



ANNUAL BUDGET

FOR THE FISCAL YEAR

OCTOBER 01, 2023 THRU SEPTEMBER 30, 2024

MAYOR

THE HONORABLE JACOB FANGMAN

MAYOR PRO-TEM

LARRY JEFFERS

ALDERMEN

EULAINÉ MCINTOSH

TERRI FLOYD

JOHN LOCKHART

TOMMY HILL

CITY ADMINISTRATOR

DAVID DOCKERY

Texas Local Government Code Section 102.005(b) Notice

This budget will raise more revenue from property taxes than last year's budget by an amount of \$12,785.00 which is a 3.56% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$200.00.

City Council Record Vote

The members of the governing body voted on the tax rate to support the 2023-2024 budget on September 14, 2023. The vote went as follows.

Mayor Pro Tem Jeffers	AYE
Alderman McIntosh	AYE
Alderman Lockhart	Absent
Alderman Floyd	AYE
Alderman Hill	AYE

Tax Rate	Adopted 2023-2024	Adopted 2022-2023
Property Tax Rate	.610083	.607285
No-New-Revenue Tax Rate	.587470	.586449
No-New Maintenance & Operations (M&O) Rate	.589453	.586749
Voter-Approved Tax Rate	.610083	.607285
Debt Rate	0	0
De minimis Rate	0	0
Unused Increment Rate	0	0

The total amount of municipal debt obligation secured by property taxes for the City of Clarendon is \$0.00



To: The Honorable Mayor and
Members of the City Council of the City of Clarendon

Submitted herewith is the Annual Budget for the City of Clarendon, Texas, for the 2023-2024 fiscal year. This budget has been prepared and is presented in accordance with the Texas Local Government Code.

Receipts of \$ 1,837,465 expenditures of \$1,796,660 are projected for the General Fund.

Receipts of \$960,990 and expenditures of \$945,340 are projected for the Enterprise Fund.

The proposed budget reflects a 4.5% COL increase for all employees.

Funds for the CDBG Grant 15% match in the amount of \$63,000 for Downtown Revitalization.

Funds from the Capital Improvement Project Fund have been budgeted for street improvements.

The proposed property tax rate for FY 2023-2024 will be .610083 per \$100. Adopting .610083 represents a tax increase of \$12,785.00. The .610083 tax rate is composed of the "M&O" component which is used for General Fund maintenance and operations.

Law Enforcement services from the Donley County Sheriff's Office are contracted through the Donley County Commissioners Court. This budget includes the contractually obligated \$140,000.00 which decreases the obligation by 15.1% and is a one-year contract through September 30, 2024.

The City of Clarendon subsidizes the Clarendon Volunteer Fire Department. The City also pays for insurance on their rolling stock, buildings, furnishes water for firefighting and pays all utilities expenses.

The City currently has 35 employee positions:

- (1) City Administrator
- (1) City Secretary
- (1) Utility Clerk
- (1) Part-time Office Assistance
- (1) Code Compliance Officer
- (1) Municipal Judge
- (1) Fire Marshal
- (1) Public Works Director
- (1) Librarian
- (2) Water Utility Employee
- (1) Wastewater Utility Employee
- (2) Street Maintenance Employee
- (1) Park/Pool Attendant
- (4) Part-time Library Employee
- (2) Part-time Sanitation Employee
- (1) Seasonal Park Attendant
- (13) Pool Manager & Lifeguards

Respectfully submitted this 7th day of August, 2023.



David Dockery
Clarendon City Administrator

CITY of CLARENDON
ANNUAL BUDGET AND PROGRAM OF SERVICES FY 2023-2024

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STATEMENT OF CHANGES IN ACCOUNT BALANCES

Account	September 30, 2022	September 30, 2023
Municipal Court LCCC	\$4,324.99	\$5,847.14
Community Development USDA Construction	\$0.00	\$0.00
Interest & Sinking	\$213.91	\$215.01
General Fund	\$643,081.08	\$516,880.49
Motel Bed Tax	\$80,392.88	\$81,691.82
Rolling Stock	\$23,914.78	\$45,226.28
USDA Debt Service	\$92,796.11	\$95,764.50
Airport Maintenance	\$6,138.61	\$6,175.33
Street Maintenance	\$57,502.42	\$46,542.58
American Rescue Plan Act	\$225.75	\$238.04
Capital Improvement Projects	\$0.00	\$2,595.11
TexPool Investments	\$2,608,882.25	\$2,572,541.29

STATEMENT OF CHANGES IN ACCOUNT BALANCES

Account	September 30, 2022	September 30, 2023
Municipal Court LCCC	\$4,324.99	\$5,847.14
Community Development USDA Construction	\$0.00	\$0.00
Interest & Sinking	\$213.91	\$215.01
General Fund	\$643,081.08	\$516,880.49
Motel Bed Tax	\$80,392.88	\$81,691.82
Rolling Stock	\$23,914.78	\$45,226.28
USDA Debt Service	\$92,796.11	\$95,764.50
Airport Maintenance	\$6,138.61	\$6,175.33
Street Maintenance	\$57,502.42	\$46,542.58
American Rescue Plan Act	\$225.75	\$238.04
Capital Improvement Projects	\$0.00	\$2,595.11
TexPool Investments	\$2,608,882.25	\$2,572,541.29

City of Clarendon

Budgeted Employees

October 1, 2023

The City is budgeted for 38 positions, filled by 12 full-time employees, 8 part-time employees, 16 part-time seasonal, and 2 retained monthly:

(1) City Administrator	David Dockery
(1) City Secretary	Machiel Covey
(1) Utility Clerk	Kimberly Cooper
(1) Office Assistant (part-time)	Megan Wells
(1) Code Compliance Officer	Quition Allen
(1) Public Works Director	John Molder
(1) Librarian	Jerri Shields
(2) Water Employees	PJ Owens
	Cory Davis
(1) Wastewater Employees	Stanley (Jeff) McKee
(2) Street Maintenance Employee	Jacob Lindsay
	James Watt
(1) Park/Pool	Albert Araujo
(4) Library Employee (part-time)	Anne Purvis
	Glenda Day
	Mary Kidd
	Teri Rummel
(2) Recycling Employee (part-time)	Eddie (Lynn) Floyd
	Brandon Jackson
Municipal Judge	Richard Green
Fire Marshal	Jeremy Powell
(1) Park Attendant (seasonal)	Morris Crump
(15) Pool Manager & Lifeguards	to be filled

1	WORKSHEET					
2		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
3		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
4	GENERAL FUND					
5						
6	REVENUE	4,480,317	3,989,395	2,034,288	2,283,486	1,837,465
7						
8	EXPENDITURES					
9	RECYCLING/SANITATION	393,498	350,523	377,990	370,299	425,185
10	MAYOR & CITY COUNCIL	9,002	5,868	10,475	7,131	11,050
11	ADMINISTRATION	94,726	110,830	184,800	178,309	139,441
12	FINANCE & ACCOUNTING	142,929	158,925	173,490	170,198	187,996
13	CITY HALL	90,179	91,093	105,075	99,508	111,585
14	MUNICIPAL COURT	27,881	24,922	30,215	42,884	31,910
15	TAX OFFICE	16,402	16,698	18,250	18,068	19,500
16	LAW ENFORCEMENT	162,446	164,094	166,555	166,549	140,500
17	FIRE DEPARTMENT	30,142	25,807	26,965	26,179	27,628
18	CODE COMPLIANCE	40,156	48,450	70,780	71,491	74,081
19	STREETS	165,641	191,566	199,028	165,244	212,873
20	PARKS	7,158	56,384	58,530	64,107	66,201
21	AIRPORT	2,926	3,574	7,475	6,809	8,545
22	LIBRARY	72,589	79,532	89,680	82,511	94,790
23	DEBT SERVICE/TRANSFERS	2,930,090	2,582,485	399,278	746,232	181,575
24	POOL	129,058	61,989	63,850	55,899	63,800
25	TOTAL EXPENDITURES	4,314,823	3,972,740	1,982,436	2,271,418	1,796,660
26						
27						
28	FUND BALANCE	165,494	16,655	51,852	12,068	40,805
29						
30		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
31		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
32	ENTERPRISE FUND					
33						
34	REVENUE	902,723	1,033,120	916,125	963,149	960,990
35						
36	EXPENDITURES					
37						
38	WASTEWATER DEPARTMENT	123,313	99,617	168,958	129,326	183,874
39	WATER DEPARTMENT	379,062	385,320	483,748	365,030	515,616
40	TRANSFERS	144,950	209,300	205,000	202,010	245,850
41	TOTAL EXPENDITURES	647,325	694,237	857,706	696,366	945,340
42						
43	FUND BALANCE	255,398	338,883	58,419	266,783	15,650
44						
45	BALANCE (DEFICIT)	420,892	355,538	110,271	278,851	56,455
47						
47						
48						
49						
50						

GENERAL FUND

1	GENERAL FUND					
2	REVENUE	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
3		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
4						
5	TAXES					
6	AD VALOREM TAXES--CURRENT	373,105	380,394	384,000	407,612	390,000
7	SALES TAX	477,791	502,262	475,000	493,026	495,000
8	FRANCHISE FEES-Cable	3,010	2,291	2,625	1,875	2,555
9	FRANCHISE FEES-Telephone	3,496	6,240	3,400	4,771	5,100
10	FRANCHISE FEES-Electric	53,025	54,594	54,000	52,599	53,500
11	FRANCHISE FEES-Gas	11,358	12,566	13,600	13,903	16,310
12	TOTAL	921,785	958,347	932,625	973,786	962,465
13						
14	LICENSES/PERMITS					
15	ANIMAL CONTROL FEES	375	1,138	1,000	1,368	1,400
16	ITINERANT MERCHANT PERMIT	125	50	300	7,750	200
17	CODE COMP. FEES	1,085	167	500	110	500
18	TOTAL	1,585	1,355	1,800	9,228	2,100
19						
20	INTRAGOV'T TRANSFER					
21	TRANSFER FROM MUNI COURT - HERRING	0	0	3,340	3,340	0
22	TRANSFER FROM UTILITY FUND-MGMT FEE	35,000	101,000	95,000	95,000	140,000
23	DONLEY COUNTY--LIBRARY MAINT	28,417	31,000	35,000	35,000	35,000
24	TRANSFER FROM GF CHECKING TO CD	700,000	0	0	0	0
25	TRANSFER FROM RESERVE FUNDS CD	119,077	0	0	0	0
26	TRANSFER FROM TEXPOOL	1,566,020	17,925	200,000	275,732	157,000
27	TRANSFER TO TEXPOOL	31,165	0	0	400,000	0
28	TRANSFER FROM CD	0	2,162,943	0	0	0
29	TRANSFER FROM POOL CONST	0	5,887	0	0	0
30	TOTAL INTERGOV'T	2,479,679	2,318,755	333,340	809,072	332,000
31						
32	MUNICIPAL COURT					
33	MUNICIPAL COURT FINES	26,371	17,026	16,250	26,881	25,500
34	TOTAL COURT	26,371	17,026	16,250	26,881	25,500
35						
36	MISCELLANEOUS					
37	PROPERTY SALES	0	0	0	11,650	0
38	INTEREST EARNED	4,464	12,159	19,250	1,987	1,700
39	AIRPORT HANGAR RENT	6,346	6,290	7,000	6,287	7,000
40	REIMBURSEMENTS/AIRPORT RAMP GRANT	9,762	2,840	50,000	0	0
41	SALE OF SURPLUS ITEMS	327,225	0	0	0	0
42	TOWER RENTAL	14,170	2,856	5,000	5,654	12,200
43	ALCOHOL SALES PERMITS	175	1,210	550	250	1,150
44	FAX/COPY REVENUE	6	4	20	4	20
45	LIBRARY INCOME	6,939	3,958	7,200	3,877	7,340
46	MOWING FEE	0	0	300	300	300
47	COLLECTIONS	222	745	400	50	300
48	MISC INCOME	0	1,147	500	6,700	600
49	POOL INCOME	19,231	21,130	39,400	18,661	39,750
50	TX PARKS & WILDLIFE - POOL	25,000	0	0	0	0
51	SANITATION/RECYCLING	410,704	414,047	394,000	403,099	439,040
52	PROPERTY LEASE/ SANITATION	6,000	6,000	6,000	6,000	6,000
53	AMERICAN RESCUE AND RECOVERY FUND	220,653	221,526	220,653	0	0
54	TOTAL	1,050,897	693,912	750,273	464,519	515,400
55	TOTAL GENERAL FUND	4,480,317	3,989,395	2,034,288	2,283,486	1,837,465

Streets

The mission of the Street Department is to provide and maintain public thoroughfares so as to be safe and comfortable to travel. Activities of the Street Department includes the maintenance of approximately 12 miles of streets, about 3 miles of which are graveled and unpaved, and the cleaning of drainage ditches which abut City streets.

The Street Department funds two (2) hourly employees and one (1) part-time employee. The hourly employees are responsible for maintaining street signs, painting stripes, and trimming trees that obscure traffic signs. The hourly employees will be allowed to "float" between departments as needed; employees from other departments will "float" to assist in the Street Department as well. Street lighting, a flat fee per streetlight, is funded in this department.

