

Tax Information Page

2023 (FY 23-24) Tax Rate Calculations

Property Tax Rate:	\$.437815
Maintenance & Operations Rate:	\$.314890
Interest & Sinking (Debt) Rate:	\$.122925
No New Revenue Rate:	\$.354000
Voter Approval Rate:	\$.335372
De Minimis Rate:	\$.504186
Adjusted Certified Taxable Value:	\$ 250,854,607
Property Subject to Tax Freeze:	\$ 25,739,693
City Debt secured by Property Taxes:	\$ 347,397

Council Member

Jimmy Johnson, Place 1
Michelle Tye, Mayor Pro-Tem, Place 2
Randall Loftis, Place 3
Kristi King, Place 4
Kasey Shumake, Place 5

Record Vote

Aye
Aye
Aye
Aye
Aye

Unanimous Vote to Adopt FY 23-24 Budget Taken on September 14, 2023

2022 (FY 22-23) Tax Rate Calculations

Property Tax Rate:	\$.437815
Maintenance & Operations Rate:	\$.225182
Interest & Sinking (Debt) Rate:	\$.212633
No New Revenue Rate:	\$.366258/100
Voter Approval Rate:	\$.437816/100
De Minimis Rate:	\$.668390
Adjusted Certified Taxable Value:	\$ 202,546,684
Property Subject to Tax Freeze:	\$ 21,248,901
City Debt secured by Property Taxes:	\$ 446,851

The following notice is required by the Texas Local Government Code Section 102.005:

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$211,360 which is a 23.07% increase, and of that amount \$3,960.11 is tax revenue to be raised from new property added to the tax roll this year.”

WISE COUNTY APPRAISAL DISTRICT

400 East Business 380 Decatur, Tx. 76234
Phone (940) 627-3081 Fax (940) 627-5187

July 25, 2023

STATE OF TEXAS
COUNTY OF WISE

CERTIFICATION OF THE 2023 APPRAISAL ROLL FOR

CITY OF RHOME

I, Deidra Deaton, Interim Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is the portion of the approved 2023 Appraisal District Roll, which lists property taxable by the CITY OF RHOME and constitutes the appraisal roll for the tax year 2023.

Deidra Deaton

Deidra Deaton, Interim Chief Appraiser

TAX ROLL INFORMATION

2023 TOTAL MARKET VALUE.....	\$334,122,404
2023 TAXABLE VALUE ARB APPROVED.....	\$277,593,909
2023 TAXABLE VALUE UNDER ARB REVIEW.....	\$0

2023 CERTIFIED TAXABLE VALUE	\$277,593,909
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*"Planning for Today and
Tomorrow"*
Managing the Impact of Growth



Annual Operating Budget
Fiscal Year 2023/2024

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CITY OF RHOME**2023-2024 FISCAL YEAR ADOPTED BUDGET SUMMARY**

2023-2024 Adopted Tax Rate \$.437815 per \$100 taxable property value and is the same as the FY 2022-2023 rate of \$.437815.

2023 No-New-Revenue Tax Rate = .354000 per \$100 taxable property value after exemptions

2023 Voter-Approval Tax Rate = .335372 per \$100 taxable property value after exemptions

FY 2023-2024 Proposed Tax Rate = .437815 which is the same rate as the prior year

2023 Taxable Property Value is \$250,854,607 after property subject to tax rate freeze of \$25,739,693

The Debt Rate = \$.122925 per \$100 taxable property

Municipal Debt Obligations = \$347,397 for FY 23-24

	Income	Expenses	Net
General Fund			
Administration	\$ 2,255,296	\$ 1,349,342	\$ 905,954
Police	\$ 172,357	\$ 1,065,035	\$ (892,678)
Court	\$ 453,000	\$ 307,071	\$ 145,929
Development / Code Enf.	\$ 127,700	\$ 177,750	\$ (50,050)
Streets/Infrastructure (Restricted)	\$ 211,360	\$ 211,360	\$ -
Sub-total	\$ 3,219,713	\$ 3,110,559	\$ 109,154
Fire Fund			
Fire - EMS	\$ 658,249	\$ 657,597	\$ 652
Parks Fund			
Parks / Rec.	\$ 18,000	\$ 18,000	\$ -
Sub-total	\$ 676,249	\$ 675,597	\$ 652
Utility Fund - Water/Wastewater			
Water/Wastewater	\$ 1,519,100	\$ 1,517,865	\$ 1,236
Sub-total	\$ 1,519,100	\$ 1,517,865	\$ 1,236
Total Budget	\$ 5,415,062	\$ 5,304,020	\$ 111,042

