



2022 OCT 18 AM 10:55
RECORDED
CLERK, WOOD CO TX

Budget Cover Page

October 01st, 2022 thru September 31st, 2023

Description of Tax Rate	Tax Rate Per \$100
2022 Adopted Tax Rate	\$ 0.3955 M&O \$ 0.2463 I&S \$ 0.6418 Total
Preceding Year's Tax Rate	\$ 0.4453 M&O \$ 0.0675 I&S \$ 0.5128 Total
2022 No New Revenue Rate	\$0.4387
2022 Voter Approval Rate	\$0.6419
2022 Interest & Sinking	\$0.2463

Record Vote

By a 4/0 vote on Friday, September 16, 2022, with Mayor Newsom presiding, the City of Winnsboro Governing Body voted to adopt the attached budget and tax rate for the 2022 / 2023 fiscal year:

Council Member	Parrish	For
Council Member	Morris	For
Council Member	Hollowell	For
Council Member	Miller	For
Council Member	Thatcher	Absent

Municipal Property Tax Rates

This budget will raise more revenue from property taxes than last year's budget by an amount of \$30,333, which is a 3.47% percent increase in revenue from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$27,111.

Municipal Debt Obligations.

The total amount of outstanding debt obligations (including principal and interest) secured by property taxes for 2022 is \$586,433.

Exhibit "A"

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
REVENUES					
100-4002	Wood-Current Ad Valorem Taxes	Revenue	\$ 815,000	\$ 850,250	
100-4010	Wood-Delinquent Taxes	Revenue	\$ 9,700	\$ 13,000	
100-4012	Wood-P & I Collected	Revenue	\$ 10,714	\$ 15,000	
100-4013	Franklin-Current Ad Val Taxes	Revenue	\$ 116,500	\$ 180,570	
100-4014	Franklin-Delinquent Taxes	Revenue	\$ 4,600	\$ 5,500	
100-4015	Franklin-P & I Collected	Revenue	\$ 3,435	\$ 3,500	
100-4016	Sales Tax Share	Revenue	\$ 1,126,313	\$ 1,073,444	
100-4021	Mixed Beverage Tax	Revenue	\$ 8,000	\$ 11,500	
100-4022	Administrative Fees	Revenue	\$ 650	\$ 650	
100-4023	EDC Coord Revenue	Revenue	\$ 127,043	\$ 110,264	
100-4024	Main Street Coor Rev	Revenue	\$ 105,818	\$ 136,757	
100-4025	Farm Market Contractor Rev	Revenue	\$ 7,825	\$ 32,900	
100-4026	Electric Franchise Fees	Revenue	\$ 129,000	\$ 129,961	
100-4027	Open Records Fees	Revenue	\$ 800	\$ 183	
100-4028	Telephone Franchise Fees	Revenue	\$ 7,800	\$ 7,657	
100-4030	Gas Franchise Fees	Revenue	\$ 15,000	\$ 14,412	
100-4032	Cable Tv Franchise Fees	Revenue	\$ 19,000	\$ 16,500	
100-4033	W&Ww Utility Franchise Fees	Revenue	\$ 67,122	\$ 80,178	
100-4037	Lien Payment	Revenue	\$ 3,500	\$ 1,453	
100-4038	Building Permits & Fees	Revenue	\$ 23,000	\$ 26,000	
100-4040	Zoning Fees	Revenue	\$ 1,250	\$ 250	
100-4041	Commercial Trash Collection	Revenue	\$ 435,000	\$ 437,631	
100-4044	Residential Trash Coll	Revenue	\$ 428,000	\$ 422,000	
100-4047	Rolloff Service Fees	Revenue	\$ 24,385	\$ 26,097	
100-4048	Rolloff Franchise Fees	Revenue	\$ 15,431	\$ 15,658	
100-4054	Hanger/Tie Down/Access Fees	Revenue	\$ 11,500	\$ 10,595	
100-4056	Aviation Fuel Sales	Revenue	\$ 22,000	\$ 22,000	
100-4057	Mogas Fuel Sales	Revenue	\$ 2,500	\$ 3,700	
100-4064	Municipal Court Fines	Revenue	\$ 128,697	\$ 153,000	
100-4072	Warrant Fees	Revenue	\$ 3,534	\$ 6,569	
100-4076	Parade Fees/Road Closure Fees	Revenue	\$ 400	\$ 400	
100-4084	Animal Surrender	Revenue	\$ 2,800	\$ 1,800	
100-4085	Animal Adoptions	Revenue	\$ 4,500	\$ 5,087	
100-4088	Pd Fees/Accident Rpts	Revenue	\$ 400	\$ 217	
100-4098	Animal Shelter Donations	Revenue	\$ 1,200	\$ 1,000	
100-4101	Mun Court Svc Fee Retained	Revenue	\$ 21,000	\$ 4,250	
100-4104	Library Copies, Fines, Fees	Revenue	\$ 3,500	\$ 2,967	
100-4106	Contributions	Revenue	\$ 13,000	\$ 9,400	
100-4147	Donations To Pd	Revenue	\$ 500	\$ 500	
100-4149	Wood Co Contrib/Donation-Fd	Revenue	\$ 43,853	\$ 45,853	
100-4158	Mowing & Lot Cleaning/Fines	Revenue	\$ 2,500	\$ 1,000	
100-4164	Reimb Edc/Admin Expense	Revenue	\$ 12,066	\$ 25,000	
100-4178	Peace Officer Educ Revenue	Revenue	\$ 1,400	\$ 1,135	

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
100-4180	Office Space Rental	Revenue	\$ 3,000	\$	10,281
100-4181	Depot Revenue-Office Rent	Revenue	\$ 2,400	\$	2,400
100-4182	Parking Space Rental	Revenue	\$ 180	\$	150
100-4183	Depot Rent-East End	Revenue	\$ 800	\$	975
100-4188	Civic Center Use Fees	Revenue	\$ 10,000	\$	6,000
100-4190	Ag Pavillion Rental	Revenue	\$ 900	\$	1,000
100-4194	Swimming Pool Fees & Concession Sales	Revenue	\$ 32,000	\$	25,000
100-4198	RV Rental Fees	Revenue	\$ 20,000	\$	20,000
100-4200	Private Pool Party Fees	Revenue	\$ 7,500	\$	8,300
100-4203	Alley Leases	Revenue	\$ 600	\$	100
100-4204	American Legion Trust Income	Revenue	\$ 75	\$	50
100-4209	Tower Leases	Revenue	\$ 21,960	\$	22,000
100-4220	Admin Cost From Fund 200	Revenue	\$ 93,765	\$	100,861
100-4241	Interest On Investments	Revenue	\$ 750	\$	500
Total		Revenue	\$ 4,919,654	\$	4,103,405

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
ADMIN				
100-100-2150	Regular Salaries	Expense	\$ 381,319	\$ 316,959
100-100-2151	Longevity Pay	Expense	\$ 1,190	\$ 1,065
100-100-2310	Overtime Pay	Expense	\$ 2,500	\$ 1,041
100-100-2510	Payroll Taxes	Expense	\$ 30,840	\$ 28,893
100-100-2520	Retirement Match (Tmrs)	Expense	\$ 29,196	\$ 27,490
100-100-2630	Workers Comp	Expense	\$ 692	\$ 1,075
100-100-2650	Group Medical Insurance	Expense	\$ 26,340	\$ 32,189
100-100-2655	HSA - Contribution	Expense	\$ 3,000	\$ 1,200
100-100-2656	HRA - Reimbursements	Expense	\$ -	\$ 975
100-100-2661	Consulting Fees	Expense	\$ 3,621	\$ 1,623
100-100-2910	Vehicle Allowance	Expense	\$ 9,600	\$ 7,800
100-100-2915	Cell-Phone Allowance	Expense	\$ 1,440	\$ 2,220
100-100-3100	Council Expenses	Expense	\$ 6,000	\$ 6,000
100-100-3105	Bank Fees	Expense	\$ 2,700	\$ 1,500
100-100-3110	Electrical Service	Expense	\$ 6,388	\$ 12,000
100-100-3140	Telephone / Internet Service	Expense	\$ 7,529	\$ 8,500
100-100-3170	Natural Gas Service	Expense	\$ 800	\$ 2,775
100-100-3210	City Attorney	Expense	\$ 20,000	\$ 30,000
100-100-3250	Audit Services	Expense	\$ 10,750	\$ 15,000
100-100-3260	Codification Expense	Expense	\$ 2,000	\$ 1,500
100-100-3270	Election Expense	Expense	\$ 3,450	\$ 4,000
100-100-3310	Tax Appraisal District	Expense	\$ 27,732	\$ 29,500
100-100-3330	County Emergency Mgt Coord	Expense	\$ 5,620	\$ 5,620
100-100-3410	Postage & Freight	Expense	\$ 2,700	\$ 4,000
100-100-3430	Advertisements & Notices	Expense	\$ 1,200	\$ 2,500
100-100-3510	Land Lease/Rental	Expense	\$ 300	\$ 300
100-100-3610	Travel & Training	Expense	\$ 6,000	\$ 6,000
100-100-3615	Building Inspector Expense	Expense	\$ 10,100	\$ 10,100
100-100-3630	Dues & Memberships	Expense	\$ 4,150	\$ 3,400
100-100-3680	Publications	Expense	\$ 100	\$ 400
100-100-3730	Liability /Property/Gen Insur	Expense	\$ 4,254	\$ 11,600
100-100-3750	Fidelity Bonds	Expense	\$ 175	\$ 175
100-100-3830	Building Maintenance	Expense	\$ 1,000	\$ 4,500
100-100-3850	Software/Computer Services	Expense	\$ 35,000	\$ 31,930
100-100-3870	Kaybro Maint Agreement	Expense	\$ 49,000	\$ 49,000
100-100-3990	Contract Services	Expense	\$ 10,000	\$ 22,550
100-100-3993	ETCOG-911 Database Maintenance	Expense	\$ 2,061	\$ 2,061
100-100-4110	Office Expense	Expense	\$ 3,000	\$ 6,000
100-100-4230	Janitorial Supplies	Expense	\$ 4,500	\$ 4,500
100-100-9100	Transfer Out	Expense	\$ 33,243	\$ 4,500
Total		Expense	\$ 814,532	\$ 702,441