1	GENERAL FUND
2	
3	
4	STREETS
5	
6	
7	
8	
9	
10	payroll for 2 full-time employee and 1 part-time
11	payroll taxes
12	health benefits; \$962.92 pp monthly,, plus life
13	city matches 1-1 on 7% withholding
14	summer help
15	overtime when cross-utilized in Water and Wastewater emergencies
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	gas & oil
26	orange cones and barricades
27	provided by uniform service
28	hammers; wrenches
29	we spray for mosquitoes every summer
30	yellow vests; safety glasses
31	pre-mix asphalt, primer, gravel; pot-hole patching materials
32	base material; stabilization
33	shop towels; gloves; barricade tape; marking paint
34	
35	
36	
37	
38	
39	
40	small equipment
41	repairs to 1 vehicle
42	repairs to roller, chip spreader, zipper, water truck, distributor
43	street signs, no parking, stop, yield
44	sidewalk repairs
45	tires
46	annual report of chemical usage
47	
48	
49	

1	GENERAL FUND					
2						
3						
4	STREETS	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9						
10	SALARIES	41,240	54,116	58,500	56,622	61,000
11	PAYROLL TAXES	3,183	4,165	4,370	4,368	4,665
12	HEALTH & LIFE INSURANCE	10,375	14,349	19,760	17,482	25,115
13	TMRS RETIREMENT	823	1,043	1,270	1,341	1,265
14	PART-TIME SALARIES	0	0	0	0	0
15	OVERTIME	1,249	934	2,200	610	2,200
16						
17						
18						
19						
20	TOTAL	56,870	74,607	86,100	80,423	94,245
21						
22						
23	MATERIAL AND SUPPLIES					
24						
25	GAS & OIL	10,374	12,394	14,250	13,554	15,000
26	TRAFFIC CONTROL DEVICES	1,102	642	800	1,212	800
27	UNIFORMS/APPAREL	628	725	1,100	957	1,200
28	SMALL TOOLS	724	501	700	799	750
29	CHEMICALS/MOSQUITO SPRAY	2,376	2,225	2,500	894	2,500
30	SAFETY EQUIPMENT	538	153	1,200	724	1,250
31	PAVING MATERIALS/ASPHALT	19,032	18,128	18,000	7,691	8,000
32	ROAD BASE/STABILIZATION	5,580	0	5,000	7	3,000
33	CONSUMABLES	148	200	450	578	500
34						
35						
36	TOTAL	40,502	34,968	44,000	26,416	33,000
37						
38	MAINTENANCE					
39						
40	EQUIPMENT	862	0	2,000	327	2,500
41	VEHICLE MAINTENANCE	3,624	3,250	2,500	2,385	2,500
42	EQUIPMENT MAINTENANCE	10,729	9,116	7,500	8,768	4,000
43	STREET SIGNS	1,965	1,379	1,200	1,009	1,200
44	CURBING & DRAINAGE	937	678	2,000	1,316	2,500
45	TIRES	2,920	2,114	2,400	2,378	3,000
46	CHEMICAL REPORT FEE	0	0	150	0	150
47						
48	TOTAL	21,037	16,537	17,750	16,183	15,850
49						

50	STREETS
51	continued
52	
53	
54	
55	fixed cost per light for street lights throughout town
56	travel/training
57	
58	
59	
60	
61	
62	
63	Payment to rolling stock front-end loader
64	large paving project funds from reserves
65	1/3 cost of hydrovac - 3 of 3 payments
66	handicap ramps
67	cip project
68	
69	
70	
71	

50	STREETS	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
51	continued	ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
52						
53	TRAVEL/TRAINING/OVERHEAD					
54						
55	STREET LIGHTS	47,021	39,210	45,500	38,944	43,000
56	TRAVEL/TRAINING	211	22	400	0	500
57						
58						
59	TOTAL	47,232	39,232	45,900	38,944	43,500
60						
61						
62	CAPITAL OUTLAY					
63	ROLLING STOCK FRONTEND LOADER	0	0	0	0	20,000
64	ENGINEERING/ADA DESIGN	0	1,080	2,000	0	3,000
65	ROLLING STOCK 1/3 HYDROVAC	0	3,278	3,278	3,278	3,278
66	ROLLING STOCK JOHN DEERE TRACTO	0	3,939	0	0	0
67	7TH ST PROJECT - CIP	0	17,925	0	0	0
68	TOTAL	0	26,222	5,278	3,278	26,278
69						
70						
71	TOTAL STREETS	165,641	191,566	199,028	165,244	212,873
72						

FINANCE and ACCOUNTING

Finance and Accounting funds the salary for the City Secretary, Utility Clerk, and part-time Office Assistant.

The City Secretary is the Chief Financial Officer, responsible for legally posting all notices and agendas, for recording minutes of each official Council meeting, and for responding to Open Records requests. Additionally, the City Secretary is the Elections Officer, and coordinates all Municipal elections.

Financial activities include planning, administration, and supervision of all financial operations of the City. These financial operations include, but are not limited to, accounts payable, accounts receivable, payroll, general ledger maintenance, financial reports, data processing services, investments, and debt management.

The City Secretary maintains records of drug testing, employee health benefits, and all of the City's Physical Damage and Liability coverage.

The City Secretary/Finance Officer, while supervised by the City Administrator, is appointed by the City Council. This arrangement provides for a clear delineation of responsibilities, and establishes a superior set of checks and balances for the management of public funds.

The Utility Clerk is responsible for input of water meter reads to process utility bills, collecting funds, and accounting for those collections. The Clerk tracks all utility accounts and verifies meter reads for accurate billing. The Utility Clerk is responsible for ensuring TCEQ reporting compliance. The Utility Clerk is also the Municipal Court Clerk and works directly with the Municipal Judge.

The Utility Clerk and the Office Assistant are the first people the customer comes into contact with. They document complaints and relay the information to proper departments for action. They are professional and courteous and represent the City in a positive way.

1	GENERAL FUND
2	
3	FINANCE / ACCOUNTING
4	
5	
6	
7	
8	
9	salary for City Secretary
10	phone allowance @ \$30 per month—replaced with hotspot
11	vehicle allowance @ \$100 per month for local errands
12	payroll taxes
13	health benefits @ \$962.92 pp/monthly, & life
14	retirement benefits--the City matches 1-1 on a 7% withholding
15	salary for the Office Assistant for 25 hrs a week
16	salary for Utility Clerk
17	overtime
18	
19	
20	
21	
22	
23	logo shirts
24	calculators, etc
25	
26	
27	
28	
29	
30	registration for conferences/meetings; TexasMunicipal Clerks Association
31	travel expenses; hotel, mileage, meals, flights
32	dues to Texas Municipal Clerks Association, payroll alert, etc..
33	bond for Utility Clerk, Office Assist
34	pre-employment drug/alcohol testing, random required by TxDOT
35	annual audit
36	INCODE software maintenance expense
37	bills, envelopes, purchase orders, receipts
38	revenue recovery for texas cities that collect unpaid utilities for each other
39	Finance and Accounting portion of monthly computer maintenance
40	upgrades & new software
41	employment advertising
42	payments to unemployment commissin

1	GENERAL FUND					
2						
3	FINANCE / ACCOUNTING	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
4		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
5						
6						
7	PERSONNEL SERVICES					
8						
9	SECRETARY SALARY	41,645	46,710	46,850	46,846	48,960
10	PHONE ALLOWANCE- HOTSPOT	360	420	360	420	420
11	AUTOMOBILE ALLOWANCE	960	1,080	960	1,080	1,200
12	PAYROLL TAXES	5,952	6,907	7,125	6,978	7,450
13	HEALTH & LIFE INSURANCE	14,676	16,546	19,760	19,864	25,115
14	RETIREMENT	1,555	1,740	550	1,929	1,800
15	PART TIME WAGES	10,980	10,458	13,520	10,284	14,270
16	UTILITY CLERK WAGES	26,158	33,301	33,550	33,509	36,031
17	OVERTIME	49	0	50	169	100
18	TOTAL	102,335	117,162	122,725	121,079	135,346
19						
20						
21	MATERIAL AND SUPPLIES					
22						
23	UNIFORMS/APPAREL	242	0	300	0	300
24	MINOR APPARATUS/OFFICE EQ.	278	0	250	53	250
25						
26	TOTAL	520	0	550	53	550
27						
28	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
29						
30	EDUCATION/TRAINING	883	694	400	530	400
31	MEETINGS/TRAVEL EXPENSE	1,230	682	800	1,103	800
32	DUES/SUBSCRIPTIONS	292	261	225	257	250
33	BONDS	50	50	50	50	50
34	MEDICAL/PHYSICAL/DRUG TESTING	3,042	2,343	2,000	3,159	2,500
35	AUDIT SERVICES	19,000	19,600	20,300	20,190	21,250
36	SERVICE CONTRACTS/INCODE	11,677	14,655	22,470	19,706	22,500
37	PRINTING EXPENSE	2,102	1,093	1,200	1,777	1,500
38	COLLECTIONS	225	627	600	50	200
39	COMPUTER MAINT. MONTHLY	1,157	1,520	1,520	1,361	1,550
40	COMPUTER SOFTWARE	108	0	300	259	600
41	EMPLOYMENT ADVERTISING	0	238	350	624	500
42	TX UNEMPLOYMENT COMMISSION	308	0	0	0	0
43	TOTAL	40,074	41,763	50,215	49,066	52,100
44						
45						
46	TOTAL FINANCE / ACCOUNTING	142,929	158,925	173,490	170,198	187,996

RECYCLING/SANITATION

Sanitation service is provided by Waste Connection for the collection and hauling of garbage waste from the residential and commercial customers of the city, the City of Clarendon will provide for the easy recycling of metals and cardboard, and to provide for the composting of wood chips and grass clippings utilizing two (2) part-time employees.

The contract provider picks up residential and commercial garbage from dumpsters, many of which are shared by adjacent customers. Waste Connections also picks up items for recycling from strategically-located dumpsters. The Recycling Center is also open daily, except Sundays, for citizens and non-citizens to drop off construction and demolition waste for a fee, and to drop off items for recycling or to deposit grass clippings and tree limbs at no charge.

The Recycling Department won the highly coveted "Top Recycling Community for 2017" trophy awarded by PRPC Region II and the Panhandle Environmental Partnership. This is a traveling trophy and was last awarded to the City of Clarendon in 2009.

1	GENERAL FUND
2	
3	
4	SANITATION
5	
6	
7	
8	
9	payroll for 2 part-time employees
10	payroll taxes
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	provided by uniform service
24	fuel and oil for vehicles
25	wrenches and screwdrivers
26	safety glasses, hearing protection, etc....
27	rental equipment
28	printing expense for gate tickets
29	
30	
31	
32	gas service
33	electric service for recycling; transfer station
34	Diversified Waste service
35	tire recycling project with PRPC
36	telephone
37	Sanitations portion of the contracted monthly computer maintainance
38	
39	
40	MAINTENANCE/EQUIPMENT
41	oil, filters, parts, etc....
42	repairs to buildings
43	paper goods, gloves
44	tires for skid steer, forklift
45	
46	
47	
48	
49	

1	GENERAL FUND					
2						
3						
4	RECYCLING	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9	PART TIME SALARIES	18,904	17,795	22,300	18,345	23,300
10	PAYROLL TAXES	3,641	1,361	1,715	1,403	1,785
11	VACATION/ SICK LEAVE PAYOUT	28,696	0	0	0	0
12	RETIREMENT PAYOUT	1,986	0	0	0	0
13						
14						
15						
16						
17						
18						
19	TOTAL	53,227	19,156	24,015	19,748	25,085
20						
21	MATERIAL AND SUPPLIES					
22						
23	UNIFORMS	449	0	425	0	425
24	GAS & OIL	1,559	304	350	121	400
25	SMALL TOOLS	363	117	300	246	350
26	SAFETY EQUIPMENT	89	104	250	82	250
27	EQUIPMENT RENTAL	126	0	0	0	0
28	PRINTING EXPENSE	0	0	0	0	300
29						
30	TOTAL	2,586	525	1,325	449	1,725
31	CONTRACT SERVICES/ OVERHEAD					
32	GREENLIGHT GAS	1,860	1,505	1,500	1,912	1,700
33	UTILITIES (ELECTRIC)	877	554	1,000	837	1,200
34	CONTRACT COLLECTION/ DISPOSAL	322,215	323,523	341,250	343,792	386,625
35	TIRE RECYCLE PROGRAM	0	1,580	3,000	0	3,000
36	TELEPHONE	496	486	480	480	500
37	MONTHLY COMPUTER MAINTENANCE	1,157	1,477	1,520	1,318	1,550
38	TOTAL	326,605	329,125	348,750	348,339	394,575
39						
40	MAINTENANCE/EQUIPMENT					
41	EQUIPMENT MAINTENANCE	876	1,336	1,500	117	1,200
42	BUILDING MAINTENANCE	696	54	1,500	426	1,500
43	CONSUMABLES	264	293	500	1,034	700
44	TIRES	294	34	400	186	400
45	LANDFILL FEES	8,950	0	0	0	0
46	TOTAL	11,080	1,717	3,900	1,763	3,800
47						
48						
49	TOTAL RECYCLING	393,498	350,523	377,990	370,299	425,185

TAX OFFICE

The Tax Department funds the expenses of the Donley Appraisal District, which is responsible for collecting ad valorem taxes for all taxing entities in Donley County. Clarendon pays the Appraisal District quarterly.

The Appraisal District provides mapping services, property descriptions, and appraisal services.

1	GENERAL FUND
2	
3	
4	TAX OFFICE
5	
6	
7	
8	
9	City of Clarendon pays an annual support fee to the Donley Appraisal
10	District for appraisal and collection services. This fee is paid quarterly.
11	
12	
13	
14	

1	GENERAL FUND					
2						
3						
4	TAX OFFICE	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	CONTRACTED SERVICES					
8						
9	APPRAISAL DISTRICT	16,402	16,698	18,250	18,068	19,500
10						
11	TOTAL	16,402	16,698	18,250	18,068	19,500
12						
13	TOTAL TAX OFFICE	16,402	16,698	18,250	18,068	19,500
14						

MAYOR & CITY COUNCIL

The City of Clarendon is a Type "A" General Law city as defined by the State of Texas, and operates in accordance with the Constitution of the State of Texas. The Council consists of a Mayor and 5 Alderman, all whom are elected "at large" to 2-year staggered terms. The City of Clarendon has, by ordinance, created the position of City Administrator; the Council conducts long-range planning and establishes policies, and the City Administrator enforces those policies and manages the day-to-day operations of the City.

