


**CITY OF JOURDANTON
2024-2025
PROPOSED BUDGET**

In accordance with the laws of the State of Texas, LCG Section 102.005, the attached Proposed Budget for the fiscal year 2024-2025 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 \$300,496, which is a 13.89 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$51,791. Therefore, the estimated rate for the fiscal year 2024-2025 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 9, 2024 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 2024-2025 at its Regular Meeting on September 16, 2024 at 6:00 p.m.

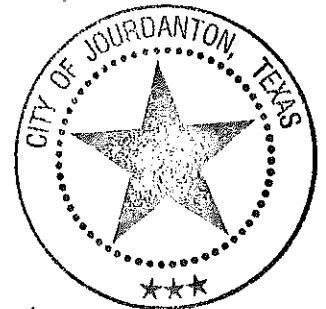
Filed this 9th day of August 2024.



Debbie Molina
City Manager/Budget Officer



Melissa Gonzalez
City Secretary



CITY OF JOURDANTON

PROPOSED BUDGET CALENDAR FOR FY 2024-2025

~ July 25, 2024 (Thursday) Atascosa Central Appraisal District provides - Certified Tax Roll

~ August 8, 2024 (Thursday) Tax Assessor Collector -Atascosa Calculates No-New-Revenue Effective and Voter-Approval Tax Rate Roll-Back-Rate

July 15, 2024 (Monday) 6:00 PM Regular Council Meeting –1st Budget Workshop

- Receive Council Input on the future FY 2024/2025 Budget

August 5, 2024 (Monday) 6:00 PM Regular Council Meeting

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

August 9, 2024 (Friday) –

- City Manager Submits Proposed FY 2024/2025 Budget to City Secretary (To be posted on website and copy made available at Library)

August 21, 2024 (Wednesday) 6:00 PM Special Council Meeting – 2nd Budget Workshop

(Quorum required)

- City Manager Discusses Proposed FY 2024/2025 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 9, 2024.
- Schedule Public Hearing on Proposed FY 2024/2025 Budget for September 9, 2024.

August 28, 2024 (Wednesday): Publish in Paper

- Notice of 2024 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) and (Dates of Tax Rate Public Hearing)
- Publish Notice of FY 2024/2025 Budget Hearing

September 3, 2024 (Tuesday) 6:00 PM Special Council Meeting – 3rd Budget Workshop

- Discuss Proposed FY 2024/2025 Budget

September 9, 2024 (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 2024/2025 budget and tax rate on September 16, 2024.

September 16, 2024 (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 total property taxes than last year's budget by an increase of \$300,496, which is a 13.89 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$51,791. Therefore, the estimated rate for the fiscal year 2024-2025 is .740000 cents per \$100.00 of assessed valuation.

<u>Vote on</u>	<u>Budget</u>	<u>Tax Rate:</u>
Mayor Robert A. Williams	<u>(Votes only in event of a tie)</u>	
Council Members		<u>YES</u>
Chester Gonzales	<u>YES</u>	
Pamela Manning	<u>YES</u>	<u>YES</u>
Raul R. Morales	<u>YES</u>	<u>YES</u>
Karen Pesek	<u>YES</u>	<u>YES</u>
Katrina Wiatrak	<u>YES</u>	<u>YES</u>

<u>Property Tax Comparison</u>	2023	2024
Adopted Tax Rate	0.740000	0.740000
No-New Revenue Rate	0.686949	0.669485
No-New Revenue Maintenance & Operations	0.392840	0.372630
Voter Approval Rate	0.740678	0.739985
De Minimis Rate	0.892978	0.869883
Debt Tax Rate (I&S)	0.328876	0.347031

Total debt obligation for the City of Jourdanton secured by property taxes:
\$ 1,054,339.00

RESOLUTION No. 593

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS IDENTIFYING A PROPOSED 2024 TAX RATE EXCEEDING THE NO-NEW-REVENUE RATE BY RECORD VOTE; AND SETTING PUBLIC HEARINGS ON THE PROPOSED TAX RATE AND FISCAL YEAR 2024-2025 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 2024-2025 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 2024-2025 is \$0.740000 per \$100 taxable value.

Section 3. Setting Public Hearings. The Council hereby sets the proposed Fiscal Year 2024-2025 budget public hearing and tax rate public hearing on **September 9, 2024, at 6:00 PM** to receive public comment, and to take action to adopt said budget and tax rate on **September 16, 2024** 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 Gonzales, Councilmember Raul Morales, Councilmember Pamela Manning, Councilmember Karen Pesek

AGAINST: Councilmember Katrina Wiatrek

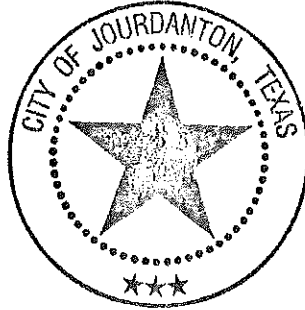
PRESENT BUT NOT VOTING: Mayor Robert Williams

This Resolution is effective immediately upon this 21st day of August 2024.

Robert A. Williams
Robert A. Williams, Mayor

ATTEST:

Melissa Gonzalez
Melissa Gonzalez, City Secretary



ORDINANCE No. 912

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025; 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 9, 2024, City Manager Debbie Molina filed with the City Secretary a proposed budget for operating the municipal government of City of Jourdanton for the fiscal year October 1, 2024, to September 30, 2025 has been prepared by Debbie Molina as Budget Officer for the City of Jourdanton, Texas; and

WHEREAS, said budget was presented to the City Council on August 21, 2024 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 9, 2024; 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, 2024, to September 30, 2025, in the form of **Exhibit "A", "The Adopted FY 2024/2025 Budget"**, a copy which is appended hereto.

SECTION 2. That the appropriations for the 2024-2025 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, 2024, after its passage and approval according to law.

PASSED AND APPROVED this 16th day of September 2024 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>	_____	_____
Pamela Manning	<u> ✓ </u>	_____	_____
Raul R. Morales	<u> ✓ </u>	_____	_____
Karen Pesek	<u> ✓ </u>	_____	_____
Katrina Wiatrek	<u> ✓ </u>	_____	_____

Robert A. Williams
ROBERT A. WILLIAMS
Mayor

ATTEST:

Melissa Gonzalez
MELISSA GONZALEZ
City Secretary

APPROVED AS TO FORM:

Melissa Troilo Ream & Garza
Davidson Troilo Ream & Garza
City Attorney

EXHIBIT "A"

The Adopted FY 2024/2025 Budget

ORDINANCE No. 913

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 2024-2025 FISCAL YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025; 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 and ordinance be passed levying and 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 2024 has been prepared and certified by the Atascosa County Appraisal District and submitted to the City's Tax Assessor/Collector; and

WHEREAS, on September 16, 2024 the City Council of the City of Jourdanton, Texas, approved the municipal budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025; 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 2024-2025 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 2024 Tax Year as follows:

- 1.) For the maintenance and support of general government (General Fund), \$0.392969 on each \$100 valuation of property; and
- 2.) For the interest and sinking fund (Debt Service Fund), \$0.347031 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 6.127 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$39.29”

SECTION 3. That taxes levied under this Ordinance shall be due October 1, 2024 and if not paid before February 1, 2025 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 16th day of September 2024, 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 6.127% percent increase in the tax rate with the M&O rate being \$0.392969 and the I&S Rate being \$0.347031 and adopt the ordinance as presented."

Roll call vote was recorded as follows:


	Yay	Nay	Abstain
Chester Gonzales	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Manning	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raul R. Morales	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Karen Pesek	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Katrina Wiatrek	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>


ROBERT A. WILLIAMS
Mayor

ATTEST:


MELISSA GONZALEZ
City Secretary

APPROVED AS TO FORM:


MOLLY SOLIS
City Attorney
Davidson Troilo Ream & Garza, PC

ITEMS THAT ARE FOUND IN THE FY-2024-2025 BUDGET

1. 2024 Tax Rate = .740000
2. The budget contains funding for a 5% increase in health insurance rates.
3. The budget continues to reflect \$275,000 for street repairs.
4. TMRS – Retirement System 6/2.

Fund 10- General Fund

- **Administration** -Travel, Training, and Meetings increased from \$10,000 to \$20,000
- **Police-** vehicles, radios, and equipment
- **Jourdanton Community Center-** a portion of the roof needs to be repaired due to a leak.
- **Parks Department** – New tractor with shredder and mower.
- **Aquatic Center-** New Dolphin (pool cleaner) and install a new feed system and chemical system
- **Sports Complex-** Wire the scoreboards and buy material for the fields.
- **Street Department-** New Skid Steer and implements and two-axle trailer.

Fund 20- Water Fund

- **Water Department-** Used Dump Truck

Fund 30- Sewer Fund

- **Sewer Department** – Sewer Jet Machine

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.

	23/24 ADOPTED BUDGET	23/24 PROJECTED ENDING	24/25 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE					
REVENUE & TRANSFERS IN TOTAL	\$ 4,001,355	\$ 4,032,208	\$ 4,314,362	\$ 313,007	7.82%
DEPARTMENT EXPENSES					
ADMINISTRATION	\$ 508,854	\$ 571,075	\$ 592,111	\$ 83,257	
CITY SECRETARY	\$ 131,485	\$ 130,196	\$ 112,848	\$ (18,637)	
FINANCE	\$ 143,245	\$ 143,245	\$ 92,665	\$ (50,580)	
POLICE DEPARTMENT	\$ 1,010,965	\$ 1,028,466	\$ 1,093,777	\$ 82,812	
DPS FACILITY	\$ 9,577	\$ 9,577	\$ 11,701	\$ 2,124	
MUNICIPAL COURT	\$ 226,622	\$ 200,487	\$ 242,379	\$ 15,757	
COMMUNITY DEVELOPMENT & CODE	\$ 138,984	\$ 179,319	\$ 153,091	\$ 14,107	
VOUNTEER FIRE DEPARTMENT	\$ 144,015	\$ 146,713	\$ 111,657	\$ (32,358)	
EMS FACILITY	\$ 7,045	\$ 8,170	\$ 8,870	\$ 1,825	
LIBRARY	\$ 164,723	\$ 168,122	\$ 206,517	\$ 41,794	
COMMUNITY CENTER	\$ 36,022	\$ 25,085	\$ 37,103	\$ 1,081	
SENIOR CENTER	\$ 2,697	\$ 2,924	\$ 2,937	\$ 240	
PARKS DEPARTMENT	\$ 82,642	\$ 93,639	\$ 173,385	\$ 90,743	
SPORTS COMPLEX & POOL	\$ 190,891	\$ 221,265	\$ 205,638	\$ 14,747	
STREET DEPARTMENT	\$ 496,115	\$ 495,146	\$ 616,513	\$ 120,398	
SANITATION	\$ 707,473	\$ 681,773	\$ 653,170	\$ (54,303)	
OTHER SOURCES/USES/TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	\$ 4,001,355	\$ 4,105,202	\$ 4,314,362	\$ 313,007	7.82%
Income/(Loss)*	\$ -	\$ (72,994)	-		
ENDING FUND BALANCE	\$ -	\$ (72,994)	\$ -		

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

10 -GENERAL FUND

REVENUES	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET

AD VALOREM TAXES								
10-400.10 AD VALOREM TAXES- OPERATIONS	1,071,145	968,417	1,116,254	1,137,311	1,116,254	0	1,194,340	
10-400.20 DELINQUENT TAXES	18,093	37,618	47,000	28,716	47,000	0	32,000	
10-400.30 PENALTY & INTEREST ON TAXES	31,853	25,629	24,000	24,817	24,000	0	24,000	
TOTAL AD VALOREM TAXES	1,121,091	1,031,664	1,187,254	1,190,844	1,187,254	0	1,250,340	

SALES-MIXED BEV-OCCUP.TAX								
10-410.10 SALES TAXES	801,301	1,066,421	1,049,503	773,724	1,049,503	0	1,088,500	
10-410.11 MIXED DRINK TAXES	175	0	0	0	0	0	2,000	
TOTAL SALES-MIXED BEV-OCCUP.TAX	801,476	1,066,421	1,049,503	773,724	1,049,503	0	1,090,500	

FRANCHISE FEES								
10-420.10 CABLE FRANCHISE FEE	2,159	1,346	1,615	549	1,615	0	1,700	
10-420.11 ELECTRICITY FRANCHISE FEE	131,430	152,647	84,000	139,505	135,000	0	140,000	
10-420.12 SOLID WASTE FRANCHISE FEE	903	1,592	2,000	26,189	24,000	0	24,000	
10-420.13 NATURAL GAS FRANCHISE FEE	9,960	6,464	7,000	6,672	6,672	0	7,000	
10-420.14 TELECOM FRANCHISE FEE	13,109	3,647	3,900	4,479	3,900	0	3,900	
TOTAL FRANCHISE FEES	157,562	165,695	98,515	177,393	171,187	0	176,600	

PERMITS, LICENSES & FEES								
10-430.10 POLICE REPORT FEES	488	259	230	131	230	0	230	
10-430.12 GARAGE SALE PERMITS	470	600	450	460	450	0	450	
10-430.14 DOGS/CATS REGISTRATION FEES	5	0	500	0	500	0	500	
10-430.20 PERMITS	81,641	89,242	93,500	125,777	152,509	0	200,000	
TOTAL PERMITS, LICENSES & FEES	82,603	90,101	94,680	126,368	153,689	0	201,180	

SOLID WASTE BILLING								
10-435.11 SOLID WASTE COL. FEES	744,875	764,457	761,200	703,144	761,200	0	765,000	
10-435.13 SOLID WASTE LATE FEES	13,735	11,832	11,900	17,345	15,099	0	16,500	
TOTAL SOLID WASTE BILLING	758,611	776,289	773,100	720,490	776,299	0	781,500	

MUNICIPAL COURT FEES								
10-440.10 FINES AND FORFEITURES	103,256	136,532	166,000	160,304	166,000	0	180,000	
TOTAL MUNICIPAL COURT FEES	103,256	136,532	166,000	160,304	166,000	0	180,000	

PARK REVENUES								
10-450.10 PARK PAVILION RENTAL FEES	330	1,010	520	255	520	0	520	
TOTAL PARK REVENUES	330	1,010	520	255	520	0	520	

SPORTS COMPLEX REVENUE								
10-460.10 BALL FIELD CONCESSIONS	2,581	6,763	6,000	1,150	2,000	0	6,000	
10-460.11 BALL FIELD RENTAL FEES	10,510	16,517	15,000	10,494	12,000	0	15,000	
10-460.12 POOL CONCESSIONS	5,295	3,483	4,000	7,472	4,000	0	6,000	
10-460.13 POOL ADMISSION	8,976	11,035	10,000	10,678	8,000	0	10,000	
10-460.15 AQUATIC CENTER RENTAL	1,775	7,578	7,000	5,800	8,500	0	8,500	
TOTAL SPORTS COMPLEX REVENUE	29,137	45,375	42,000	35,593	34,500	0	45,500	

