROVEMENTS NON-QU.	2		\$0	\$14,280	\$14,280
E5	RURAL LAND	10	64.1495	\$0	\$1,304,490	\$1,292,490
F1	COMMERCIAL REAL PROPERTY	210	241.9213	\$80,920	\$65,999,792	\$65,990,525
J2	GAS UTILITIES	1		\$0	\$248,880	\$248,880
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$6,416,700	\$6,416,700
J4	TELEPHONE CO (INCLUDING CO-OP)	11		\$0	\$547,200	\$547,200
J5	RAILROAD	2	8.1831	\$0	\$80,950	\$80,950
J6	PIPELINE	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION	2		\$0	\$31,360	\$31,360
J8	OTHER UTILITY	2		\$0	\$162,270	\$162,270
L1	COMMERCIAL PERSONAL PROPER	155		\$0	\$17,495,720	\$17,495,720
L2	INDUSTRIAL PERSONAL PROPERTY	16		\$0	\$1,321,850	\$1,321,850
M3	MOBILE HOME ONLY	171		\$809,890	\$6,806,760	\$6,419,123
O1	RESIDENTIAL INVENTORY LOT	5	1.4565	\$0	\$117,250	\$117,250
X	TOTAL EXEMPT PROPERTY	148	254.7951	\$37,550	\$53,193,060	\$0
Totals			1,784.2330	\$6,999,460	\$367,485,549	\$287,595,667

2023 CERTIFIED TOTALS

Property Count: 44

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/21/2023 11:09:58AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	12	12.5515	\$470	\$1,732,680	\$1,652,594
A2	SINGLE FAMILY MH LINKED	2	0.1550	\$0	\$68,870	\$68,870
A3	AUXILIARY IMPROVEMENTS	2	0.6887	\$9,500	\$70,820	\$70,820
A4	SINGLE FAMILY MH ATTACHED TO L	4	0.8230	\$0	\$191,030	\$174,413
C1	RESIDENTIAL LOT	9	2.7408	\$0	\$289,710	\$289,710
F1	COMMERCIAL REAL PROPERTY	14	18.3113	\$300	\$3,874,290	\$3,874,290
M3	MOBILE HOME ONLY	2		\$0	\$92,340	\$92,325
Totals			35.2703	\$10,270	\$6,320,540	\$6,213,022

2023 CERTIFIED TOTALS

Property Count: 2,813

CJO - CITY OF JOURDANTON
Grand Totals

7/21/2023 11:09:58AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	1,005	616.8677	\$6,737,230	\$164,345,204	\$144,501,040
A2	SINGLE FAMILY MH LINKED	277	61.1346	\$152,370	\$10,013,220	\$9,524,733
A3	AUXILIARY IMPROVEMENTS	144	24.3712	\$35,140	\$2,834,711	\$2,814,308
A4	SINGLE FAMILY MH ATTACHED TO L	208	70.4870	\$176,330	\$14,422,990	\$12,178,670
B1	APARTMENTS	3		\$0	\$1,051,580	\$1,051,580
B2	DUPLEX,TRIPLEX,FOURPLEX,TOWN	16	9.2941	\$0	\$7,589,160	\$7,572,327
C1	RESIDENTIAL LOT	284	163.8093	\$0	\$9,324,642	\$9,312,642
C2	COMMERCIAL LOT	3	6.4288	\$0	\$158,570	\$158,570
D1	QUALIFIED AG LAND	44	245.8228	\$0	\$3,467,550	\$25,210
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$60,060	\$60,060
E1	SINGLE FAMILY RES/FARM & RANCH	14	32.4730	\$0	\$2,824,960	\$2,498,086
E3	AUXILIARY IMPROVEMENTS NON-QU.	2		\$0	\$14,280	\$14,280
E5	RURAL LAND	10	64.1495	\$0	\$1,304,490	\$1,292,490
F1	COMMERCIAL REAL PROPERTY	224	280.2328	\$61,220	\$69,874,082	\$69,864,815
J2	GAS UTILITIES	1		\$0	\$248,880	\$248,880
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$6,416,700	\$6,416,700
J4	TELEPHONE CO (INCLUDING CO-OP)	11		\$0	\$547,200	\$547,200
J5	RAILROAD	2	8.1831	\$0	\$80,950	\$80,950
J6	PIPELINE	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION	2		\$0	\$31,360	\$31,360
J8	OTHER UTILITY	2		\$0	\$162,270	\$162,270
L1	COMMERCIAL PERSONAL PROPER	155		\$0	\$17,495,720	\$17,495,720
L2	INDUSTRIAL PERSONAL PROPERTY	16		\$0	\$1,321,850	\$1,321,850
M3	MOBILE HOME ONLY	173		\$809,890	\$6,899,100	\$6,511,448
O1	RESIDENTIAL INVENTORY LOT	5	1.4585	\$0	\$117,250	\$117,250
X	TOTAL EXEMPT PROPERTY	148	254.7951	\$37,560	\$63,193,080	\$0
Totals			1,819.5033	\$7,009,730	\$373,806,089	\$293,808,689