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$211,360 which is a 23.7% increase, and of that amount \$3,960.11 is tax revenue to be raised from new property added to the tax roll this year.”

Elected Officials

Patricia Mitchell, Mayor - Elected May 2022

Term Expires – May 2024

RhomeMayor@cityofrhome.com

Jimmy Johnson, Place 1 – Elected May 2023

Term Expires – May 2025

RhomeCouncilPlace1@cityofrhome.com

Michelle Tye, Mayor Pro-Tem – Re-elected May 2023

Term Expires – May 2025

RhomeCouncilPlace2@cityofrhome.com

Randall Loftis, Place 3 – Elected May 2023

Term Expires – May 2025

RhomeCouncilPlace3@cityofrhome.com

Kristi King, Place 4 – Appointed April 2023

Term Expires – May 2024

RhomeCouncilPlace4@cityofrhome.com

Kasey Shumake, Place 5 – Elected May 2023

Term Expires – May 2024

RhomeCouncilPlace5@cityofrhome.com

Boards & Commissions

Planning & Zoning (P&Z) Commission

Planning & Zoning Commission serves in an advisory capacity to the elected members of the City Council team. P&Z members are appointed by and serve at the pleasure of the current City Council. The Commission is made up of four (4) appointed positions, one (1) chairperson, and two (2) alternate positions. The commission generally meets on the first Monday of each month at 6:00 p.m. in the Rhome Community Center. The meeting schedule will change based on the number of cases or zoning requests that are submitted to the City Administrator each month. P&Z is a great way to serve the community and often serves as an avenue to run for city council at a later date. If you have any interest in serving on this commission, please contact the City Secretary at (817) 636-2462.

Parks & Recreation Board

This Board provides the Council with updates and recommendations related to city parks and recreation facilities. The city owns and operates the following:

- Rhome Family Park
- Veterans Memorial Park
- Civic Pavilion

The Parks Board also has a Parks, Recreation & Open Space plan that was drafted in partnership with the Institute of Urban Studies in June of 2020. The plan included public engagement, a comprehensive inventory, and implementation strategies and recommendations. This will be valuable as Rhome continues to expand the park systems and services for our residents.



DATE: September 14, 2023
TO: Mayor Mitchell and Council Members
FROM: Amanda DeGan, City Administrator
RE: Transmittal Message – Fiscal Year 2023-2024 Budget

As part of the annual process of approving the budget for the City of Rhome, I am pleased to submit the FY 23-24 budget for your review and consideration. Our next fiscal year begins on October 1, 2023, and will close on September 30, 2024. The budget process is a commitment of our City Council Members, city staff and the residents of Rhome. We are a growing community that is truly at “the Crossroads of the Metroplex” and we will continue to see interest in our region over the coming years. Our goal, as stated in our budget theme for the next year, will be to plan for today and tomorrow while managing the impact of growth.

The current year’s budget continues the Council’s commitment to being financially responsible while providing high-quality services to our community and region. The budget focuses on providing the same level of service in most of our departments, with one notable exception – this will be the first fiscal year where we employee three (3) full-time firefighters for our community! The investment in this area will pay dividends for our residents through an enhancement in public safety services. We are fortunate to have both police and fire departments that are committed to keeping the community safe. We also have a tremendous staff team in public works and administration. I am very proud of their teamwork and service delivery for Rhome!