The goals of the Council are to set policies, approve funding levels, and to determine the levels of services provided by the City in order to develop and support a strong and economically viable community. The City Council's highest-priority concerns are the need for planning (capital improvements and equipment replacement), ways to attract new businesses and residents, promotion of heritage tourism, and the need for continual code compliance.

This budget includes funds to support the Mayor's and the Council's activities, provides a modest amount for training and associated travel, provides funding for elections, and funds a modest account for advertising and promotion of the community.

1	GENERAL FUND
2	
3	
4	MAYOR & CITY COUNCIL
5	
6	
7	
8	
9	3-ring binders; books, manuals; snacks
10	shirts for Council Members
11	
12	
13	
14	
15	
16	school for Council Member training; TML regional and annual conference
17	TML Quarterly Meeting
18	hotel/travel to TML Annual Conference and Council training
19	annual election expense-often shared with CISD and Hospital Dist.
20	local ads-- Christmas ad, 4th of July, Veterans day, etc....
21	TML and PRPC annual dues
22	
23	
24	
25	
26	
27	
28	Funding for community programs
29	Promote tourism and other Chamber initiatives
30	
31	
32	
33	
34	
35	
36	
37	

1	GENERAL FUND					
2						
3						
4	MAYOR & CITY COUNCIL	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	MATERIAL and SUPPLIES					
8						
9	SUPPLIES	278	151	225	0	200
10	APPAREL	0	0	350	0	350
11						
12	TOTAL	278	151	575	0	550
13						
14	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
15						
16	EDUCATION/TRAINING	0	0	600	0	600
17	TML QUARTERLY MEETING	0	0	1,200	0	1,500
18	MEETINGS/TRAVEL	117	300	600	513	700
19	ELECTION EXPENSE	3,260	2,764	2,700	3,294	2,800
20	ADVERTISING-LOCAL	3,181	307	1,300	257	1,200
21	DUES & SUBSCRIPTIONS	1,060	1,095	1,000	1,067	1,200
22						
23						
24	TOTAL	7,618	4,466	7,400	5,131	8,000
25						
26	PROJECTS					
27						
28	COMMUNITY PROGRAMS	1,000	1,000	2,000	2,000	2,000
29	ADVERTISING & PROMOTION	106	251	500	0	500
30						
31						
32	TOTAL	1,106	1,251	2,500	2,000	2,500
33						
34	TOTAL CITY COUNCIL	9,002	5,868	10,475	7,131	11,050

AIRPORT

The Airport Department funds support maintenance at Bass Field/Smiley Johnson Airport, a municipal airport owned and maintained by the City of Clarendon.

The City of Clarendon leases land for private aircraft hangars, and this income just covers the expense of mowing, maintaining lighting equipment, and the electricity for runway lighting.

1	GENERAL FUND
2	
3	
4	AIRPORT
5	
6	
7	electricity for runway lights and beacon; water well pump
8	repairs/replacement of damaged or burned-out lights
9	chains for tie-down; marking paint; well repairs
10	cleaning the pilots lounge- 50 monthly
11	cleaning supplies
12	paper towels and toilet paper in pilots' lounge
13	ramp grant match 50/50
14	
15	
16	

1	GENERAL FUND					
2						
3						
4	AIRPORT	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	ELECTRICITY	1,690	1,904	2,100	1,987	2,200
8	LIGHTS	177	0	550	5	600
9	REPAIRS & MAINTENANCE	259	1000	1,200	239	1000
10	HOUSEKEEPING	600	600	800	600	900
11	HOUSEKEEPING SUPPLIES	76	45	200	0	220
12	CONSUMABLES	124	25	125	0	125
13	SEALCOAT & STRIPING	0	0	2500	3,978	3500
14						
15						
16	TOTAL AIRPORT	2,926	3,574	7,475	6,809	8,545

LAW ENFORCEMENT

For many years, the Donley County Sheriff's Department has provided Law Enforcement Services to the City of Clarendon.

On October 01, 2023, the City and Donley County entered into a 1-year agreement which provided for a base rate of compensation.

Fines and court costs for ordinance violations and Class C misdemeanors within the City all are payable to the City.

The Sheriff's office provides all personnel and equipment for law enforcement, dispatching, and incarcerations.

1	GENERAL FUND
2	
3	
4	LAW ENFORCEMENT
5	
6	
7	
8	
9	Contract expense Donley County
10	support for 911 system
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	

1	GENERAL FUND					
2						
3						
4	LAW ENFORCEMENT	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	CONTRACTUAL SERVICES					
8						
9	LAW ENFORCEMENT CONTRACT	161,976	163,600	166,055	166,055	140,000
10	PANCOM 911 SYSTEM SUPPORT	470	494	500	494	500
11						
12	TOTAL	162,446	164,094	166,555	166,549	140,500
13						
14						
15	TOTAL LAW ENFORCEMENT	162,446	164,094	166,555	166,549	140,500

MUNICIPAL COURT

The Legal and Court Department funds the monthly salary for a part-time Municipal Judge, and expenses for the hourly cost of the City Attorney.

The Municipal Judge is generally in the office 2 days a week and is available on an "as-needed" basis. The Municipal Judge deals with Ordinance violations and all Class C Misdemeanors, occasionally presides over jury trials, and provides arraignments as needed.

The City Attorney is selected by the City Council and is paid hourly for work on an "as-needed" basis. The City Attorney also acts as Prosecutor in jury trials.

The Municipal Judge is Richard Green.

The City Attorney is James Shelton with Shelton & Shelton, PLLC.

1	GENERAL FUND
2	
3	
4	MUNICIPAL COURT
5	
6	
7	
8	
9	
10	\$811.25/month salary for Municipal Judge
11	payroll taxes
12	
13	
14	
15	
16	
17	
18	paper, rubber stamps, file folders, docket books; general office supplies
19	calculator; etc
20	filing cabinet, etc.
21	
22	
23	
24	
25	
26	
27	monthly computer mx- paid by reserve funds in municipal court tech fund
28	court software & maintenance
29	
30	
31	
32	
33	
34	City Attorney and Prosecutor expense; accumulated hourly
35	travel expense to schools and meetings--Judge
36	schooling expense--Judge
37	schooling expense--Clerk
38	travel expense to schools and meetings--Clerk
39	telephone and internet
40	failure to appear (FTA) program through DPS
41	postage for letters and notices; jury summons
42	pass-thru from fines
43	expense for jury trials;
44	Purdue-Fielding collects unpaid Municipal Court fines
45	organizational dues
46	bond for Municipal Judge
47	
48	
49	
50	
51	
52	
53	

1	GENERAL FUND					
2						
3						
4	MUNICIPAL COURT	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7						
8	PERSONNEL SERVICES					
9						
10	JUDGES SALARY	8,637	9,391	9,310	9,252	9,735
11	PAYROLL TAXES	661	719	740	708	750
12						
13						
14	TOTAL	9,298	10,110	10,050	9,960	10,485
15						
16	MATERIAL AND SUPPLIES					
17						
18	OFFICE SUPPLIES	287	249	200	131	200
19	MINOR TOOLS AND APPARATUS	205	130	150	0	200
20	FURNITURE AND FIXTURES	0	0	100	0	150
21						
22						
23	TOTAL	492	379	450	131	550
24						
25	MAINTENANCE OF EQUIPMENT					
26						
27	MONTHLY COMPUTER MAINTENANCE	1,157	1,520	1,520	1,361	1,550
28	COMPUTER SOFTWARE & MAINT.	2,610	2,753	2,850	2,610	2,900
29						
30	TOTAL	3,767	4,273	4,370	3,971	4,450
31						
32	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
33						
34	CITY ATTORNEY	3,375	180	4,500	19,392	4,000
35	JUDGE - TRAVEL EXPENSE	0	499	300	235	300
36	JUDGE - TRAINING	100	480	500	150	500
37	CLERK - TRAINING	0	280	300	0	300
38	CLERK - TRAVEL	0	495	500	0	500
39	TELEPHONE & INTERNET	720	720	850	720	850
40	OMNIBASE FEES	36	24	125	0	125
41	POSTAGE	107	120	120	0	150
42	STATE COURT FEES	9,666	7,197	7,500	7,750	9,100
43	COURT & TRIAL EXPENSE	0	0	250	0	300
44	COLLECTION FEES (PERDUE-FIELDING)	295	140	300	550	200
45	DUES & SUBSCRIPTIONS	0	0	50	0	50
46	BOND	25	25	50	25	50
47						
48	TOTAL	14,324	10,160	15,345	28,822	16,425
49						
50						
51						
52	TOTAL LEGAL AND COURT	27,881	24,922	30,215	42,884	31,910

FIRE DEPARTMENT

The Clarendon Volunteer Fire Department is an all-volunteer organization that protects the lives of the citizens by providing prompt and efficient rescue services. Its mission is to protect property from loss to fire or other natural disaster by providing fire suppression, fire prevention, fire rescue, and enforcement of State and local laws.

The Clarendon Volunteer Fire Department is also a "first responder" at motor vehicle accidents. Firefighters are cross-trained in Emergency Medical Services and have the equipment and the experience to extract victims from crushed vehicles. Of note is their Dive Team, the best-trained group in the area for providing underwater search, rescue, and recovery.

Fire Department activities include administration, fire prevention, fire control, rescue operations, communications, equipment and facilities maintenance, training, inspections, emergency care, emergency preparedness, and emergency medical training. Part of the emergency preparedness includes "storm spotting".

The City of Clarendon supports the Fire Department by funding its physical damage and liability insurance on vehicles and building, and also funds a portion of their operations with a monthly stipend.

The City Fire Marshal is funded from this department.

Approximately 40% of the calls for service are within the City Limits of Clarendon.

1	GENERAL FUND
2	
3	
4	FIRE DEPARTMENT
5	
6	
7	
8	
9	Jeremy Powell's salary as the City's Fire Marshal
10	payroll tax
11	
12	
13	
14	
15	Greenlight Gas
16	stipend paid to fire department
17	SWEPCO
18	
19	
20	
21	
22	food and drinks for when firefighters are active for extended periods without support
23	repairs to remote sirens across town
24	Vol Fire Dept is included in the City's audit; they pay their portion
25	we pay fuel expenses for travel to schools
26	EMC travel expense
27	EMC training expense
28	
29	
30	
31	

1	GENERAL FUND					
2						
3						
4	FIRE DEPARTMENT	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9	SALARIES--FIRE MARSHAL	2,159	2,224	2,335	2,313	2,440
10	PAYROLL TAXES	165	170	180	177	188
11						
12	TOTAL	2,324	2,394	2,515	2,490	2,628
13						
14	FUEL and OPERATIONS SUBSIDY					
15	GREENLIGHT GAS	1,088	2,283	1,850	2,609	2,300
16	FUEL and OPERATIONS SUBSIDY	18,000	18,000	18,000	18,000	18,000
17	ELECTRICITY	3,230	2,888	2,500	2,855	2,600
18	TOTAL	22,318	23,171	22,350	23,464	22,900
19						
20	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
21						
22	EMERGENCY SUPPORT	223	17	400	0	400
23	SIREN MAINTENANCE and REPAIRS	4,577	0	650	0	650
24	AUDIT	0	225	300	225	300
25	TRAVEL EXPENSE--SCHOOLS	300	0	350	0	350
26	EMC TRAVEL	200	0	200	0	200
27	EMC TRAINING	200	0	200	0	200
28	TOTAL	5,500	242	2,100	225	2,100
29						
30	TOTAL FIRE DEPT	30,142	25,807	26,965	26,179	27,628

CODE COMPLIANCE

The mission of the Code Compliance Department is to promote the health and safety of the citizens by ensuring that all applicable ordinances and state laws have been and are being followed. Additionally, the Code Compliance Department is responsible for Animal Control activities as well as Nuisance Abatement activities, including junked vehicle removal and tall grass/weed abatement.

This department funds one combination Code Compliance and Animal Control Officer.

A viable Code Compliance Department will improve the aesthetics of the community while helping to maintain property values. Additionally, a strong Code Compliance Department will help us improve the fire insurance key rate discount.