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
MAIN ST.					
100-101-2150	Regular Salaries	Expense	\$	51,058	\$ 52,232
100-101-2151	Longevity Pay	Expense	\$	250	\$ 310
100-101-2510	Payroll Taxes	Expense	\$	3,962	\$ 4,693
100-101-2520	Retirement Match	Expense	\$	4,668	\$ 4,801
100-101-2630	Workers Comp	Expense	\$	40	\$ 55
100-101-2650	Group Medical Insurance	Expense	\$	4,296	\$ 6,694
100-101-2655	HSA - Contribution	Expense	\$	600	\$ 600
100-101-2656	HRA - Reimbursements	Expense	\$	-	\$ 488
100-101-2661	Consulting Fees	Expense	\$	583	\$ 454
100-101-2910	Vehicle Allowance	Expense	\$	480	\$ 480
100-101-3140	Telephone / Internet Service	Expense	\$	1,950	\$ 1,500
100-101-3247	Main St Sign & Paint Grant	Expense	\$	-	\$ 4,000
100-101-3410	Postage & Freight	Expense	\$	1,000	\$ 200
100-101-3430	Advertisements/Notices	Expense	\$	20,000	\$ 20,000
100-101-3575	Equipment Purchase, Lease or Rental	Expense	\$	500	\$ 1,200
100-101-3610	Travel & Training	Expense	\$	5,000	\$ 5,000
100-101-3620	Monday Night Live	Expense	\$	3,000	\$ 4,000
100-101-3621	Volunteer Appreciation	Expense	\$	200	\$ 200
100-101-3630	Dues & Memberships	Expense	\$	1,100	\$ 1,550
100-101-3680	Publications	Expense	\$	100	\$ 100
100-101-3730	Gen Liabi / E&O	Expense	\$	1,331	\$ 1,500
100-101-3850	Software/Computer Services	Expense	\$	428	\$ 500
100-101-3990	Contract Services	Expense	\$	5,000	\$ 25,000
100-101-4110	Office Expense	Expense	\$	200	\$ 700
100-101-4150	Printing & Forms	Expense	\$	200	\$ 500
Total		Expense	\$	107,278	\$ 136,757

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
FARMERS MKT.				
100-102-2100	Farm Market Contractor	Expense	\$ -	\$ 30,000
100-102-3430	Advertising	Expense	\$ 1,500	\$ 1,500
100-102-3630	Dues & Memberships	Expense	\$ 500	\$ 500
100-102-3850	Software/Computer Service	Expense	\$ 325	\$ 400
100-102-4165	Promotional Materials	Expense	\$ 1,000	\$ 500
Total		Expense	\$ 7,825	\$ 32,900

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
EDC DIRECTOR					
100-105-2150	Regular Salaries	Expense	\$	94,000	\$ 65,000
100-105-2510	Payroll Taxes	Expense	\$	7,291	\$ 5,790
100-105-2520	Retirement Match (Tmrs)	Expense	\$	8,592	\$ 5,975
100-105-2630	Workers Comp	Expense	\$	74	\$ 74
100-105-2650	Group Medical Insurance	Expense	\$	4,296	\$ 6,267
100-105-2910	Vehicle Allowance	Expense	\$	1,300	\$ 600
100-105-2915	Cell Phone Allowance	Expense	\$	601	\$ 600
100-105-3210	City Attorney	Expense	\$	3,000	\$ 1,000
100-105-3730	Gen Liab/E&O	Expense	\$	2,737	\$ 3,000
100-105-3990	Contract Services	Expense	\$	-	\$ 20,000
100-105-4110	Office Expense	Expense	\$	-	\$ 1,000
Total		Expense	\$	127,043	\$ 110,264

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
POLICE				
100-200-2150	Regular Salaries	Expense	\$ 732,886	\$ 776,781
100-200-2151	Longevity Pay	Expense	\$ 3,613	\$ 4,930
100-200-2310	Overtime Pay	Expense	\$ 19,475	\$ 10,983
100-200-2330	Cert/Assignment Pay	Expense	\$ 13,801	\$ 12,301
100-200-2510	Payroll Taxes	Expense	\$ 59,289	\$ 71,018
100-200-2520	Retirement Match	Expense	\$ 64,709	\$ 63,061
100-200-2630	Workers Comp	Expense	\$ 7,463	\$ 7,500
100-200-2650	Group Medical Insurance	Expense	\$ 67,173	\$ 89,872
100-200-2655	HSA - Contribution	Expense	\$ 4,800	\$ 3,600
100-200-2656	HRA - Reimbursements	Expense	\$ -	\$ 2,925
100-200-2661	Consulting Fees	Expense	\$ 8,516	\$ 6,039
100-200-2915	Cell-Phone Allowance	Expense	\$ 420	\$ 420
100-200-3110	Electric Service	Expense	\$ 4,800	\$ 4,800
100-200-3120	Generator Fuel	Expense	\$ 500	\$ 500
100-200-3140	Telephone / Internet Service	Expense	\$ 9,552	\$ 8,940
100-200-3170	Natural Gas Service	Expense	\$ 857	\$ 850
100-200-3210	City Attorney	Expense	\$ 1,000	\$ 1,200
100-200-3285	Forensics	Expense	\$ 5,325	\$ 5,000
100-200-3410	Postage & Freight	Expense	\$ 600	\$ 950
100-200-3430	Advertisements/Notices	Expense	\$ 50	\$ 200
100-200-3575	Equipment Purchase, Lease or Rental	Expense	\$ 16,000	\$ 12,000
100-200-3610	Travel & Training	Expense	\$ 8,000	\$ 7,000
100-200-3630	Dues & Memberships	Expense	\$ 800	\$ 500
100-200-3640	Permits & Fees	Expense	\$ 100	\$ 100
100-200-3680	Publications	Expense	\$ 250	\$ 250
100-200-3730	Liability & Property Ins	Expense	\$ 19,505	\$ 26,000
100-200-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$ 71,800	\$ 88,000
100-200-3820	Vehicle Repairs	Expense	\$ 3,000	\$ 1,000
100-200-3830	Building Maintenance	Expense	\$ 2,000	\$ 4,500
100-200-3838	Peace Officer Training	Expense	\$ 1,500	\$ 1,500
100-200-3840	Equipment Repairs	Expense	\$ 1,000	\$ 1,600
100-200-3850	Software/Computer Service	Expense	\$ 2,700	\$ 2,700
100-200-3990	Contract Services	Expense	\$ 12,000	\$ 12,000
100-200-4110	Office Expense	Expense	\$ 3,000	\$ 6,000
100-200-4230	Janitorial Supplies	Expense	\$ 500	\$ 500
100-200-4250	Prisoners Supplies	Expense	\$ 100	\$ 100
100-200-4350	Clothing & Uniforms	Expense	\$ 8,000	\$ 6,000
100-200-4355	Reserve Officer Expenses	Expense	\$ 1,000	\$ 500
100-200-4470	Testing & Id Materials	Expense	\$ 500	\$ 500
100-200-4510	Fuel & Lubricants	Expense	\$ 20,000	\$ 35,900
100-200-4520	Vehicle Repair Parts	Expense	\$ 1,000	\$ 1,000
100-200-5950	Special Purpose Equipment	Expense	\$ 19,000	\$ 10,411
Total		Expense	\$ 1,223,292	\$ 1,289,931