10 - GENERAL FUND

REVENUES	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

OTHER REVENUE

10-470.10 SCHOOL RESOURCE OFFICER	15,000	32,500	32,500	32,500	32,500	0	0
10-470.11 LEASE - DPS	6,400	11,200	12,000	8,800	12,000	0	12,000
10-470.12 LEASE - PARKING	7,000	0	8,400	0	8,400	0	8,400
10-470.13 LEASE - OLD CITY HALL BLDG	18,000	18,800	18,000	16,500	18,000	0	18,000
10-470.15 COMMUNITY CENTER RENTAL	17,150	29,854	20,000	26,936	20,000	0	30,000
10-470.16 LIBRARY FINES	311	429	300	198	300	0	300
10-470.17 INTEREST	16,196	107,411	10,000	724	0	0	1,000
10-470.18 COPY & FAX CHARGES	411	241	250	250	250	0	250
10-470.19 MISCELLANEOUS REVENUE	64,150	30,715	400	7,503	7,600	0	2,000
10-470.21 POLICE DONATIONS	7,275	3,765	3,850	4,510	4,510	0	4,500
10-470.30 COURT CREDIT CARD FEES	599	226	510	0	510	0	510
10-470.40 VOLUNTARY JVED DONATION	16,723	13,811	12,500	12,113	12,500	0	12,500
10-470.56 RETIREMENT	0	0	0	0	0	0	0
10-470.58 JROSE POLICE TRAINING	940	944	1,200	2,405	2,405	0	2,500
10-470.68 CONTRIBUTIONS	0	0	0	0	0	0	0
10-470.74 SALE OF ASSETS	0	23,000	0	8,656	8,656	0	10,000
10-470.85 GRANT FUNDS	200,000	0	0	0	10,000	0	0
TOTAL OTHER REVENUE	370,154	272,895	119,910	121,095	137,631	0	101,960

TRANSFERS

10-490.20 TRANSFERS IN - WATER FUND	0	0	0	0	0	0	0
10-490.30 TRANSFERS IN - SEWER FUND	0	0	0	0	0	0	0
10-490.99 FUND BALANCE - TRANSFER IN	0	0	469,873	0	355,625	0	486,262
TOTAL TRANSFERS	0	0	469,873	0	355,625	0	486,262

TOTAL REVENUES	3,424,220	3,585,983	4,001,355	3,306,066	4,032,208	0	4,314,362
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DR

10 -GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET

	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET
PERSONNEL COSTS				
10-502-510.01 SALARIES	109,904	172,185	136,372	135,650
10-502-510.02 RETIREMENT SYSTEM	6,944	1,592	14,152	14,857
10-502-510.03 FICA TAX	7,280	10,873	8,455	8,410
10-502-510.04 MEDICARE TAXES	1,693	2,543	1,977	1,966
10-502-510.05 STATE UNEMPLOYMENT TAX	33	3	132	1,356
10-502-510.06 HEALTH INSURANCE	16,560	20,604	16,476	22,070
10-502-510.07 LIFE INSURANCE	91	336	249	352
10-502-510.08 WORKER'S COMPENSATION	1,091	828	352	1,329
10-502-510.09 FLEXIBLE BENEFITS EXPENDU	1,537	473	1,890	6,000
10-502-510.10 DRUG TESTING	0	105	130	130
10-502-510.16 VACATION BUY BACK	0	0	0	2,000
10-502-510.19 CAR ALLOWANCE	7,800	6,450	6,000	3,600
10-502-510.21 MERIT INCREASES/EXPENSES	0	0	0	0
TOTAL PERSONNEL COSTS	152,934	215,992	191,145	197,720

	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET
SUPPLIES/OPERATIONS/UTIL				
10-502-520.01 OFFICE SUPPLIES	2,647	3,832	3,000	4,000
10-502-520.02 POSTAGE	596	3,068	3,500	3,500
10-502-520.03 MEMBERSHIP FEES	2,426	7,078	2,400	2,400
10-502-520.04 TRAVEL, TRAINING & MEETIN	11,219	3,008	10,000	20,000
10-502-520.05 GENERAL SUPPLIES	952	1,658	500	1,000
10-502-520.06 BUILDING MATS	879	72	650	650
10-502-520.07 UTILITIES - TELEPHONE	2,491	3,513	3,100	3,500
10-502-520.08 UTILITIES - ELECTRIC	6,560	6,430	7,700	7,700
10-502-520.09 UTILITIES - GAS	351	1,269	400	600
10-502-520.10 JANITORIAL SUPPLIES	270	5,748	4,329	4,000
10-502-520.20 INTERNET SERVICE	0	187	200	1,000
10-502-520.25 PRINTING	2,138	60	1,000	0
TOTAL SUPPLIES/OPERATIONS/UTIL	30,528	35,923	33,185	48,350

	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET
INSURANCE				
10-502-530.01 PUBLIC OFFICIAL LIABILITY	2,281	2,963	3,051	3,483
10-502-530.02 GENERAL LIABILITY	1,094	907	935	1,378
10-502-530.03 PROPERTY COVERAGE	4,106	4,033	4,154	3,708
10-502-530.04 PUBLIC EMPLOYEE COVERAGE	571	271	280	601
10-502-530.05 CYBER LIABILITY	25	52	53	255
TOTAL INSURANCE	8,077	8,226	8,473	9,425

	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET
REPAIRS & MAINTENANCE				
10-502-540.01 BUILDING - MAINT.	6,788	10,794	10,900	10,000
10-502-540.02 EQUIPMENT - MAINT.	3,634	293	1,000	1,000
10-502-540.40 SPECIAL PROJECTS/CONTRACT	0	0	0	5,000
TOTAL REPAIRS & MAINTENANCE	10,422	11,087	11,900	16,000

10 -GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	PROPOSED
					YEAR-TO-DATE	BUDGET

DR

CONTRACTUAL SERVICES								
10-502-550.01	ADDIT EXPENSE	12,546	3,250	15,000	22,652	30,000	0	19,160
10-502-550.02	ATTORNEY FEES - CITY ATTO	100,835	88,075	70,000	105,525	80,000	0	80,000
10-502-550.03	ATTORNEY FEES - SPORTS CO	14,382	481	0	902	902	0	0
10-502-550.04	ENGINEERING FEES	29,492	0	50,000	0	50,000	0	50,000
10-502-550.06	PITNEY BOWES CONTRACT	578	532	567	355	567	0	567
10-502-550.07	EMERGENCY NOTICE PLAN	2,317	0	2,387	3,106	3,106	0	4,000
10-502-550.08	IT - COMPUTER SOFTWARE	20,434	20,277	18,000	14,972	18,000	0	20,000
10-502-550.09	APPRAISAL DISTRICT FEES	26,628	37,011	45,385	54,991	45,385	0	57,477
10-502-550.10	TAX COLLECTION FEES	3,786	3,869	3,900	3,857	3,900	0	4,000
10-502-550.11	ARASCOA CO. ANIMAL FACIL	12,851	10,070	9,000	7,893	9,000	0	9,000
10-502-550.12	PROFESSIONAL FEES	2,250	6,915	3,500	43,157	30,000	0	30,000
10-502-550.13	COPIER LEASE	672	3,299	3,000	1,373	3,000	0	3,000
10-502-550.35	FRI-CITY BUS ROUTE (ART)	14,043	0	14,043	0	14,043	0	14,043
TOTAL CONTRACTUAL SERVICES	240,814	173,778	234,782	258,783	287,903	291,247	0	291,247

MISCELLANEOUS								
10-502-560.01	MISCELLANEOUS EXPENSE	18,681	26,028	8,000	7,974	8,000	0	8,000
10-502-560.02	ANIMAL CONTROL EXPENSES	616	960	1,000	686	1,000	0	1,000
10-502-560.03	INDEPENDENCE WEEKEND CELE	0	3,000	3,000	0	3,000	0	3,000
10-502-560.04	FAMILY CRISIS CENTER	2,500	0	2,500	0	2,500	0	2,500
TOTAL MISCELLANEOUS	21,797	29,988	14,500	8,660	14,500	14,500	0	14,500

CAPITAL OUTLAY								
10-502-570.01	EQUIPMENT	0	0	3,500	10	3,500	0	3,500
10-502-570.08	COMPUTER EQUIPMENT	0	24	11,369	0	11,369	0	11,369
10-502-570.50	PROPERTY PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	24	14,869	10	14,869	14,869	0	14,869

TOTAL ADMINISTRATION	464,572	475,018	508,854	478,591	571,075	0	592,111
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10 - GENERAL FUND
CITY SECRETARY

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	PROPOSED

DR

PERSONNEL COSTS						
10-508-510.01 SALARIES	61,822	67,229	79,997	59,629	79,997	65,125
10-508-510.02 RETIREMENT SYSTEM	3,642	2,689	8,525	5,878	8,525	5,910
10-508-510.03 FICA TAX	3,563	4,095	4,960	3,705	4,960	4,038
10-508-510.04 MEDICARE TAXES	833	958	1,160	867	1,160	945
10-508-510.05 STATE UNEMPLOYMENT TAX	9	0	80	0	80	651
10-508-510.06 HEALTH INSURANCE	8,685	9,508	10,416	4,297	10,416	11,035
10-508-510.07 LIFE INSURANCE	146	188	176	73	176	176
10-508-510.08 WORKER'S COMPENSATION	185	152	67	251	67	153
10-508-510.10 DRUG TESTING	0	0	65	0	65	65
10-508-510.16 VACATION BUY BACK	0	1,237	1,289	0	0	0
TOTAL PERSONNEL COSTS	78,885	86,056	106,735	74,700	105,446	88,098

SUPPLIES/OPERATIONS/UTIL						
10-508-520.01 OFFICE SUPPLIES	1,048	1,083	1,350	930	1,350	1,350
10-508-520.02 POSTAGE	9	383	400	11	400	400
10-508-520.03 MEMBERSHIP FEES	145	242	340	220	340	340
10-508-520.04 TRAVEL, TRAINING & MEETIN	2,577	305	2,500	1,021	2,500	2,500
10-508-520.11 RECORD RETENTION	0	0	1,500	946	1,500	1,500
10-508-520.19 LEGAL NOTICES	3,100	8,129	4,500	0	4,500	4,500
10-508-520.25 PRINTING	11	60	50	36	50	50
TOTAL SUPPLIES/OPERATIONS/UTIL	6,891	10,202	10,640	3,163	10,640	10,640

CONTRACTUAL SERVICES						
10-508-550.13 COPIER LEASE	672	1,218	1,110	1,373	1,110	1,110
10-508-550.16 ELECTION EXPENSES	6,674	9,026	10,000	8,400	10,000	10,000
10-508-550.50 CODIFICATION	395	1,393	1,500	810	1,500	1,500
TOTAL CONTRACTUAL SERVICES	7,741	11,636	12,610	10,583	12,610	12,610

CAPITAL OUTLAY						
10-508-570.04 OFFICE FURN & EQUIP	0	0	1,500	0	1,500	1,500
TOTAL CAPITAL OUTLAY	0	0	1,500	0	1,500	1,500

TOTAL CITY SECRETARY	93,518	107,895	131,485	88,446	130,196	112,848
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10 - GENERAL FUND
FINANCE

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	YEAR-TO-DATE	BUDGET

PERSONNEL COSTS							
10-510-510.01 SALARIES	61,859	71,317	94,932	6,793	94,932	0	58,032
10-510-510.02 RETIREMENT SYSTEM	3,400	3,555	10,117	333	10,117	0	5,629
10-510-510.03 FICA TAX	4,178	4,506	5,885	442	5,885	0	3,846
10-510-510.04 MEDICARE TAXES	977	1,054	1,376	103	1,376	0	899
10-510-510.05 STATE UNEMPLOYMENT TAX	292	8	95	125	95	0	620
10-510-510.06 HEALTH INSURANCE	13,231	7,103	20,832	16,426	20,832	0	11,035
10-510-510.07 LIFE INSURANCE	156	147	352	308	352	0	176
10-510-510.08 WORKER'S COMPENSATION	347	370	381	503	381	0	153
10-510-510.14 OVERTIME	547	1,082	1,000	637	1,000	0	4,000
TOTAL PERSONNEL COSTS	84,987	89,141	134,970	25,670	134,970	0	84,390

SUPPLIES/OPERATIONS/UTIL							
10-510-520.01 OFFICE SUPPLIES	1,199	964	1,200	844	1,200	0	1,200
10-510-520.02 POSTAGE	775	101	925	722	925	0	925
10-510-520.03 MEMBERSHIP FEES	0	92	210	0	210	0	210
10-510-520.04 TRAVEL, TRAINING & MEETIN	59	714	2,500	0	2,500	0	2,500
10-510-520.10 DRUG TESTING	0	0	130	0	130	0	130
10-510-520.25 PRINTING	11	60	200	36	200	0	200
TOTAL SUPPLIES/OPERATIONS/UTIL	2,044	1,930	5,165	1,601	5,165	0	5,165

CONTRACTUAL SERVICES							
10-510-550.08 IT - COMPUTER SOFTWARE	221	2,356	2,000	2,420	2,000	0	2,000
10-510-550.13 COPIER LEASE	930	1,218	1,110	1,373	1,110	0	1,110
TOTAL CONTRACTUAL SERVICES	1,150	3,573	3,110	3,792	3,110	0	3,110

TOTAL FINANCE	88,181	94,644	143,245	31,064	143,245	0	92,655
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10 -GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET DR

PERSONNEL COSTS

10-512-510.01 SALARIES	431,164	486,808	596,366	383,405	596,366	0	561,587
10-512-510.02 RETIREMENT SYSTEM	27,784	28,001	65,689	38,345	65,689	0	53,094
10-512-510.03 FICA TAXES	26,846	30,954	38,214	26,756	38,314	0	36,273
10-512-510.04 MEDICARE TAXES	6,278	7,239	8,937	6,258	8,937	0	8,483
10-512-510.05 STATE UNEMPLOYMENT TAX	70	25	616	1,336	616	0	5,850
10-512-510.06 HEALTH INSURANCE	65,504	86,704	114,576	43,349	114,576	0	110,350
10-512-510.07 LIFE INSURANCE	1,114	1,577	1,936	827	1,936	0	1,760
10-512-510.08 WORKER'S COMPENSATION	16,843	15,751	16,224	15,096	16,224	0	17,360
10-512-510.10 DRUG TESTING	642	0	650	150	650	0	650
10-512-510.13 CERTIFICATION PAY	12,700	6,909	3,600	1,000	3,600	0	9,600
10-512-510.14 OVERTIME	14,287	27,818	20,000	31,182	20,000	0	20,000
TOTAL PERSONNEL COSTS	603,233	691,786	866,808	547,703	866,908	0	825,007