The proposed budget was reviewed and any reductions in our expenditure line items for each service area were reduced where feasible, and we analyzed the revenue history for the past five (5) years to ensure we are correctly forecasting the required funds for operations and debt service. Further, we employed the services of a pre-audit team to complete a thorough analysis of our financial statements, general ledger account code alignment, review of our software system entries and internal processes, provide training to staff members, and prepare the audit work papers for our independent audit firm. All these steps will continue to enhance our ability to manage the financial responsibilities of the city.

Capital Improvements – Water/Sewer Infrastructure

Staff also presented the Council with options to replace or upgrade our existing West Wastewater Treatment Plant (W-WWTP). This topic has been discussed for the past several years at both the Council and community level. We are pursuing several options that would allow us to upgrade

the W-WWTP through a replacement or rehab of the system. Our goal is to address the Texas Commission on Environmental Quality (TCEQ) issues that have been brought to our attention and to provide for future capacity. Staff spoke with the original installer of the plant who relayed that the original facility was sized to handle 200 homes when it was built in 1998. We have exceeded these original numbers and will be working with Council to evaluate what funding options exist to upgrade the plant.

Public Safety Investment

Fire-EMS Services: The Council provided staff direction to hire two (2) additional firefighters at the end of the last fiscal year. This was in response to the higher demand and incident level for the department that is associated not only with our base population rate but also the daytime population that travels through our city/region each day. Rhome also hired our first full-time fire chief in FY 22-23 who has reorganized the department and analyzed the readiness level of our apparatus.

Police Services: Also, at the end of the last fiscal year, the Council approved moving a part-time administrative position to full-time. This will allow us to have additional staff coverage in the police department during normal business hours.

The coming budget year should be our first full year of service delivery enhancements for these public safety areas. We look forward to bringing Council information on call loads and progress for the 2023-2024 fiscal year.

Pay Scale and Compensation System

In the 2022-2023 fiscal year, Council approved a list of benchmark cities as a starting point to review our pay scales and performance as we continue to develop as a city that is quickly being drawn into the Metroplex. Staff completed an analysis of the minimum, mid-point, and maximum salary levels for corresponding positions in our benchmark cities and presented this information to Council as part of this budget cycle. The recommendation would be to adopt Option #1, which would help us move closer to the minimum pay range for our peer cities.

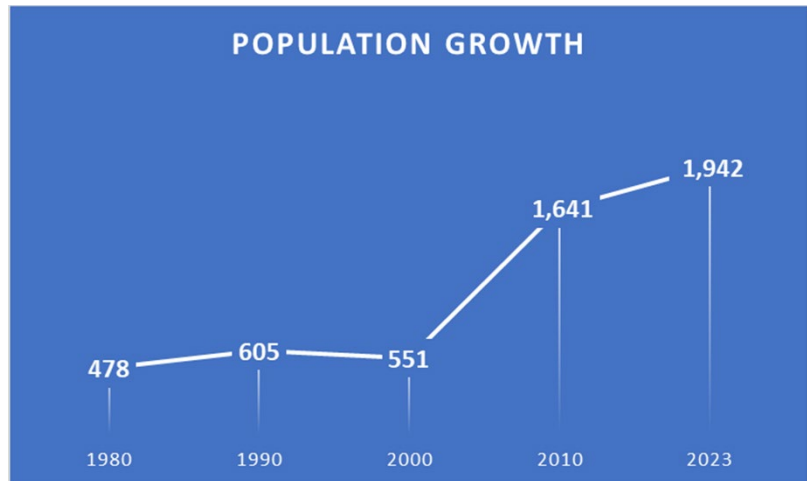
Technology - Security Upgrades

The Council also reviewed our current state of technology infrastructure for the organization. Fulcrum Group, our technology vendor, spoke with Council about the need to put security measures in place to help secure our system from malware. In July of 2023, Council approved the renewal of the server warranty to help ensure continuity and service should our server fail, eliminated the generic email accounts for the organization, and authorized Fulcrum to upgrade our firewalls to be CJIS (Criminal Justice Information System) compliant. We also discussed the age and usability of the current computer systems and reviewed recommendations for replacement of outdated technology in a phased budget approach.

I have also created information and several charts pulled from various data resources to help explain operations, provide a financial overview, and show how the city has grown over the past several years.