2023 CERTIFIED TOTALS

Property Count: 2,613

CJO - CITY OF JOURDANTON
Effective Rate Assumption

7/21/2023 11:09:56AM

New Value

TOTAL NEW VALUE MARKET: \$7,009,730
TOTAL NEW VALUE TAXABLE: \$6,582,710

New Exemptions

Exemption	Description	Count	2022 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	1		\$5,640
EX366	HB366 Exempt	11		\$21,100
ABSOLUTE EXEMPTIONS VALUE LOSS				\$26,740

Exemption	Description	Count	Exemption Amount	
DP	Disability	1	\$0	
DV4	Disabled Veterans 70% - 100%	2	\$24,000	
DVHS	Disabled Veteran Homestead	2	\$485,900	
HS	Homestead	24	\$0	
OV65	Over 65	16	\$150,000	
PARTIAL EXEMPTIONS VALUE LOSS				\$659,900
NEW EXEMPTIONS VALUE LOSS				\$686,640

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount	
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$686,640

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
712	\$164,688	\$20,364	\$144,324
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
704	\$163,350	\$20,268	\$143,082

2023 CERTIFIED TOTALS
CJO - CITY OF JOURDANTON
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
44	\$6,320,540.00	\$4,353,361



Atascosa Central Appraisal District
624 N. Main St
PO Box 600
Pleasanton, TX 78064

April 24, 2023

RE: 2023 Preliminary Taxable Values

Bobby Martinez
1604 Hwy 97 E. Ste. A
Jourdanton, TX 78026

Dear Mr. Martinez,

In accordance with Texas State Property Code, Section 26.01 (e), please find your Preliminary Appraisal Totals for 2023 below. I do hereby certify the estimate of taxable value for the City of Jourdanton.

These figures are estimates and you should use caution in using them to set your budget.

2023 Estimated Non-Mineral Value - \$301,341,581
2023 Estimated Mineral Taxable Value - \$0
2023 Estimate Total Taxable Value - \$301,341,581

If you have any questions, please call me at 830-569-8326.

Regards,

Michelle Berdeaux

Michelle L. Berdeaux, RPA, RTA, CTA, CCA
Chief Appraiser
Atascosa Central Appraisal District

RECEIVED
AUG - 2 2023
CITY OF
JOURDANTON



MAILED
4/24/23

2023 PRELIMINARY TOTALS

CJO - CITY OF JOURDANTON

Property Count: 2,612

Grand Totals

4/21/2023

11:24:56AM

Land		Value			
Homesite:		46,201,228			
Non Homesite:		50,358,172			
Ag Market:		3,477,520			
Timber Market:		0	Total Land	(+)	100,036,920
Improvement		Value			
Homesite:		143,214,593			
Non Homesite:		111,590,518	Total Improvements	(+)	254,805,111
Non Real		Count	Value		
Personal Property:	252		26,672,830		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					26,672,830
					381,514,861
Ag		Non Exempt	Exempt		
Total Productivity Market:	3,477,520		0		
Ag Use:	26,260		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	3,451,260		0		378,063,601
				Homestead Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	61,846,722
				Net Taxable	=
					301,341,581