SUPPLIES/OPERATIONS/UTIL

10-512-520.01 OFFICE SUPPLIES	1,923	3,524	2,500	3,266	4,000	0	3,000
10-512-520.02 POSTAGE	189	245	250	229	250	0	250
10-512-520.03 MEMBERSHIP FEES	1,811	1,967	2,050	1,948	2,050	0	2,050
10-512-520.04 TRAVEL, TRAINING & MEETIN	8,214	5,061	9,000	6,401	9,000	0	9,000
10-512-520.07 UTILITIES - TELEPHONE	6,652	6,307	7,400	4,395	7,400	0	7,400
10-512-520.08 UTILITIES - ELECTRIC	5,404	6,390	6,200	6,006	6,200	0	6,200
10-512-520.09 UTILITIES - GAS	342	0	260	572	600	0	260
10-512-520.10 JANITORIAL SUPPLIES	126	119	500	470	500	0	500
10-512-520.12 UNIFORM PURCHASE	3,752	1,214	7,000	5,733	7,000	0	7,000
10-512-520.13 PD CASE EXPENSES	878	1,310	2,400	1,187	2,400	0	2,400
10-512-520.14 K-9 EXPENSES	0	0	0	0	0	0	0
10-512-520.15 FUEL & LUBRICANTS	23,510	37,551	26,500	14,153	26,500	0	26,500
10-512-520.16 COMMUNITY RELATIONS	8,306	1,809	2,000	3,094	3,000	0	3,000
10-512-520.17 AMMUNITION	680	1,676	1,500	0	1,500	0	1,500
10-512-520.18 INTERNET SERVICE	342	1,216	454	412	454	0	500
10-512-520.25 PRINTING	346	60	500	36	500	0	500
10-512-520.35 SAFETY EQUIPMENT	26,925	47	300	300	300	0	300
TOTAL SUPPLIES/OPERATIONS/UTIL	89,402	68,495	68,814	48,800	71,654	0	69,860

INSURANCE

10-512-530.03 PROPERTY COVERAGE	928	1,028	1,058	2,092	2,092	0	2,092
10-512-530.05 CRIME COVERAGE	0	0	0	0	0	0	0
10-512-530.15 LAW ENFORCEMENT LIABILITY	5,749	11,212	11,500	7,615	7,615	0	11,500
10-512-530.16 AUTO LIABILITY	1,835	2,079	2,100	8,101	8,101	0	2,100
10-512-530.17 MOBILE EQUIPMENT	18	19	20	32	0	0	20
10-512-530.18 ANNUAL MORTALITY AND THERP	0	0	0	0	0	0	0
10-512-530.19 AUTO PHYSICAL DAMAGE	2,372	2,468	2,542	1,973	1,973	0	2,542
TOTAL INSURANCE	10,902	16,806	17,220	19,813	19,781	0	18,254

10 - GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

REPAIRS & MAINTENANCE							
10-512-540.01 BUILDING - MAINT.	1,072	2,713	2,500	4,423	4,500	0	5,000
10-512-540.02 EQUIPMENT - MAINT.	1,175	114	6,000	3,255	6,000	0	6,000
10-512-540.03 VEHICLE - MAINT.	5,129	24,203	7,500	1,073	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	2,394	1,323	3,000	1,972	3,000	0	3,000
10-512-540.06 INSPECTIONS	37	71	56	3,483	56	0	56
10-512-540.07 CAR WASHES	370	439	600	224	600	0	600
TOTAL REPAIRS & MAINTENANCE	10,176	28,864	20,956	14,430	22,956	0	23,456

CONTRACTUAL SERVICES							
10-512-550.08 IT - COMPUTER SOFTWARE	16,390	10,457	8,500	7,112	8,500	0	8,500
10-512-550.12 PROFESSIONAL FEES	0	0	0	28,380	10,000	0	0
10-512-550.13 COPIER LEASE	3,830	1,218	4,200	1,373	4,200	0	4,200
10-512-550.30 CAMERA SERVICE	2,331	17,188	0	0	0	0	1,000
TOTAL CONTRACTUAL SERVICES	22,550	28,863	12,700	36,865	22,700	0	13,700

MISCELLANEOUS							
10-512-560.01 MISCELLANEOUS EXPENSES	5,064	4,166	3,500	3,020	3,500	0	3,500
TOTAL MISCELLANEOUS	5,064	4,166	3,500	3,020	3,500	0	3,500

CAPITAL OUTLAY							
10-512-570.01 EQUIPMENT	84,350	15,581	15,000	12,596	15,000	0	60,000
10-512-570.02 VEHICLE - PAYMENT	87,119	6,367	5,967	0	5,967	0	80,000
TOTAL CAPITAL OUTLAY	171,469	21,948	20,967	12,596	20,967	0	140,000

TOTAL POLICE	912,797	860,927	1,010,965	683,227	1,028,466	0	1,093,777
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10 - GENERAL FUND
DPS FACILITY

DEPARTMENTAL EXPENDITURES

	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE BUDGET	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
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(-----) (-----) (-----) (-----) (-----) (-----) (-----)							
SUPPLIES/OPERATIONS/UTIL							
10-514-520.08 UTILITIES - ELECTRIC	5,907	6,095	6,701	4,909	6,701	0	6,701
10-514-520.09 UTILITIES - GAS	0	0	0	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	5,907	6,095	6,701	4,909	6,701	0	6,701

(-----) (-----) (-----) (-----) (-----) (-----) (-----)							
INSURANCE							
10-514-530.03 PROPERTY COVERAGE	762	844	876	3,174	876	0	3,000
TOTAL INSURANCE	762	844	876	3,174	876	0	3,000

(-----) (-----) (-----) (-----) (-----) (-----) (-----)							
REPAIRS & MAINTENANCE							
10-514-540.01 BUILDING-MAINT	3,668	2,526	2,000	5,942	2,000	0	2,000
TOTAL REPAIRS & MAINTENANCE	3,668	2,526	2,000	5,942	2,000	0	2,000

TOTAL DPS FACILITY	10,337	9,464	9,577	14,025	9,577	0	11,701
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10 - GENERAL FUND
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	YEAR-TO-DATE	PROJECTED	REQUESTED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	BUDGET	DR	BUDGET

PERSONNEL COSTS

10-516-510.01 SALARIES	80,970	84,130	86,497	76,862	76,906	0	0	94,828
10-516-510.02 RETIREMENT SYSTEM	4,761	4,576	9,218	7,645	4,972	0	0	8,606
10-516-510.03 FICA TAX	4,765	5,136	5,362	4,965	4,834	0	0	5,879
10-516-510.04 MEDICARE TAXES	1,114	1,201	1,254	1,161	1,130	0	0	1,375
10-516-510.05 STATE UNEMPLOYMENT TAX	16	1	86	235	296	0	0	948
10-516-510.06 HEALTH INSURANCE	17,370	20,531	20,832	17,352	18,950	0	0	22,070
10-516-510.07 LIFE INSURANCE	409	376	352	323	409	0	0	352
10-516-510.08 WORKER'S COMPENSATION	244	196	202	503	196	0	0	307
10-516-510.10 DRUG TESTING	0	0	130	0	160	0	0	130
10-516-510.16 VACATION BUY BACK	0	0	976	1,056	1,056	0	0	1,144
TOTAL PERSONNEL COSTS	109,650	116,148	124,909	110,101	108,909	0	0	135,639

SUPPLIES/OPERATIONS/UTIL

10-516-520.01 OFFICE SUPPLIES	3,214	4,879	3,500	3,004	3,500	0	0	4,000
10-516-520.02 POSTAGE	1,047	1,701	2,000	2,000	2,000	0	0	2,000
10-516-520.03 MEMBERSHIP FEES	0	430	450	375	450	0	0	450
10-516-520.04 TRAVEL, TRAINING & MEETIN	32	674	1,600	150	150	0	0	1,600
10-516-520.07 UTILITIES - TELEPHONE	1,237	1,503	1,446	1,071	1,446	0	0	1,446
10-516-520.08 UTILITIES - ELECTRIC	5,404	6,427	6,197	4,910	6,197	0	0	6,197
10-516-520.09 UTILITIES - GAS	340	0	339	572	400	0	0	450
10-516-520.10 JANITORIAL SUPPLIES	72	119	400	396	400	0	0	400
10-516-520.18 INTERNET SERVICE	292	135	287	465	400	0	0	400
10-516-520.25 PRINTING	413	458	525	36	525	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	12,051	16,324	16,744	12,978	15,468	0	0	16,943

INSURANCE

10-516-530.03 PROPERTY COVERAGE	619	686	706	2,092	2,902	0	0	2,989
TOTAL INSURANCE	619	686	706	2,092	2,902	0	0	2,989

REPAIRS & MAINTENANCE

10-516-540.01 BUILDING - MAINT.	3,178	2,331	1,400	1,398	1,400	0	0	2,000
TOTAL REPAIRS & MAINTENANCE	3,178	2,331	1,400	1,398	1,400	0	0	2,000

CONTRACTUAL SERVICES

10-516-550.08 IT - COMPUTER SOFTWARE	14,567	9,163	14,000	3,470	7,000	0	0	14,000
10-516-550.13 COPIER LEASE	3,829	1,218	3,708	1,373	3,708	0	0	3,708
10-516-550.14 ATTORNEY FEES - CITY ATTO	10,936	5,891	12,000	4,962	6,000	0	0	12,000
10-516-550.15 ATTY. FEES - COLLECTIONS	10,594	9,421	15,000	13,214	15,000	0	0	15,000
10-516-550.60 CREDIT CARD PROCESSING FE	2,673	5,365	2,555	1,437	4,500	0	0	4,500
TOTAL CONTRACTUAL SERVICES	42,599	31,058	47,263	24,455	36,208	0	0	49,208

MISCELLANEOUS

10-516-560.05 STATE TAX ON FINES	23,738	42,468	35,600	25,512	35,600	0	0	35,600
TOTAL MISCELLANEOUS	23,738	42,468	35,600	25,512	35,600	0	0	35,600

10 - GENERAL FUND
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES

	2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL	CURRENT BUDGET	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
CAPITAL OUTLAY								
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	191,835	209,016	226,622	176,536	200,487	0	242,379	

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10 - GENERAL FUND
COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	PROPOSED

PERSONNEL COSTS	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
10-518-510.01 SALARIES	45,886	35,750	45,131	41,352	47,011	0	48,901
10-518-510.02 RETIREMENT SYSTEM	2,778	809	4,810	4,204	3,052	0	4,437
10-518-510.03 FICA TAX	2,798	2,315	2,798	2,564	3,004	0	3,031
10-518-510.04 MEDICARE TAXES	654	541	654	600	706	0	709
10-518-510.05 STATE UNEMPLOYMENT TAX	8	0	45	159	294	0	489
10-518-510.06 HEALTH INSURANCE	11,070	6,098	10,416	6,779	11,905	0	11,035
10-518-510.07 LIFE INSURANCE	173	87	176	180	200	0	176
10-518-510.08 WORKER'S COMPENSATION	808	945	973	251	945	0	153
10-518-510.10 DRUG TESTING	97	0	65	0	65	0	65
10-518-510.13 CERTIFICATION PAY	0	0	0	0	0	0	1,200
10-518-510.14 OVERTIME	1,081	622	0	259	1,100	0	0
TOTAL PERSONNEL COSTS	65,352	47,168	65,069	56,348	68,282	0	70,196

SUPPLIES/OPERATIONS/UTIL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
10-518-520.01 OFFICE SUPPLIES	1,190	563	1,200	1,153	1,200	0	2,000
10-518-520.02 POSTAGE	2,152	889	900	103	900	0	1,200
10-518-520.03 MEMBERSHIP FEES	145	145	145	235	145	0	150
10-518-520.04 TRAVEL, TRAINING & MEETIN	488	0	2,000	0	2,000	0	2,000
10-518-520.07 UTILITIES - TELEPHONE	342	81	374	315	374	0	375
10-518-520.15 FUEL & OILRICANS	3,098	173	8,500	4,517	8,500	0	4,000
10-518-520.19 LEGAL NOTICES	2,585	1,118	3,600	0	3,600	0	3,000
10-518-520.25 PRINTING	237	60	50	59	60	0	0
10-518-520.26 SMALL TOOLS	50	0	200	37	100	0	200
10-518-520.35 SAFETY EQUIPMENT	0	0	200	68	200	0	200
TOTAL SUPPLIES/OPERATIONS/UTIL	10,286	3,028	17,169	6,488	17,079	0	13,125

INSURANCE	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
10-518-530.16 AUTO LIABILITY	0	76	78	192	192	0	200
10-518-530.19 AUTO PHYSICAL DAMAGE	0	115	118	221	221	0	200
TOTAL INSURANCE	0	190	196	413	413	0	400

REPAIRS & MAINTENANCE	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
10-518-540.03 VEHICILE MAINTENANCE	58	100	500	17	500	0	500
10-518-540.05 TIRES	0	0	250	0	250	0	250
10-518-540.06 INSPECTIONS	0	0	8	7	8	0	8
10-518-540.07 CAR WASHES	0	0	200	0	200	0	200
TOTAL REPAIRS & MAINTENANCE	58	100	958	24	958	0	958

CONTRACTUAL SERVICES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
10-518-550.04 ENGINEERING FEES	608	0	0	1,425	2,400	0	1,425
10-518-550.13 COPPER LEASE	930	1,218	1,110	1,373	1,200	0	1,000
10-518-550.14 ATTORNEY FEES - CITY ATTO	7,337	17,603	4,500	15,664	18,000	0	15,000
TOTAL CONTRACTUAL SERVICES	8,874	19,821	5,610	18,462	21,600	0	17,425

10 - GENERAL FUND
 COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
10-518-560.71 BUILDING INSPECTION FEES	19,017	20,141	44,015	26,505	65,000	0	45,000
TOTAL MISCELLANEOUS	19,017	20,141	44,015	26,505	65,000	0	45,000
CAPITAL OUTLAY							
10-518-570.02 VEHICLE- PAYMENT	5,967	5,967	5,967	0	5,987	0	5,987
TOTAL CAPITAL OUTLAY	5,967	5,967	5,967	0	5,987	0	5,987
TOTAL COMM. DEVE & CODE	109,553	95,414	138,984	108,239	179,319	0	153,091

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10 - GENERAL FUND
VOLUNTEER FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

PERSONNEL COSTS						
10-520-510.08 WORKER'S COMPENSATION	686	545	699	2,025	545	0
TOTAL PERSONNEL COSTS	686	545	699	2,025	545	2,000

SUPPLIES/OPERATIONS/UTIL						
10-520-520.04 TRAVEL, TRAINING & MEETIN	564	4,624	5,000	1,480	5,000	0
10-520-520.05 GENERAL SUPPLIES	586	79	3,500	0	3,500	0
10-520-520.07 UTILITIES - TELEPHONE	221	810	850	630	850	0
10-520-520.08 UTILITIES - ELECTRIC	2,449	3,395	3,116	2,939	3,115	0
10-520-520.15 FUEL & LUBRICANTS	26,041	5,596	15,250	8,105	15,250	0
10-520-520.18 INTERNET SERVICE	943	(90)	950	630	950	0
10-520-520.35 SAFETY EQUIPMENT	0	21,656	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	30,804	36,070	28,666	13,783	28,665	25,286

INSURANCE						
10-520-530.03 PROPERTY COVERAGE	1,618	1,792	1,900	4,985	4,985	0
10-520-530.16 AUTO LIABILITY	1,797	3,008	3,098	3,232	3,232	0
10-520-530.19 AUTO PHYSICAL DAMAGE	3,071	3,196	3,291	4,575	4,575	0
TOTAL INSURANCE	6,486	7,996	8,289	12,792	12,792	13,010

REPAIRS & MAINTENANCE						
10-520-540.03 VEHICLE - MAINT.	7,515	6,524	10,000	10,000	10,000	0
10-520-540.05 TIRES	4,962	0	4,000	0	4,000	0
10-520-540.06 INSPECTIONS	8,239	4,811	6,500	2,387	6,500	0
10-520-540.08 FIRE EQUIPMENT - MAINT.	396	10,943	10,500	9,883	10,500	0
TOTAL REPAIRS & MAINTENANCE	21,113	22,278	31,000	22,270	31,000	31,000