Growth Rate

The City of Rhome has grown exponentially in not only permanent population (nighttime population) but also in daytime population (those who pass through our city each day). We have all felt the slow downs in traffic and mobility based on the number of vehicles in and around our city, which can be both frustrating and a sign of new businesses and growth for the community.



Rhome has had an annual growth rate of approximately 6% year over year on average. However, when you go a little further back in our history, you will see that the city has really expanded from 1980 (approximately 478 residents) to 2023's estimate (approximately 1,942 residents). This is a change of over 300% from 1980 to 2023 and if you just look from 2010 to 2023 that is an increase of 18%. Over the next few years, our area will continue to expand and welcome new residents in our ETJ through the continued development of the Rolling V Ranch and the Bluestem and Reunion neighborhoods.

Economic Development

Rhome also continues to be an attractive destination for additional residential and business opportunities for southern Wise County. As our logo aptly says Rhome is the "Crossroads to the Metroplex" as it sits at the intersection of both Hwy 287 and Hwy 114 which is the gateway to all things Wise County.

Commercial: As our residents and Council Members can see each day, the QuikTrip continues to make quick progress in completing the store. This location will attract those who pass through Rhome and be another venue for our residents to enjoy snacks and fuel should they need these items. When the store opens, we will receive additional sales and use tax revenue from their retail sales; however, the City is required to share this equally with QT for the first five (5) years of operations.

There are also plans to open an urgent care center off FM 3433 and we anticipate that construction will begin in 2024. This type of project will be of great benefit to our community as a closer option for emergency-related services and for medical needs.

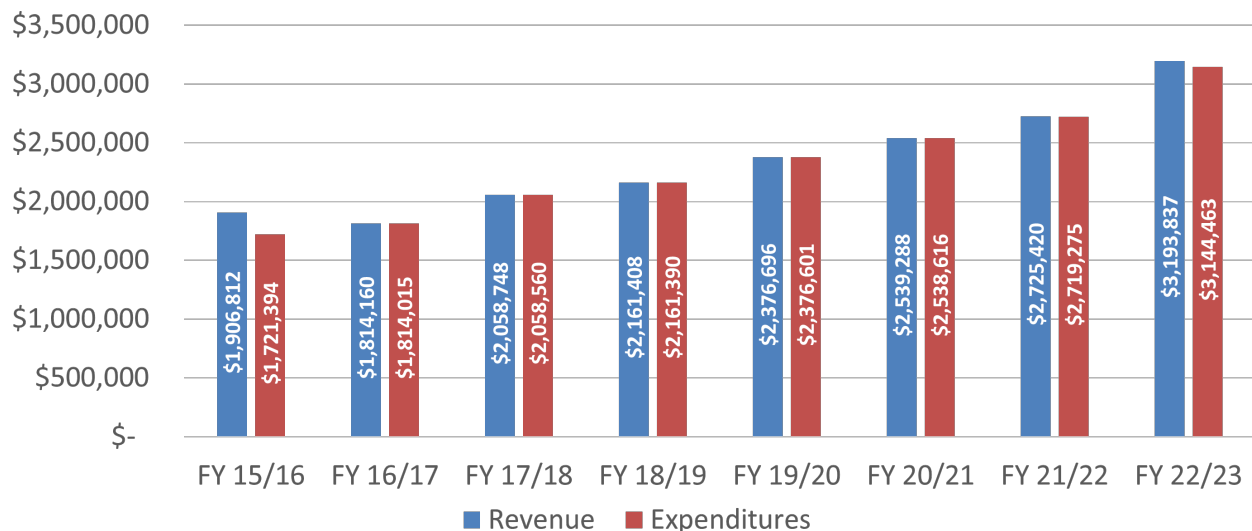
Residential: As mentioned above, the Bluestem and Reunion developments are moving quickly with the dirt work for Bluestem Phase 2 already underway. I have also spoken with developers about the Prairie Point subdivision and about a variety of smaller home projects in other parts of the city. I will update Council as plans become available.

I continue to receive phone calls and inquiries about our city from at least one to two new developers each week and while many of these do not make their way to the Planning & Zoning

Committee, it is a good indication that Rhome is becoming known to those outside of our immediate area.