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
COURT					
100-201-2150	Regular Salaries	Expense	\$ 46,035	\$	42,034
100-201-2151	Longevity Pay	Expense	\$ 250	\$	310
100-201-2510	Payroll Taxes	Expense	\$ 3,541	\$	3,850
100-201-2520	Retirement Match	Expense	\$ 3,609	\$	3,864
100-201-2630	Workers Comp	Expense	\$ 36	\$	100
100-201-2650	Group Medical Insurance	Expense	\$ 4,860	\$	6,267
100-201-2661	Consulting Fees	Expense	\$ 547	\$	358
100-201-2915	Cell-Phone Allowance	Expense	\$ -	\$	600
100-201-3140	Telephone / Internet Service	Expense	\$ 615	\$	600
100-201-3220	Legal Services	Expense	\$ 350	\$	11,200
100-201-3270	Jury Services	Expense	\$ 220	\$	220
100-201-3275	Intpretor Service	Expense	\$ 125	\$	125
100-201-3410	Postage & Freight	Expense	\$ 1,200	\$	1,600
100-201-3610	Travel & Training	Expense	\$ 700	\$	700
100-201-3630	Dues & Memberships	Expense	\$ 100	\$	250
100-201-3730	Liability, Prop, Gen Ins	Expense	\$ 1,331	\$	1,600
100-201-4110	Office Expense	Expense	\$ 1,200	\$	1,200
Total		Expense	\$ 75,986	\$	74,878

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
ACO				
100-202-2150	Regular Salaries	Expense	\$ 77,813	\$ 100,880
100-202-2151	Longevity Pay	Expense	\$ 350	\$ 470
100-202-2310	Overtime Pay	Expense	\$ 1,000	\$ 1,920
100-202-2510	Payroll Taxes	Expense	\$ 6,180	\$ 9,379
100-202-2520	Retirement Match	Expense	\$ 6,110	\$ 6,979
100-202-2630	Workers Comp	Expense	\$ 588	\$ 588
100-202-2650	Group Medical Insurance	Expense	\$ 9,156	\$ 12,961
100-202-2655	HSA - Contribution	Expense	\$ 600	\$ 600
100-202-2656	HRA - Reimbursements	Expense	\$ -	\$ 488
100-202-2661	Consulting Fees	Expense	\$ 1,183	\$ 812
100-202-2910	Vehicle Allowance	Expense	\$ 1,621	\$ 1,800
100-202-3110	Electrical Service	Expense	\$ 4,382	\$ 5,000
100-202-3140	Telephone / Internet Service	Expense	\$ 1,440	\$ 1,000
100-202-3170	Natural Gas Service	Expense	\$ 575	\$ 800
100-202-3290	Vet Services	Expense	\$ 5,000	\$ 10,000
100-202-3295	Vet Fees - Adoptions	Expense	\$ 1,500	\$ 1,500
100-202-3296	Trap and Release Program	Expense	\$ 10,000	\$ 5,000
100-202-3430	Advertisements/Notices	Expense	\$ 100	\$ 100
100-202-3575	Equipment Purchase, Lease or Rental	Expense	\$ -	\$ 500
100-202-3610	Travel & Training	Expense	\$ 1,000	\$ 2,500
100-202-3730	Liab, Prop, Gen Ins	Expense	\$ 2,709	\$ 2,709
100-202-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$ 9,662	\$ 19,500
100-202-3820	Vehicle Repairs	Expense	\$ 250	\$ 250
100-202-3830	Building Maintenance	Expense	\$ 500	\$ 500
100-202-3850	Software/Computer Service	Expense	\$ 640	\$ 750
100-202-3990	Contract Services	Expense	\$ 2,500	\$ 1,000
100-202-4110	Office Expense	Expense	\$ 400	\$ 1,100
100-202-4230	Janitorial Supplies	Expense	\$ 800	\$ 1,600
100-202-4260	Animal Maintenance	Expense	\$ 2,000	\$ 6,000
100-202-4350	Clothing & Uniforms	Expense	\$ 900	\$ 1,000
100-202-4510	Fuel & Lubricants	Expense	\$ 1,200	\$ 5,000
Total		Expense	\$ 163,924	\$ 202,686

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
FIRE					
100-300-2630	Workers Comp	Expense	\$ 242	\$	1,650
100-300-3110	Electric Service	Expense	\$ 5,000	\$	5,000
100-300-3170	Natural Gas Service	Expense	\$ 1,000	\$	850
100-300-3226	Wood Co Cont To Vfd	Expense	\$ 43,853	\$	43,853
100-300-3730	Liability/Property/Gen Ins	Expense	\$ 7,934	\$	9,800
100-300-3820	Vehicle Repairs	Expense	\$ 1,000	\$	500
100-300-3840	Equipment Repairs	Expense	\$ 1,000	\$	500
100-300-3990	Contract Services	Expense	\$ 500	\$	250
100-300-4110	Office Expense	Expense	\$ 200	\$	200
100-300-4510	Fuel & Lubricants	Expense	\$ 2,000	\$	4,675
100-300-5950	Special Purpose Equipment	Expense	\$ 10,000	\$	10,000
100-300-6500	Principal Loan Payment	Expense	\$ 27,663	\$	28,327
100-300-6600	Interest Payment on Loan	Expense	\$ 2,753	\$	2,089
Total		Expense	\$ 104,745	\$	107,694

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
CODE ENF.				
100-301-2150	Regular Salaries	Expense	\$ 64,602	\$ 70,019
100-301-2151	Longevity Pay	Expense	\$ 453	\$ 410
100-301-2330	Cert/Merit Increase	Expense	\$ 1,500	\$ 1,200
100-301-2510	Payroll Taxes	Expense	\$ 5,130	\$ 6,140
100-301-2520	Retirement Match (Tmrs)	Expense	\$ 6,455	\$ 5,150
100-301-2630	Workers Comp	Expense	\$ 619	\$ 500
100-301-2650	Group Medical Insurance	Expense	\$ 6,075	\$ 6,267
100-301-2661	Consulting Fees	Expense	\$ 684	\$ 358
100-301-3140	Telephone / Internet Service	Expense	\$ 580	\$ 580
100-301-3210	City Attorney	Expense	\$ 1,000	\$ 1,000
100-301-3410	Postage & Freight	Expense	\$ 3,500	\$ 4,000
100-301-3430	Advertisements & Notices	Expense	\$ 500	\$ 500
100-301-3610	Travel & Training	Expense	\$ 3,200	\$ 3,200
100-301-3630	Dues & Memberships	Expense	\$ 300	\$ 150
100-301-3640	Permits & Fees	Expense	\$ 2,100	\$ 2,100
100-301-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$ 11,210	\$ 11,275
100-301-3850	Software/Computer Service	Expense	\$ 2,945	\$ 2,750
100-301-3990	Contract Services	Expense	\$ 46,000	\$ 30,000
100-301-4110	Office Expense	Expense	\$ 700	\$ 700
100-301-4510	Fuel & Lubricants	Expense	\$ 900	\$ 900
Total		Expense	\$ 160,443	\$ 147,199

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
MAINT					
100-400-3120	Elect Svc-Street Lights	Expense	\$	45,141	\$ 45,000
100-400-3730	Liability/Property/Gen Ins	Expense	\$	7,740	\$ 7,740
100-400-4330	Herbicides/Pesticides	Expense	\$	5,000	\$ 5,000
100-400-4510	Fuel & Lubricants	Expense	\$	4,000	\$ 4,000
100-400-4810	Street Repair Materials	Expense	\$	-	\$ 55,000
100-400-4812	Street Light Bulbs	Expense	\$	1,000	\$ 1,000
100-400-4850	Sign & Sign Material	Expense	\$	8,000	\$ 3,000
Total		Expense	\$	97,145	\$ 120,740

Account #	Account Description	Account Type	2021-2022 Current		2022-2023 Requested
AIRPORT					
100-500-3110	Electrical Service	Expense	\$	1,700	\$ 1,500
100-500-3640	Permits & Fees	Expense	\$	300	\$ 300
100-500-3730	Liability/Property/Gen Insur	Expense	\$	4,693	\$ 5,000
100-500-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$	7,000	\$ 7,000
100-500-3820	Vehicle Repairs	Expense	\$	407	\$ 400
100-500-3830	Building Maintenance	Expense	\$	-	\$ 500
100-500-3840	Equipment Repairs	Expense	\$	1,500	\$ 4,000
100-500-3850	Software/Computer Service	Expense	\$	1,425	\$ 1,425
100-500-3990	Contract Services	Expense	\$	3,000	\$ 1,000
100-500-4110	Office Supplies	Expense	N/A		\$ 350
100-500-4510	Fuel & Lubricants-Courtesy Car	Expense	\$	50	\$ 150
100-500-4511	Aviation Fuel	Expense	\$	30,000	\$ 55,000
100-500-4512	Mogas Fuel	Expense	\$	2,500	\$ 3,500
100-500-4514	Credit Card Sales-Fees	Expense	\$	920	\$ 500
100-500-4530	Equipment Repair	Expense	\$	300	\$ 300
100-500-5104	Grant Expenses	Expense	\$	-	\$ 20,000
100-500-5310	Master Plan	Expense	\$	10,000	\$ 10,000
Total		Expense	\$	74,245	\$ 110,925