CONTRACTUAL SERVICES						
10-520-550.06 LABOR	2,720	40	4,000	2,350	2,350	0
TOTAL CONTRACTUAL SERVICES	2,720	40	4,000	2,350	2,350	4,000

CAPITAL OUTLAY						
10-520-570.01 EQUIPMENT	10,334	1,416	55,000	40,106	55,000	0
10-520-570.03 FIRE TRUCK PAYMENT	196,361	0	16,361	0	16,361	0
TOTAL CAPITAL OUTLAY	206,695	1,416	71,361	40,106	71,361	36,361

TOTAL VOLUNTEER FIRE DEPARTMENT	268,503	68,344	144,015	93,326	146,713	0
						111,657

10 -GENERAL FUND
 EMS FACILITY

DEPARTMENTAL EXPENDITURES

2021-2022 2022-2023 2023-2024 2024-2025
 ACTUAL ACTUAL CURRENT YEAR-TO-DATE PROJECTED REQUESTED PROPOSED
 BUDGET ACTUAL YEAR-TO-DATE YEAR-TO-DATE BUDGET BUDGET
 DR

SUPPLIES/OPERATIONS/UTIL
 10-522-520.08 UTILITIES - ELECTRIC 3,778 4,585 5,120 4,173 5,120 0 5,275
 TOTAL SUPPLIES/OPERATIONS/UTIL 3,778 4,585 5,120 4,173 5,120 0 5,275

INSURANCE
 10-522-530.03 PROPERTY COVERAGE 373 413 425 1,549 1,550 0 1,595
 TOTAL INSURANCE 373 413 425 1,549 1,550 0 1,595

REPAIRS & MAINTENANCE
 10-522-540.01 BUILDING - MAINT. 0 1,320 1,500 1,137 1,500 0 2,000
 TOTAL REPAIRS & MAINTENANCE 0 1,320 1,500 1,137 1,500 0 2,000

TOTAL EMS FACILITY 4,151 6,319 7,045 6,859 8,170 0 8,870

10 -GENERAL FUND
COMMUNITY CENTER

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

<u>PERSONNEL COSTS</u>							
10-526-510.01 SALARIES	1,650	1,950	1,800	1,800	1,800	0	1,800
10-526-510.02 RETIREMENT SYSTEM	91	74	121	191	113	0	121
10-526-510.03 FICA TAX	52	111	118	117	112	0	118
10-526-510.04 MEDICARE TAX	74	26	28	27	26	0	28
10-526-510.08 WORKERS COMPENSATION	0	34	36	5	34	0	35
TOTAL PERSONNEL COSTS	1,867	2,195	2,103	2,141	2,085	0	2,103

<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-526-520.08 UTILITIES - ELECTRICITY	3,285	4,277	3,655	3,573	3,900	0	3,900
10-526-520.10 JANITORIAL EXPENSE	1,288	1,045	3,000	1,697	3,000	0	3,000
TOTAL SUPPLIES/OPERATIONS/UTIL	4,574	5,322	6,655	5,270	6,900	0	6,900

<u>INSURANCE</u>							
10-526-530.03 PROPERTY COVERAGE	716	703	724	1,536	1,600	0	1,600
TOTAL INSURANCE	716	703	724	1,536	1,600	0	1,600

<u>REPAIRS & MAINTENANCE</u>							
10-526-540.01 BUILDING MAINTENANCE	1,058	15,231	2,000	14,677	3,000	0	15,000
TOTAL REPAIRS & MAINTENANCE	1,058	15,231	2,000	14,677	3,000	0	15,000

<u>CONTRACTUAL SERVICES</u>							
10-526-550.06 LABOR	0	5,700	8,500	7,950	10,000	0	10,000
10-526-550.14 SECURITY FEES	0	1,240	1,040	2,360	1,500	0	1,500
TOTAL CONTRACTUAL SERVICES	0	6,940	9,540	10,310	11,500	0	11,500

<u>CAPITAL OUTLAY</u>							
10-526-570.01 HVAC	0	0	15,000	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	15,000	0	0	0	0

TOTAL COMMUNITY CENTER	8,215	30,392	36,022	33,934	25,085	0	37,103
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10 - GENERAL FUND
SENIOR CITIZENS

DEPARTMENTAL EXPENDITURES

(-----) (-----) (-----) (-----) (-----)
 2021-2022 2022-2023 CURRENT YEAR-TO-DATE PROJECTED REQUESTED PROPOSED
 ACTUAL ACTUAL BUDGET ACTUAL YEAR-TO-DATE BUDGET BUDGET
 DR

SUPPLIES/OPERATIONS/UTIL
 10-528-520.08 UTILITIES - ELECTRIC 1,150 2,162 1,500 1,772 1,500 0 1,500
 TOTAL SUPPLIES/OPERATIONS/UTIL 1,150 2,162 1,500 1,772 1,500 0 1,500

INSURANCE
 10-528-530.03 PROPERTY COVERAGE 172 191 197 424 424 0 437
 TOTAL INSURANCE 172 191 197 424 424 0 437

REPAIRS & MAINTENANCE
 10-528-540.01 BUILDING - MAINT. 270 4,011 1,000 828 1,000 0 1,000
 TOTAL REPAIRS & MAINTENANCE 270 4,011 1,000 828 1,000 0 1,000

TOTAL SENIOR CITIZENS 1,592 6,365 2,697 3,024 2,924 0 2,937

10 - GENERAL FUND
PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

PERSONNEL COSTS							
10-530-510.01 SALARIES	34,652	50,866	32,941	62,583	32,941	0	73,486
10-530-510.02 RETIREMENT SYSTEM	2,118	2,390	3,724	6,445	3,724	0	6,850
10-530-510.03 FICA TAXES	2,121	3,109	2,166	4,122	2,166	0	4,680
10-530-510.04 MEDICARE TAX	496	727	506	964	506	0	1,095
10-530-510.05 STATE UNEMPLOYMENT TAX	240	10	35	253	35	0	754
10-530-510.06 HEALTH INSURANCE	8,685	13,285	10,416	28,083	10,416	0	22,070
10-530-510.07 LIFE INSURANCE	86	203	176	555	176	0	352
10-530-510.08 WORKER'S COMPENSATION	859	705	726	1,604	726	0	344
10-530-510.10 DRUG TESTING	65	0	130	0	130	0	130
10-530-510.14 OVERTIME	1,080	2,228	2,000	2,936	2,000	0	2,000
TOTAL PERSONNEL COSTS	50,402	73,523	52,820	107,546	52,820	0	111,761

SUPPLIES/OPERATIONS/UTIL							
10-530-520.08 UTILITIES - ELECTRIC	253	364	700	3,021	3,723	0	3,063
10-530-520.15 FUEL & LUBRICANTS	3,578	2,015	4,500	4,836	4,500	0	4,500
10-530-520.22 UNIFORM RENTAL	1,565	720	3,874	3,716	3,874	0	3,874
10-530-520.23 BOOT PROGRAM (SAFETY)	150	0	300	450	450	0	300
10-530-520.26 SMALL TOOLS	236	2,175	500	388	500	0	500
10-530-520.35 SAFETY EQUIPMENT	259	250	200	296	200	0	250
TOTAL SUPPLIES/OPERATIONS/UTIL	6,040	5,524	10,074	12,706	13,247	0	12,487

INSURANCE							
10-530-530.02 GENERAL LIABILITY	132	569	586	476	476	0	490
10-530-530.03 PROPERTY COVERAGE	1,356	1,501	1,546	2,369	2,369	0	2,440
10-530-530.16 AUTO LIABILITY	67	76	78	419	419	0	432
10-530-530.17 MOBILE EQUIPMENT	65	103	106	446	446	0	460
10-530-530.19 AUTO PHYSICAL DAMAGE	110	115	118	403	403	0	415
TOTAL INSURANCE	1,730	2,364	2,434	4,113	4,113	0	4,237

REPAIRS & MAINTENANCE							
10-530-540.01 EQUIPMENT - MAINT.	2,870	7,596	5,000	12,568	6,000	0	8,000
10-530-540.03 VEHICLE MAINTENANCE	848	266	1,200	3,223	3,500	0	1,500
10-530-540.05 TIRES	85	1,153	1,000	2,224	2,224	0	1,000
10-530-540.06 INSPECTIONS	23	21	14	14	14	0	0
10-530-540.10 PAVILION - MAINT.	0	654	200	34	200	0	1,000
10-530-540.11 CITY PARK - MAINT.	16,771	1,627	1,500	10,295	1,500	0	10,000
10-530-540.40 SPECIAL PROJECTS/CONTRACT	6,985	8,880	8,400	5,422	8,400	0	8,400
TOTAL REPAIRS & MAINTENANCE	27,582	20,197	17,314	33,779	21,838	0	29,900

MISCELLANEOUS							
10-530-560.11 MISCELLANEOUS EXPENSE	15	472	0	41	41	0	0
TOTAL MISCELLANEOUS	15	472	0	41	41	0	0

10 -GENERAL FUND
 PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES

	2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
CAPITAL OUTLAY								
10-530-570.01 EQUIPMENT	0	0	13,436	0	1,580	1,580	0	15,000
TOTAL CAPITAL OUTLAY	0	0	13,436	0	1,580	1,580	0	15,000
TOTAL PARKS DEPARTMENT	85,769	115,516	82,642	159,765	93,639	0	173,385	

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10 - GENERAL FUND
STREET

DEPARTMENTAL EXPENDITURES	2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL	CURRENT BUDGET	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE PROJECTED	REQUESTED BUDGET	PROPOSED BUDGET

PERSONNEL COSTS								
10-534-510.01 SALARIES	53,689		47,515	65,882	75,314	65,882	0	116,397
10-534-510.02 RETIREMENT SYSTEM	3,416		3,001	7,234	7,869	7,234	0	10,744
10-534-510.03 FICA TAXES	3,477		3,306	4,208	4,938	4,208	0	7,340
10-534-510.04 MEDICARE TAX	813		773	984	1,155	984	0	1,716
10-534-510.05 STATE UNEMPLOYMENT TAX	378		14	68	363	68	0	1,183
10-534-510.06 HEALTH INSURANCE	13,388		12,593	20,832	5,255	20,832	0	33,105
10-534-510.07 LIFE INSURANCE	154		185	352	117	352	0	528
10-534-510.08 WORKER'S COMPENSATION	3,160		2,494	2,693	2,693	2,868	0	3,008
10-534-510.10 DRUG TESTING	65		0	130	0	130	0	195
10-534-510.14 OVERTIME	4,737		5,230	2,000	3,811	2,000	0	2,000
TOTAL PERSONNEL COSTS	83,275		75,111	104,258	101,517	104,558	0	176,216

SUPPLIES/OPERATIONS/UTIL								
10-534-520.15 FUEL & LUBRICANTS	6,541		2,000	7,200	8,114	7,200	0	8,500
10-534-520.22 UNIFORM RENTAL	2,620		3,193	2,600	200	2,000	0	2,600
10-534-520.23 BOOT PROGRAM (SAFETY)	410		740	300	300	300	0	450
10-534-520.26 SMALL TOOLS	485		1,751	650	403	650	0	650
10-534-520.29 UTILITIES - STREET LIGHTS	45,863		56,616	54,000	27,603	50,000	0	54,000
10-534-520.35 SAFETY EQUIPMENT	352		149	400	523	600	0	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	56,271		64,448	65,150	37,144	60,750	0	67,200

INSURANCE								
10-534-530.03 PROPERTY COVERAGE	211		434	447	1,280	1,280	0	1,320
10-534-530.16 AUTO LIABILITY	858		0	901	432	432	0	515
10-534-530.17 MOBILE EQUIPMENT	292		307	316	1,068	1,068	0	1,100
10-534-530.19 AUTO PHYSICAL DAMAGE	1,466		1,526	1,571	586	586	0	605
TOTAL INSURANCE	2,826		2,267	3,235	3,366	3,366	0	3,540

REPAIRS & MAINTENANCE								
10-534-540.01 BUILDING-MAINT.	1,826		145	3,500	232	3,500	0	3,500
10-534-540.02 EQUIPMENT - MAINT.	2,043		1,326	2,000	4,975	5,000	0	5,000
10-534-540.03 VEHICLE MAINTENANCE	865		1,511	2,000	1,362	2,000	0	2,000
10-534-540.05 TIRES	318		201	750	750	750	0	750
10-534-540.06 INSPECTIONS	5		22	22	7	22	0	7
10-534-540.13 HEAVY EQUIPMENT-MAINT.	0		3,468	4,000	5,900	4,000	0	6,000
10-534-540.14 BARRICADES-MAINT.	815		0	1,000	838	1,000	0	1,000
10-534-540.15 STREET SIGNS - MAINT.	0		5,883	5,000	2,462	5,000	0	6,000
10-534-540.16 STREET REPAIRS - MAINT.	83,908		85,466	75,000	58,937	75,000	0	75,000
TOTAL REPAIRS & MAINTENANCE	89,780		98,024	93,272	75,463	96,272	0	99,257

CONTRACTUAL SERVICES								
10-534-550.04 ENGINEERING FEES	9,383		49,522	30,000	23,928	30,000	0	40,000
10-534-550.08 IT - COMPUTER SOFTWARE	0		0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES	9,383		49,522	30,000	23,928	30,000	0	40,000

10 - GENERAL FUND
 STREET

DEPARTMENTAL EXPENDITURES

(-----) (-----) (-----)
 2021-2022 2022-2023 CURRENT YEAR-TO-DATE PROJECTED REQUESTED PROPOSED
 ACTUAL ACTUAL BUDGET ACTUAL YEAR-TO-DATE YEAR-TO-DATE BUDGET BUDGET
 DR

MISCELLANEOUS

10-534-560.01 MISCELLANEOUS EXPENSE 75 381 200 0 200 0 300
 TOTAL MISCELLANEOUS 75 381 200 0 200 0 300

CAPITAL OUTLAY

10-534-570.01 EQUIPMENT-LEASE PURCHASE 29,724 0 0 0 0 0 0
 10-534-570.03 CAPITAL - EQUIPMENT 0 0 0 5,350 0 0 30,000
 10-534-570.05 PAVING STREETS 0 2,620 200,000 0 200,000 0 200,000
 TOTAL CAPITAL OUTLAY 29,724 2,620 200,000 5,350 200,000 0 230,000

TOTAL STREET 271,334 292,373 496,115 246,767 495,146 0 616,513

10 -GENERAL FUND
 SANITATION

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR-TO-DATE	PROPOSED
				ACTUAL	BUDGET	BUDGET

SUPPLIES/OPERATIONS/UTIL						
10-538-520.02 POSTAGE	2,634	0	3,078	856	3,078	3,170
TOTAL SUPPLIES/OPERATIONS/UTIL	2,634	0	3,078	856	3,078	3,170

INSURANCE						
10-538-530.20 BAD DEBT EXPENSE	0	0	0	0	0	0
TOTAL INSURANCE	0	0	0	0	0	0

CONTRACTUAL SERVICES						
10-538-550.18 GARBAGE COLLECTION & DISP	619,193	787,565	647,500	621,592	621,800	650,000
TOTAL CONTRACTUAL SERVICES	619,193	787,565	647,500	621,592	621,800	650,000

MISCELLANEOUS						
10-538-560.08 SALES TAX/GARBAGE COLLECT	50,737	69,306	56,895	48,733	56,895	0
TOTAL MISCELLANEOUS	50,737	69,306	56,895	48,733	56,895	0

TOTAL SANITATION	672,564	856,871	707,473	671,181	681,773	653,170
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DR

10 -GENERAL FUND
 SOURCES/(USES)

DEPARTMENTAL EXPENDITURES

DR

EXP CATEGORY 000 THRU 499
 10-599-300.60 INTEREST EXPENSE
 TOTAL EXP CATEGORY 000 THRU 499

TOTAL SOURCES/(USES)

TOTAL EXPENDITURES
 REVENUE OVER/(UNDER) EXPENDITURES

	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	2023-2024 YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	2024-2025 REQUESTED BUDGET	PROPOSED BUDGET
EXP CATEGORY 000 THRU 499	0	0	0	0	0	0	0
10-599-300.60 INTEREST EXPENSE	0	0	0	0	0	0	0
TOTAL EXP CATEGORY 000 THRU 499	0	0	0	0	0	0	0
TOTAL SOURCES/(USES)	0	0	0	0	0	0	0
TOTAL EXPENDITURES	3,502,677	3,525,604	4,001,355	3,140,911	4,105,202	0	4,314,362
REVENUE OVER/(UNDER) EXPENDITURES	(78,457)	60,379	0	165,155	(72,994)	0	0

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.