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,229,927.70 = 301,341,581 * (0.740000 / 100)

Certified Estimate of Market Value: 381,514,861
 Certified Estimate of Taxable Value: 301,341,581

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Top 10 Taxable

For Entity : CITY OF JOURDANTON
Year: 2023
State Code: <ALL>
Owner ID Taxpayer Name

Owner ID	Taxpayer Name	Market Value	Taxable Value
159329	METHODIST HEALTHCARE	\$14,938,890	\$14,938,890
166211	AEP TEXAS INC	\$6,416,700	\$6,416,700
66911	JWTC HOMES LTD	\$5,002,790	\$5,002,790
163596	METHODIST HOSPITAL SOUTH	\$4,590,170	\$4,590,170
64050	ARGENT COURT OF PLEASANTON,LLC	\$3,383,810	\$3,383,810
89090	WILEY LEASE CO LTD	\$2,745,970	\$2,745,970
151736	A & Y GROUP INC	\$2,607,580	\$2,607,580
70406	FREER INVESTMENT GROUP LTD	\$2,462,040	\$2,462,040
174481	SHIVAMIN GROUP LLC	\$2,154,710	\$2,154,710
174239	HWJT LLC	\$2,116,300	\$2,116,300

Top 10 Market

For Entity : CITY OF JOURDANTON
Year: 2023
State Code: <ALL>
Owner ID Taxpayer Name

Owner ID	Taxpayer Name	Market Value	Taxable Value
159329	METHODIST HEALTHCARE	\$14,938,890	\$14,938,890
1859	ATASCOSA COUNTY	\$12,946,870	\$0
61611	ATASCOSA COUNTY	\$8,245,970	\$0
166211	AEP TEXAS INC	\$6,416,700	\$6,416,700
10466	ATASCOSA COUNTY	\$6,287,150	\$0
9476	CITY OF JOURDANTON	\$5,681,930	\$0
66911	JWTC HOMES LTD	\$5,002,790	\$5,002,790
163596	METHODIST HOSPITAL SOUTH	\$4,590,170	\$4,590,170
6285	JOURDANTON ISD	\$3,972,850	\$0
10604	CITY OF JOURDANTON	\$3,918,770	\$0

City of Jourdanton

Analysis of Tax Rate's for Tax Budget Year's FY 2022/23 vs. FY 2023/24 (Tax Years 2022 vs. 2023)

	FY' 22/23 Budget	FY' 22/23 Budget	FY' 22/23 No-New Revenue	FY' 22/23 Voter-Approval	FY' 22/23 Budget	FY' 22/23 De Minimis	FY' 23/24 Budget
	Assessment	At Current Rate	Rate	Rate	Rate	Rate	Proposed
			Effective-Rate	Roll-Back-Rate			
Total Taxable Assessed Value	\$ 269,983,129	\$ 291,949,028	\$ 291,949,028	\$ 291,949,028	\$ 291,949,028	\$ 291,949,028	\$ 291,949,028
Total Tax Rate (Per \$100)	0.740000	0.740000	0.686949	0.740678	0.892978	0.740000	0.740000
Total M&O & I&S Tax Levy	\$ 1,997,875	\$ 2,150,423	\$ 2,005,541	\$ 2,162,402	\$ 2,607,041	\$ 2,160,423	\$ 2,160,423
Less Debt Service Portion (I&S) Collection	\$ (866,900)	\$ (960,150)	\$ (960,150)	\$ (960,150)	\$ (960,150)	\$ (960,150)	\$ (960,150)
Tax Levy Available to General Fund (M&O) @ 100%	\$ 1,130,976	\$ 1,200,273	\$ 1,045,391	\$ 1,202,252	\$ 1,646,890	\$ 1,200,273	\$ 1,200,273

	2022 Tax Year	2023 Tax Year	2023 No-New Revenue	2023 Tax Year	2023 Tax Year	2023 Tax Year	2023 Tax Year
	Assessment	At Current Rate	Rate	Voter-Approval	De Minimis	Rate	Proposed
Revenue Difference for General Fund FY' 20/21 Vs. FY' 21/22	\$ 30,520	\$ 69,297	\$ (85,585)	\$ 71,276	\$ 515,915	\$ 69,297	\$ 69,297
Tax Rate Comparison FY '21 vs. FY '22	\$ -	\$ -	\$ (0.053051)	\$ 0.000678	\$ 0.152978	\$ -	\$ -