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
LIBRARY				
100-600-2150	Regular Salaries	Expense	\$ 86,476	\$ 72,040
100-600-2510	Payroll Taxes	Expense	\$ 6,625	\$ 6,602
100-600-2520	Retirement Match	Expense	\$ 6,661	\$ 6,622
100-600-2630	Workers Comp	Expense	\$ 273	\$ 150
100-600-2650	Group Medical Insurance	Expense	\$ 9,156	\$ 12,534
100-600-2661	Consulting Fees	Expense	\$ 1,183	\$ 716
100-600-2915	Cell-Phone Allowance	Expense	\$ 600	\$ 600
100-600-3110	Electrical Service	Expense	\$ 7,500	\$ 7,500
100-600-3140	Telephone / Internet Service	Expense	\$ 2,800	\$ 2,800
100-600-3410	Postage & Freight	Expense	\$ 500	\$ 250
100-600-3430	Advertisements/Notices	Expense	\$ 300	\$ 300
100-600-3440	Pest Control Services	Expense	\$ 100	\$ 100
100-600-3575	Equipment Purchase, Lease or Rental	Expense	\$ 1,500	\$ 1,500
100-600-3610	Travel & Training	Expense	\$ 2,500	\$ 2,500
100-600-3630	Dues & Memberships	Expense	\$ 500	\$ 500
100-600-3680	Publications	Expense	\$ 20,000	\$ 20,000
100-600-3682	Ebook Subscriptions	Expense	\$ 4,000	\$ 4,000
100-600-3690	Movie License	Expense	\$ 400	\$ 400
100-600-3730	Liability/Property/Gen Ins	Expense	\$ 4,318	\$ 4,400
100-600-3840	Equipment Repairs	Expense	\$ 500	\$ 500
100-600-3850	Software/Computer Services	Expense	\$ 6,000	\$ 6,000
100-600-3990	Contract Services	Expense	\$ 1,000	\$ 1,000
100-600-4110	Office Expense	Expense	\$ 3,000	\$ 1,500
100-600-4160	Books & Pamphlets	Expense	\$ 500	\$ 500
100-600-4230	Janitorial Supplies	Expense	\$ 200	\$ 200
100-600-4410	Building Materials	Expense	\$ 100	\$ 100
100-600-4870	Landscape Material	Expense	\$ 5,000	\$ 2,500
100-600-5750	Data Processing Equipment	Expense	\$ 5,000	\$ 5,000
Total		Expense	\$ 182,730	\$ 160,814

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
POOL				
100-750-2251	Temp/Seasonal Reg Salaries	Expense	\$ 27,050	\$ 75,960
100-750-2510	Payroll Taxes	Expense	\$ 1,857	\$ 7,964
100-750-2630	Workers Comp	Expense	\$ 252	\$ 252
100-750-3110	Electrical Service	Expense	\$ 5,600	\$ 5,600
100-750-3170	Natural Gas Service	Expense	\$ 500	\$ 500
100-750-3610	Travel & Training	Expense	\$ 2,500	\$ 4,500
100-750-3830	Building Maintenance	Expense	\$ 500	\$ 500
100-750-3840	Equipment Repairs	Expense	\$ 1,000	\$ 1,000
100-750-3990	Contract Services	Expense	\$ 2,000	\$ 2,000
100-750-4215	Concession Expense	Expense	\$ 2,600	\$ 2,600
100-750-4310	Chemicals	Expense	\$ 4,500	\$ 4,600
100-750-4350	Clothing & Uniforms	Expense	\$ 750	\$ 1,200
100-750-4410	Building Materials	Expense	\$ 500	\$ 500
100-750-4430	Recreational Supplies	Expense	\$ 7,700	\$ 3,000
100-750-4990	Misc Supplies	Expense	\$ 1,000	\$ 1,000
Total		Expense	\$ 64,489	\$ 111,176

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
SANITATION				
100-800-3881	Commercial Trash Collection	Expense	\$ 245,000	\$ 245,000
100-800-3883	Residential Trash Collection	Expense	\$ 290,000	\$ 290,000
	Total	Expense	\$ 537,300	\$ 535,000
100-850-9100	Transfers Out	Expense	\$ 1,077,445	\$ 260,000
	Total	Expense	\$ 1,077,445	\$ 260,000
		Revenues	\$	4,103,405
		Expenditures	\$	<u>4,103,405</u>
		Difference	\$	-

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
REVENUE - UTILITY				
200-4112	Water Sales Retail	Revenue	\$ 1,585,000	\$ 1,646,000
200-4114	Water Sales Bulk	Revenue	\$ 5,000	\$ 825
200-4118	Water Tap Fees-Meters	Revenue	\$ 10,000	\$ 10,519
200-4120	Utility Administration Fee	Revenue	\$ 2,200	\$ 1,845
200-4122	Utility Penalties	Revenue	\$ 30,000	\$ 27,812
200-4124	Reconnect/Svc Chg	Revenue	\$ 12,500	\$ 7,720
200-4125	Transfer Fee	Revenue	\$ 1,000	\$ 450
200-4127	Temporary Service Fee	Revenue	\$ 500	\$ 300
200-4128	Sewer Service Retail	Revenue	\$ 659,880	\$ 663,386
200-4130	Sewer Service Bulk	Revenue	\$ 2,500	\$ 6,500
200-4134	Sewer Tap Fees	Revenue	\$ 6,000	\$ 6,000
200-4140	Tceq Permit Fee Assessment	Revenue	\$ 13,000	\$ 13,300
200-4146	Surplus Property Sales	Revenue	\$ 9,000	\$ -
200-4226	Use Of Fund Balance	Revenue	\$ -	\$ 103,800
200-4234	Transfers In	Revenue	\$ 1,010,000	\$ 1,010,000
200-4241	Interest On Investments	Revenue	\$ 1,275	\$ 275
Total		Revenue	\$ 3,347,855	\$ 3,498,732

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
UTILITY GRANT				
200-100-5104	Grant Expenses	Expense	\$ -	\$ 55,000
	Total	Expense	\$ -	\$ 55,000

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
WATER				
200-900-2150	Regular Salaries	Expense	\$ 91,679	\$ 90,560
200-900-2151	Longevity Pay	Expense	\$ 1,325	\$ -
200-900-2310	Overtime Pay	Expense	\$ 10,000	\$ 5,909
200-900-2330	Cert/Merit Increase	Expense	\$ 601	\$ 1,200
200-900-2510	Payroll Taxes	Expense	\$ 7,972	\$ 8,725
200-900-2520	Retirement Match (Tmrs)	Expense	\$ 9,409	\$ 8,325
200-900-2610	Unemployment Insurance	Expense	\$ 504	\$ -
200-900-2630	Workers Comp	Expense	\$ 1,471	\$ 1,471
200-900-2650	Group Medical Ins	Expense	\$ 8,592	\$ 11,214
200-900-2655	HSA - Contribution	Expense	\$ 1,200	\$ 1,200
200-900-2656	HRA - Reimbursements	Expense	\$ -	\$ 975
200-900-2660	Dental/Life/Vision Ins	Expense	\$ 1,358	\$ -
200-900-2661	Consulting Fees	Expense	\$ 1,166	\$ 908
200-900-2915	Cell-Phone Allowance	Expense	\$ 601	\$ 1,020
200-900-3110	Electric Service	Expense	\$ 55,000	\$ 50,000
200-900-3140	Telephone / Internet Service	Expense	\$ 5,925	\$ 5,925
200-900-3280	Medical Services	Expense	\$ 50	\$ 50
200-900-3430	Advertisements & Notices	Expense	\$ 70	\$ 70
200-900-3575	Equipment Purchase, Lease or Rental	Expense	\$ -	\$ 5,000
200-900-3610	Travel & Training	Expense	\$ 1,300	\$ 1,300
200-900-3630	Dues & Memberships	Expense	\$ 133	\$ 133
200-900-3640	Permits & Fees	Expense	\$ 4,900	\$ 7,000
200-900-3730	Liability Ins, Gen	Expense	\$ 15,000	\$ 15,000
200-900-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$ 8,650	\$ 8,650
200-900-3820	Vehicle Repairs	Expense	\$ 200	\$ 200
200-900-3830	Building Maintenance	Expense	\$ 600	\$ 600
200-900-3840	Equipment Repairs	Expense	\$ 45,000	\$ 50,000
200-900-3845	Small Engine Repairs	Expense	\$ 100	\$ 100
200-900-3930	Lab Analysis	Expense	\$ 10,000	\$ 10,000
200-900-3981	Communication Equipment Contract	Expense	\$ 8,600	\$ 8,600
200-900-3990	Contract Services	Expense	\$ 30,000	\$ 30,000
200-900-4110	Office Expense	Expense	\$ 1,000	\$ 2,000
200-900-4230	Janitorial Supplies	Expense	\$ 150	\$ 150
200-900-4310	Chemicals	Expense	\$ 132,000	\$ 132,000
200-900-4350	Clothing & Uniforms	Expense	\$ 420	\$ 600
200-900-4410	Building Materials	Expense	\$ 1,200	\$ 1,200
200-900-4510	Fuel & Lubricants	Expense	\$ 1,800	\$ 1,800
200-900-4530	Equipment Repair	Expense	\$ 8,000	\$ -
200-900-4545	Small Motorized Equipment	Expense	\$ 200	\$ 200
200-900-4550	Minor Hand Tools	Expense	\$ 200	\$ 200
200-900-4700	Raw Water Purchase/Fcwd	Expense	\$ 173,000	\$ 173,000
200-900-4740	Valves	Expense	\$ 3,000	\$ 3,000
200-900-4930	First Aid Supplies	Expense	\$ 50	\$ 50
200-900-4940	Safety Supplies	Expense	\$ 250	\$ 250
200-900-4990	Misc Supplies	Expense	\$ 1,000	\$ -
200-900-5220	Water System Improvements	Expense	\$ -	\$ 37,500
200-900-5510	Small Motorized Equip	Expense	\$ 11,000	\$ 11,000
Total		Expense	\$ 654,676	\$ 687,085