	23/24 ADOPTED BUDGET	23/24 PROJECTED ENDING	24/25 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING UNRESTRICTED NET POSITION					
REVENUE & TRANSFERS IN TOTAL	\$ 1,247,375	\$ 1,275,635	\$ 1,743,270	\$ 495,895	39.76%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	\$ 1,041,604	\$ 1,063,386	\$ 1,342,646	\$ 301,042	
DEBT SERVICE	\$ 146,508	\$ 146,031	\$ 400,624	\$ 254,116	
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	<u>\$ 1,188,112</u>	<u>\$ 1,209,417</u>	<u>\$ 1,743,270</u>	\$ 555,158	46.73%
Income/(Loss)*	\$ 59,263	\$ 66,218	-		
ENDING UNRESTRICTED NET POSITION	<u>\$ 59,263</u>	<u>\$ 66,218</u>	<u>\$ -</u>		

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

20 - WATER FUND

REVENUES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	PROPOSED

OTHER REVENUE						
20-470.17 INTEREST	769	5,099	0	4,695	5,200	6,000
TOTAL OTHER REVENUE	769	5,099	0	4,695	5,200	6,000

WATER REVENUE

20-480.01 WATER TAP FEES	4,100	6,800	6,650	8,570	6,650	10,000
20-480.02 WATER RECONNECTION FEE	14,010	10,890	12,600	17,449	12,600	15,000
20-480.03 WATER SALES	987,211	1,137,857	1,189,537	1,211,060	1,189,537	1,349,013
20-480.04 WATER LATE FEES	17,080	16,922	16,500	24,970	20,000	25,000
20-480.05 BULK WATER, BILLING FEE, WTR S	5,997	2,886	8,000	9,998	15,000	15,000
20-480.09 WATER METER FEES	5,568	3,754	7,500	18,440	20,000	20,000
20-480.18 COPY AND FAX CHARGES	411	241	378	250	378	350
20-480.19 MISCELLANEOUS REVENUES	19,678	1,530	250	1,823	250	1,000
20-480.20 PLUMBING PERMITS	0	0	0	0	0	0
20-480.26 NSF CHECK CHARGES	210	150	240	390	300	350
20-480.27 ACCOUNT TRANSFER FEES	390	210	420	150	420	420
20-480.30 UTILITY CREDIT CARD FEES	4,367	4,429	4,500	4,276	4,500	4,500
20-480.74 SALES OF ASSETS	740	8,910	800	227	800	800
20-480.76 TWDB REIMBURSEMENT	29,959	13,206	0	0	0	0
20-480.77 TX AGI Reimbursement	230,064	27,209	0	0	0	0
TOTAL WATER REVENUE	1,319,785	1,234,994	1,247,375	1,293,957	1,270,435	1,441,433

TRANSFERS

20-490.99 FUND BALANCE - TRANSFER IN	0	0	0	0	0	295,837
TOTAL TRANSFERS	0	0	0	0	0	295,837

TOTAL REVENUES	1,320,553	1,240,093	1,247,375	1,298,652	1,275,635	1,743,270
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20 -WATER FUND
WATER

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	REQUESTED BUDGET

PERSONNEL COSTS						
20-550-510.01 SALARIES	225,698	184,361	286,247	283,123	286,247	426,444
20-550-510.02 RETIREMENT SYSTEM	14,704	10,338	32,339	29,939	32,339	41,538
20-550-510.03 FICA TAX	14,750	13,074	18,813	18,931	18,813	28,450
20-550-510.04 MEDICARE TAX	3,449	3,058	4,399	4,427	4,399	6,556
20-550-510.05 STATE UNEMPLOYMENT TAX	558	24	303	1,191	303	4,590
20-550-510.06 HEALTH INSURANCE	30,666	33,053	72,912	46,255	72,912	121,385
20-550-510.07 LIFE INSURANCE	418	539	1,232	730	1,232	1,936
20-550-510.08 WORKER'S COMPENSATION	8,566	6,791	6,995	8,084	6,995	7,094
20-550-510.09 On-Call Pay	3,150	6,742	5,200	6,956	6,500	5,200
20-550-510.10 DRUG TESTING	745	55	455	0	455	650
20-550-510.13 CERTIFICATION PAY	2,500	900	2,400	0	3,600	7,200
20-550-510.14 OVERTIME	12,124	22,112	12,000	16,156	15,000	25,000
20-550-510.16 VACATION BUY BACK	1,370	0	0	0	0	0
TOTAL PERSONNEL COSTS	318,697	281,046	443,295	415,793	448,795	676,273

SUPPLIES/OPERATIONS/UTIL						
20-550-520.01 OFFICE SUPPLIES	2,449	2,645	2,500	2,423	2,500	4,100
20-550-520.02 POSTAGE	4,032	4,918	5,156	5,558	5,156	6,000
20-550-520.03 MEMBERSHIP FEES	5,321	3,231	4,830	3,597	4,830	5,000
20-550-520.04 TRAVEL, TRAINING & MEETIN	1,126	507	4,000	400	4,000	4,000
20-550-520.06 BUILDING MAINT	601	1,328	688	927	688	600
20-550-520.07 UTILITIES - TELEPHONE	3,862	2,248	4,150	1,203	3,906	4,150
20-550-520.08 UTILITIES - ELECTRIC	65,105	74,267	71,000	89,423	71,000	75,000
20-550-520.09 UTILITIES - GAS	347	0	360	0	360	360
20-550-520.10 JANITORIAL SUPPLIES	901	383	1,800	1,266	1,800	1,800
20-550-520.15 FUEL & LUBRICANTS	12,725	9,412	10,000	8,059	10,000	10,000
20-550-520.19 LEGAL NOTICES	817	515	1,800	0	1,800	1,800
20-550-520.22 UNIFORM RENTAL	6,921	6,181	10,000	3,311	5,000	10,000
20-550-520.23 BOOP PROGRAM (SAFETY)	657	665	750	1,045	750	1,500
20-550-520.25 PRINTING	1,221	60	1,600	404	1,600	0
20-550-520.26 SMALL TOOLS	2,888	5,745	4,500	5,964	6,000	5,000
20-550-520.30 SHOP MATERIALS	780	1,381	2,000	1,956	1,000	2,000
20-550-520.31 LICENSES TESTING	0	0	151	0	151	500
20-550-520.32 SAMPLE TESTING	7,678	7,158	7,300	3,475	7,300	7,300
20-550-520.34 CHEMICALS	36,186	23,858	29,000	28,227	29,000	30,000
20-550-520.35 SAFETY EQUIPMENT	1,110	688	1,200	1,200	1,200	1,200
TOTAL SUPPLIES/OPERATIONS/UTIL	154,726	145,190	162,785	158,438	158,041	170,310

INSURANCE						
20-550-530.01 PUBLIC OFFICIAL LIABILITY	1,133	1,185	1,220	1,489	1,490	1,534
20-550-530.02 GENERAL LIABILITY	232	194	198	228	228	235
20-550-530.03 PROPERTY COVERAGE	10,234	11,334	11,674	9,136	9,136	9,410
20-550-530.04 PUBLIC EMPLOYEE COVERAGE	152	73	75	155	155	78
20-550-530.16 AUTO LIABILITY	902	1,222	1,260	3,916	3,916	4,032
20-550-530.17 MOBILE EQUIPMENT	1,726	1,812	1,866	732	732	753
20-550-530.19 AUTO PHYSICAL DAMAGE	1,423	1,480	1,524	1,094	1,094	1,126
20-550-530.20 BAD DEBT EXPENSE	0	0	0	0	0	0
TOTAL INSURANCE	15,802	17,300	17,917	16,749	16,751	17,168

20 -WATER FUND
DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

DEBT SERVICE								
20-598-593.03 2008 SERIES BOND-PRINCIPA	7,000	14,290	7,000	7,000	7,000	0	8,000	
20-598-593.04 2012 SERIES BOND-PRINCIPA	0	88,475	53,000	54,000	54,000	0	56,000	
20-598-593.05 2020A SERIES CO'S-PRINCIP	240,000	0	0	0	0	0	235,000	
20-598-594.03 2008 SERIES BOND-INTEREST	15,053	7,448	14,423	14,423	14,423	0	14,085	
20-598-594.04 2012 SERIES BOND-INTEREST	73,109	36,204	71,685	70,208	70,208	0	68,702	
20-598-594.05 2020A SERIES CO'S-INTERES	17,637	8,818	0	0	0	0	17,637	
20-598-594.90 PAYING AGENT FEE	600	1,700	400	0	400	0	1,200	
TOTAL DEBT SERVICE	353,398	156,935	146,508	145,630	146,031	0	400,624	

TRANSFERS OUT

20-598-596.10 TRF OUT- GENERAL FUND	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0

TOTAL DEBT SERVICE/TRF OUT	353,398	156,935	146,508	145,630	146,031	0	400,624
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TOTAL EXPENDITURES	1,514,008	995,593	1,188,112	1,005,979	1,209,417	0	1,743,270
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REVENUE OVER/(UNDER) EXPENDITURES	(193,454)	244,500	59,263	292,673	66,218	0	0
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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.

	23/24 ADOPTED BUDGET	23/24 PROJECTED ENDING	24/25 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING UNRESTRICTED NET POSITION					
REVENUE & TRANSFERS IN TOTAL	\$ 766,721	\$ 732,147	\$ 818,704	\$ 51,983	6.780%
DEPARTMENT EXPENSES					
SEWER DEPARTMENTAL	\$ 508,068	\$ 583,433	\$ 555,819	\$ 47,751	
DEBT SERVICE	\$ 249,249	\$ 248,886	\$ 163,895	\$ (85,354)	
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	<u>\$ 757,317</u>	<u>\$ 832,319</u>	<u>\$ 719,714</u>	\$ (37,603)	-4.965%
Income/(Loss)*	\$ 9,404	\$ (100,172)	98,990		
ENDING UNRESTRICTED NET POSITION	<u>\$ 9,404</u>	<u>\$ (100,172)</u>	<u>\$ 98,990</u>		

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

30 -SEWER FUND

REVENUES

	2021-2022	2022-2023	2023-2024	2024-2025
	ACTUAL	ACTUAL	ACTUAL	DR
			YEAR-TO-DATE	PROJECTED
			YEAR-TO-DATE	REQUESTED
				BUDGET
				BUDGET

OTHER REVENUE								
30-470.74 SALE OF ASSETS	0	0	0	0	0	0	0	0
TOTAL OTHER REVENUE	0	0	0	0	0	0	0	0

SEWER REVENUE

30-481.01 SEWER TAP FEES	2,550	3,400	5,950	1,700	4,250	0	5,950
30-481.02 SEWER COLLECTIONS	708,787	807,305	747,881	806,173	715,007	0	792,754
30-481.03 SEWER LATE FEES	14,198	13,616	12,890	19,917	12,890	0	20,000
30-481.06 INSURANCE PROCEEDS/REFUNDS	0	0	0	837	0	0	0
30-481.19 MISCELLANEOUS REVENUES	216	0	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	725,752	824,321	766,721	828,628	732,147	0	818,704

TRANSFERS

30-490.30 TRANSFER IN	0	0	0	0	0	0	0
30-490.99 TRANSFER IN - FUND BALANCE	0	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0	0

TOTAL REVENUES	725,752	824,321	766,721	828,628	732,147	0	818,704
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30 - SEWER FUND

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	BUDGET

PERSONNEL COSTS							
30-570-510.01 SALARIES	75,786	50,860	117,133	57,024	117,133	0	130,845
30-570-510.02 RETIREMENT SYSTEM	4,885	3,085	14,412	6,272	14,412	0	14,378
30-570-510.03 FICA TAX	5,262	3,467	8,384	4,366	8,384	0	9,823
30-570-510.04 MEDICARE TAX	1,231	811	1,960	1,021	1,960	0	2,297
30-570-510.05 STATE UNEMPLOYMENT TAX	66	6	135	305	135	0	1,584
30-570-510.06 HEALTH INSURANCE	17,370	10,663	31,248	7,007	31,248	0	33,105
30-570-510.07 LIFE INSURANCE	293	141	528	182	528	0	528
30-570-510.08 WORKER'S COMPENSATION	3,826	3,071	3,163	2,562	3,163	0	2,106
30-570-510.09 ON CALL PAY	975	0	7,800	700	7,800	0	7,800
30-570-510.10 DRUG TESTING	0	0	195	0	195	0	195
30-570-510.13 CERTIFICATION PAY	1,300	200	1,200	0	1,200	0	2,400
30-570-510.14 OVERTIME	8,925	5,033	10,300	10,259	10,300	0	10,300
30-570-510.16 VACATION BUY BACK	0	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	119,917	77,337	196,458	89,698	196,458	0	215,361

SUPPLIES/OPERATIONS/UTIL							
30-570-520.01 OFFICE SUPPLIES	770	2,542	2,000	2,051	2,000	0	3,300
30-570-520.02 POSTAGE	3,765	2,969	4,000	4,408	4,000	0	4,000
30-570-520.03 MEMBERSHIP FEES	1	0	0	0	0	0	200
30-570-520.04 TRAVEL, TRAINING & MEETIN	425	475	2,000	400	2,000	0	2,000
30-570-520.06 BUILDING MATS	0	0	0	0	0	0	0
30-570-520.07 UTILITIES - TELEPHONE	2,539	2,333	3,000	1,277	3,000	0	3,000
30-570-520.08 UTILITIES - ELECTRIC	39,032	52,421	48,000	51,192	48,000	0	48,000
30-570-520.15 FUEL & LUBRICANTS	2,763	5,119	4,000	3,625	4,000	0	4,000
30-570-520.22 UNIFORM RENTAL	4,849	3,840	4,000	1,049	4,000	0	4,000
30-570-520.23 BOOT PROGRAM (SAFETY)	275	255	300	23	300	0	300
30-570-520.25 PRINTING	1,221	459	1,300	171	1,300	0	0
30-570-520.26 SMALL TOOLS	565	133	875	1,138	1,000	0	1,000
30-570-520.32 SAMPLE TESTING	6,840	340	7,600	2,613	7,600	0	7,600
30-570-520.34 CHEMICALS	1,856	1,543	2,000	2,000	2,000	0	2,000
30-570-520.35 SAFETY EQUIPMENT	241	169	400	577	600	0	500
TOTAL SUPPLIES/OPERATIONS/UTIL	65,142	72,598	79,475	70,524	79,800	0	79,900