	2022 Tax Year	2023 Tax Year	2023 No-New Revenue	2023 Tax Year	2023 Tax Year	2023 Tax Year	2023 Tax Year
	Assessment	At Current Rate	Rate	Voter-Approval	De Minimis	Rate	Proposed
Rate Effects on Average Taxable Homestead Value	\$ 128,568	\$ 123,337	\$ 123,337	\$ 123,337	\$ 123,337	\$ 123,337	\$ 123,337
Total Tax Rate (Per \$100)	0.740000	0.740000	0.686949	0.740678	0.892978	0.740000	0.740000

Total M&O and I&S Tax Levy	\$ 951	\$ 913	\$ 847	\$ 914	\$ 1,101	\$ 913	\$ 913
Difference in City Tax Paid Budget FY '20 vs. '21 **	\$ -	\$ (39)	\$ (104)	\$ (38)	\$ 150	\$ (39)	\$ (39)

** Difference for individual tax payers may be more or less depending on the individuals appraised property values and if frozen.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Jourdanton

(830) 769-3589

Taxing Unit Name

Phone (area code and number)

1604 SH 97 E, Jourdanton, 78026

<http://jourdantontexas.org>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 262,964,170
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 262,964,170
4.	2022 total adopted tax rate.	\$ 0.740000/\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	A. Original 2022 ARB values:	\$ 6,812,380
	B. 2022 values resulting from final court decisions:	- \$ 6,267,100
	C. 2022 value loss. Subtract B from A. ³	\$ 545,280
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 9,884,386
	B. 2022 disputed value:	- \$ 8,000,000
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 1,884,386
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,429,666

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 265,393,836
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. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 26,740 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 659,900 C. Value loss. Add A and B. ⁶	\$ 686,640
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value:..... \$ 0 B. 2023 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 686,640
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 264,707,196
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,958,833
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,490
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,960,323
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:..... \$ 287,595,667 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. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 287,595,667

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹⁴</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>4,353,361</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>4,353,361</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>291,949,028</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>6,582,710</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>6,582,710</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>285,366,318</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.686949</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.418906</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>265,393,836</u>

¹⁴ Tex. Tax Code § 26.01(c) and (d)

¹⁵ Tex. Tax Code § 26.01(c)

¹⁶ Tex. Tax Code § 26.01(d)

¹⁷ Tex. Tax Code § 26.012(6)(B)

¹⁸ Tex. Tax Code § 26.012(6)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.012(17)

²¹ Tex. Tax Code § 26.04(c)

²² 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>1,111,750</u>
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>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. + \$ <u>9,285</u></p> <p>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. - \$ <u>0</u></p> <p>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. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>9,285</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>1,121,035</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>285,366,318</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.392840</u> /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.</p> <p>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. \$ <u>0</u></p> <p>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. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
35.	<p>Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.</p> <p>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. \$ <u>0</u></p> <p>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. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100

²³ (Reserved for expansion)

²⁴ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ 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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u>/\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. 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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u>/\$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 Section 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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u>/\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.392840</u>/\$100</p>
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..... \$ <u>258,485</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.090580</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.483420</u>/\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.500339</u>/\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
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,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>1,223,439</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,223,439</u></p>	\$ <u>1,223,439</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>324,159</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>899,280</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>93.66</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>90.75</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>88.38</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>92.67</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;"><u>93.66</u> %</p>	<u>93.66</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>960,153</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>291,949,028</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.328876</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.829215</u> /\$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>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 258,485
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$291,949,028
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.088537 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.686949 /\$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.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.829215 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.740678 /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$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).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(t)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