Revenue and Expenditures

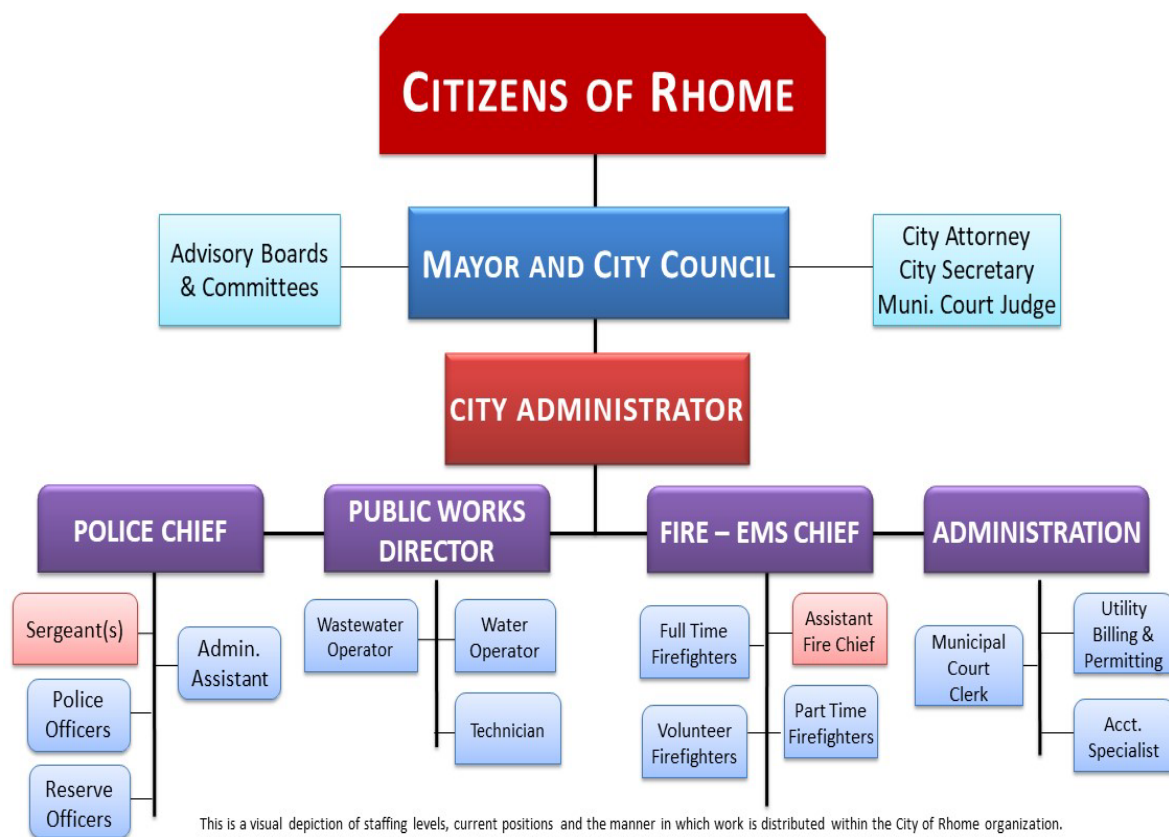
Below, you will see the information for General Fund that was presented during many of the recent budget discussions. The city has worked hard to ensure that revenues and expenditures were balanced based on each year's base budget. As we continue to evaluate and report on our financial numbers, Council will be able to prioritize reinvesting in the community and the organization based on available funding.



Staff will continue to keep Council informed about the financial position of the city as any of the funds that are entrusted to us are public funds and should be accessible and understandable for the general public. My goal is to begin a monthly review of the financial statements with department heads and to provide Council with a quarterly progress report on both expenditures and revenue for the organization. These steps will help us address the feedback that has been received from the community about increasing transparency in our day-to-day operations and will lead to a greater level of trust within Rhome.