INSURANCE							
30-570-530.01 PUBLIC OFFICAL LIABILITY	1,133	1,175	1,210	1,489	1,489	0	1,534
30-570-530.02 GENERAL LIABILITY	133	110	113	87	87	0	90
30-570-530.03 PROPERTY COVERAGE	8,032	8,896	9,162	7,887	7,887	0	8,123
30-570-530.04 PUBLIC EMPLOYEE COVERAGE	152	531	546	155	155	0	160
30-570-530.16 AUTO LIABILITY	196	221	227	5,419	5,419	0	5,581
30-570-530.17 MOBILE EQUIPMENT	501	527	542	500	500	0	515
30-570-530.19 AUTO PHYSICAL DAMAGE	360	375	387	5,925	5,925	0	6,102
30-570-530.20 BAD DEBT EXPENSE	0	0	0	0	0	0	0
TOTAL INSURANCE	10,506	11,834	12,187	21,462	21,462	0	22,105

30 -SEWER FUND
SEWER

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		PROJECTED		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE ACTUAL	YEAR-TO-DATE PROJECTED	REQUESTED BUDGET	PROPOSED BUDGET	
REPAIRS & MAINTENANCE									
30-570-540.01 BUILDING - MAINT.	234	161	55,900	2,492	55,900	0	55,900		
30-570-540.03 VEHICLE MAINT.	1,704	2,023	2,000	365	2,000	0	2,000		
30-570-540.05 TIRES	40	369	250	2,106	2,100	0	1,000		
30-570-540.06 INSPECTIONS	10	18	7	178	7	0	7		
30-570-540.22 MINOR EQUIPMENT-MAINT.	1,110	1,943	2,000	5,651	3,100	0	2,000		
30-570-540.23 HEAVY EQUIPMENT-MAINT.	81	5,746	2,000	5,939	6,000	0	5,000		
30-570-540.24 LIFT STATION - MAINT.	3,961	9,916	10,000	11,164	15,000	0	10,000		
30-570-540.25 SEWER MAIN - MAINT.	1,432	34,328	7,000	62,876	45,000	0	20,000		
30-570-540.26 WWTP - MAINT.	16,489	5,701	25,000	25,139	25,000	0	25,000		
TOTAL REPAIRS & MAINTENANCE	25,059	60,204	104,157	115,911	154,107	0	120,907		
CONTRACTUAL SERVICES									
30-570-550.01 AUDIT EXPENSE	3,640	3,250	15,000	22,640	30,000	0	19,159		
30-570-550.04 ENGINEERING FEES	653	43,900	25,000	0	25,000	0	25,000		
30-570-550.08 IT - COMPUTER SOFTWARE	17,605	15,562	15,000	11,377	15,000	0	15,000		
30-570-550.13 COPIER LEASE	672	1,361	860	1,373	1,200	0	860		
30-570-550.19 CODIFICATION	0	133	1,528	810	1,600	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	403	403	0	500		
30-570-550.22 PRINTER BOWES CONTRACT	862	133	753	266	753	0	753		
30-570-550.23 UTILITY RATE STUDY	0	0	17,500	0	17,500	0	17,500		
30-570-550.24 SLUDGE REMOVAL	3,934	7,987	6,000	4,651	6,000	0	6,000		
30-570-550.62 COMPREHENSIVE PLAN	0	0	25,000	4,651	25,000	0	25,000		
TOTAL CONTRACTUAL SERVICES	27,365	72,326	106,641	41,520	122,456	0	111,300		
MISCELLANEOUS									
30-570-560.01 MISCELLANEOUS EXPENSE	432	798	550	617	550	0	550		
30-570-560.08 PERMITS	5,696	0	5,696	5,696	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	6,128	798	6,246	6,314	6,246	0	6,246		
CAPITAL OUTLAY									
30-570-570.01 EQUIPMENT-LEASE PURCHASE	19,102	0	2,904	0	2,904	0	0		
30-570-570.20 SEWER LINE CONSTRUCTION	0	0	0	0	0	0	0		
TOTAL CAPITAL OUTLAY	19,102	0	2,904	0	2,904	0	0		
TOTAL SEWER	273,220	295,097	508,068	345,429	583,433	0	555,819		

30 - SEWER FUND
 DEBT SERVICES

DEPARTMENTAL EXPENDITURES

	2021-2022		2022-2023		2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET	PROPOSED BUDGET	
DEBT SERVICE								
30-598-593.03 2011 SERIES CO'S - PRINCI	79,000	82,000	84,000	84,000	84,000	0	38,000	
30-598-593.04 2020B SERIES CO'S - PRINC	90,000	150,475	30,500	30,500	30,500	0	0	
30-598-594.03 2011 SERIES CO'S - INTERE	135,051	66,859	129,896	129,533	129,533	0	125,495	
30-598-594.04 2020B SERIES CO'S - INTER	4,453	4,453	4,453	2,227	4,453	0	0	
30-598-594.90 PAYING AGENT FEE	400	0	400	0	400	0	400	
30-598-594.99 DEBT INTEREST ACCHUAL EX	0	0	0	0	0	0	0	
TOTAL DEBT SERVICE	308,904	303,787	249,249	246,259	248,886	0	163,895	

TRANSFERS OUT

30-598-596.10 TRANSFER OUT - GENERAL FU	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0

TOTAL DEBT SERVICES

	308,904	303,787	249,249	246,259	248,886	0	163,895
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30 -SEWER FUND
 OTH SOURCES/ (USERS)

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	REQUESTED
					YEAR-TO-DATE	BUDGET

TRANSFERS IN						
30-599-595.10 TRANSFER IN	0	0	0	0	0	0
TOTAL TRANSFERS IN	0	0	0	0	0	0

TOTAL OTH SOURCES/ (USERS)	0	0	0	0	0	0
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TOTAL EXPENDITURES	582,124	598,884	757,317	591,688	832,319	0
						719,714

REVENUE OVER/ (UNDER) EXPENDITURES	143,628	225,436	9,404	235,940	(100,172)	0
						98,990

DR

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.

	23/24 ADOPTED BUDGET	23/24 PROJECTED ENDING	24/25 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE					
TAX REVENUE TOTAL	\$ 924,957	\$ 924,940	\$ 1,086,451	\$ 161,494	17.46%
DEBT SERVICE	\$ 887,826	\$ 891,552	\$ 1,054,340		
TOTAL EXPENSES	<u>\$ 887,826</u>	<u>\$ 891,552</u>	<u>\$ 1,054,340</u>	\$ 166,514	18.76%
Income/(Loss)*	\$ 37,131	\$ 33,388	\$ 32,111		
ENDING FUND BALANCE	<u>\$ 37,131</u>	<u>\$ 33,388</u>	<u>\$ 32,111</u>		

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

40 -DEBT SERVICE

REVENUES

	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

AD VALOREM TAXES

40-400.10 AD VALOREM TAXES-CURRENT	652,740	781,248	892,940	908,223	892,940	0	1,054,451
40-400.20 DELINQUENT AD VALOREM TAXES	0	18,952	18,100	17,146	18,100	0	18,000
40-400.30 PENALTY AND INTEREST	14,360	14,833	13,900	16,000	13,900	0	14,000
TOTAL AD VALOREM TAXES	667,099	815,034	924,940	941,368	924,940	0	1,086,451

OTHER REVENUE

40-470.17 INTEREST REVENUE	11	0	17	0	0	0	0
TOTAL OTHER REVENUE	11	0	17	0	0	0	0

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	0	0	0	0	0	0	0
40-490.66 TRANSFER IN-HOT FUND CO SERIE	112,492	0	0	0	0	0	0
TOTAL TRANSFERS	112,492	0	0	0	0	0	0

TOTAL REVENUES

	779,602	815,034	924,957	941,368	924,940	0	1,086,451
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40 -DEBT SERVICE
DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

DEBT SERVICE							
40-598-593.00 2011 SERIES CO'S - INTERE	0	0	0	0	0	0	50,000
40-598-593.01 2014 SERIES CO'S - PRINCI	0	0	0	0	0	0	240,000
40-598-593.03 2012 SERIES CO'S - PRINCI	140,000	140,000	145,000	145,000	145,000	0	150,000
40-598-593.04 2019 SERIES CO'S - PRINCI	160,000	165,000	170,000	170,000	170,000	0	175,000
40-598-593.05 2021 SERIES CO'S - PRINCI	76,000	91,000	95,000	95,000	95,000	0	35,000
40-598-593.06 2020A SERIES CO'S - PRINCI	0	240,000	235,000	235,000	235,000	0	0
40-598-593.07 2020B SERIES CO'S - PRINCI	0	0	54,500	54,500	54,500	0	85,000
40-598-593.08 2021 (FIT) SERIES CO'S -	0	0	0	0	0	0	60,000
40-598-594.00 2011 SERIES CO'S - INTERE	0	0	0	0	0	0	1,148
40-598-594.01 2014 SERIES CO'S - INTERE	0	0	0	0	0	0	94,275
40-598-594.03 2012 SERIES CO'S - INTERE	22,945	56,350	52,075	52,075	52,075	0	47,650
40-598-594.04 2019 SERIES CO'S - INTERE	101,714	95,214	88,514	88,514	88,514	0	81,614
40-598-594.05 2021 SERIES CO'S - INTERE	29,200	28,750	28,100	28,100	28,100	0	27,400
40-598-594.06 2020A SERIES CO'S - INTERE	0	8,818	17,637	19,863	19,863	0	0
40-598-594.07 2020B SERIES CO'S - INTERE	0	0	0	0	0	0	4,453
40-598-594.08 2021 (FIT) SERIES CO'S -	0	0	0	0	0	0	0
40-598-594.99 PAYMENT PAYING AGENT FEES	1,500	1,400	2,000	3,500	3,500	0	2,800
TOTAL DEBT SERVICE	531,359	826,532	887,826	891,552	891,552	0	1,054,340

TRANSFERS OUT	2021-2022	2022-2023	2023-2024	2024-2025
40-598-596.59 TRANSFERS OUT	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0

TOTAL DEBT SERVICE/TRF OUT	531,359	826,532	887,826	891,552	891,552	0	1,054,340
TOTAL EXPENDITURES	531,359	826,532	887,826	891,552	891,552	0	1,054,340
REVENUE OVER/(UNDER) EXPENDITURES	248,244	(11,498)	37,131	49,817	33,388	0	32,111

66 -HOTEL OCCUPANCY TAX FUND

REVENUES	2021-2022	2022-2023	2023-2024		2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	REQUESTED BUDGET

(-----) (-----) (-----)							
DR							
<u>SALES-MIXED BEV-OCCUP. TAX</u>							
66-410.10 HOTEL OCCUPANCY TAXES	299,324	540,022	450,000	471,072	450,000	0	450,000
TOTAL SALES-MIXED BEV-OCCUP. TAX	299,324	540,022	450,000	471,072	450,000	0	450,000

<u>OTHER REVENUE</u>							
66-470.17 INTEREST EARNED	0	0	0	0	0	0	0
TOTAL OTHER REVENUE	0	0	0	0	0	0	0

<u>TRANSFERS</u>							
66-490.99 FUND BALANCE - TRANSFER IN	0	0	0	0	0	0	0
TOTAL TRANSFERS	0	0	0	0	0	0	0

TOTAL REVENUES	299,324	540,022	450,000	471,072	450,000	0	450,000
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66 - HOTEL OCCUPANCY TAX FUND
 HOTEL TAXES

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	REQUESTED
						DR
CONTRACTUAL SERVICES						
66-510-550.18 COLLECTION AUDIT SERVICES	1,050	3,150	3,150	0	3,150	0
66-510-550.70 PAYING AGENT FEES	0	0	400	0	400	0
TOTAL CONTRACTUAL SERVICES	1,050	3,150	3,550	0	3,550	0
MISCELLANEOUS						
66-510-560.01 MISCELLANEOUS EXPENSE	0	0	0	0	0	0
66-510-560.60 FUNDING FOR EVENTS	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0
TOTAL HOTEL TAXES	1,050	3,150	3,550	0	3,550	0

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2024

66 -HOTEL OCCUPANCY TAX FUND
DEBT SERVICE

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	REQUESTED	2024-2025
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR-TO-DATE	BUDGET	PROPOSED

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	220,000	225,000	235,000	235,000	235,000	0	0
66-598-594.02 2014 SERIES CO'S-INTEREST	110,975	105,963	100,213	100,213	100,213	0	0
66-598-594.90 PAYING AGENT FEE	400	400	400	400	400	0	0
TOTAL DEBT SERVICE	331,375	331,363	335,613	335,613	335,613	0	0

TRANSFERS OUT

66-598-596.59 TRANSFER OUT	112,492	0	0	0	0	0	0
TOTAL TRANSFERS OUT	112,492	0	0	0	0	0	0

TOTAL DEBT SERVICE

TOTAL DEBT SERVICE	443,867	331,363	335,613	335,613	335,613	0	0
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TOTAL EXPENDITURES

TOTAL EXPENDITURES	444,917	334,513	339,163	335,613	339,163	0	3,150
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REVENUE OVER/(UNDER) EXPENDITURES

REVENUE OVER/(UNDER) EXPENDITURES	(145,593)	205,510	110,837	135,460	110,837	0	446,850
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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 \$ 2,284,459.71 (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 2011	\$ 50,000.00	\$ 1,148.00	\$400.	\$ 51,548.00
Series 2012	\$ 150,000.00	\$ 47,650.00	\$ 400	\$ 198,050.00
Series 2014	\$ 240,000.00	\$ 94,275.00	\$ 400	\$ 334,675.00
Series 2019	\$ 175,000.00	\$ 81,613.76	\$ 400	\$ 257,013.76
Series 2020B	\$ 85,000.00	\$ 4,453.00	\$ 400	\$ 89,853.00
Series 2021	\$ 35,000.00	\$ 27,400.00	\$ 400	\$ 62,800.00
Series 2021 (FIF)	\$ 60,000.00	\$ -0-	\$ 400	\$ 60,400.00

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

Total amount required for 2024 debt service **\$ 1,054,339.00**

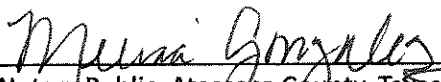
Additional sales tax last 4 quarters less money spent for economic development grants or for debt.

\$ 286,929.00

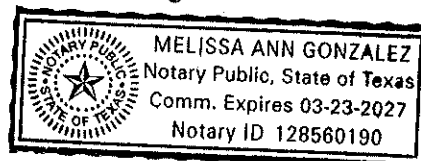


City of Jourdanton – City Manager

Subscribed and sworn before me this 1st day of August, 2024.