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

63.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ <u>0.742279</u>/\$100</p> <p>B. Unused increment rate (Line 66)..... \$ <u>0.003206</u>/\$100</p> <p>C. Subtract B from A..... \$ <u>0.739073</u>/\$100</p> <p>D. Adopted Tax Rate..... \$ <u>0.740000</u>/\$100</p> <p>E. Subtract D from C..... \$ <u>-0.000927</u>/\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ <u>0.752830</u>/\$100</p> <p>B. Unused increment rate (Line 66)..... \$ <u>0.000376</u>/\$100</p> <p>C. Subtract B from A..... \$ <u>0.752454</u>/\$100</p> <p>D. Adopted Tax Rate..... \$ <u>0.750000</u>/\$100</p> <p>E. Subtract D from C..... \$ <u>0.002454</u>/\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 65)..... \$ <u>0.071037</u>/\$100</p> <p>B. Unused increment rate (Line 64)..... \$ <u>0.000000</u>/\$100</p> <p>C. Subtract B from A..... \$ <u>0.071037</u>/\$100</p> <p>D. Adopted Tax Rate..... \$ <u>0.710000</u>/\$100</p> <p>E. Subtract D from C..... \$ <u>-0.638963</u>/\$100</p>	
66.	<p>2023 unused increment rate. Add Lines 63E, 64E and 65E.</p>	\$ <u>0.000000</u> /\$100
67.	<p>Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).</p>	\$ <u>0.740678</u> /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(B-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.392840/\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 291,949,028
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.171262/\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.328876/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.892978/\$100

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

Not Applicable

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

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

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

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

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

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

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.686949 /\$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. \$ 0.740678 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 0.892978 /\$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.⁵⁰

print here → Loretta Holley
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

08-04-2023
 Date

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

Loretta Holley
Tax Assessor -Collector
Atascosa County
1001 Oak Street Jourdanton, TX 78026
 830-769-3842 or 3142 Fax 830-769-2115

The Estimated Unencumbered Fund Balances are as follows:

General fund

Maintenance & Operation \$ 4,179,708.19 (unaudited)
 Interest & Sinking \$ -0- unaudited

The Following Schedule List Debt Obligation that 2024 property tax will pay:

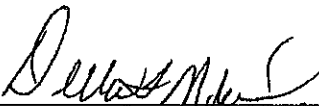
Description Of Debt Revenue CO's	Principal of Contract Payment To be paid	Interest to be Paid	Other amounts to be Paid	Total Payments
Series 2012	\$ 145,000.	\$ 52,075.	\$ 400	\$ 197,475
Series 2014	\$ 235,000	\$ 100,213	\$ 400	\$ 335,613
Series 2019	\$ 170,000	\$ 88,514.	\$ 400	\$ 258,914
Series 2021	\$ 35,000	\$ 28,100.	\$ 400	\$ 63,500.
Series 2021	\$ 60,000.	\$ -0-	\$ 400	\$ 60,400
Series 2020A	\$ 235,000.	\$ 17,637	\$ 400	\$ 253,037
Series 2020B	\$ 54,500.			\$54,500.

Last amount to be paid with unencumbered funds: \$ -0-

Total amount required for 2024 debt service **\$1,223,439.00**

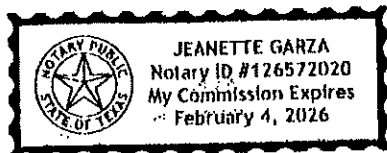
Additional sales tax last 4 quarters less money spent for economic development grants or for debt.

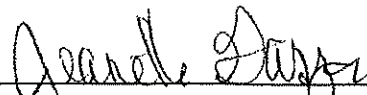
\$ 258,485.00



 City of Jourdanton – City Secretary

Subscribed and sworn before me this 3 day of August, 2023.