CODE COMPLIANCE

- 1
- 2
- 3
- 4 **CODE COMPLIANCE**
- 5
- 6
- 7
- 8 payroll for Code Compliance Officer
- 9 payroll taxes
- 10 City pays \$962.92 per month & life insurance,
- 11 city matches 1-1 on 7% withholding
- 12 overtime for occasional night calls about animal control
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20 cleaning supplies
- 21 basic office supplies
- 22 fuel and oil for 1 vehicle
- 23 provided by uniform service
- 24 animal snare; traps
- 25 chemicals for euthanasia
- 26 drugs for tranquilizer gun
- 27 dog and cat food
- 28 cat litter; paper towels
- 29 gloves; locks
- 30 printing door hangers; violation books
- 31 food bowls, leashes, food storage containers, etc....
- 32
- 33
- 34
- 35
- 36
- 37 repairs to 1 vehicle
- 38 repairs to euthanasia equipment/ cages/catch poles repairs
- 39
- 40

1	GENERAL FUND					
2						
3	CODE COMPLIANCE	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
4		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
5						
6	PERSONNEL SERVICES					
7						
8	SALARY	29,146	21,034	30,000	21,634	31,350
9	PAYROLL TAXES	2,265	1,641	2,230	1,757	2,400
10	HEALTH & LIFE INSURANCE	28	4,385	9,880	5,678	12,556
11	RETIREMENT	575	409	675	475	670
12	OVERTIME	0	459	750	1,340	1,000
13						
14						
15						
16						
17	TOTAL	32,014	27,928	43,535	30,884	47,976
18						
19	MATERIAL AND SUPPLIES					
20	CLEANING SUPPLIES	0	148	75	14	75
21	OFFICE SUPPLIES	7	85	125	0	125
22	GAS & OIL	1,903	2,717	2,600	2,438	2,750
23	UNIFORMS/APPAREL	235	234	340	279	580
24	MINOR APPARATUS/SM. TOOL	502	431	550	340	500
25	CHEMICALS	0	10	150	16	150
26	TRANQUILIZER GUN/AMMO	0	0	100	0	100
27	FOOD FOR ANIMALS	114	226	250	220	320
28	CONSUMABLES	10	0	160	0	160
29	SAFETY EQUIPMENT	3	0	250	9	200
30	PRINTING EXPENSE	120	309	320	0	350
31	MINOR SUPPLIES	0	74	125	90	120
32	ANIMAL ADOPTION SERVICE	390	0	0	0	0
33	TOTAL	3,284	4,234	5,045	3,406	5,430
34						
35	MAINTENANCE					
36						
37	MOTOR VEHICLE REPAIRS	150	1,387	800	143	800
38	EQUIPMENT REPAIRS	0	17	300	0	250
39						
40	TOTAL	150	1,404	1,100	143	1,050
41						

41	
42	CODE COMPLIANCE
43	continued
44	
45	
46	
47	demolition of condemned structures
48	International Code Council (ICC) membership
49	travel expense to meetings and schools
50	code enforcement school, backflow testing school, animal control school
51	City cell phone
52	postage for violation notices
53	boarding for strays; rabies testing
54	consulting & trial attorney fees
55	filing fee with county clerk
56	updating clarendons code of ordinances by codification
57	electricity at Animal Control facility
58	contract clean-up of private properties in violation of codes
59	Code Compliance portion of monthly computer maintenance
60	
61	
62	
63	
64	improvements to Animal Control facility
65	cat and dog cages
66	funds to construct monofill
67	
68	
69	
70	

42						
43	CODE COMPLIANCE	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
44	continued	ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
45						
46						
47	ABATEMENT DEMO	0	0	5,500	23,000	5,000
48	DUES	0	0	300	50	350
49	MEETINGS/TRAVEL EXP	12	295	700	436	500
50	TRAINING	575	103	700	1,000	800
51	CELL PHONE	724	838	780	455	750
52	POSTAGE	100	130	125	0	100
53	PROF SERVICES/VETERINARY	177	240	350	431	400
54	ATTORNEY FEES	245	10,409	6,000	8,062	5,000
55	LIEN PROCESSING	378	52	350	376	500
56	ORDINANCE CODIFICATION	375	0	700	644	500
57	ELECTRICITY	65	51	125	119	125
58	CONTRACT MOWING	900	800	1,000	800	1,200
59	COMPUTER MAINT. MONTHLY	1,157	1,520	1,520	1,361	1,550
60	TOTAL	4,708	14,438	18,150	36,734	16,775
61						
62	CAPITAL EXPENSE					
63						
64	BUILDING IMPROVEMENTS	0	120	600	0	500
65	CAGES	0	326	350	324	350
66	MONOFILL CONSTRUCTION	0	0	2,000	0	2,000
67						
68	TOTAL CAPITAL EXPENSE	0	446	2,950	324	2,850
69						
70	TOTAL CODE COMPLIANCE	40,156	48,450	70,780	71,491	74,081

CITY HALL

The City Hall Department funds the comprehensive maintenance of the City Hall building. Additionally, expenses of general benefit to all City departments are funded here: telephone/internet service, utilities (electric and gas), copier lease; computer network maintenance; post office box rent; general office supplies; and all of the expense of the City's Physical Damage and General Liability insurance.

Neither salaries nor wages are paid from this department.

1	GENERAL FUND
2	
3	
4	CITY HALL
5	
6	
7	
8	christmas party, thanksgiving turkey, appreciation breakfast, summer picnic
9	
10	
11	
12	
13	
14	housekeeping supplies
15	office supplies for City Hall department functions
16	fire extinguisher maintenance
17	security camera
18	
19	
20	
21	
22	
23	
24	repairs to City Hall building including paint, tile, carpet, etc
25	repairs to office equipment
26	
27	
28	
29	
30	
31	mail box for City Hall
32	postage for all City Hall functions
33	physical damage/liability/workers comp coverage/bonds
34	flowers from City recognizing the passing of family of elected officials or employees
35	electricity for City Hall
36	gas for City Hall
37	telephone and internet for City Hall
38	weekly cleaning of city hall
39	lease for general-use copy machine
40	quarterly pest control services
41	paper towels; toilet paper
42	Pitney-Powes postage machine
43	2 mats with city logo for office entrance and walkway
44	creation and management of a city website
45	coffee maker, lamp, chair etc..
46	
47	
48	
49	
50	
51	new computer equipment
52	
53	

1	GENERAL FUND					
2						
3	CITY HALL	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
4		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
5						
6	PERSONNEL SERVICES					
7						
8	EMPLOYEE APPRECIATION EVENTS	1,813	3,489	3,000	2,537	3,500
9						
10	TOTAL	1,813	3,489	3,000	2,537	3,500
11						
12	MATERIAL AND SUPPLIES					
13						
14	HOUSEKEEPING SUPPLIES	96	187	350	135	300
15	OFFICE SUPPLIES	3,329	2,934	3,000	2,812	3,000
16	SAFETY EQUIPMENT	1,718	36	100	45	120
17	SECURITY EQUIPMENT	0	35	350	0	350
18						
19	TOTAL	5,143	3,192	3,800	2,992	3,770
20						
21	MAINTENANCE OF EQUIPMENT					
22						
23						
24	BUILDING MAINTENANCE	4,697	821	5,500	1,409	6,500
25	EQUIPMENT MAINTENANCE	178	250	350	0	350
26						
27	TOTAL	4,875	1,071	5,850	1,409	6,850
28						
29	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
30	RADIO TOWER ELETRICITY	0	0	0	71	300
31	POST OFFICE BOX RENT	120	130	140	140	150
32	POSTAGE	5,240	5,451	4,810	6,077	5,585
33	TMLIRP INSURANCE	60,144	65,943	67,705	69,154	72,500
34	BEREAVEMENT	243	146	400	71	400
35	ELECTRICITY	2,195	2,503	2,300	2,453	2,300
36	GREENLIGHT GAS	2,323	1,282	2,900	1,173	2,500
37	TELEPHONE	885	960	1,250	960	1,250
38	HOUSEKEEPING	1,800	1,800	1,800	1,800	1,860
39	COPIER LEASE	1,735	2,069	2,070	2,069	2,070
40	PEST CONTROL	260	705	650	590	650
41	CONSUMABLES	537	638	600	682	600
42	EQUIPMENT RENTALS	255	262	500	252	400
43	SERVICE MATS	488	956	0	0	0
44	WEBSITE	0	0	2,000	2,016	1,700
45	MINOR TOOL & APPARATUS	0	0	300	66	200
46	TOTAL	76,225	82,845	87,425	87,574	92,465
47						
48	PROJECTS / CAPITAL OUTLAY					
49						
50						
51	COMPUTER EQUIPMENT	2,123	496	5,000	4,996	5,000
52						
53	TOTAL	2,123	496	5,000	4,996	5,000
54						
55	TOTAL CITY HALL	90,179	91,093	105,075	99,508	111,585

LIBRARY

This department funds the Gabie Betts Burton Memorial Library. One full-time Librarian and 4 part-time Library assistants are funded.

Activities include providing six computers for public use, educational programs for all ages, and, of course, books and periodicals.

Donley County also provides financial support for the library. The County contributes \$35,000 annually made in monthly payments.

1	
2	
3	
4	LIBRARY
5	
6	
7	
8	payroll for Librarian
9	payroll-4 part-time employees
10	payroll taxes
11	life benefits, Librarian on medicare
12	city matches 1-1 on 7% withholding
13	
14	
15	
16	
17	
18	
19	
20	basic office supplies
21	calculator, etc
22	housekeeping supplies
23	books, other than those purchased with grant funds
24	paper towels, etc.
25	
26	
27	
28	
29	
30	maintenance to staff & public-use computers
31	repairs to building
32	computer equipment & programs
33	
34	
35	
36	
37	
38	
39	travel expense to meetings and schools
40	membership to library organizations
41	electric utilities
42	gas utilities
43	telephone; internet
44	quarterly pest control services
45	annual contract for user fee & maintenance
46	annual fire extinguisher service
47	bond for librarian
48	documenting overages or deficits in cash drawer
49	
50	
51	

1	GENERAL FUND					
2						
3	LIBRARY	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
4		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
5						
6	PERSONNEL SERVICES					
7						
8	LIBRARIAN SALARY	31,022	34,500	34,600	34,590	36,160
9	PART TIME SALARIES	21,276	22,712	29,745	21,952	31,085
10	PAYROLL TAXES	3,945	4,318	5,100	4,284	5,220
11	HEALTH & LIFE INSURANCE	11	11	145	10	125
12	RETIREMENT	602	653	745	722	780
13						
14						
15						
16	TOTAL	56,856	62,194	70,335	61,558	73,370
17						
18	MATERIAL AND SUPPLIES					
19						
20	OFFICE SUPPLIES	1,370	1,584	1,000	1,272	1,100
21	MINOR APPARATUS/OFFICE MACHINES	807	247	425	269	450
22	HOUSEKEEPING SUPPLIES	139	66	350	148	350
23	BOOKS	2,854	2,918	3,300	2,559	3,500
24	CONSUMABLES	261	244	225	231	300
25						
26	TOTAL	5,431	5,059	5,300	4,479	5,700
27						
28	MAINTENANCE OF EQUIPMENT					
29						
30	COMPUTER MAINT. MONTHLY	1,157	1,563	1,520	1,404	1,550
31	BUILDING MAINTENANCE	200	1,241	2,000	5,550	3,500
32	COMPUTER HARDWARE/SOFTWARE	310	386	550	227	500
33						
34	TOTAL	1,667	3,190	4,070	7,181	5,550
35						
36	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
37						
38						
39	TRAVEL & TRAINING	336	174	500	75	400
40	DUES	210	136	225	75	220
41	ELECTRICITY	2,566	2,790	2,600	2,859	2,750
42	GREENLIGHT GAS	1,268	1,444	1,650	1,431	1,700
43	TELEPHONE & INTERNET	540	480	750	480	700
44	PEST CONTROL	290	508	500	660	500
45	HARRINGTON USER FEE	3,365	3,408	3,600	3,643	3,750
46	SAFETY EQUIPMENT	35	24	100	45	100
47	BOND	25	25	50	25	50
48	CASH OVER/UNDER	0	100	0	0	0
49						
50	TOTAL	8,635	9,089	9,975	9,293	10,170
51						
52	TOTAL LIBRARY	72,589	79,532	89,680	82,511	94,790

ADMINISTRATION

The Administration Department funds the salary for the City Administrator, including expenses for travel and training.

The City Administrator is hired by, and serves at the pleasure of the Council. The City Administrator is responsible for administration of all personnel, enforcement of all of the City Council's policies, public relations, and is responsible for the efficient operation of all governmental operations and activities.

1	GENERAL FUND
2	
3	ADMINISTRATION
4	
5	
6	
7	Salary for City Administrator Full-time & Interim
8	no longer used- purchased truck for city admin use
9	payroll tax
10	life & health benefits; \$962.92 pp monthly
11	retirement benefits--the City matches 1-1 on a 7% withholding
12	expense for city administrator search
13	Administration consultant
14	Accumulated vacation and sick leave payout
15	
16	
17	
18	
19	
20	calculators, etc..
21	City cell phone
22	Administration portion of monthly computer maintenance
23	expenses for administrators truck
24	gas & oil
25	
26	
27	
28	
29	travel and lodging for meetings, conferences, schools
30	registration for various meetings/seminars
31	Texas City Management Association; Lions Club
32	minor expenses like meals for visiting engineers and consultants
33	boil water notices; ordinance publications
34	budget notices are now required to be separate from ther legal notices
35	Publication of budget notifications
36	

1	GENERAL FUND					
2						
3	ADMINISTRATION	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
4		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
5						
6						
7	SALARIES/WAGES	73,381	87,273	134,960	134,960	80,000
8	AUTOMOBILE ALLOWANCE	3,850	0	0	0	0
9	PAYROLL TAXES	5,820	6,650	10,060	10,320	7,000
10	HEALTH & LIFE INSURANCE	7,340	8,272	15,500	8,967	12,556
11	TMRS RETIREMENT	1,499	1,662	2,910	2,856	1,750
12	ADMINISTRATOR SEARCH	0	0	7,000	10,283	0
13	CONSULTING	0	0	0	0	14,000
14	VACATION/ SICK LEAVE PAYOUT	0	0	0	0	7,700
15	TOTAL	91,890	103,857	170,430	167,386	123,006
16						
17						
18	MATERIAL AND SUPPLIES					
19						
20	MINOR APPARATUS	0	15	100	0	100
21	CELL PHONE	613	818	720	433	740
22	COMPUTER MAINT. MONTHLY	1,157	1,520	1,520	1,361	1,550
23	VEHICLE MAINTENANCE	7	214	300	324	2,000
24	FUEL/ OIL	0	936	1,200	648	1,250
25	TOTAL	1,777	3,503	3,840	2,766	5,640
26						
27						
28	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
29	MEETINGS/TRAVEL EXPENSES	544	839	600	0	600
30	EDUCATION/TRAINING	20	1,310	700	111	700
31	DUES/SUBSCRIPTIONS	107	191	100	25	125
32	EXPENSE ACCOUNT	0	43	600	78	600
33	LEGAL NOTICES	199	898	1,200	504	1,400
34	TOYOTA TRUCK ROLLING STOCK	0	0	7,250	7,250	7,250
35	BUDGET NOTICES	189	189	80	189	120
36	TOTAL	1,059	3,470	10,530	8,157	10,795
37						
38	TOTAL ADMINISTRATION	94,726	110,830	184,800	178,309	139,441

PARKS

The mission of the Parks Department is to provide and maintain the outdoor recreational facilities of the City in a safe and attractive condition.