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
WASTE WATER				
200-901-2150	Regular Salaries	Expense	\$ 127,044	\$ 143,926
200-901-2151	Longevity Pay	Expense	\$ 1,985	\$ 1,665
200-901-2310	Overtime Pay	Expense	\$ 7,500	\$ 4,680
200-901-2330	Cert/Merit Increase	Expense	\$ 1,801	\$ 1,800
200-901-2510	Payroll Taxes	Expense	\$ 10,661	\$ 13,531
200-901-2520	Retirement Match (Tmrs)	Expense	\$ 12,557	\$ 13,230
200-901-2610	Unemployment Insurance	Expense	\$ 756	\$ -
200-901-2630	Workers Comp	Expense	\$ 1,793	\$ 1,793
200-901-2650	Group Medical Insurance	Expense	\$ 14,580	\$ 18,800
200-901-2660	Dental/Vision/Life Ins.	Expense	\$ 2,039	\$ -
200-901-2661	Consulting Fees	Expense	\$ 1,641	\$ 1,073
200-901-2915	Cell-Phone Allowance	Expense	\$ 1,020	\$ 1,020
200-901-3110	Electrical Service	Expense	\$ 36,000	\$ 36,000
200-901-3140	Telephone / Internet Service	Expense	\$ 1,223	\$ 1,223
200-901-3160	Water & Sewer Service	Expense	\$ 833	\$ 833
200-901-3430	Advertisements & Notices	Expense	\$ 250	\$ 250
200-901-3610	Travel & Training	Expense	\$ 1,800	\$ 1,800
200-901-3640	Permits & Fees	Expense	\$ 12,000	\$ 12,000
200-901-3730	Liability Insurance, Gen	Expense	\$ 8,897	\$ 8,897
200-901-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$ 17,610	\$ 17,610
200-901-3820	Vehicle Repairs	Expense	\$ 1,000	\$ 1,000
200-901-3830	Building Maintenance	Expense	\$ 300	\$ 500
200-901-3840	Equipment Repairs	Expense	\$ 9,000	\$ 29,400
200-901-3930	Lab Analysis	Expense	\$ 10,000	\$ 10,000
200-901-3950	Sludge Pumping & Dumpsters	Expense	\$ 20,000	\$ 20,000
200-901-3985	Instrumentation	Expense	\$ 1,000	\$ 1,000
200-901-3990	Contract Services	Expense	\$ 1,500	\$ 1,500
200-901-4110	Office Expense	Expense	\$ 800	\$ 800
200-901-4230	Janitorial Supplies	Expense	\$ 200	\$ 200
200-901-4310	Chemicals	Expense	\$ 19,000	\$ 19,000
200-901-4330	Herbicides/Pesticides	Expense	\$ 150	\$ 150
200-901-4350	Clothing & Uniforms	Expense	\$ 450	\$ 450
200-901-4410	Building Materials	Expense	\$ 200	\$ 200
200-901-4470	Testing & Id Materials	Expense	\$ 2,200	\$ 2,200
200-901-4510	Fuel & Lubricants	Expense	\$ 3,000	\$ 4,000
200-901-4520	Vehicle Repair Parts	Expense	\$ 200	\$ 200
200-901-4530	Equipment Repair	Expense	\$ 18,400	\$ -
200-901-4545	Small Motorized Equipment	Expense	\$ 200	\$ 200
200-901-4550	Minor Hand Tools	Expense	\$ 800	\$ 800
200-901-4760	Small Engine Repair & Parts	Expense	\$ 200	\$ 200
200-901-4780	Water & Sewer Supply Misc	Expense	\$ 1,500	\$ 1,500
200-901-4835	Sand	Expense	\$ 1,600	\$ 1,600
200-901-4940	Safety Supplies	Expense	\$ 325	\$ 325
200-901-4990	Misc Supplies	Expense	\$ 400	\$ 400
200-901-5231	Wastewater Plant Improv	Expense	\$ 750,000	\$ 750,000
Total		Expense	\$ 1,104,415	\$ 1,125,756

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
PUBLIC WORKS				
200-902-2150	Regular Salaries	Expense	\$ 365,697	\$ 345,672
200-902-2151	Longevity Pay	Expense	\$ 6,340	\$ 5,050
200-902-2310	Overtime Pay	Expense	\$ 9,300	\$ 7,897
200-902-2330	Cert/Merit Increase	Expense	\$ 3,001	\$ 3,000
200-902-2510	Payroll Taxes	Expense	\$ 29,673	\$ 32,148
200-902-2520	Retirement Match (Tmrs)	Expense	\$ 32,826	\$ 31,776
200-902-2610	Unemployment Insurance	Expense	\$ 2,268	\$ -
200-902-2630	Workers Comp	Expense	\$ 15,272	\$ 15,272
200-902-2650	Group Medical Ins.	Expense	\$ 39,792	\$ 46,005
200-902-2655	HSA - Contribution	Expense	\$ 4,200	\$ 3,000
200-902-2656	HRA - Reimbursements	Expense	\$ -	\$ 2,438
200-902-2660	Dental/Life/Vison Ins.	Expense	\$ 6,080	\$ -
200-902-2661	Consulting Fees	Expense	\$ 5,175	\$ 3,343
200-902-2915	Cell-Phone Allowance	Expense	\$ 3,540	\$ 2,220
200-902-3110	Electrical Service	Expense	\$ 1,175	\$ -
200-902-3140	Telephone / Internet Service	Expense	\$ 1,200	\$ 1,700
200-902-3170	Natural Gas Service	Expense	\$ 802	\$ 802
200-902-3390	Contract Labor	Expense	\$ 1,000	\$ 1,000
200-902-3510	Land Lease/Rental	Expense	\$ 750	\$ 750
200-902-3540	Hvy Equip Lease/Rental	Expense	\$ 2,500	\$ 2,500
200-902-3610	Travel & Training	Expense	\$ 4,000	\$ 4,000
200-902-3730	Liability Ins, Gen	Expense	\$ 9,245	\$ 9,245
200-902-3810	Vehicle Fleet Maintenance/Lease Program	Expense	\$ 83,052	\$ 83,052
200-902-3820	Vehicle Repairs	Expense	\$ 2,150	\$ 2,150
200-902-3825	Ground Maintenance Equip	Expense	\$ 1,500	\$ 1,500
200-902-3830	Building Maintenance	Expense	\$ 1,000	\$ 3,000
200-902-3839	Heavy Equipment Pasts & Repairs	Expense	\$ 2,000	\$ 2,000
200-902-3840	Equipment Repairs	Expense	\$ 3,000	\$ 7,000
200-902-3845	Small Engine Repairs	Expense	\$ 300	\$ 300
200-902-3880	Badger Maintenance Contract	Expense	\$ 2,320	\$ 2,320
200-902-3990	Contract Services	Expense	\$ 6,000	\$ 6,000
200-902-4110	Office Expense	Expense	\$ 300	\$ 3,300
200-902-4230	Janitorial Supplies	Expense	\$ 300	\$ 800
200-902-4330	Herbicides/Pesticides	Expense	\$ 1,000	\$ 1,000
200-902-4350	Clothing & Uniforms	Expense	\$ 3,600	\$ 3,600
200-902-4410	Building Materials	Expense	\$ 2,000	\$ -
200-902-4420	Welding Supplies	Expense	\$ 500	\$ 500
200-902-4510	Fuel & Lubricants	Expense	\$ 18,000	\$ 18,000
200-902-4520	Vehicle Repair Parts	Expense	\$ 2,000	\$ 2,000
200-902-4530	Equipment Repair	Expense	\$ 4,000	\$ -
200-902-4545	Small Motorized Equipment	Expense	\$ 2,000	\$ 2,000
200-902-4550	Minor Hand Tools	Expense	\$ 1,000	\$ 1,000
200-902-4720	Pipe	Expense	\$ 4,000	\$ 4,000
200-902-4740	Valves	Expense	\$ 3,500	\$ 3,500
200-902-4750	Clamps	Expense	\$ 6,000	\$ 6,000
200-902-4755	Line Easement Mx	Expense	\$ 500	\$ 500
200-902-4760	Small Engine Repair & Parts	Expense	\$ 300	\$ 300

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
200-902-4780	Water & Sewer Supply Misc	Expense	\$ 10,000	\$ 10,000
200-902-4790	Meter Supplies	Expense	\$ 3,000	\$ 3,000
200-902-4930	First Aid Supplies	Expense	\$ 50	\$ 50
200-902-4940	Safety Supplies	Expense	\$ 2,000	\$ 2,000
200-902-4990	Misc Supplies	Expense	\$ 6,000	\$ -
200-902-5210	Building Improvements	Expense	\$ 6,400	\$ -
200-902-5215	Meters	Expense	\$ 60,000	\$ 60,000
200-902-5220	Water System Improvements	Expense	\$ 10,000	\$ 10,000
200-902-5230	Sewer System Improvements	Expense	\$ 13,000	\$ 13,000
Total		Expense	\$ 804,608	\$ 769,690