 Notary Public, Atascosa County, Texas

GENERAL FUND	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
GENERAL FUND- CL 10 -1110	1,578,063.11	7,970,249.19	7,068,287.50CR	2,480,024.80	1,870,764.89
TEX POOL- GENERA 10 -1112	2,284,609.49	7,313.58	0.00	2,291,923.07	2,286,675.66
MAINTANANCE-OPER 10 -1113	0.00	0.00	0.00	0.00	0.00
BOND PAYMENT SAV 10 -1114	0.00	0.00	0.00	0.00	0.00
BOND CHECKING AC 10 -1115	0.00	0.00	0.00	0.00	0.00
GENERAL RESERVE 10 -1116	0.00	0.00	0.00	0.00	0.00
TEX POOL- 2006 10 -1120	16,858.15	54.21	0.00	16,912.36	16,873.57
FUND 10 TOTAL	3,879,530.75	7,977,616.98	7,068,287.50CR	4,788,860.23	4,174,314.12
WATER FUND					
WATER CLAIM ON C 20 -1110	163,389.29CR	2,044,506.09	2,327,243.15CR	446,126.35CR	355,078.44CR
WATER/SEWER RESE 20 -1112	0.00	0.00	0.00	0.00	0.00
TEX POOL- WATER 20 -1120	109,256.38	349.74	0.00	109,606.12	109,355.20
FUND 20 TOTAL	54,132.91CR	2,044,855.83	2,327,243.15CR	336,520.23CR	245,723.24CR
SEWER FUND					
SEWER-CLAIM ON C 30 -1110	751,080.45	952,152.76	991,778.85CR	711,454.36	760,589.15
WATER/SEWER RESE 30 -1112	0.00	0.00	0.00	0.00	0.00
FUND 30 TOTAL	751,080.45	952,152.76	991,778.85CR	711,454.36	760,589.15
DEBT SERVICE					
DEBT SERVICE-CLA 40 -1110	7,493.95	1,624,627.52	1,387,367.63CR	244,753.84	152,718.22
I&S FUND SERIES 40 -1112	14,507.57	10.83	14,518.40CR	0.00	11,968.24
FUND 40 TOTAL	22,001.52	1,624,638.35	1,401,886.03CR	244,753.84	164,686.46
NEW MUN FACILITY CONST FD 41 -1110	0.00	0.00	0.00	0.00	0.00
FUND 41 TOTAL	0.00	0.00	0.00	0.00	0.00
EMS FACILITY FUNDS					
EMS FACILITY FUN 42 -1110	5,802.34	0.00	0.00	5,802.34	5,802.34
FUND 42 TOTAL	5,802.34	0.00	0.00	5,802.34	5,802.34

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
LIBRARY SPECIAL FUND					
43 -1110 LIBRARY SPECIAL	0.00	0.00	0.00	0.00	0.00
FUND 43 TOTAL	0.00	0.00	0.00	0.00	0.00
WASTEWATER TREAT PLANT					
44 -1110 WASTEWTR TREATME	0.00	0.00	0.00	0.00	0.00
FUND 44 TOTAL	0.00	0.00	0.00	0.00	0.00
ESCROW ESTIMATED TAX FUND					
45 -1110 TAX ESCROW ACCOU	0.00	0.00	0.00	0.00	0.00
45 -1115 TEX POOL- WATER	0.00	0.00	0.00	0.00	0.00
45 -1120 TEX POOL- 2006	0.00	0.00	0.00	0.00	0.00
FUND 45 TOTAL	0.00	0.00	0.00	0.00	0.00
POLICE DEPT. SEIZURE					
46 -1110 COJ POLICE SEIZU	0.00	0.00	0.00	0.00	0.00
FUND 46 TOTAL	0.00	0.00	0.00	0.00	0.00
GRANT FUND					
47 -1110 GRANT FUND CLAIM	0.00	599.40	0.00	599.40	105.10
47 -1115 GRANT FUND	599.40	0.00	599.40CR	0.00	494.30
FUND 47 TOTAL	599.40	599.40	599.40CR	599.40	599.40
WATER IMPROVEMENT FUND					
48 -1110 WATER IMPROVEMEN	0.00	0.00	0.00	0.00	0.00
48 -1115 TEX POOL- WATER	0.00	0.00	0.00	0.00	0.00
48 -1120 TEX POOL- 2006	0.00	0.00	0.00	0.00	0.00
FUND 48 TOTAL	0.00	0.00	0.00	0.00	0.00
PECAN II- WTR WELL					
49 -1110 PECAN II- WTR WE	0.00	0.00	0.00	0.00	0.00
FUND 49 TOTAL	0.00	0.00	0.00	0.00	0.00