Parks Department responsibilities include mowing, maintenance of playground equipment, and maintenance around the ball fields and the park restroom facilities.

Clarendon Park facilities include park area located between 6th and 7th Streets, just east of Park Street.

The Parks Department has one full time position that also covers the Pool, and one part time position that is a seasonal position of 36 hours a week, \$10.50 an hour for 20 weeks during the summer.

1	GENERAL FUND
2	
3	
4	PARKS
5	
6	
7	
8	
9	temporary summer worker for 36 hrs. a week, 10.50 hr., 20 weeks
10	payroll taxes for summer help
11	salary for full time employee
12	life & health benefits; \$962.92 pp monthly,
13	retirement benefits--the City matches 1-1 on a 7% withholding
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	Uniforms
24	weed eater string, hand tools
25	1 vehicle, mowers, weed eaters
26	weed killer
27	safety glasses
28	shop towels; wasp spray; gloves, paper products for restrooms
29	Vehicle parts and maintenance
30	
31	
32	
33	
34	
35	repairs to restrooms-toilets & lavatories, towel dispensers
36	repairs to mowers/weedeaters
37	hired services done in the park- tree trimming, etc..
38	
39	
40	
41	
42	Payment for parks vehicle
43	weed eater
44	bench
45	trash can
46	materials to repair walk bridge
47	
48	
49	
50	

1	GENERAL FUND					
2						
3						
4	PARKS	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9	TEMPORARY/SUMMER HELP	2,980	6,332	5,350	9,440	6,500
10	PAYROLL TAXES	228	2,835	2,700	3,040	2,950
11	SALARY/ PARK MAINTENANCE	0	29,251	30,715	30,836	32,100
12	HEALTH / LIFE INSURANCE	0	8,477	9,880	9,903	12,556
13	TMRS RETIREMENT	0	586	660	644	670
14						
15						
16						
17						
18						
19	TOTAL	3,208	47,481	49,305	53,863	54,776
20						
21	MATERIAL AND SUPPLIES					
22						
23	UNIFORMS/APPAREL	0	301	350	528	400
24	SMALL TOOLS	185	247	750	471	750
25	FUEL AND OIL	611	1,406	825	1,869	1,400
26	CHEMICALS/HERBICIDE/PESTICIDE	0	85	400	195	400
27	SAFETY EQUIPMENT	0	9	150	34	150
28	CONSUMABLES	69	168	150	49	175
29	VEHICLE MAINTENANCE	0	100	300	326	450
30						
31	TOTAL	865	2,316	2,925	3,472	3,725
32						
33	MAINTENANCE					
34						
35	RESTROOMS MAINTENANCE	75	58	300	254	350
36	EQUIPMENT/PARTS	1,515	867	600	1,986	600
37	PROFESSIONAL SERVICES	0	1,209	500	532	600
38						
39	TOTAL	1,590	2,134	1,400	2,772	1,550
40						
41	CAPITAL OUTLAY					
42	ROLLING STOCK CHEVY PICKUP	0	4,101	4,000	4,000	4,000
43	WEEDEATER	0	160	0	0	250
44	BENCH	691	0	900	0	1,200
45	GARBAGE RECEPTICLE	804	0	0	0	0
46	WALK BRIDGE REPAIR	0	192	0	0	700
47						
48	TOTAL	1,495	4,453	4,900	4,000	6,150
49						
50	TOTAL PARKS	7,158	56,384	58,530	64,107	66,201

POOL OPERATIONS

The City Pool opened on Memorial Day weekend 2021.

The Pool opens from Memorial Day to the beginning of school each year.

There is one pool manager, two assistant managers, three lead lifeguards, and nine regular lifeguards.

1	GENERAL FUND
2	
3	
4	POOL
5	
6	
7	
8	
9	salaries for pool personel
10	payroll expense
11	aquatics manager and lifegaurd training
12	pool operator training x 2
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	uniform Expense
24	drinks, candy, snacks
25	pool treatment chemicals
26	electricity expense
27	phone bill
28	gas bill
29	papertowels, toilet paper, etc...
30	notebooks, pens, calculator tape, etc..
31	money for cash drawer
32	
33	
34	
35	
36	maintaince and repair parts and equipment
37	small equipment and parts, signage
38	cleaning supplies, soap, paper goods
39	
40	
41	
42	
43	purchase vending machines for consession
44	purchase sod for pool area
45	purchase pool chairs/lounges
46	pave parking lot
47	install ada sidewalk
48	signage to to show who equipment was donated by
49	
50	

1	GENERAL FUND					
2						
3						
4	POOL	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9	TEMPORARY/SUMMER HELP	30,251	31,095	38,000	29,575	39,710
10	PAYROLL TAXES	2,314	2,379	2,900	2,262	3,040
11	TRAINING LIFEGUARDS	600	766	1,000	0	1,000
12	TRAINING MAINTENANCE	967	40	500	320	500
13						
14						
15						
16						
17						
18						
19	TOTAL	34,132	34,280	42,400	32,157	44,250
20						
21	MATERIAL AND SUPPLIES					
22						
23	UNIFORMS	1,074	649	600	1,210	700
24	CONCESSIONS	2,802	3,276	3,300	2,396	3,500
25	CHEMICALS	9,359	8,513	6,250	4,702	5,500
26	ELECTRICITY	0	4,698	4,400	5,232	4,700
27	TELEPHONE	499	307	700	307	700
28	GREENLIGHT GAS	1,901	829	1,200	133	0
29	CONSUMABLES	121	188	800	147	800
30	OFFICE SUPPLIES	225	0	200	0	250
31	CASH OVER/UNDER	200	0	0	0	0
32	TOTAL	16,181	18,460	17,450	14,127	16,150
33						
34	MAINTENANCE					
35						
36	RESTROOMS MAINTENANCE	334	87	300	120	400
37	EQUIPMENT/PARTS/SIGNAGE	5,892	5,088	1,200	9,283	1,000
38	CLEANING SUPPLIES	73	754	450	212	500
39						
40	TOTAL	6,299	5,929	1,950	9,615	1,900
41						
42	CAPITAL OUTLAY					
43	VENDING MACHINES	3,600	0	550	0	0
44	LANDSCAPING/ SOD	796	0	0	0	0
45	POOL FURNITURE	2,416	2,920	1,500	0	1,500
46	PAVING PARKING LOT	58,095	0	0	0	0
47	SIDEWALK/ADA RAMP	7,539	0	0	0	0
48	DONOR RECOGNITION	0	400	0	0	0
49	TOTAL	72,446	3,320	2,050	0	1,500
50						
51						
52	TOTAL POOL	129,058	61,989	63,850	55,899	63,800

DEBT SERVICE and TRANSFERS

This department is the .5% of the 2.00% sales tax which is collected in favor of the City of Clarendon but is passed through to the Clarendon Economic Development Corporation. The City retains 1.5% of the sales tax with .25% dedicated to Street Maintenance. The General Fund will transfer a portion of Surplus Sales to Rolling Stock for the purchase of a front-end loader for the Street Department.

Transfers from the General Fund to other funds go through this department.

1	
2	GENERAL FUND
3	
4	
5	DEBT SERVICE / TRANSFERS
6	
7	
8	
9	trans to rolling stock for vehicle/equipment purchase
10	sales tax pass-thru to EDC
11	local consolidated court cost - bldg security, truancy, jury fee, tech
12	txdot ramp match
13	.25% of sales tax for maintenance on existing streets
14	trans to american relief fund act account
15	trans to texpool
16	trans to cd's
17	trans to pool const acct.
18	final for the USDA project
19	city match for the Downtown Revitalization Poject
20	
21	
22	

1	GENERAL FUND					
2						
3						
4	DEBT SERVICE / TRANSFERS	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7						
8	TRANSFERS					
9	TRANS TO ROLLING STOCK	40,000	0	0	0	0
10	TRANS TO EDC	123,620	125,566	118,750	123,256	120,750
11	TRANS TO MUNICIPAL COURT LCF	1,503	940	500	1,522	450
12	TRANS TO AIRPORT MX FUND	8,946	2,840	0	0	0
13	TRANS TO STREET MX FUND	55,551	62,783	59,375	187,776	60,375
14	TRANS TO AMER RELIEF ACT FUND	220,653	221,525	220,653	0	0
15	TRANS TO TEXPOOL	31,165	2,168,831	0	400,000	0
16	TRANS TO CD	2,266,020	0	0	0	0
17	TRANS TO POOL CONSTRUCTION	182,632	0	0	0	0
18	TRANS TO COMMUNITY DEV-USDA	0	0	0	17,802	0
19	TRANS TO DRP-CITY MATCH	0	0	0	15,875	0
20	TOTAL TRANSFERS	2,930,090	2,582,485	399,278	746,231	181,575
21						
22	TOTAL DEBT SERVICE					
23	and TRANSFERS	2,930,090	2,582,485	399,278	746,231	181,575

ENTERPRISE FUND

1	ENTERPRISE FUND				
2					
3					
4	REVENUE				
5		2020-2021	2021-2022	2022-2023	2022-2023
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL
7					PROPOSED
8	WATER REVENUE	574,758	657,701	590,000	600,588
9	WATER TAP/CONNECTION FEES	0	1,400	1,200	5,755
10	SEWER TAP/CONNECTION FEES	0	0	0	1,186
11	LATE PAYMENT PENALTIES	14,474	13,107	1,300	13,577
12	BULK WATER	3,029	9,115	4,000	1,455
13	MISC	0	0	350	0
14	RETURNED CHECK FEES	446	302	450	467
15	RECONNECT FEES	6,622	3,500	4,000	6,300
16	WASTEWATER DUMPING FEE	525	630	525	0
17	SEWER REVENUE	238,208	252,597	248,000	248,841
18	RAW WATER SALES	64,261	94,641	65,000	84,980
19	WATER METER TEST FEE	0	127	300	0
20	TOTAL	902,723	1,033,120	916,125	963,149
21					
22					
23	TOTAL ENTERPRISE FUND REVENUE	902,723	902,723	916,125	963,149

WATER

OPERATIONS AND MAINTENANCE

The mission of the Water Department is to distribute potable water to the residential and commercial customers of the City of Clarendon.

Water responsibilities include storing and distributing treated water which is produced by Greenbelt Municipal and Industrial Water Authority. Related responsibilities include water line installation and repair as well as fire hydrant installation and maintenance.

The Water Department is funded for two (2.66) full-time positions: the 66% of the Public Works Director salary.

Employees from this department will install, replace water infrastructure, and read water meters.

1	UTILITY FUND
2	
3	
4	WATER OPERATIONS AND MAINTENANCE
5	
6	
7	
8	
9	66% Public Works Director salary
10	payroll for 2 employees
11	payroll taxes
12	health benefits; \$962.92, plus life
13	City matches 1-1 on 7% withholding
14	overtime for water emergencies
15	
16	
17	
18	
19	
20	fuel and oil for 2 2/3 pickups and Public Works equipment
21	hydrant wrenches, etc
22	safety glasses; yellow vests; etc...
23	pipe sealant, thread compound, etc.
24	contract uniform service
25	cash drawers over/under - auditor said to put line item here
26	
27	
28	
29	
30	vehicle repairs
31	pipe cutter repair;
32	maintenance to sewer jetter; pumps;
33	repairs to Public Works Warehouse
34	tires
35	
36	
37	
38	
39	
40	

1	ENTERPRISE FUND					
2						
3	WATER OPERATIONS AND MAINTENANCE					
4		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9	SUPERVISORY SALARIES	37,059	41,165	40,840	41,454	45,333
10	SALARIES	54,613	40,503	58,250	44,168	61,915
11	PAYROLL TAXES	6,960	6,166	7,390	6,595	8,000
12	HEALTH & LIFE INSURANCE	11,528	9,922	25,310	12,920	31,515
13	TMRS RETIREMENT	1,808	1,561	2,080	1,825	2,300
14	OVERTIME	1,573	654	3,300	1,741	3,500
15						
16	TOTAL	113,541	99,971	137,170	108,703	152,563
17						
18	MATERIALS/SUPPLIES-WATER					
19						
20	GAS & OIL	2,952	4,332	4,200	4,132	4,250
21	SMALL TOOLS	507	504	600	259	700
22	SAFETY EQUIPMENT	505	423	1,800	152	750
23	CONSUMABLES	131	45	300	185	400
24	UNIFORMS	837	950	1,000	1,485	1,200
25	CASH OVER/UNDER	4	-74	100	-6	100
26	TOTAL	4,936	6,180	8,000	6,207	7,400
27						
28	MAINTENANCE of EQUIPMENT					
29						
30	MOTOR VEHICLE MAINTENANCE	613	412	2,000	477	2,200
31	MAJOR TOOL MAINTENANCE	360	550	2,000	3,290	2,500
32	EQUIPMENT MAINTENANCE	809	309	3,000	1,964	2,500
33	BUILDING MAINTENANCE	211	48	1,000	67	1,200
34	TIRES	1,770	1,739	2,200	953	2,500
35						
36	TOTAL	3,763	3,058	10,200	6,751	10,900
37						
38						
39						
40						