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
UTILITY ADMIN				
200-903-2150	Regular Salaries	Expense	\$ 37,487	\$ 40,560
200-903-2151	Longevity Pay	Expense	\$ 380	\$ 440
200-903-2310	Overtime	Expense	\$ -	\$ 1,170
200-903-2510	Payroll Taxes	Expense	\$ 2,897	\$ 3,780
200-903-2520	Retirement Match (Tmrs)	Expense	\$ 3,413	\$ 3,728
200-903-2610	Unemployment Insurance	Expense	\$ 252	\$ -
200-903-2630	Workers Comp	Expense	\$ 30	\$ 30
200-903-2650	Group Medical Ins	Expense	\$ 4,296	\$ 6,694
200-903-2655	HSA - Contribution	Expense	\$ 600	\$ 600
200-903-2656	HRA - Reimbursements	Expense	\$ -	\$ 488
200-903-2660	Dental/Life/Vision Ins.	Expense	\$ 680	\$ -
200-903-2661	Consulting Fees	Expense	\$ 583	\$ 454
200-903-3105	Bank Fees	Expense	\$ 15,264	\$ 15,264
200-903-3250	Audit Services	Expense	\$ 5,250	\$ 5,250
200-903-3410	Postage & Freight	Expense	\$ 6,000	\$ 6,000
200-903-3430	Advertisements & Notices	Expense	\$ 100	\$ 100
200-903-3850	Software/Computer Services	Expense	\$ 1,575	\$ 1,575
200-903-3880	Incode Maint Contract	Expense	\$ 10,878	\$ 10,878
200-903-3886	Fr Anchise Fee To Fund 100	Expense	\$ 67,122	\$ 67,122
200-903-3990	Contract Services	Expense	\$ 2,850	\$ 2,850
200-903-4110	Office Expense	Expense	\$ 500	\$ 500
200-903-4150	Printing & Forms	Expense	\$ 2,500	\$ 2,500
200-903-5750	Data Processing Equipment	Expense	\$ 1,000	\$ 1,000
200-903-5910	Bad Debt Expense	Expense	\$ 2,500	\$ 2,500
200-903-8200	Admin Cost/To Gf	Expense	\$ 93,765	\$ 93,765
Total		Expense	\$ 259,922	\$ 267,248

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
UTILITY DEBT				
200-904-6401	Debt Service Payment (Principal & Interest)	Expense	\$ 386,830	\$ 593,953
200-904-6494	Bond Principal Payments	Expense	\$ 61,590	\$
200-904-6506	Bond Interest Payments (Utility Portion)	Expense	\$ 12,088	\$
200-904-6510	Int Pymt Series 2015 W&S Co's	Expense	\$ 5,008	\$
200-904-6900	Paying Agent Fees	Expense	\$ 135,000	\$
200-904-9100	Transfer Out	Expense	\$ 600,516	\$ 593,953
Total		Expense	\$ 600,516	\$ 593,953
			Revenues	\$ 3,498,732
			Expenditures	\$ 3,498,732
			Difference	\$

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
MUSEUM				
160-4219	Transfers In From HOT Funds	Revenue	\$ 5,500	\$ 5,500
160-4224	Prior Year Fund Balance	Revenue	\$ 4,544	\$ -
160-4234	Transfers In	Revenue	\$ -	\$ 4,500
	Total	Revenue	\$ 10,044	\$ 10,000
160-100-5991	Miscellaneous Expense	Expense	\$ 10,000	\$ 10,000
	Total	Expense	\$ 10,000	\$ 10,000
		Revenues	\$ 10,000	
		Expenditures	\$ 10,000	
		Difference	\$ -	

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
INTEREST & SINKING				
201-4006	Wood-Debt Service Tax Coll	Revenue	\$ 135,000	\$ 471,882
201-4010	Wood-Delinquent Taxes	Revenue	\$ 1,890	\$ 4,774
201-4012	Wood-Debt Service P&I	Revenue	\$ 1,800	\$ 4,774
201-4013	Franklin-Debt Service Tax Coll	Revenue	\$ 18,450	\$ 100,253
201-4014	Franklin-Delinquent Taxes	Revenue	\$ 900	\$ 2,774
201-4015	Franklin-Debt Service P & I	Revenue	\$ 600	\$ 1,974
Total		Revenue	\$ 158,640	\$ 586,433

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
DEBT PAYMENTS				
201-100-6494	Bond Principal Payments	Expense	\$ 118,170	\$ 341,900
201-100-6506	Bond Interest Payments (City's Portion)	Expense	\$ 18,815	\$ 244,533
201-100-6900	Paying Agent Fees	Expense	\$ 818	\$ -
	Total	Expense	\$ 137,803	\$ 586,433
			Revenues	\$ 586,433
			Exepnditures	\$ 586,433
			Difference	\$ -

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
WEDC				
950-4016	Sales Tax Share	Revenue	\$ 563,157	\$ 536,722
950-4039	Revolving Loan Fund Principle	Revenue	\$ 742	\$ 11,603
950-4146	Surplus Property Sales	Revenue	\$ 40,000	\$ -
950-4233	Interest On Revolving Loan Fd	Revenue	\$ 822	\$ 1,547
950-4241	Interest On Investments	Revenue	\$ 6,111	\$ 1,300
	Total	Revenue	\$ 610,832	\$ 551,172
WEDC				
950-100-3210	City Attorney	Expense	\$ 3,000	\$ 1,500
950-100-3225	Administrative Expenses	Expense	\$ 12,066	\$ 25,000
950-100-3235	Economic Dev Expense	Expense	\$ 3,000	\$ 1,200
950-100-3238	Main St Coord Expense	Expense	\$ 105,818	\$ 136,757
950-100-3239	Farmers Market Coordinator	Expense	\$ 7,825	\$ 32,900
950-100-3250	Audit Services	Expense	\$ 1,500	\$ 1,500
950-100-3520	Building Lease/Rental	Expense	\$ 3,000	\$ -
950-100-3730	Gen Liabi / E&O	Expense	\$ 2,737	\$ 3,737
950-100-3850	Software/Computer Service	Expense	\$ 1,950	\$ 1,950
950-100-3990	Contract Services	Expense	\$ -	\$ 3,500
950-100-7100	Special Projects & Prospect Incentives	Expense	\$ -	\$ 114,839
950-100-7101	Incentives	Expense	\$ 52,000	\$ 57,000
950-100-7102	Marketing/Advertising	Expense	\$ 30,000	\$ 30,000
950-100-7103	Prior Year Commitments	Expense	\$ -	\$ 31,025
	Total	Expense	\$ 222,896	\$ 440,908
EDC DIRECTOR				
950-105-2150	Regular Salaries/Benefits	Expense	\$ 116,405	\$ 84,232
950-105-3140	Telephone / Internet Service	Expense	\$ 601	\$ -
950-105-3242	Edc Car Allowance	Expense	\$ 1,300	\$ -
950-105-3430	Advertisements & Notices	Expense	\$ 11,000	\$ 11,000
950-105-3610	Travel & Training	Expense	\$ 4,000	\$ 4,000
950-105-3615	Prospect Expenses	Expense	\$ 10,000	\$ 5,000
950-105-3630	Dues & Memberships	Expense	\$ 1,200	\$ 500
950-105-3850	Software/Computer Service	Expense	\$ 2,200	\$ 2,200
950-105-4110	Office Expense	Expense	\$ 750	\$ 750
950-105-4150	Printing & Forms	Expense	\$ 1,000	\$ 1,000
950-105-4165	Promotion Materials	Expense	\$ -	\$ 1,582
	Total	Expense	\$ 148,456	\$ 110,264
		Revenues	\$	\$ 551,172
		Expenditures	\$	\$ 551,172
		Difference	\$	\$ -

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested	% Change
REVOLVING LOAN					
951-4241	Interest On Investments	Revenue	\$ 1,020	\$ 1,020	0.00%
	Total	Revenue	\$ 1,020	\$ 1,020	0.00%
			Revenues	\$ 1,020	
			Expenditures	<u>0</u>	
			Difference	\$ 1,020	

Account #	Account Description	Account Type	2021-2022 Current	2022-2023 Requested
Hot Occupancy Tax				
300-4020	Hotel/Motel Tax Revenue	Revenue	\$ 7,000	\$ 7,000
300-4226	Prior Year Carryover	Revenue	\$ 1,500	\$ -
	Total	Revenue	\$ 8,500	\$ 7,000
Hot Occupancy Tax				
300-100-3430	Advertising	Expense	\$ 3,000	\$ 1,500
300-100-9101	Transfers Out To Museum	Expense	\$ 5,500	\$ 5,500
	Total	Expense	\$ 8,500	\$ 7,000
		Revenues	\$ 7,000	
		Expenditures	\$ 7,000	
		Difference	\$ -	

ORDINANCE NO. 1062-2022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WINNSBORO, ADOPTING THE ANNUAL BUDGET, FOR THE SUPPORT OF THE CITY OF WINNSBORO, TEXAS, AND WINNSBORO ECONOMIC DEVELOPMENT CORPORATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023

WHEREAS, an annual budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023, has been duly created by the City staff of the City of Winnsboro, Texas, in accordance with Texas Local Government Code; appropriating money to a sinking fund to pay interest and principal due on any City's indebtedness; and adopting the budget of the City of Winnsboro for the 2021-2022 Fiscal Year; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the budget was updated and is attached as *Exhibit A*, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, was duly presented to the City Council by the City staff City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law and a public hearing was held on September 16, 2022, at Winnsboro City Hall.