Notary Public, Atascosa County, Texas



**2024 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: City of Jourdanton

Date: 8-9-2024

Last Year's Tax Revenue

2023 tax value adjusted for actual and potential court-ordered adjustments. (Line 3)	\$292,232,876
2023 total tax rate. (line 4)	
	.740000
Taxes refunded for years preceding tax year 2023. (Line 16)	\$ 22,900
Last year's levy.	
Multiply Line 1 times Line 2 and divide by 100.	\$ 2,162,523
To the result, add Line 3	

This Year's Tax Revenue, excluding New Property

2024 total taxable value, excluding new property (Line 25)	\$325,841,697
2024 proposed tax rate	.740000
This year levy	\$2,411,228

This Year's Tax Revenue, including New Property

2024 total taxable value, including new property (Line 21) of the Tax Rate Worksheet	\$332,840,507
2024 proposed tax rate	.740000
This year levy	\$2,463,019

2023 Last year's total Levy	\$2,162,523
2024 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.	\$ 2,463,019
Tax Increase (Decrease)	\$ 300,496

\$300,496. divided by 2,162,523. = 13.89 %

\$6,998,810. (line 23) divided by 100 = 69,988 x .740000 = \$51,791

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

30d

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 292,232,876
2.	Prior year tax ceilings. Counties, cities and Junlor college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 292,232,876
4.	Prior year total adopted tax rate.	\$ 0.740000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 876,820 B. Prior year values resulting from final court decisions: - \$ 876,820 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 4,616,750 B. Prior year disputed value: - \$ 4,616,750 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue-Tax-Rate-Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 292,232,876
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 10,350</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 431,266</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 441,616
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 441,616
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 291,791,260
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,169,266
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 22,209
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,181,464
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 329,791,099</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 329,791,099

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. ¹³</p> <p>A. Current year 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..... \$ 3,049,408</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 3,049,408
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 332,840,507
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 6,998,810
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 6,998,810
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 325,841,697
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.669485 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.411124 /\$100
29.	Prior year 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> .	\$ 292,232,876

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,201,439
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 12,747</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 12,747</p> <p>E. Add Line 30 to 31D. \$ 1,214,186</p>	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 325,841,697
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.372630 /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100</p>	
35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100</p>	

²³ (Reserved for expansion)
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0.000000 /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0.000000 /\$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 the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0.000000 /\$100</p>
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.372630 /\$100</p>
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 286,929</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.088057 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0.460687 /\$100</p>
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ 0.476811 /\$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): Current year 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>	<p>\$ _____ /\$100</p>
42.	<p>Total current year 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>1,054,339</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>1,054,339</u></p>	<p>\$ <u>1,054,339</u></p>
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ <u>0</u></p>
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	<p>\$ <u>1,054,339</u></p>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>91.28</u> %</p> <p>B. Enter the prior year actual collection rate. <u>93.50</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>90.75</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>88.38</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><u>91.28</u> %</p>
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ <u>1,155,060</u></p>
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ <u>332,840,507</u></p>
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ <u>0.347031</u> /\$100</p>
49.	<p>Current year voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ <u>0.823842</u> /\$100</p>
D49.	<p>Disaster Line 49 (D49): Current year 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>	<p>\$ _____ /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 286,929
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 332,840,507
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.086206 /\$100
55.	Current year 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> .	\$ 0.669485 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year 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> .	\$ 0.823842 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.737636 /\$100

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

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

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

Line	Voter-Approval Rate Adjustments 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.	Current year 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

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.740678 /\$100 \$ 0.000000 /\$100 \$ 0.740678 /\$100 \$ 0.740000 /\$100 \$ 0.000678 /\$100 \$ 293,808,689 \$ 1,992
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.742279 /\$100 \$ 0.003206 /\$100 \$ 0.739073 /\$100 \$ 0.740000 /\$100 \$ -0.000927 /\$100 \$ 256,062,254 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.752830 /\$100 \$ 0.000376 /\$100 \$ 0.752454 /\$100 \$ 0.750000 /\$100 \$ 0.002454 /\$100 \$ 237,454,882 \$ 5,827
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 7,819.000000
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.002349 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.739985 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.372630
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 332,840,507
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.150222 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.347031 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.869883 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁹ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(b-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (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. \$ 0.669485 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

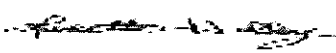
Voter-approval tax rate. \$ 0.739985 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 0.869883 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

print here → Loretta Holley
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

08/01/2024
 Date

⁵² Tex. Tax Code 5526.04(c-2) and (d-2)



Atascosa Central Appraisal District
PO Box 600
Pleasanton, TX 78064


July 24, 2024

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 \$432,683,441 and a Net Taxable Value of \$319,841,264 for the City of Jourdanon.

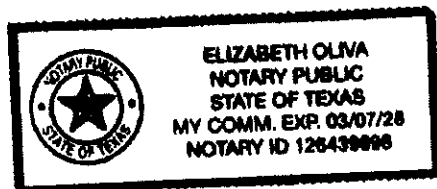
Uncertified Total Market Value awaiting ARB consideration: \$4,078,982

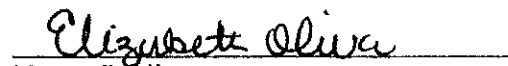
I estimate a 10% value loss due to ARB hearings on the uncertified value.

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, RPA, RTA, CTA, CCA
Chief Appraiser

Subscribed and sworn to before me the 24th day of July, 2024.




Notary Public


Date Commission Expires



Atascosa Central Appraisal District
PO Box 600
Pleasanton, TX 78064

July 24, 2024

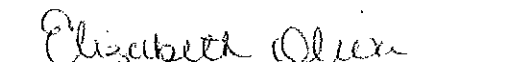
I, Michelle L. Berdeaux, Chief Appraiser for the Atascosa Central Appraisal District, per Section 26.01(c) of the Texas Property Tax Code, have attached a listing of accounts under ARB for the City of Jourdanton.

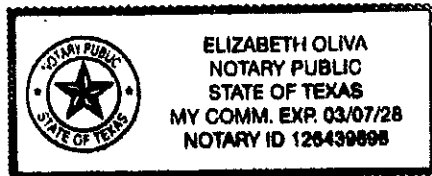
I estimate a 10% reduction in value as the result of pending Appraisal Review Board Hearings.

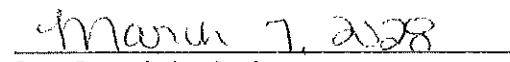
Per Section 26.01(d) of the Texas Property Tax Code, there are no un-certifiable accounts pending.


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

Subscribed and sworn to before me the 24th day of July, 2024.


Notary Public




Date Commission Expires

2024 CERTIFIED TOTALS

Property Count: 2,705

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/24/2024 11:35:34AM

Land		Value		
Homesite:		48,365,914		
Non Homesite:		56,297,411		
Ag Market:		4,159,033		
Timber Market:		0	Total Land	(+) 108,822,358
Improvement		Value		
Homesite:		167,824,117	Total Improvements	(+) 295,826,153
Non Homesite:		128,002,036		
Non Real		Count	Value	
Personal Property:	244	28,034,930		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 28,034,930
			Market Value	= 432,683,441
Ag	Non Exempt	Exempt		
Total Productivity Market:	4,159,033	0		
Ag Use:	26,110	0	Productivlty Loss	(-) 4,132,923
Timber Use:	0	0	Appraised Value	= 428,550,518
Productivity Loss:	4,132,923	0		
			Homestead Cap	(-) 18,624,011
			23.231 Cap	(-) 9,554,599
			Assessed Value	= 400,371,908
			Total Exemptions Amount (Breakdown on Next Page)	(-) 80,530,644
			Net Taxable	= 319,841,264

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,366,825.35 = 319,841,264 * (0.740000 / 100)

Certified Estimate of Market Value: 432,683,441
 Certified Estimate of Taxable Value: 319,841,264

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

2024 CERTIFIED TOTALS

Property Count: 2,705

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/24/2024

11:35:50AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	26	0	0	0
DV1	6	0	51,000	51,000
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	7	0	74,000	74,000
DV4	33	0	239,130	239,130
DV4S	4	0	24,000	24,000
DVHS	28	0	5,909,454	5,909,454
DVHSS	2	0	289,790	289,790
EX-XG	1	0	127,610	127,610
EX-XV	85	0	70,624,888	70,624,888
EX366	52	0	46,090	46,090
FRSS	1	0	128,490	128,490
HS	741	0	0	0
OV65	299	2,769,192	0	2,769,192
OV65S	25	230,000	0	230,000
Totals		2,999,192	77,531,452	80,530,644

2024 CERTIFIED TOTALS

Property Count: 18

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/24/2024 11:35:34AM

Land		Value			
Homesite:		167,480			
Non Homesite:		1,721,307			
Ag Market		0			
Timber Market		0	Total Land	(+) 1,888,787	
Improvement		Value			
Homesite:		422,590			
Non Homesite:		1,608,925	Total Improvements	(+) 2,031,515	
Non Real		Count	Value		
Personal Property:	1		158,680		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 158,680
			Market Value	=	4,078,982
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 4,078,982
Productivity Loss:	0		0		
			Homestead Cap	(-) 81,040	
			23.231 Cap	(-) 395,236	
			Assessed Value	= 3,622,706	
			Total Exemptions Amount (Breakdown on Next Page)	(-) 20,000	
			Net Taxable	= 3,602,706	

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
26,660.02 = 3,602,706 * (0.740000 / 100)

Certified Estimate of Market Value:	3,110,500
Certified Estimate of Taxable Value:	3,062,408
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ATASCOSA County

2024 CERTIFIED TOTALS

As of Certification

Property Count: 18

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/24/2024

11:35:50AM

Exemption Breakdown

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

2024 CERTIFIED TOTALS

Property Count: 2,723

CJO - CITY OF JOURDANTON
Grand Totals

7/24/2024

11:35:34AM

Land		Value		
Homesite		48,533,394		
Non Homesite		58,018,718		
Ag Market:		4,159,033		
Timber Market:		0	Total Land	(+) 110,711,145
Improvement		Value		
Homesite:		168,246,707		
Non Homesite:		129,610,961	Total Improvements	(+) 297,857,668
Non Real		Count	Value	
Personal Property	245		28,193,610	
Mineral Property:	0		0	
Autos	0		0	
			Total Non Real	(+) 28,193,610
			Market Value	= 436,762,423
Ag	Non Exempt	Exempt		
Total Productivity Market:	4,159,033	0		
Ag Use:	26,110	0	Productivity Loss	(-) 4,132,923
Timber Use:	0	0	Appraised Value	= 432,629,500
Productivity Loss:	4,132,923	0		
			Homestead Cap	(-) 18,685,051
			23.231 Cap	(-) 9,949,835
			Assessed Value	= 403,994,614
			Total Exemptions Amount	(-) 80,550,644
			(Breakdown on Next Page)	
			Net Taxable	= 323,443,970

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,393,485.38 = 323,443,970 * (0.740000 / 100)

Certified Estimate of Market Value: 435,793,941
Certified Estimate of Taxable Value: 322,903,672

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

2024 CERTIFIED TOTALS

Property Count: 2,723

CJO - CITY OF JOURDANTON
Grand Totals

7/24/2024

11:35:50AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	26	0	0	0
DV1	6	0	51,000	51,000
DV1S	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	7	0	74,000	74,000
DV4	33	0	239,130	239,130
DV4S	4	0	24,000	24,000
DVHS	28	0	5,909,454	5,909,454
DVHSS	2	0	289,790	289,790
EX-XG	1	0	127,610	127,610
EX-XV	85	0	70,624,888	70,624,888
EX366	52	0	46,090	46,090
FRSS	1	0	128,490	128,490
HS	743	0	0	0
OV65	301	2,789,192	0	2,789,192
OV65S	25	230,000	0	230,000
Totals		3,019,192	77,531,462	80,550,644

2024 CERTIFIED TOTALS

Property Count: 2,705

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/24/2024 11:35:50AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,540	778.2551	\$5,544,140	\$217,075,055	\$188,748,843
B	MULTIFAMILY RESIDENCE	19	13.4264	\$0	\$11,489,770	\$9,567,780
C1	VACANT LOTS AND LAND TRACTS	405	199.3251	\$0	\$14,434,826	\$13,989,087
D1	QUALIFIED OPEN-SPACE LAND	46	254.7762	\$0	\$4,159,033	\$24,340
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$58,660	\$58,660
E	RURAL LAND, NON QUALIFIED OPE	20	46.0995	\$13,750	\$4,622,604	\$3,944,937
F1	COMMERCIAL REAL PROPERTY	209	248.9720	\$1,128,620	\$74,428,903	\$68,754,443
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$276,160	\$276,160
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$6,737,540	\$6,737,540
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$593,170	\$593,170
J5	RAILROAD	1	8.0770	\$0	\$74,710	\$74,710
J6	PIPELAND COMPANY	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION COMPANY	2		\$0	\$28,150	\$28,150
J8	OTHER TYPE OF UTILITY	2		\$0	\$165,510	\$165,510
L1	COMMERCIAL PERSONAL PROPE	161		\$0	\$16,204,510	\$16,204,510
L2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$3,957,180	\$3,957,180
M1	TANGIBLE OTHER PERSONAL, MOB	172		\$331,530	\$7,134,390	\$6,690,124
S	SPECIAL INVENTORY TAX	1		\$0	\$19,870	\$19,870
X	TOTALLY EXEMPT PROPERTY	138	253.1751	\$6,212,510	\$71,217,150	\$0
	Totals		1,802.1064	\$13,230,650	\$432,683,441	\$319,841,264

2024 CERTIFIED TOTALS

Property Count: 18

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/24/2024 11:35:50AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4	1.8821	\$0	\$590,070	\$509,030
C1	VACANT LOTS AND LAND TRACTS	1	0.6888	\$0	\$54,000	\$21,600
F1	COMMERCIAL REAL PROPERTY	12	16.9274	\$440	\$3,276,232	\$2,913,396
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$158,680	\$168,680
Totals			19.4983	\$440	\$4,078,982	\$3,602,708

2024 CERTIFIED TOTALS

Property Count: 2,723

CJO - CITY OF JOURDANTON

Grand Totals

7/24/2024 11:35:50AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,544	780.1372	\$5,544,140	\$217,665,125	\$189,257,873
B	MULTIFAMILY RESIDENCE	19	13.4264	\$0	\$11,489,770	\$9,567,780
C1	VACANT LOTS AND LAND TRACTS	406	200.0139	\$0	\$14,488,826	\$14,010,687
D1	QUALIFIED OPEN-SPACE LAND	46	254.7762	\$0	\$4,159,033	\$24,340
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$58,660	\$58,660
E	RURAL LAND, NON QUALIFIED OPE	20	46.0995	\$13,750	\$4,622,804	\$3,944,937
F1	COMMERCIAL REAL PROPERTY	221	265.8994	\$1,129,060	\$77,705,135	\$71,667,839
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$276,160	\$276,160
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$6,737,540	\$6,737,540
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$593,170	\$593,170
J5	RAILROAD	1	8.0770	\$0	\$74,710	\$74,710
J6	PIPELAND COMPANY	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION COMPANY	2		\$0	\$28,150	\$28,150
J8	OTHER TYPE OF UTILITY	2		\$0	\$165,510	\$165,510
L1	COMMERCIAL PERSONAL PROPE	162		\$0	\$16,363,190	\$16,363,190
L2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$3,957,180	\$3,957,180
M1	TANGIBLE OTHER PERSONAL, MOB	172		\$331,530	\$7,134,390	\$6,690,124
S	SPECIAL INVENTORY TAX	1		\$0	\$19,870	\$19,870
X	TOTALLY EXEMPT PROPERTY	138	253.1751	\$6,212,510	\$71,217,150	\$0
Totals			1,821.6047	\$13,230,990	\$436,762,423	\$323,443,970