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
CAPITAL PROJECT					
50 -1110 CAPITAL PROJECTS	0.00	0.00	29,959.00CR	29,959.00CR	22,971.62CR
FUND 50 TOTAL	0.00	0.00	29,959.00CR	29,959.00CR	22,971.62CR
LIBRARY SPECIAL CHECKING					
51 -1110 LIBRARY SPECIAL	0.00	11,707.55	235.00CR	11,472.55	1,983.29
51 -1115 LIBRARY SPECIAL	11,472.55	470.00	11,942.55CR	0.00	9,479.60
FUND 51 TOTAL	11,472.55	12,177.55	12,177.55CR	11,472.55	11,462.89
REVENUE RESERVE BOND					
52 -1115 REVENUE RESERVE	155,334.64	116.23	0.00	155,450.87	155,393.23
FUND 52 TOTAL	155,334.64	116.23	0.00	155,450.87	155,393.23
COURT SPECIAL REV FUNDS					
53 -1110 CT SPECIAL REVE-	4,421.39	1,845.48	0.00	6,266.87	5,280.64
FUND 53 TOTAL	4,421.39	1,845.48	0.00	6,266.87	5,280.64
MUNICIPAL COURT TECH					
54 -1110 CT TECH-CLAIM ON	9,242.55	1,667.73	469.21CR	10,441.07	9,831.52
54 -1111 COURT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
FUND 54 TOTAL	9,242.55	1,667.73	469.21CR	10,441.07	9,831.52
TDHCA HOME OWNER #531079					
55 -1110 TDHCA HOME OWNER	0.00	0.00	0.00	0.00	0.00
FUND 55 TOTAL	0.00	0.00	0.00	0.00	0.00
POLICE DEPT FORFEITURE					
56 -1110 POLICE FORFEITUR	1,524.90	24,709.70	24,372.82CR	1,861.78	1,603.50
56 -1111 POLICE DEPT FORF	0.00	0.00	0.00	0.00	0.00
FUND 56 TOTAL	1,524.90	24,709.70	24,372.82CR	1,861.78	1,603.50
MUNICIPAL SECURITY FUND					
57 -1110 MUN SEC FD-CLAIM	16,809.20	1,797.63	132.32CR	18,474.51	17,571.69

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
57 -1111 MUNICIPAL SECURI	0.00	0.00	0.00	0.00	0.00
FUND 57 TOTAL	16,809.20	1,797.63	132.32CR	18,474.51	17,571.69
POLICE DEPT LAW ENFORCEM					
58 -1110 POLICE DEPT LAW	4,028.30	0.00	3,092.63CR	935.67	3,365.47
FUND 58 TOTAL	4,028.30	0.00	3,092.63CR	935.67	3,365.47
SEWER TCDP NO 720399					
59 -1110 SEWER TCDP NO 72	0.00	0.00	0.00	0.00	0.00
FUND 59 TOTAL	0.00	0.00	0.00	0.00	0.00
LIBRARY-MUELLER ESTATE					
61 -1112 TEXPOOL-MUELLER	202,831.77	649.35	0.00	203,481.12	203,015.23
FUND 61 TOTAL	202,831.77	649.35	0.00	203,481.12	203,015.23
SPORTS COMPLEX CONS					
62 -1110 SPORTS COMPLEX C	0.00	0.00	0.00	0.00	0.00
FUND 62 TOTAL	0.00	0.00	0.00	0.00	0.00
2004 SEWER GRANT PROJECT					
63 -1110 2004 SEWER GRANT	0.00	0.00	0.00	0.00	0.00
FUND 63 TOTAL	0.00	0.00	0.00	0.00	0.00
TDHCA HOME #1000047					
64 -1110 TDHCA HOME #1000	0.00	0.00	0.00	0.00	0.00
FUND 64 TOTAL	0.00	0.00	0.00	0.00	0.00
2005 TCDP GRANT PROJECT					
65 -1110 2005 TCDP GRANT	0.00	0.00	0.00	0.00	0.00
65 -1115 TEX POOL- WATER	0.00	0.00	0.00	0.00	0.00
65 -1120 TEX POOL- 2006	0.00	0.00	0.00	0.00	0.00
FUND 65 TOTAL	0.00	0.00	0.00	0.00	0.00