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

SECTION 1: Expenditures during the fiscal year beginning October 1, 2022, and ending September 30, 2023, shall be made in accordance with this budget and this Ordinance, unless otherwise authorized by an ordinance duly enacted in accordance with law. Pursuant to state law, no expenditure of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget. Pursuant to state law, the Council may make emergency appropriations to address a public emergency affecting life, health, property or the public peace and other appropriations as authorized thereby.

SECTION 2: That the budget, as shown in words and figures in *Exhibit A*, is hereby approved in all respects and the budget is adopted at the departmental level as the City's budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

SECTION 3: That there is hereby appropriated, the amount shown in said budget necessary to provide for a maintenance and operating fund, and a sinking fund for the payment of the principal and interest and the retirement of the bonded debt, if any of the City of Winnsboro.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Winnsboro, Texas, on the 16th of September, 2022.

	For	Against	Abstained
CJ Thatcher			
Jim Hollowell	✓		
Cory Miller	✓		
Joan Morris	✓		
Randy Parrish	✓		

APPROVED:


By: Andrea Newsom
Andrea Newsom, Mayor

ATTEST:


By: Angie Pike
Angie Pike, City Secretary

ORDINANCE No. 1063-2022

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF WINNSBORO, TEXAS, LEVYING
AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE
CITY OF WINNSBORO FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, ENDING
SEPTEMBER 30, 2023, FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED
DIRECTING THE ASSESSMENT AND COLLECTION THEREOF

WHEREAS, the City Council finds that the tax for tax year 2022-2023, hereinafter levied for current expenses of the City and road improvements and capital improvements must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law and a public hearing was held on September 16, 2022, at Winnsboro City Hall; and

WHEREAS, the City Council further finds that the taxes for the tax year 2022-2023, hereinafter levied therefore are necessary to pay the expenses of the City of Winnsboro and road improvements and capital improvements, during the ensuing year;

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

Section 1. That there is hereby levied, and shall be collected for the use and support of the municipal government of the City of Winnsboro for the 2022-2023 Fiscal Year, upon all real and personal property within the boundaries of the City of Winnsboro, Texas, a tax of \$0.6418 per \$100 valuation. This tax rate will raise more taxes for maintenance and operations than last year's tax rate, and;

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 25% AND WILL RAISE MORE MONEY FOR MAINTENANCE OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$129.00.

Section 2. It is further ordained by the City Council that the tax, as herein now levied for the general expenses, shall be assessed, collected and appropriated to and deposited in and to the credit of the "General Fund" of the City of Winnsboro, Texas, and shall be used for such lawful expenses only, and for no other purposes.

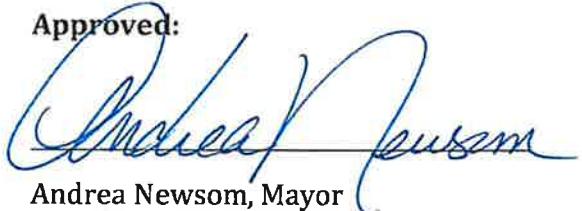
Section 3. All taxes shall become a lien upon the property against which they are assessed. The tax collector of the City of Winnsboro is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Winnsboro 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 general fund of the City of Winnsboro. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 4. For the immediate preservation of order, health, safety and general welfare of the public that requires this Ordinance become effective immediately, therefore, it shall be effective from and after the date of its passage

PASSED, ADOPTED AND APPROVED this the 16th day of September, 2022

	For	Against	Abstained
CJ Thatcher			
Jim Hollowell	✓		
Cory Miller	✓		
Joan Morris	✓		
Randy Parrish	✓		

Approved:



Andrea Newsom, Mayor

Attest:



Angie Pike, City Secretary

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Winnsboro	903-342-3654
Taxing Unit Name	Phone (area code and number)
501 S Main St, Winnsboro, TX	cityofwinnsboro.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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 229,386,365
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 33,627,161
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 195,759,204
4.	2021 total adopted tax rate.	\$ 0.5128 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <ul style="list-style-type: none"> A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A.³ \$ 0 	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: -\$ 0 C. 2021 undisputed value. Subtract B from A.⁴ \$ 0 	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 195,759,204
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:.....	\$ 254,590
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 359,350
	C. Value loss. Add A and B. ⁶	\$ 613,940
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:	\$ 0
	B. 2022 productivity or special appraised value:	- \$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 613,940
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 195,145,264
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,000,704
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,000,704
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:	\$ 270,080,849
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 270,080,849

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ _____ 0
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ _____ 0
C.	Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 37,788,782
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____ 232,292,067
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ _____ 4,224,300
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____ 4,224,300
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____ 228,067,767
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ 0.4387/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ _____ 0.4453/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 195,759,204

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 871,715
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 168	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 168	
	E. Add Line 30 to 31D. \$ 871,883	
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> \$ 228,067,767	
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. \$ 0.3822 /\$100	
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100	

²³ [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵	<p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <input type="text" value="0"/> \$ <input type="text" value="0"/> \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0"/> /\$100
37. Rate adjustment for county hospital expenditures. ²⁶	<p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <input type="text" value="0"/> \$ <input type="text" value="0"/> \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0"/> /\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	<p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <input type="text" value="0"/> \$ <input type="text" value="0"/> \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0"/> /\$100
39. Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ <input type="text" value="0.3822"/> /\$100
40. Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	<p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <input type="text" value="0"/> \$ <input type="text" value="0"/> /\$100 \$ <input type="text" value="0.3822"/> /\$100
41. 2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.		\$ <input type="text" value="0.3955"/> /\$100
	<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>	

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration.	If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ <u>0</u> /\$100
42. Total 2022 debt to be paid with property taxes and additional sales tax revenue.	Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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	
	Enter debt amount	\$ <u>1,053,688</u>
	B. Subtract unencumbered fund amount used to reduce total debt.	-\$ <u>0</u>
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	-\$ <u>0</u>
	D. Subtract amount paid from other resources.....	-\$ <u>467,255</u>
	E. Adjusted debt. Subtract B, C and D from A.	\$ <u>586,433</u>
43. Certified 2021 excess debt collections.	Enter the amount certified by the collector. ²⁹	\$ <u>2,666</u>
44. Adjusted 2022 debt.	Subtract Line 43 from Line 42E.	\$ <u>583,767</u>
45. 2022 anticipated collection rate.	A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰	<u>102.00 %</u>
	B. Enter the 2021 actual collection rate.	<u>103.00 %</u>
	C. Enter the 2020 actual collection rate.	<u>102.00 %</u>
	D. Enter the 2019 actual collection rate.	<u>109.00 %</u>
	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	<u>102.00 %</u>
46. 2022 debt adjusted for collections.	Divide Line 44 by Line 45E.	\$ <u>572,320</u>
47. 2022 total taxable value.	Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>232,292,067</u>
48. 2022 debt rate.	Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.2463</u> /\$100
49. 2022 voter-approval tax rate.	Add Lines 41 and 48.	\$ <u>0.6418</u> /\$100
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.	Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ <u>0</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 232,292,067
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4387 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.4387 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6418 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6418 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 232,292,067
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.6418 /\$100

³² Tex. Tax. Code § 26.041(d)

³³ Tex. Tax. Code § 26.041(i)

³⁴ Tex. Tax. Code § 26.041(d)

³⁵ Tex. Tax. Code § 26.04(c)

³⁶ Tex. Tax. Code § 26.04(c)

³⁷ Tex. Tax. Code § 26.045(d)

³⁸ Tex. Tax. Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0001 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.0001 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.6419 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.3822 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 232,292,067
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.2152 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.2463 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.8437 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5128</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.5128</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>195,145,264</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>1,000,704</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>228,067,767</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.6419</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4387 /\$100

As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.6419 /\$100

As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

De minimis rate. \$ 0.8437 /\$100

If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here  Carol Taylor-Tax Assessor-Collector

Printed Name of Taxing Unit Representative

sign here  Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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