In closing, I would like to thank Council for allowing me the opportunity to be a part of Rhome and the amazing team of staff members and elected/appointed officials that work tirelessly on behalf of the city. From public safety to public works to administration, we have a talented and committed staff team who work hard to provide city services each day. It is an honor to work alongside them and be a part of this team. As I have said before, there are many great things coming to our area and the potential of the city and the organization is endless!

CITY OF RHOME ORGANIZATIONAL CHART



This is a visual depiction of staffing levels, current positions and the manner in which work is distributed within the City of Rhome organization. It is also meant to be a tool to help improve transparency with our community members.

Staff Team Members

Administration – City Hall

Shaina Odom, City Secretary	sodom@cityofrhome.com
Kristi Adams, Court Administrator	kadams@cityofrhome.com
Bobbie Shepherd, Finance Specialist	bshepher@cityofrhome.com
Julie Rutherford, UB / Permit Manager	jrutherford@cityofrhome.com
Amanda DeGan, City Administrator	adegan@cityofrhome.com

Public Safety – Police and Fire/EMS

Eric Debus, Police Chief	edebus@cityofrhome.com
Rex Richie, Patrol Sergeant	rrichie@cityofrhome.com
Syd Grant, CID Sergeant	sgrant@cityofrhome.com
Patrol Officers:	Aaron Soultair, Kristofor Garrett, James Hachtel, Mark Moore, Juan Munoz
Fire Chief – Scott Estes	firechief@rhomefirerescue.com
Asst. Fire Chief – Michelle DiCredico	
Firefighter(s) – Thomas Cannon	

Public Works – Water and Wastewater / Parks / Streets

Jesus Dominguez, PW's Director	jdominguez@cityofrhome.com
Chris Hulsey, Water Operator	chulsey@cityofrhome.com
Kraig Middleton, Wastewater Operator	
Jesus Gomez, Technician	

GENERAL FUND					
Position(s)	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Administration					
City Administrator	1.0	1.0	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0	1.0	1.0
Utility Billing/Permit	-	0.5	0.2	0.2	0.2
Municipal Court Clerk	1.0	1.0	1.0	1.0	1.0
Accounting Specialist	-	-	-	1.0	1.0
Full-time Office Clerk	1.0	0.5	-	-	-
Part-time Office/Permitting Clerk	0.5	0.5	-	-	-
Code Enforcement Officer	0.5	1.0	1.00	-	-
Sub-total Administration	5.0	5.5	4.2	4.2	4.2
Police					
Police Chief	1.0	1.0	1.0	1.0	1.0
Patrol Sergeant	1.0	1.0	1.0	1.0	1.0
CID/Administration Sergeant	-	1.0	0.5	1.0	1.0
CID Detective	1.0	1.0	0.5	-	-
Patrol Officers	4.0	4.0	-	5.0	5.0
Reserve Police Officers	3.0	8.0	6.0	3.0	4.0
Part-time Residential Traffic	0.5	0.5	-	-	-
Part-time Administration Assistant	0.5	0.5	0.5	1.0	1.0
Sub-total Police	11.0	17.0	9.5	12.0	13.0
GENERAL FUND - TOTAL STAFFING	16.0	22.5	13.7	16.2	17.2
Fire-EMS					
Fire Chief	0.5	0.5	0.5	1.0	1.0
Firefighter	-	-	-	3.0	3.0
Part-time Firefighter(s)	-	-	-	8.0	8.00
Volunteer Firefighter(s)	-	-	-	5.0	5.00
FIRE FUND - TOTAL STAFFING	1.5	1.5	1.0	6.0	6.0
UTILITY FUND					
Posiiton(s)	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Public Works					
Public Works Director	1.0	1.0	1.0	1.0	1.0
Wastewater Operator	1.0	1.0	1.0	1.0	1.0
Water Operator	1.0	1.0	1.0	1.0	1.0
Public Works Technician	0.5	1.0	1.0	1.0	1.0
Administrative Assistant	-	0.5	-	-	-
Utility Billing	-	0.5	0.5	0.8	0.8
UTILITY FUND - TOTAL STAFFING	3.5	5.0	4.5	4.8	4.8
ALL FUNDS - TOTAL STAFFING LEVELS	19.5	27.5	18.2	27.0	28.0

Definitions & Terms

Ad Valorem Property Tax – otherwise known as ‘property tax’ is one of the main sources of revenue through which Rhome pays for the day-to-day operations of city services. The revenue is often paid through a resident’s monthly mortgage payment or is paid through an escrow account for individuals who do not have an outstanding mortgage payment. The amount paid is based on the assessed value of your home/business and the tax rate that is set each year by the city council.