41	
42	WATER OPERATIONS AND MAINTENANCE
43	continued
44	
45	
46	
47	
48	annual fee for software support for auto-read meters
49	cost of water purchased from Greenbelt Water Authority
50	rental of vacum excavator for meter project
51	55% electric utilities for warehouse
52	engineering--water system study
53	Inspections of water facilities
54	Inspection of elevated water storage tanks
55	bacteriological sampling
56	Texas Water Utilities Assn
57	travel expense to training and meetings
58	schooling expense
59	supervisor and on-call cell phones
60	gas utilities
61	Water portion of monthly computer maintenance
62	
63	
64	
65	
66	
67	pipng and materials for water department
68	replacement of worn hydrant and valves
69	replacement and new connections
70	
71	
72	
73	
74	
75	Payment to rolling stock front-end loader
76	2012 F250 - paid in full 2020-2021 FY
77	electrical work to operate plasma cutter
78	Water tap machine
79	Payment to rolling stock hydrovac 3 of 3

41					
42	WATER OPERATIONS AND MAINTENANCE				
43	continued	2020-2021	2021-2022	2022-2023	2022-2023
44		ACTUAL	ACTUAL	PROPOSED	ACTUAL
45					2023-2024
46					PROPOSED
47	TRAVEL/TRAINING/OVERHEAD/CONTRACTED				
48	AUTO-READ METER SUPPORT	4,875	0	2,700	2,437
49	WATER PURCHASED	213,111	245,296	277,000	202,128
50	EQUIPMENT RENTALS	147	221	1,000	247
51	ELECTRICITY	614	595	1,000	868
52	ENGINEERING/PROFESSIONAL SERVICES	585	0	2,000	1,713
53	TCEQ INSPECTIONS/FEEs	2,303	2,303	2,500	2,303
54	TANK INSPECTIONS	0	1,586	1,600	0
55	WATER SAMPLING	2,908	2,269	3,300	2,826
56	DUES/LICENSES/CERTIFICATIONS	336	172	1,500	425
57	MEETINGS/TRAVEL EXP	7	116	1,500	17
58	TRAINING/SCHOOLS	1,225	795	2,000	826
59	CELL/TELEPHONE/INTERNET	1,043	1,433	1,040	1,412
60	GREENLIGHT GAS	1,334	1,258	1,700	1,437
61	COMPUTER MAINT. MONTHLY	579	760	760	681
62					775
63	TOTAL	229,067	256,804	299,600	217,320
64					305,475
65	SHORT LIVED ASSETS				
66					
67	PIPE & FITTINGS	17,604	10,955	20,000	15,294
68	HYDRANTS & VALVES	0	685	2,000	0
69	METERS & BOXES	4,486	2,156	3,500	7,477
70					4,000
71	TOTAL	22,090	13,796	25,500	22,771
72					26,000
73	CAPITAL OUTLAY				
74					
75	ROLLING STOCK FRONTEND LOADER	0	0	0	0
76	ROLLING STOCK - 2012 F250 FORD	5,667	0	0	0
77	PLASMA CUTTER - ELECTRICAL WORK	0	0	0	0
78	TAPPING TOOL	0	2,233	0	0
79	ROLLING STOCK - 1/3 HYDROVAC	0	3,278	3,278	3,278
80					3,278
81	TOTAL	5,667	5,511	3,278	3,278
82					13,278
83					
84	TOTAL WATER OPS & MAINT	374,189	385,320	483,748	365,030
85					515,616
86					
87					

WASTEWATER

OPERATIONS AND MAINTENANCE

The mission of the Wastewater Department is to collect and treat wastewater from the residential and commercial customers of the City of Clarendon.

Wastewater responsibilities include the operation and maintenance of the wastewater treatment facility, the operation of which must comply with stringent State and Federal guidelines. Related responsibilities include construction and maintenance of collection lines, new service connections, maintenance of sewer lift stations, and removal of line blockages.

The Wastewater Department is funded for one (1.34) full-time positions: 34% of the Public Works Director salary.

1 **UTILITY FUND**

4 **WASTEWATER OPERATIONS AND MAINTENANCE**

- 9 34% salary for Public Works Director
10 payroll for 2 employees
11 payroll taxes
12 health benefits; \$962.92 pp month, plus life
13 City matches 1-1 on 7% withholding
14 overtime for wastewater emergencies
15
16
17
18
19
20 pipe and fittings for occasional repairs
21 fuel and oil for pickups and all Wastewater equipment
22 lift station equipment
23 hydrant wrenches, etc
24 manhole degreaser, etc.
25 safety glasses; yellow vests
26 pipe sealant; thread compound, etc.
27 contract uniform service
28
29
30
31
32
33 vehicle repairs
34 flow totalizer; etc
35 maintenance to sewer jetter; pumps;
36 repairs to Public Works Warehouse
37 repairs to sewer lift stations
38 maintenance to manholes
39 tires
40
41
42
43

1	ENTERPRISE FUND					
2						
3	WASTEWATER OPERATIONS AND MAINTENANCE					
4		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	PERSONNEL SERVICES					
8						
9	SUPERVISORY SALARIES	18,253	20,275	20,205	20,418	22,666
10	SALARIES	49,964	29,783	32,000	28,483	30,000
11	PAYROLL TAXES	5,158	3,218	3,915	3,778	4,025
12	HEALTH & LIFE INSURANCE	15,680	9,251	12,655	11,130	14,755
13	TMRS RETIREMENT	1,361	936	1,150	1,052	1,250
14	OVERTIME	1,964	1,055	1,200	1,482	1,250
15						
16	TOTAL	92,380	64,518	71,125	66,343	73,946
17						
18	WASTEWATER/MATERIALS/SUPPLIES					
19						
20	PIPE & FITTINGS	1,590	2,162	5,000	3,782	5,000
21	GAS & OIL	2,885	3,752	3,400	4,167	3,600
22	PUMPS/LIFT STATIONS EQUIPMENT	0	1,697	3,000	3,988	2,200
23	SMALL TOOLS	949	673	500	498	600
24	CHEMICAL	882	1,454	1,700	685	1,700
25	SAFETY EQUIPMENT	693	769	1,200	336	1,000
26	CONSUMABLES	242	113	300	89	300
27	UNIFORMS	729	630	875	749	925
28						
29	TOTAL	7,970	11,250	15,975	14,294	15,325
30						
31	MAINTENANCE of EQUIPMENT					
32						
33	MOTOR VEHICLE MAINTENANCE	2,836	840	1,400	1,066	1,500
34	MAJOR TOOL MAINTENANCE	2,318	1,504	3,000	4,458	4,000
35	EQUIPMENT MAINTENANCE	3,052	697	4,000	5,377	3,000
36	BUILDING MAINTENANCE	2	0	600	0	700
37	LIFT STATION MAINTENANCE	673	397	1,200	725	1,200
38	MANHOLE MAINTENANCE	1,298	415	700	840	700
39	TIRES	22	1,717	1,700	1,221	1,700
40						
41	TOTAL	10,201	5,570	12,600	13,687	12,800
42						

44 **WASTEWATER OPERATIONS AND MAINTENANCE**

45 **continued**

46

47

48 electric utilities for warehouse; 2 lift stations

49 engineering--wastewater system improvements

50 Inspections of wastewater facilities

51 effluent sampling

52 Texas Water Utilities Assn

53 travel expense to training and meetings

54 schooling expense

55 supervisor and on-call cell phones

56 gas utilities

57 wastewater portion of monthly computer maintenance

58

59

60

61 matching funds for CDBG Grant /Liftstations

62 sewer plant meter

63

64

65

66 Payment to rolling stock front-end loader

67 2013 150 chevy - paid in full 22-23 fy

68 Payment to rolling stock hydrovac 3 of 3 pymts

69

70

71

72

73

74

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76

77

78

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43	TRAVEL/TRAINING/OVERHEAD/CONTRACTED					
44						
45		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
46		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
47						
48	ELECTRICITY	1,062	1,023	1,320	1,106	1,300
49	ENGINEERING/PROF. SERVICES	1,015	0	2,000	1,713	2,000
50	TCEQ INSPECTIONS/FEES	1,250	1,250	1,300	1,250	1,350
51	WASTEWATER SAMPLING	916	2,709	2,000	2,302	2,000
52	DUES/LICENSES/CERTIFICATIONS	114	111	800	285	1,000
53	MEETINGS/TRAVEL EXP	0	0	1,000	0	1,000
54	TRAINING/SCHOOLS	1,125	-396	1,000	525	1,000
55	CELL/ TELEPHONES/ INTERNET	1,035	1,106	1,000	1,068	1,300
56	GREENLIGHT GAS	1,334	1,258	1,800	1,437	1,800
57	MONTHLY COMPUTER MAINTENANCE	578	760	760	681	775
58						
59	TOTAL	8,429	7,821	12,980	10,367	13,525
60	SPECIAL PROJECTS					
61	CDBG MATCH	0	0	53,000	21,358	55,000
62	DISCHARGE TOTALIZER	0	2,847	0	0	0
63		0	2,847	53,000	21,358	55,000
64						
65	CAPITAL OUTLAY					
66	ROLLING STOCK FRONTEND LOADER	0	0	0	0	10,000
67	ROLLING STOCK - 2013 1500 CHEVLOLET	4,333	4,333	4,333	0	0
68	ROLLING STOCK 1/3 HYDROVAC	0	3,278	3,278	3,278	3,278
69	TOTAL	4,333	7,611	3,278	3,278	13,278
70						
71						
72	TOTAL WASTEWATER OPS & MAINT	123,313	99,617	168,958	129,327	183,874
73						
74						
75						
76						

DEBT SERVICE and TRANSFERS

ENTERPRISE FUND

This department funds the service of any Revenue Bonds which might be issued to fund any Enterprise Fund improvements.

Also included in this department is the transfer of money to the General Fund as a "Management Fee"; it is reasonable to compensate the General Fund for management service which benefit the Enterprise Fund but which are paid from the General Fund.

The Water Tank Repair Fund is for any repairs needed to the water tank. Any remaining money should be put in a CD or TexPool at the end of the year.

USDA loan payments reflect revenue collected from the \$10.00 per connection water rate increase, this is depending on how the USDA project advances. These funds are transferred monthly to TexPool investments.

1	
2	ENTERPRISE FUND
3	
4	
5	DEBT SERVICE / TRANSFERS
6	
7	
8	
9	transfer to fund for refurbishing elevated water storage tanks
10	transfer to General Fund to compensate for management services
11	USDA loan payments
12	transfer funds to texpool
13	
14	

1	ENTERPRISE FUND					
2						
3						
4	DEBT SERVICE / XFERS	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
5		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
6						
7	TRANSFERS					
8						
9	WATER TANK REPAIR FUND	8,000	8,000	8,000	8,000	8,000
10	GENERAL FUND SUPPORT	35,000	101,000	95,000	95,000	140,000
11	TRANSFER TO USDA DEBT	76,340	100,300	102,000	99,010	97,850
12	TRANS TO TEXPOOL	25,610	0	0	0	0
13						
14	TOTAL TRANSFERS	144,950	209,300	205,000	202,010	245,850
15						
16						
17	TOTAL DEBT SERV / TRANSFER	144,950	209,300	205,000	202,010	245,850

OTHER OBLIGATED FUNDS

HOTEL OCCUPANCY TAX FUND

The Motel Bed Tax is 7% of the revenue generated from local hotels and motels. They are required by law to pay quarterly. The Best Western and Western Skies are the only Hotels in operations at this time. The money is then paid out to the CEDC and Clarendon Chamber of Commerce quarterly.

During the Fiscal Year of 2012-2013, an Ordinance was adopted by City Council to give all Motel Bed Tax revenue to the CEDC for promotional and tourism expenses.

During the Fiscal Year of 2014-2015, an Ordinance was adopted by City Council to give 75% of the HOT Funds to the CEDC and 25% to the Clarendon Chamber of Commerce for promotional and tourism expenses.

During the Fiscal year 2016-2017, the Publicity and Tourism Agreement with the CEDC was amended to obligate \$27,500.00 per year for Certificate of Obligation debt service for 20 years. These funds are derived from the 75% of HOT proceeds designated for the CEDC.

1	HOTEL OCCUPANCY TAX FUND
2	
3	
4	
5	
6	
7	
8	HOT funds revenue
9	bank account interest
10	balance in the checking account- carryover
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	debt service Certificate of Obligation from CEDC funds
27	portion of the HOT funds for CEDC tourism paid quarterly
28	portion of the HOT funds for Chamber of Commerce tourism paid quarterly
29	carryover for a CEDC capital project
30	
31	
32	
33	
34	
35	
36	

1	HOTEL OCCUPANCY TAX FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	HOTEL OCCUPANCY TAX	109,970	126,130	105,000	131,526	120,050
9	INTEREST EARNED	156	186	120	524	375
10	CARRYOVER FUNDS	72,750	80,393	72,750	21,000	74,592
11	TOTAL	182,876	126,316	177,870	153,050	195,017
12						
13						
14	TOTAL HOTEL/MOTEL TAX FUND REVENUE	182,876	126,316	177,870	153,050	195,017
15						
16						
17						
18						
19	HOTEL/MOTEL TAX FUND					
20						
21						
22	EXPENSE					
23		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
24		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
25						
26	CERTIFICATE OF OBLIGATION	6,264	26,267	27,500	26,725	27,500
27	CEDC TOURISM	53,478	67,097	51,250	71,144	61,700
28	CHAMBER OF COMMERCE	26,993	31,532	26,250	32,881	30,850
29						
30						
31						
32						
33	TOTAL	86,735	124,896	105,000	130,750	120,050
34						
35						
36	TOTAL HOTEL/MOTEL TAX FUND EXPENSE	86,735	124,896	105,000	130,750	120,050
37						
38	BALANCE	96,141	1,419	72,870	22,300	74,967

ROLLING STOCK FUND

On March 25, 2014, City Council approved the creation of a Rolling Stock Fund with Ordinance No. 429. This fund is a reserve fund specifically for purchasing rolling stock. The department receiving the stock will make annual payments back to this fund to be used for future Rolling Stock purchases.