2024 CERTIFIED TOTALS

Property Count: 2,705

CJO - CITY OF JOURDANTON
ARB Approved Totals

7/24/2024 11:35:50AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	1,005	616.5683	\$5,126,900	\$188,589,604	\$162,533,747
A2	SINGLE FAMILY MH LINKED	272	60.0068	\$247,390	\$10,261,860	\$9,744,242
A3	AUXILIARY IMPROVEMENTS	157	31.5002	\$103,000	\$3,406,221	\$3,325,235
A4	SINGLE FAMILY MH ATTACHED TO L	204	70.1798	\$66,850	\$14,817,570	\$13,145,619
B1	APARTMENTS	3	4.1323	\$0	\$870,910	\$870,910
B2	DUPLEX,TRIPLEX,FOURPLEX,TOWN	16	9.2941	\$0	\$10,618,860	\$8,696,870
C1	RESIDENTIAL LOT	400	187.4691	\$0	\$13,598,316	\$13,212,793
C2	COMMERCIAL LOT	5	11.8560	\$0	\$836,510	\$776,294
D1	QUALIFIED AG LAND	46	254.7762	\$0	\$4,159,033	\$24,340
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$58,660	\$58,660
E1	SINGLE FAMILY RES/FARM & RANCH	15	24.0580	\$13,750	\$4,047,794	\$3,412,131
E3	AUXILIARY IMPROVEMENTS NON-QU	1		\$0	\$11,340	\$11,340
E5	RURAL LAND	5	22.0415	\$0	\$563,470	\$521,466
F1	COMMERCIAL REAL PROPERTY	209	248.9720	\$1,128,620	\$74,428,903	\$68,754,443
J2	GAS UTILITIES	1		\$0	\$276,160	\$276,160
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$6,737,540	\$6,737,540
J4	TELEPHONE CO (INCLUDING CO-OP)	4		\$0	\$593,170	\$593,170
J5	RAILROAD	1	8.0770	\$0	\$74,710	\$74,710
J6	PIPELINE	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION	2		\$0	\$28,150	\$28,150
J8	OTHER UTILITY	2		\$0	\$165,510	\$165,510
L1	COMMERCIAL PERSONAL PROPER	161		\$0	\$16,204,510	\$16,204,510
L2	INDUSTRIAL PERSONAL PROPERTY	18		\$0	\$3,957,180	\$3,957,180
M3	MOBILE HOME ONLY	172		\$331,530	\$7,134,390	\$6,690,124
S	SPECIAL INVENTORY TAX	1		\$0	\$19,870	\$19,870
X	TOTAL EXEMPT PROPERTY	138	253.1751	\$6,212,510	\$71,217,150	\$0
Totals			1,802.1064	\$13,230,550	\$432,683,441	\$319,841,264

ATASCOSA County

2024 CERTIFIED TOTALS

As of Certification

Property Count: 18

CJO - CITY OF JOURDANTON
Under ARB Review Totals

7/24/2024 11:35:50AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	4	1.8821	\$0	\$590,070	\$509,030
C1	RESIDENTIAL LOT	1	0.6888	\$0	\$54,000	\$21,600
F1	COMMERCIAL REAL PROPERTY	12	16.9274	\$440	\$3,276,232	\$2,913,396
L1	COMMERCIAL PERSONAL PROPER	1		\$0	\$158,680	\$158,680
Totals			19.4983	\$440	\$4,078,982	\$3,602,706

2024 CERTIFIED TOTALS

Property Count: 2,723

CJO - CITY OF JOURDANTON
Grand Totals

7/24/2024 11:35:50AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	1,009	618.4504	\$5,126,900	\$189,179,674	\$163,042,777
A2	SINGLE FAMILY MH LINKED	272	60.0068	\$247,390	\$10,261,660	\$9,744,242
A3	AUXILIARY IMPROVEMENTS	157	31.5002	\$103,000	\$3,406,221	\$3,325,235
A4	SINGLE FAMILY MH ATTACHED TO L	204	70.1798	\$66,850	\$14,817,570	\$13,145,619
B1	APARTMENTS	3	4.1323	\$0	\$870,910	\$870,910
B2	DUPLEX, TRIPLEX, FOURPLEX, TOWN	16	9.2941	\$0	\$10,618,860	\$8,696,870
C1	RESIDENTIAL LOT	401	188.1579	\$0	\$13,652,316	\$13,234,393
C2	COMMERCIAL LOT	5	11.8560	\$0	\$836,510	\$776,294
D1	QUALIFIED AG LAND	46	254.7762	\$0	\$4,159,033	\$24,340
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$58,660	\$58,660
E1	SINGLE FAMILY RES/FARM & RANCH	15	24.0580	\$13,750	\$4,047,794	\$3,412,131
E3	AUXILIARY IMPROVEMENTS NON-QU	1		\$0	\$11,340	\$11,340
E5	RURAL LAND	5	22.0415	\$0	\$563,470	\$521,466
F1	COMMERCIAL REAL PROPERTY	221	265.8994	\$1,129,060	\$77,705,135	\$71,667,839
J2	GAS UTILITIES	1		\$0	\$276,160	\$276,160
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$6,737,540	\$6,737,540
J4	TELEPHONE CO (INCLUDING CO-OP)	4		\$0	\$593,170	\$593,170
J5	RAILROAD	1	8.0770	\$0	\$74,710	\$74,710
J6	PIPELINE	1		\$0	\$6,250	\$6,250
J7	CABLE TELEVISION	2		\$0	\$28,150	\$28,150
J8	OTHER UTILITY	2		\$0	\$165,510	\$165,510
L1	COMMERCIAL PERSONAL PROPER	162		\$0	\$16,363,190	\$16,363,190
L2	INDUSTRIAL PERSONAL PROPERTY	18		\$0	\$3,957,180	\$3,957,180
M3	MOBILE HOME ONLY	172		\$331,530	\$7,134,390	\$6,690,124
S	SPECIAL INVENTORY TAX	1		\$0	\$19,870	\$19,870
X	TOTAL EXEMPT PROPERTY	138	253.1751	\$6,212,510	\$71,217,150	\$0
Totals			1,821.6047	\$13,230,990	\$436,762,423	\$323,443,970

2024 CERTIFIED TOTALS

Property Count: 2,723

CJO - CITY OF JOURDANTON
Effective Rate Assumption

7/24/2024 11:35:50AM

New Value

TOTAL NEW VALUE MARKET: \$13,230,990
TOTAL NEW VALUE TAXABLE: \$6,998,810

New Exemptions

Exemption	Description	Count	2023 Market Value	Exemption Amount
EX366	HB366 Exempt	7		\$10,350
ABSOLUTE EXEMPTIONS VALUE LOSS				\$10,350

Exemption	Description	Count	Exemption Amount	
DV3	Disabled Veterans 50% - 69%	1	\$10,000	
DV4	Disabled Veterans 70% - 100%	3	\$12,000	
DVHS	Disabled Veteran Homestead	1	\$139,266	
HS	Homestead	21	\$0	
OV65	Over 65	30	\$270,000	
PARTIAL EXEMPTIONS VALUE LOSS				\$431,266
NEW EXEMPTIONS VALUE LOSS				\$441,616

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount	
INCREASED EXEMPTIONS VALUE LOSS				
TOTAL EXEMPTIONS VALUE LOSS				\$441,616

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
707	\$191,862	\$26,246	\$165,616
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
697	\$189,895	\$25,886	\$164,009

2024 CERTIFIED TOTALS
CJO - CITY OF JOURDANTON
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
18	\$4,078,982.00	\$3,062,408

		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	WWTP CONST CLAIM	0.00	0.00	0.00	0.00	0.00
FUND 44 TOTAL						
		0.00	0.00	0.00	0.00	0.00
ESCHROW 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 PD SEIZURE C	0.00	366.80	366.80CR	0.00	0.00
FUND 46 TOTAL						
		0.00	366.80	366.80CR	0.00	0.00
GRANT FUND						
47 -1110	GRANT FUND CLAIM	599.40	0.00	11,306.07CR	10,706.67CR	10,706.67CR
47 -1115	GRANT FUND	0.00	0.00	0.00	0.00	0.00
FUND 47 TOTAL						
		599.40	0.00	11,306.07CR	10,706.67CR	10,706.67CR
WATER IMPROVEMENT FUND						
48 -1110	WATER IMPROV CIA	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
DECAN II- WTR WELL						
49 -1110	DECAN 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	29,959.00CR	0.00	0.00	29,959.00CR	29,959.00CR
FUND 50 TOTAL	29,959.00CR	0.00	0.00	29,959.00CR	29,959.00CR
LIBRARY SPECIAL CHECKING					
51 -1110 LIBRARY SPECIAL	11,472.55	4,500.00	1,500.00CR	14,472.55	14,098.58
51 -1115 LIBRARY SPECIAL	0.00	0.00	0.00	0.00	0.00
FUND 51 TOTAL	11,472.55	4,500.00	1,500.00CR	14,472.55	14,098.58
REVENUE RESERVE BOND					
52 -1115 REVENUE RESERVE	155,450.87	396.17	0.00	155,847.04	155,582.44
FUND 52 TOTAL	155,450.87	396.17	0.00	155,847.04	155,582.44
COURT SPECIAL REV FUNDS					
53 -1110 CE SPECIAL REVE-	6,266.87	342.04	82.15CR	6,526.76	6,489.66
FUND 53 TOTAL	6,266.87	342.04	82.15CR	6,526.76	6,489.66
MUNICIPAL COURT TECH					
54 -1110 CE TECH-CLAIM ON	10,441.07	360.09	68.43CR	10,732.73	10,693.47
54 -1111 COURT TECHNOLOGY	0.00	0.00	0.00	0.00	0.00
FUND 54 TOTAL	10,441.07	360.09	68.43CR	10,732.73	10,693.47
TDHCA HOME OWNER #531079					
55 -1110 TDHCA HO #531079	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 PD FORFEITURE CL	1,861.79	6,921.80	232.72CR	8,550.96	3,769.81
56 -1111 POLICE DEPT FORF	0.00	3,083.00	0.00	3,083.00	219.61
FUND 56 TOTAL	1,861.79	10,004.80	232.72CR	11,633.86	3,989.42
MUNICIPAL SECURITY FUND					
57 -1110 MUN SEC FD-CLAIM	18,474.51	396.87	81.91CR	18,789.47	18,746.38

	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	18,474.51	396.87	81.91CR	18,789.47	18,746.38
POLICE DEPT LAW ENFORCEM					
58 -1110 PD LAW ENFORCEME	935.67	0.00	0.00	935.67	935.67
FUND 58 TOTAL	935.67	0.00	0.00	935.67	935.67
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	204,259.14	9,466.45	0.00	213,725.59	208,187.98
FUND 61 TOTAL	204,259.14	9,466.45	0.00	213,725.59	208,187.98
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
TDECA HOME #1000047					
64 -1110 TDECA 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	258,604.30CR	554,757.61	349,247.93CR	53,094.62CR	201,134.62CR
66 -1111 HOTEL TAX FUND	0.00	0.00	0.00	0.00	0.00
FUND 66 TOTAL	258,604.30CR	554,757.61	349,247.93CR	53,094.62CR	201,134.62CR

SPORTS COMPLEX FUND					
68 -1110 SPORTS COMPLEX C	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 CC CLEARING CLAIM	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	7,899.29CR	1,541.10	0.00	6,358.19CR	6,434.19CR
70 -1121 SECTION 125 FUND	16,775.87	4,844.84	18,754.01CR	2,866.70	3,448.46
FUND 70 TOTAL	8,876.58	6,385.94	18,754.01CR	3,491.49CR	2,985.73CR

POOL CONSTR. FUND 2019					
71 -1110 POOL CONSTRUCTION	3,485.83CR	11,306.07	0.00	7,820.24	7,820.24
71 -1115 POOL CONSTR. FUND	0.00	0.00	0.00	0.00	0.00
FUND 71 TOTAL	3,485.83CR	11,306.07	0.00	7,820.24	7,820.24

STREET 2019 - PROJECT FUND					
72 -1110 STREET 2019-CLAIM	65,075.91	0.00	0.00	65,075.91	65,075.91
72 -1115 STREET PROJECT F	0.00	0.00	0.00	0.00	0.00
72 -1120 UMB ESCROW ACCO	1,160,127.41	68,528.00	83,537.81CR	1,145,117.60	1,121,624.49
72 -1130 UMB ESCROW ACCO	300,971.04	16,146.75	1,493.23CR	315,624.56	301,015.28
FUND 72 TOTAL	1,526,174.36	84,674.75	85,031.04CR	1,525,818.07	1,487,715.68

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
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	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
SPORTS COMPLEX REPAIR 19					
74 -1110 SPORTS COMP 19-C	423,625.48	0.00	0.00	423,625.48	423,625.48
74 -1115 SPORTS COMPLEX RE	0.00	0.00	0.00	0.00	0.00
FUND 74 TOTAL	423,625.48	0.00	0.00	423,625.48	423,625.48

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
20/21 WATER PROJECTS					
75 -1110 20/21 WATER PROJ	38,537.50CR	911,616.85	864,960.45CR	8,118.90	8,130.89
75 -1120 UMB ESCROW CASH	6,498,000.19	32,747.07	942,276.06CR	5,588,471.20	5,975,814.37
75 -1130 UMB ESCROW ACCT	0.00	297,779.57	0.00	297,779.57	145,434.07
FUND 75 TOTAL	6,459,462.69	1,242,143.49	1,807,236.51CR	5,894,369.67	6,129,379.33

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
20/21 WASTE WATER PROJECT					
77 -1110 20/21 WASTEWATER	702.50	54,246.25	427,989.49CR	373,040.74CR	365,567.23CR
77 -1120 UMB CASH ESCROW	2,312,950.91	4,934.63	66,899.94CR	2,250,985.60	2,271,154.19
77 -1130 UMB ESCROW ACCT	0.00	112,071.77	0.00	112,071.77	52,918.83
FUND 77 TOTAL	2,313,653.41	171,252.65	494,889.43CR	1,990,016.63	1,958,505.79

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
StormWater					
78 -1110 Claim on Cash	5,345.00CR	0.00	5,260.00CR	10,605.00CR	9,924.08CR
FUND 78 TOTAL	5,345.00CR	0.00	5,260.00CR	10,605.00CR	9,924.08CR

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
STREET PROJECT 2023-24					
79 -1110 STREET 2023-24 -	0.00	0.00	0.00	0.00	0.00
FUND 79 TOTAL	0.00	0.00	0.00	0.00	0.00

	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
REPORT TOTALS	15,742,350.24	10,759,561.37	10,252,168.30CR	16,249,743.31	16,090,187.91