Extra-Territorial Jurisdiction (ETJ) – is a designated buffer zone that is allowable through the Texas Local Government Code to denote potential growth and future service delivery areas. One city’s ETJ area cannot overlap another municipality and property owners cannot select which ETJ to belong to unless both municipalities agree to any change.

Franchise Fees – are fees that a local government may collect from utility companies for the use of rights-of-way within the city. In Rhome, the municipality collects a franchise fee from Oncor Electric and Atmos Energy for the use of the rights-of-way in the community.

General Fund – is the primary fund (account) used by the city of Rhome to track the majority of our revenues and expenditures, other than special-purpose or restricted funds, each month.

Homestead Exemptions – is an exemption that residents may claim in certain circumstances to help lower the overall value of your home, which in turn helps lower your tax levy (bill) each year. Residents should review the Texas Comptroller’s [website](#) for more information.

Sales and Use Tax (Sales Tax) – is a tax imposed on all retail sales, leases and rentals or most goods, as well as taxable services. The State of Texas has a base sales tax of 6.25% and local taxing jurisdictions like cities, counties, special purpose districts, and transit authorities, may elect to assess up to 2% additional sales tax for a maximum rate of 8.25%. Rhome has elected to use the full 2% as follows:

- 1 percent to the general operating fund for the city
- ½ a percent is sent to the county for property tax reduction
- ½ a percent is sent back to the residents/businesses for property tax reduction

Utility Fund – is the primary fund (account) used to track the revenues and expenditures for the water/wastewater system.

Common Questions

What is the Maintenance & Operations (M&O) portion of the tax rate?

Maintenance and operations costs are those that the City incurs in the daily running of the municipality. This might include payroll, supplies, professional services, printing costs, utilities, etc. You might compare this to the same type of costs in your family that you have to pay for immediately, such as: utility bills, doctor visits, groceries, fuel, vacations, etc. The M&O portion of the tax rate will fund those costs that the City needs to operate on your behalf each day.

What is the Interest & Sinking (I&S) portion of the tax rate?

Interest and sinking costs are those that the City uses to repay the debt that has been issued for community improvements. This generally includes facilities, street projects, or other tax supported debt. I&S debt is similar to your own home mortgage payment, which would be considered a major investment for your family and would last for many years.

What is a General Obligation (GO) bond?

A GO bond is a debt instrument issued by the municipality that allows the city to raise funds for capital projects and other needs by borrowing from investors. Governmental entities such as the federal government, states, cities, school districts, and many other types of government institutions routinely sell bonds in order to attain funding to complete a project. This type of debt instrument also allows the city to pay back the money (with interest) over an extended period of time (maximum of 40 years).

Also requires voter approval. Considered to be a stable investment choice for investors and backed by the full-faith-and-credit of the state or local government.

What is a Certificate of Obligation (CO) bond?

A CO bond may provide an additional option to fund public infrastructure, provide funds to rebuild after a natural disaster, purchase rights-of-way, acquire equipment/machinery, supplies and buildings, etc. This type of debt may be used by cities, counties and health/hospital districts.

Does not require voter approval; however, may be subject to an election if 5% of the qualified voters within the jurisdiction petition the City for an election. Also, considered to be a stable investment choice for investors and are backed by the full-faith-and-credit of the state or local government.

What is a Tax Anticipation Note (TAN)?

This is another debt tool that may be used by local and state governments to raise money for public projects. TAN's are usually repaid over a shorter time period (maximum period of seven (7) years) than a CO or GO debt instrument. These generally have a low interest rate, are a tax-exempt investment for the purchasers, and are also considered to be a stable choice for investors.