1	ROLLING STOCK FUND
2	
3	
4	
5	
6	
7	paid in full - 21-22 fy
8	transfer from texpool for the front end loader
9	john deere tractor 2016 - street- \$21,381 8/13/19-not in this years budget
11	truck of park purchased 20/21 fy \$11,995 - 3 of 3 payments
12	paid in full - 20-21 fy
13	hydro vac purchased 20-21 fy \$29,500 - 3 of 3
14	interest of mma account
15	carry-over from previous FY
16	toyota tundra - administrators pickup - 2 of 3 payments
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
33	
35	front end loader - 1/2 street 1/4 water 1/4 wastewater - 3 years/ 1 of 3 payments
36	chevy 1/2 truck for park
37	hydro vac
38	toyota truck for administrator use

1	ROLLING STOCK FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7	TRUCK 2013 F250 - WASTEWATER	4,333	4,333	0	0	0
8	TRANSFER FROM TEXPOOL	40,000	0	0	0	200,000
9	JOHN DEERE TRACTOR 2016 - STREET	0	3,939	0	0	0
10	TRUCK - PARK	0	4,000	4,000	4,000	3,995
11	TRUCK 2012 F250 - WATER - PAID	5,667	0	0	0	0
12	HYDRO VAC	0	9,834	9,834	9,834	9,834
13	INTEREST	51	26	0	227	267
15	CARRYOVER	28,221	5	1,778	0	45,250
15	TRUCK-ADMINISTRATOR	0	0	7,250	7,250	7,250
16	TOTAL	78,272	22,137	22,862	21,311	266,596
17						
18						
19	TOTAL REVENUE	78,272	22,137	22,862	21,311	266,596
20						
21						
22						
23						
25	ROLLING STOCK FUND					
25						
26						
27	EXPENSE					
28		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
29		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
30						
31						
32	FRONT-END LOADER	0	0	0	0	200,000
33	TRUCK - PARK \$11,995	11,995	0	0	0	0
34	HYDRO-VAC 2011 \$29,500	29,500	0	0	0	0
35	TOYOTA TUNDRA 2019 - ADMIN	35,000	0	0	0	0
36	TOTAL EXPENSE	76,495	0	0	0	200,000
37						
38	BALANCE	1,777	22,137	22,862	21,311	66,596

AIRPORT MAINTENANCE

The Airport Maintenance Department was created in the 2018/2019 FY to fund Airport Improvements through Grants and donations at Bass Field/Smiley Johnson Airport, a municipal airport owned and maintained by the City of Clarendon.

On November 13, 2018, the Donley County Commissioners Court appointed Chancy Cruse and Chris Schollenbarger to the Clarendon-Donley County Joint Airport Zoning Board.

On November 15, 2018, the Clarendon City Council appointed John Morrow and Bright Newhouse III to the Clarendon-Donley County Joint Airport Zoning Board.

The Clarendon-Donley County Joint Airport Zoaning Board was reorganized on February 28, 2019 through Ordinance No. 484, an amendment to the original Ordinance No. 290.

On April 2, 2019 Chris Schollenbarger was appointed Chairman of the Clarendon-Donley County Joint Airport Zoning Board. Machiel Covey was appointed as Secretary to the board and fifth member of the Clarendon-Donley County Joint Airport Zoning Board.

In August 2022, Bright Newhouse III resigned from the board.

1	AIRPORT MAINTENANCE FUND
2	
3	
4	
5	
6	
7	
8	ramp grant reimbursement
9	solicited donations
10	trans from general fund to match donated for ramp grant reimbursement
11	trans from airport maintenance funds in texpool
12	interest
13	carryover
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	replaced wind sock, poles, and lighting
29	upgrades to the pilots lounge
30	upgrade runway lights, radio, electrical, etc...
31	sealcoat/striping
32	security cameras
33	
34	
35	
36	
37	

1	AIRPORT MAINTENANCE FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	RAMP GRANT REIMBURSEMENT	8,946	2,840	50,000	0	0
9	DONATIONS	0	0	50,000	0	0
10	INTEREST	15	19	100	37	0
11	CARRYOVER	0	3,000	0	6,100	0
12						
13	TOTAL	8,961	5,859	100,100	6,137	0
14						
15						
16	TOTAL REVENUE	8,961	5,859	100,100	6,137	0
17						
18						
19						
20						
21						
22						
23						
24	EXPENSE					
25		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
26		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
27						
28	WIND SOCK SYSTEM IMPROVEMENTS	0	5,681	0	0	0
29	PILOTS LOUNGE IMPROVEMENTS	0	0	100,000	0	0
30	RADIO & LIGHTS	0	0	0	0	0
31	SEALCOAT & STRIPING	0	0	0	6,100	0
32	SECURITY CAMERAS	8,946	0	0	0	0
33	TOTAL	0	5,681	100,000	6,100	0
34						
35						
36	TOTAL EXPENSE	0	5,681	100,000	6,100	0
37						
38	BALANCE	8,961	178	100	37	0

MUNICIPAL COURT LOCAL CONSOLIDATION FEE FUND

The Municipal Court Local Consolidation Fee Fund was created from the 86th Texas Legislature, S.B. 346 and became effective on January 1, 2020.

The Local Consolidated Fee is a \$14 cost collected on all nonjailable misdemeanor offenses, including criminal violation of a municipal ordinance (Section 134.103, Local Government Code). The municipal treasurer is required to allocate the \$14 to four separate funds or accounts outlined below, based on percentages in the statute, and maintain that individual fund or account. The money in the fund or account may only be used for the purposes provided by law (Section 134.151(a), Local Government Code).

Municipal Court Building Security Fund Article 102.017, Code of Criminal Procedure, 35%, \$4.90. May only be used for security personnel, services, and items related to buildings that house the operation of municipal court. A non-exhaustive list of potential uses is included in Article 102.017(c), Code of Criminal Procedure. **Local Truancy Prevention and Diversion Fund** Section 134.156, Local Government Code, 35.7143%, \$5.00. May only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager. **Municipal Court Technology Fund** Article 102.0172, Code of Criminal Procedure, 28.5714%, \$4.00. May only be used to finance the purchase of or to maintain technological enhancements for a municipal court. A non-exhaustive list of potential uses is included in Article 102.0172(b), Code of Criminal Procedure. **Municipal Jury Fund** Section 134.154, Local Government Code 0.7143%, \$0.10, May only be used by municipality to fund juror reimbursements and otherwise finance jury services

1	MUNICIPAL COURT BUILDING SECURITY FUND
2	
3	
4	
5	
6	
7	
8	
9	
10	combined revenue for all four funds
11	carry over funds from previous year
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	purchase or maintain technology enhancements
30	security camera required by legislature, other security eq.
31	salary, travel exp, supplies, necessary expenses for a case manager
32	jury reimbursements and financial services
33	
34	
35	

1	MUNI COURT LOCAL CONSOLIDATION					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	REVENUES					
9						
10	COMBINED REVENUES	1,503	1,037	1,315	1,552	1,420
11	COMBINED CARYOVER	0	0	4,250	0	5,891
12						
13	TOTAL	1,503	1,037	5,565	1,552	7,311
14						
15						
16	MUNI COURT TECHNOLOGY FUND REVENUE	1,503	1,037	5,565	1,552	7,311
17						
18						
19						
20						
21	MUNI COURT LOCAL CONSOLIDATION					
22						
23						
24	EXPENSE					
25		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
26		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
27						
28						
29	TECH FUND - COMPUTER MAINT. & EQ	0	0	1,600	0	2,089
30	SECURITY FUND - EQUIP & SERVICES	0	0	950	0	2,559
31	TRUENCY PREV - JUVENILE CASE MGR	0	0	950	0	2,611
32	JURY FUND - REIMBURSE & SERVICES	0	0	150	0	52
33						
34						
35	TOTAL	0	0	3,650	0	7,311
36						
37						
38	MUNI COURT TECHNOLOGY FUND EXPENSE	0	0	3,650	0	7,311
39						
40	BALANCE	1,503	1,037	1,915	1,552	0

Community Development Block Grant
Downtown Revitalization Project

This fund is a reserve fund specifically for the Downtown Revitalization Project.

1	Downtown Revitalization Project
2	
3	
4	
5	
6	
7	
8	transfer from texpool - general fund line item for city match
9	CDBG grant funds
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	admin fee for PRPC
28	construction
29	engineering
30	
31	
32	
33	
34	
35	
36	

1	Downtown Revitalization Project					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	TRANSFER FROM TEXPOOL - GENERAL FUND	0	0	0	32,025	63,000
9	CDBG DRP GRANT	0	0	0	261,787	365,000
10						
11	TOTAL REVENUE	0	0	0	293,812	428,000
12						
13						
14						
15						
16						
17						
18						
19	Downtown Revitalization Project					
20						
21						
22	EXPENSE					
23		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
24		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
25						
26						
27	ADMIN FEE (PRPC)	0	0	0	28,125	25,000
28	CONSTRUCTION	0	0	0	227,187	365,000
29	ENGINEERING	0	0	0	38,500	38,000
30						
31	TOTAL EXPENSE	0	0	0	293,812	428,000
32						
33						
34						
35						
36	BALANCE	0	0	0	0	0

USDA DEBT SERVICE FUND

This fund was approved and created in the 2017/2018 FY to make the annual Debt Service payment and the bi-annual Interest payment to USDA.

1	USDA Debt Service
2	
3	
4	
5	
6	
7	
8	revenues
9	funds held in TxPool -from \$10 per water connection
10	monthly interest on MMA checking account
11	carryover from I&S fund
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	USDA debt & interest payment
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	

1	USDA DEBT SERVICE FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	REVENUES	76,340	100,300	100,500	99,010	97,800
9	CARRYOVER	44,600	0	202,115	13,000	202,114
10	INTEREST	163	210	200	566	0
11	TRANSFER FROM I&S	9,000	5,112	0	3,080	2,400
12						
13	TOTAL	130,103	105,622	302,815	115,656	302,314
14						
15						
16	USDA DEBT SERVICE REVENUE	130,103	105,622	302,815	115,656	302,314
17						
18						
19						
20						
21	USDA DEBT SERVICE FUND					
22						
23						
24	EXPENSE					
25		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
26		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
27						
28	USDA DEBT SERVICE	99,687	99,700	102,000	99,687	102,000
29						
30						
31						
32						
33						
34						
35						
36	USDA DEBT SERVICE EXPENSE	99,687	99,700	102,000	99,687	102,000
37						
38						
39	BALANCE	30,416	30,416	202,815	15,969	200,314

AMERICAN RELIEF ACT FUND

Funding received through the Texas Department of Emergency Management for improvements to water, wastewater, or broadband connectivity. Updated guidance amended allows all funds to utilized for governmental services.

1	AMERICAN RELIEF ACT FUND
2	
3	
4	
5	
6	
7	
8	ARPA FUNDS
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	SUPPORT FOR C.I.P.
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	

1	AMERICAN RELIEF ACT FUND				
2					
3					
4	REVENUE				
5		2020-2021	2021-2022	2022-2023	2022-2023
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL
7					2023-2024
8	REVENUES	0	221,526	220,653	137,750
9	TRANSFER FROM TEXPOOL-ARPA FUNDS	0	0	0	0
10	CARRYOVER	0	225	225	0
11	INTEREST	0	0	0	12
12					
13					
14	TOTAL	0	221,526	220,653	137,762
15					
16					
17	AMERICAN RELIEF ACT FUND REVENUE	0	221,526	220,653	137,762
18					225
19					
20					
21					
22	AMERICAN RELIEF ACT FUND				
23					
24					
25	EXPENSE				
26		2020-2021	2021-2022	2022-2023	2022-2023
27		ACTUAL	ACTUAL	PROPOSED	ACTUAL
28					2023-2024
29	TRANSFER TO C.I.P. FUND	0	221,526	220,653	0
30	ENGINEERING	0	0	0	0
31	CONSTRUCTION	0	0	0	137,750
32					
33					
34					
35					
36					
37	AMERICAN RELIEF ACT FUND EXPENSE	0	221,526	220,653	137,750
38					
39					
40	BALANCE	0	0	0	12
					0

INTEREST AND SINKING FUND

The Interest and Sinking Fund tracks the revenues from the "Debt" component of the City's Ad Valorem Tax, which are collected to pay on specific debts.

A CD was created in 2015 with the revenue from the raw water sales and the General Fund reserve for the 2018-2019 Tax Note & Bond balloon payments. Revenue from raw water sales were moved to the Enterprise Fund in the 2016-2017 FY.

The final Tax Notes & Bond payment was paid in February 2019.

Reserves from this account will be applied to the USDA Bond payment.