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
HOTEL OCCUPANCY TAX FUND					
66 -1110 HOTEL TAX-CLAIM	113,011.38CR	299,324.08	444,917.00CR	258,604.30CR	224,693.84CR
66 -1111 HOTEL TAX FUND	0.00	0.00	0.00	0.00	0.00
FUND 66 TOTAL	113,011.38CR	299,324.08	444,917.00CR	258,604.30CR	224,693.84CR
SPORTS COMPLEX FUND					
68 -1110 JOURDANTON SPORT	5,604.08	0.00	0.00	5,604.08	5,604.08
FUND 68 TOTAL	5,604.08	0.00	0.00	5,604.08	5,604.08
CREDIT CARD CLEARING FUND					
69 -1110 CREDIT CARD CLEA	0.00	0.00	0.00	0.00	0.00
FUND 69 TOTAL	0.00	0.00	0.00	0.00	0.00
SECTION 125 FUND					
70 -1110 CLAIM ON POOLED	0.00	0.00	7,899.29CR	7,899.29CR	1,320.16CR
70 -1121 SECTION 125 FUND	10,045.54	18,313.95	11,583.62CR	16,775.87	11,285.60
FUND 70 TOTAL	10,045.54	18,313.95	19,482.91CR	8,876.58	9,965.44
POOL CONST. FUND 2019					
71 -1110 POOL CONSTRUCTIO	489.17CR	31,896.34	34,893.00CR	3,485.83CR	1,379.47CR
71 -1115 POOL CONST. FUND	349,744.50	764,115.93	1,113,860.43CR	0.00	24,359.10
FUND 71 TOTAL	349,255.33	796,012.27	1,148,753.43CR	3,485.83CR	22,979.63
STREET 2019 - PROJECT FUN					
72 -1110 STREET 2019-CLAI	16,884.16CR	91,801.82	9,841.75CR	65,075.91	6,847.80CR
72 -1115 STREET PROJECT F	361,296.92	92,537.10	453,834.02CR	0.00	134,626.64
FUND 72 TOTAL	344,412.76	184,338.92	463,675.77CR	65,075.91	127,778.84
STREET PROJECTS-2019 DEBT					
73 -1110 SERIES 2019- I&S	0.00	0.00	0.00	0.00	0.00
FUND 73 TOTAL	0.00	0.00	0.00	0.00	0.00

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
SPORTS COMPLEX REPAIR 19					
74 -1110	110.89	423,514.59	0.00	423,625.48	74,370.98
74 -1115	1,019,001.54	2,614.75	1,021,616.29CR	0.00	572,818.03
FUND 74 TOTAL	1,019,112.43	426,129.34	1,021,616.29CR	423,625.48	647,189.01
20/21 WATER PROJECTS					
75 -1110	28,442.50CR	0.00	10,095.00CR	38,537.50CR	36,020.66CR
FUND 75 TOTAL	28,442.50CR	0.00	10,095.00CR	38,537.50CR	36,020.66CR
20/21 WASTE WATER PROJECT					
77 -1110	15,537.50CR	16,240.00	0.00	702.50	1,296.08CR
FUND 77 TOTAL	15,537.50CR	16,240.00	0.00	702.50	1,296.08CR
StormWater					
78 -1110	0.00	40,036.00	55,390.00CR	15,354.00CR	488.56CR
FUND 78 TOTAL	0.00	40,036.00	55,390.00CR	15,354.00CR	488.56CR
REPORT TOTALS	6,581,985.61	14,423,221.55	15,023,928.86CR	5,981,278.30	5,795,838.64

SELECTION CRITERIA

PRINT HISTORY
 HISTORY YEAR: 2021
 FISCAL YEAR: October / September
 FUND: Exclude: 99
 ACCOUNT TYPE: ALL CASH
 TRANSACTION DATES: 10/01/2021 THRU 9/30/2022
 PERIOD 13: EXCLUDE

PRINT OPTIONS

REPORT TYPE: SUMMARY
 RECAP ONLY: YES
 DESCRIPTIONS: NO

*** END OF REPORT ***