City of Winnsboro

General Obligation Refunding Bonds Taxable Series 2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/15/2021	-	-	-	-	-
03/15/2022	505,000.00	0.627%	40,993.30	545,993.30	-
09/15/2022	-	-	39,410.13	39,410.13	-
09/30/2022	-	-	-	-	585,403.43
03/15/2023	530,000.00	0.753%	39,410.13	569,410.13	-
09/15/2023	-	-	37,414.68	37,414.68	-
09/30/2023	-	-	-	-	606,824.81
03/15/2024	525,000.00	0.913%	37,414.68	562,414.68	-
09/15/2024	-	-	35,018.05	35,018.05	-
09/30/2024	-	-	-	-	597,432.73
03/15/2025	505,000.00	1.140%	35,018.05	540,018.05	-
09/15/2025	-	-	32,139.55	32,139.55	-
09/30/2025	-	-	-	-	572,157.60
03/15/2026	510,000.00	1.290%	32,139.55	542,139.55	-
09/15/2026	-	-	28,850.05	28,850.05	-
09/30/2026	-	-	-	-	570,989.60
03/15/2027	620,000.00	1.444%	28,850.05	648,850.05	-
09/15/2027	-	-	24,373.65	24,373.65	-
09/30/2027	-	-	-	-	673,223.70
03/15/2028	630,000.00	1.634%	24,373.65	654,373.65	-
09/15/2028	-	-	19,226.55	19,226.55	-
09/30/2028	-	-	-	-	673,600.20
03/15/2029	640,000.00	1.832%	19,226.55	659,226.55	-
09/15/2029	-	-	13,364.15	13,364.15	-
09/30/2029	-	-	-	-	672,590.70
03/15/2030	650,000.00	1.982%	13,364.15	663,364.15	-
09/15/2030	-	-	6,922.65	6,922.65	-
09/30/2030	-	-	-	-	670,286.80
03/15/2031	665,000.00	2.082%	6,922.65	671,922.65	-
09/30/2031	-	-	-	-	671,922.65
Total	\$5,780,000.00	-	\$514,432.22	\$6,294,432.22	-

Yield Statistics

Bond Year Dollars	\$30,570.00
Average Life	5.289 Years
Average Coupon	1.6828009%
Net Interest Cost (NIC)	1.7639739%
True Interest Cost (TIC)	1.7618026%
Bond Yield for Arbitrage Purposes	1.7618026%
All Inclusive Cost (AIC)	1.7618026%

IRS Form 8038

Net Interest Cost	1.7661243%
Weighted Average Maturity	5.305 Years

Series 2020 | SINGLE PURPOSE | 5/20/2022 | 7:14 AM

City of Winnsboro
General Obligation Bonds
Series 2022 - FINAL PRICING

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S	Fiscal Total
08/02/2022	-	-	-	-	-	-
02/01/2023	-	-	113,115.57	113,115.57	113,115.57	-
08/01/2023	220,000.00	3.460%	113,747.50	333,747.50	333,747.50	-
09/30/2023	-	-	-	-	-	446,863.07
02/01/2024	-	-	109,941.50	109,941.50	109,941.50	-
08/01/2024	232,000.00	3.460%	109,941.50	341,941.50	341,941.50	-
09/30/2024	-	-	-	-	-	451,883.00
02/01/2025	-	-	105,927.90	105,927.90	105,927.90	-
08/01/2025	241,000.00	3.460%	105,927.90	346,927.90	346,927.90	-
09/30/2025	-	-	-	-	-	452,855.80
02/01/2026	-	-	101,758.60	101,758.60	101,758.60	-
08/01/2026	250,000.00	3.460%	101,758.60	351,758.60	351,758.60	-
09/30/2026	-	-	-	-	-	453,517.20
02/01/2027	-	-	97,433.60	97,433.60	97,433.60	-
08/01/2027	260,000.00	3.460%	97,433.60	357,433.60	357,433.60	-
09/30/2027	-	-	-	-	-	454,867.20
02/01/2028	-	-	92,935.60	92,935.60	92,935.60	-
08/01/2028	270,000.00	3.460%	92,935.60	362,935.60	362,935.60	-
09/30/2028	-	-	-	-	-	455,871.20
02/01/2029	-	-	88,264.60	88,264.60	88,264.60	-
08/01/2029	281,000.00	3.460%	88,264.60	369,264.60	369,264.60	-
09/30/2029	-	-	-	-	-	457,529.20
02/01/2030	-	-	83,403.30	83,403.30	83,403.30	-
08/01/2030	292,000.00	3.460%	83,403.30	375,403.30	375,403.30	-
09/30/2030	-	-	-	-	-	458,806.60
02/01/2031	-	-	78,351.70	78,351.70	78,351.70	-
08/01/2031	303,000.00	3.460%	78,351.70	381,351.70	381,351.70	-
09/30/2031	-	-	-	-	-	459,703.40
02/01/2032	-	-	73,109.80	73,109.80	73,109.80	-
08/01/2032	315,000.00	3.460%	73,109.80	388,109.80	388,109.80	-
09/30/2032	-	-	-	-	-	461,219.60
02/01/2033	-	-	67,660.30	67,660.30	67,660.30	-
08/01/2033	327,000.00	3.460%	67,660.30	394,660.30	394,660.30	-
09/30/2033	-	-	-	-	-	462,320.60
02/01/2034	-	-	62,003.20	62,003.20	62,003.20	-
08/01/2034	340,000.00	3.460%	62,003.20	402,003.20	402,003.20	-
09/30/2034	-	-	-	-	-	464,006.40
02/01/2035	-	-	56,121.20	56,121.20	56,121.20	-
08/01/2035	353,000.00	3.460%	56,121.20	409,121.20	409,121.20	-
09/30/2035	-	-	-	-	-	465,242.40
02/01/2036	-	-	50,014.30	50,014.30	50,014.30	-
08/01/2036	367,000.00	3.460%	50,014.30	417,014.30	417,014.30	-
09/30/2036	-	-	-	-	-	467,028.60
02/01/2037	-	-	43,665.20	43,665.20	43,665.20	-
08/01/2037	381,000.00	3.460%	43,665.20	424,665.20	424,665.20	-
09/30/2037	-	-	-	-	-	468,330.40
02/01/2038	-	-	37,073.90	37,073.90	37,073.90	-
08/01/2038	396,000.00	3.460%	37,073.90	433,073.90	433,073.90	-
09/30/2038	-	-	-	-	-	470,147.80
02/01/2039	-	-	30,223.10	30,223.10	30,223.10	-
08/01/2039	412,000.00	3.460%	30,223.10	442,223.10	442,223.10	-
09/30/2039	-	-	-	-	-	472,446.20
02/01/2040	-	-	23,095.50	23,095.50	23,095.50	-
08/01/2040	428,000.00	3.460%	23,095.50	451,095.50	451,095.50	-
09/30/2040	-	-	-	-	-	474,191.00
02/01/2041	-	-	15,691.10	15,691.10	15,691.10	-
08/01/2041	445,000.00	3.460%	15,691.10	460,691.10	460,691.10	-
09/30/2041	-	-	-	-	-	476,382.20
02/01/2042	-	-	7,992.60	7,992.60	7,992.60	-
08/01/2042	462,000.00	3.460%	7,992.60	469,992.60	469,992.60	-
09/30/2042	-	-	-	-	-	477,985.20
Total	\$6,575,000.00		\$2,676,197.07	\$9,251,197.07	\$9,251,197.07	

General Obligation Bonds, | SINGLE PURPOSE | 7/22/2022 | 3:30 PM

D.A. Davidson & Co.

City of Winnsboro
General Obligation Bonds
Series 2022 - FINAL PRICING

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S
09/30/2022	-	-	-	-	-
09/30/2023	220,000.00	3.460%	226,863.07	446,863.07	446,863.07
09/30/2024	232,000.00	3.460%	219,883.00	451,883.00	451,883.00
09/30/2025	241,000.00	3.460%	211,855.80	452,855.80	452,855.80
09/30/2026	250,000.00	3.460%	203,517.20	453,517.20	453,517.20
09/30/2027	260,000.00	3.460%	194,867.20	454,867.20	454,867.20
09/30/2028	270,000.00	3.460%	185,871.20	455,871.20	455,871.20
09/30/2029	281,000.00	3.460%	176,529.20	457,529.20	457,529.20
09/30/2030	292,000.00	3.460%	166,806.60	458,806.60	458,806.60
09/30/2031	303,000.00	3.460%	156,703.40	459,703.40	459,703.40
09/30/2032	315,000.00	3.460%	146,219.60	461,219.60	461,219.60
09/30/2033	327,000.00	3.460%	135,320.60	462,320.60	462,320.60
09/30/2034	340,000.00	3.460%	124,006.40	464,006.40	464,006.40
09/30/2035	353,000.00	3.460%	112,242.40	465,242.40	465,242.40
09/30/2036	367,000.00	3.460%	100,028.60	467,028.60	467,028.60
09/30/2037	381,000.00	3.460%	87,330.40	468,330.40	468,330.40
09/30/2038	396,000.00	3.460%	74,147.80	470,147.80	470,147.80
09/30/2039	412,000.00	3.460%	60,446.20	472,446.20	472,446.20
09/30/2040	428,000.00	3.460%	46,191.00	474,191.00	474,191.00
09/30/2041	445,000.00	3.460%	31,382.20	476,382.20	476,382.20
09/30/2042	462,000.00	3.460%	15,985.20	477,985.20	477,985.20
Total	\$6,575,000.00	-	\$2,676,197.07	\$9,251,197.07	\$9,251,197.07