1	INTEREST & SINKING FUND
2	
3	
4	
5	
6	
7	
8	debt service component of Ad Valorem Taxes
9	carry over funds from 18-19 FY property tax collected
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	carryover funds will be trans. To USDA Debt Fund
29	
30	
31	
32	
33	
34	
35	

1	INTEREST & SINKING FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2023-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	PROPERTY TAX	7,858	4,477	4,015	3,081	2,200
9	CARRY OVER	9,001	850	0	0	0
10						
11						
12	TOTAL	16,859	5,327	4,015	3,081	2,200
13						
14						
15	INTEREST AND SINKING FUND REVENUE	16,859	5,327	4,015	3,081	2,200
16						
17						
18						
19						
20	INTEREST & SINKING FUND					
21						
22						
23	EXPENSE					
24		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
25		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
26						
27						
28	MOVE TO USDA DEBT FUND	9,000	5,112	4,015	3,080	2,200
29						
30	TOTAL	9,000	5,112	4,015	3,080	2,200
31						
32						
33	INTEREST AND SINKING FUND EXPENSE	9,000	5,112	4,015	3,080	2,200
34						
35	BALANCE	7,859	215	0	1	0

STREET MAINTENANCE

The Street Maintenance Department was created in the 2019/2020 FY to fund Street Improvements through the 2% Sales Tax. An election was held in May 2019 and the citizens voted to approve the reallocation of sales tax revenue;

City 1.25%

Street Maintenance .25%

CEDC .50%

This revenue may only be used on existing streets at the time of election and will expire four years after it begins to levy taxes (10/01/2019) for street maintenance purposes if the city does not hold a tax reauthorization election.

1	STREET MAINTENANCE FUND
2	
3	
4	
5	
6	
7	
8	sales tax revenue
9	interest
10	carryover
11	trans from capital improvement cd
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	engineering
28	contracted services for street repairs
29	
30	
31	
32	
33	
34	
35	

1	STREET MAINTENANCE FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	SALES TAX REVENUE	65,827	79,028	59,375	61,628	60,375
9	INTEREST	163	74	60	197	0
10	CARRYOVER	51,200	0	42,702	57,502	0
11	TRANS FROM TEXPOOL CAPITAL IMPROV	200,000	0	0	126,148	0
12	TOTAL	317,190	79,102	102,137	245,475	60,375
13						
14						
15	TOTAL REVENUE	317,190	79,102	102,137	245,475	60,375
16						
17						
18						
19						
20						
21						
22						
23	EXPENSE					
24		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
25		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
26						
27	ENGINEERING	13,140	26,765	10,000	9,485	0
28	CONTRACT SERVICES-STREET REPAIRS	294,665	0	49,435	184,448	60,375
29						
30	TOTAL	307,805	26,765	59,435	193,933	60,375
31						
32						
33	TOTAL EXPENSE	307,805	26,765	59,435	193,933	60,375
34						
35	BALANCE	9,385	52,337	42,702	51,542	0

CAPITAL IMPROVEMENT FUND

This fund is a reserve fund specifically for street resurfacing and large capital projects.

1	CAPITAL IMPROVEMENT FUND
2	
3	
4	
5	
6	
7	
8	funds from General Fund to be transferred here for capital improvements
9	funds from the capital improvement CD
10	American Recovery Act Funds
11	interest on checking account
12	carryover from previous year
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	funds transferred to texpool until a project is approved
30	to be determined by regulation requirements & City Council
31	funds moved to investment account if unused
32	CD funds - use to be determined by City Council
33	for future use
34	engineering expense
35	
36	
37	
38	

1	CAPITAL IMPROVEMENT FUND					
2						
3						
4	REVENUE					
5		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
6		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
7						
8	REVENUE FROM GENERAL CHECKING	0	0	0	0	0
9	TRANS FROM TEXPOOL CIP	0	0	200,000	148,245	0
10	AMERICAN RECOVERY ACT FUNDS	220,653	221,526	220,653	0	0
11	INTEREST	38	509	350	22	0
12	CARRYOVER	0	220,625	194,000	0	319,330
13	TOTAL REVENUE	220,691	442,660	615,003	148,267	319,330
14						
15						
16						
17						
18						
19						
20						
21	CAPITAL IMPROVEMENT FUND					
22						
23						
24	EXPENSE					
25		2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
26		ACTUAL	ACTUAL	PROPOSED	ACTUAL	PROPOSED
27						
28						
29	TRANSFER TO TEXPOOL	0	442,500	0	0	0
30	AMERICAN RECOVERY ACT PROJECTS	0	0	412,000	0	135,000
31	MOVE TO CAPITAL IMPROVEMENT FUND CD	0	0	0	0	0
32	CAPITAL PROJECTS	0	0	200,000	145,672	180,670
33	PROPERTY PURCHASE	0	0	0	0	0
34	ENGINEERING EXPENSE	0	0	0	0	0
35	TOTAL EXPENSE	0	442,500	612,000	145,672	315,670
36						
37						
38						
39						
40	BALANCE	220,691	160	3,003	2,595	3,660

ORDINANCE NO. 515

**APPROVING AND ADOPTING A BUDGET FOR THE CITY OF CLARENDON
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING
SEPTEMBER 30, 2024, AND DECLARING AN EMERGENCY**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLARENDON, TEXAS:

THAT, THIS COUNCIL FINDS: (A) The Mayor has, in accordance with the laws of the State of Texas, prepared and filed with the City Secretary of said City a budget covering the fiscal year beginning October 1, 2023, and ending September 30, 2024; (b) Public Notice that such hearings upon said budget would be held has been given as required by law; and (C) it is the opinion and judgment of this Council that said budget is in all things appropriate and correct.

THEREFORE, said budget is here and now and hereby in all things approved and adopted and it is provided that the effective date of this budget shall be effective as of October 1, 2023.

This ordinance is hereby declared to be an emergency measure that shall have and take effect from and after its present reading, for the reasons following:

The fiscal year commences October 1, 2023, and fixing the rate and levy of taxes for the budget year 2023-2024 must be completed prior to September 30, 2023, and after approval and adoption of this budget it is for the immediate preservation of the public property and business; and provides for the daily operations of all municipal departments and lays a predicate for the appropriation of money to defray current and other expenses.

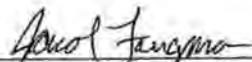
A motion was made by Alderman McIntosh and seconded by Alderman Hill, and upon call for vote:

Alderman McIntosh	AYE
Alderman Jeffers	AYE
Alderman Lockhart	Absent
Alderman Floyd	AYE
Alderman Hill	AYE

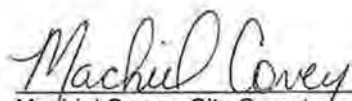
the above ordinance was approved this the 24th day of August 2023.

THE CITY OF CLARENDON, TEXAS

SEAL



Jacob Fangman, Mayor



Machiel Covey, City Secretary

ORDINANCE NO. 516

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLARENDON, TEXAS, with authority provided by the laws of the State of Texas, that taxes for the purpose of providing monies for the general operation of the City of Clarendon and for the purpose of providing sufficient funds to pay interest and create a sinking fund on all outstanding debts are hereby levied for the year of 2022 to provide sufficient funds for the budget year 2023-2024.

For General Fund Requirements	0.610083	On all the \$100 assessed valuation of real estate and personal property in Clarendon.
For Debt Service to pay interest and principal on City of Clarendon General Obligation debts	0.0	On all the \$100 assessed valuation of real estate and personal property in Clarendon.

TOTAL TAX RATE FOR 2023 0.610083

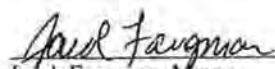
The fact that the City of Clarendon Tax Rolls should be prepared immediately for the Payment of 2022 taxes constitutes an emergency, and any rule requiring that this ordinance be read and presented more than one time is hereby suspended and that this ordinance be approved, passed, and adopted as of this date and be in full force and effect immediately and it is so ordained.

A motion was made by Mayor Pro Tem Jeffers and seconded by Alderman McIntosh, and upon call for vote:

Mayor Pro Tem Jeffers	AYE
Alderman McIntosh	AYE
Alderman Lockhart	Absent
Alderman Floyd	AYE
Alderman Hill	AYE

the above ordinance was approved, passed, and adopted this the 14th day of September 2023.

THE CITY OF CLARENDON


Jacob Fangman, Mayor

SEAL


Machiel Covey, City Secretary

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Clarendon

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 71,746,731
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 12,713,842
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 59,032,889
4.	2022 total adopted tax rate.	\$ 0.607285 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 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	Description	Amount
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 59,032,889
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:	\$ 148,787
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:	+ \$ 50,595
	C. Value loss. Add A and B. ⁶	\$ 199,382
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value:	\$ 0
	B. 2023 productivity or special appraised value:	- \$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 199,382
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 58,833,507
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 357,287
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,105
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 358,392
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:	\$ 73,787,598
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total 2023 value. Add A and B, then subtract C and D.	\$ 73,787,598

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.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 12,748,866
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 61,038,732
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 32,758
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 32,758
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 61,005,974
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.587470 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.607285 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 59,032,889

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)

30. **Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by \$100

\$ 358,497

31. **Adjusted 2022 levy for calculating NNR M&O rate.**

- A. M&O taxes refunded for years preceding tax year 2022.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 1,105
- B. 2022 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0
- C. 2022 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0
- D. 2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,105
- E. Add Line 30 to 31D.** \$ 359,602

32. **Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet*.

\$ 61,005,974

33. **2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by \$100.

\$ 0.589453 /\$100

34. **Rate adjustment for state criminal justice mandate.** ²³

If not applicable or less than zero, enter 0.

- A. 2023 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0
- B. 2022 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0
- C. Subtract B from A and divide by Line 32 and multiply by \$100.** \$ 0.000000 /\$100
- D. Enter the rate calculated in C. If not applicable, enter 0.** \$ 0.000000 /\$100

35. **Rate adjustment for indigent health care expenditures.** ²⁴

If not applicable or less than zero, enter 0.

- A. 2023 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0
- B. 2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0
- C. Subtract B from A and divide by Line 32 and multiply by \$100.** \$ 0.000000 /\$100
- D. Enter the rate calculated in C. If not applicable, enter 0.** \$ 0.000000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.		
A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0	
B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 / \$100	
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 / \$100	
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 / \$100	
37. Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.		
A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0	
B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 / \$100	
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 / \$100	
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 / \$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 Section 26.0444 for more information.		
A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0	
B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000 / \$100	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 / \$100	
39. Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.589453 / \$100	
40. Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0	
B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0.000000 / \$100	
C. Add Line 40B to Line 39.	\$ 0.589453 / \$100	
41. 2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	\$ 0.610083 / \$100	
Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		
- or -		
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		

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

Line	When Property Tax Rate Worksheet	General Rules
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D41. Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of

- 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).

\$ 0.000000 /\$100

42. Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:

- (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 \$ 0

B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0

C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0

D. Subtract amount paid from other resources - \$ 0

E. Adjusted debt. Subtract B, C and D from A. \$ 0

43. Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹

\$ 0

44. Adjusted 2023 debt. Subtract Line 43 from Line 42E.

\$ 0

45. 2023 anticipated collection rate.

A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 0.00 %

B. Enter the 2022 actual collection rate. 0.00 %

C. Enter the 2021 actual collection rate. 0.00 %

D. Enter the 2020 actual collection rate. 0.00 %

E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹

0.00 %

46. 2023 debt adjusted for collections. Divide Line 44 by Line 45E.

\$ 0

47. 2023 total taxable value. Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.

\$ 61,038,732

48. 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.

\$ 0.000000 /\$100

49. 2023 voter-approval tax rate. Add Lines 41 and 48.

\$ 0.610083 /\$100

D49. Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.

Add Line D41 and 48.

\$ /\$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 2023 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 61,038,732
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.587470 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.587470 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.610083 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.610083 /\$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.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 61,038,732
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.610083 /\$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)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
A.	Voter-approval tax rate (Line 67)	\$ 0.000000 /\$100
B.	Unused increment rate (Line 66)	\$ 0.000000 /\$100
C.	Subtract B from A	\$ 0.000000 /\$100
D.	Adopted Tax Rate	\$ 0.607285 /\$100
E.	Subtract D from C	\$ -0.607285 /\$100
64. Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
A.	Voter-approval tax rate (Line 67)	\$ 0.000000 /\$100
B.	Unused increment rate (Line 66)	\$ 0.000000 /\$100
C.	Subtract B from A	\$ 0.000000 /\$100
D.	Adopted Tax Rate	\$ 0.613750 /\$100
E.	Subtract D from C	\$ -0.613750 /\$100
65. Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
A.	Voter-approval tax rate (Line 65)	\$ 0.000000 /\$100
B.	Unused increment rate (Line 64)	\$ 0.000000 /\$100
C.	Subtract B from A	\$ 0.000000 /\$100
D.	Adopted Tax Rate	\$ 0.584900 /\$100
E.	Subtract D from C	\$ -0.584900 /\$100
66. 2023 unused increment rate. Add Lines 63E, 64E and 65E.		\$ 0.000000 /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		\$ 0.610083 /\$100

³⁹ Tex. Tax Code §26.013(a).

⁴⁰ Tex. Tax Code §26.013(c).

⁴¹ Tex. Tax Code §526.0501(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(8-a).

⁴⁵ Tex. Tax Code §26.063(a)(1).

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.589453 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 61,038,732
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.819152 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.408605 /\$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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.607285 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 58,833,507
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 61,005,974
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

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

Line Emergency Revenue Rate Worksheet Minimum Rate

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

\$ 0.610083 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.587470 /\$100

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

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.610083 /\$100

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

Indicate the line number used: 49

De minimis rate. \$ 1.408605 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.³⁹

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

³⁹ Tex. Tax Code §526.04(c-2) and (d-2)