What is a Revenue Bond?

Are authorized through the Texas Government Code and may be used for capital improvements or repairs to enterprise systems that the City operates. For Rhome, this would be the Utility Fund, where the City accounts for water and sewer service costs.

Do businesses in Rhome pay property taxes to the City?

Yes, businesses also pay the same property tax rate based on the valuation of their buildings and associated property.

Do residents in Rhome pay property taxes to any other agency?

Yes, residents who live within the city limits of Rhome also pay an assessment each year to Wise County and to the school district in which they live.

How does the City use grant money?

The City of Rhome has often applied for and received grants to help improve infrastructure and other projects that directly benefit the residents/business owners. This is a common practice for smaller cities and one that we will continue to use to help offset costs for our community.

Debt Information

What is the City of Rhome's Bond rating and why is it important?

As of the spring of 2023, the City had an A+ bond rating! This allows us to finance projects at a lower interest rate and also shows that we have been good stewards of the funds that we have already borrowed. You may compare our bond rating as a tool that is similar to your own personal credit rating. It helps lenders evaluate the likelihood of the City repaying the loans on time. City's bond ratings are determined using a variety of financial factors, such as: debt management per capita, overall financial performance, economic outlook based on tax base, income, population, employment numbers, etc.

Why would Rhome borrow money or issue bonds?

Rhome may issue bonds to pay for capital projects such as: road construction, city related facilities, water lines, sewer needs, and other infrastructure projects. Bond debt is generally spread out over several years (also known as intergenerational equity), thus – reducing the burden for repayment across the life of the repayment schedule. You may compare this to a family who takes out a mortgage on a home or property in order to pay it back over time. It also allows you to pay in installments rather than emptying your savings account to pay for the building/house/land all up front.

The City may also take out short-term loans to allow for a repayment over a few years rather than expending a large amount of General Fund at one time. This would usually apply to large equipment, vehicles, backhoes, skid steers, etc. It is an effective way to manage tax payer entrusted funds and yet still provide the services the community needs.

The use of longer-term bond debt also means that the repayment of the asset is done over the useful life of the project – such as a wastewater treatment plant, roadway replacement/building/maintenance, and facility construction or land purchase. This helps ensure that the residents who live in Rhome as of today (and are paying taxes to the City), do not pay for the entire cost of the project or asset which will then be used for many years. The future residents of Rhome (as the community continues to expand) will also help repay the debt over the next 20, 30 or 40 years. This provides a higher level of equity for all residents.

General Fund Debt

The General Fund currently has two (2) notes outstanding and both are scheduled to be paid in full within the next two fiscal years.

2016 General Obligation Refunding Bond – The city refunded previous debt, from 1991 and 2000, to take advantage of the lower interest rates. This is a common tool used by municipalities to help save taxpayer money.

The original bonds were used to pay for improvements to the water supply and collection system, general water system improvements, and to rehab a portion of the wastewater collection system in 1991 and 2000. The original principal was approximately \$2.6 million and there is an outstanding principal balance of \$577,000. The debt has an interest rate of 2.53% and is scheduled to be fully paid in September of 2025.

2017 Tax Note – Covered a variety of projects that would benefit the city. The City was able to issue the debt at a very low interest rate (1.74%) and repay that over seven (7) years. The final payment is scheduled to be made in the fall of 2024.

As of January 2023, the following information was provided by our financial advisor:

Series	Original Amt	Outstanding	Purpose (as in legal documents)
1991 GO Bonds	\$325,000	\$ -	Water system improvements
2000 Combo CO's	\$2,285,000	\$ -	Water supply & collection system improvements; rehab wastewater collection system
2005 Combo CO's	\$1,550,000	\$ -	Water, sewer and street improvements
2007 Tax Notes	\$435,000	\$ -	Complete construction of elevated water storage tank
2007 GO Refunding	\$2,085,000	\$ -	Refunded 1991 (\$120,000) and 2000 CO (\$1,745,000)
2010 Tax Notes	\$580,000	\$ -	Improvements to waterworks and sanitary sewer system
2016 GO Refunding	\$1,617,000	\$577,000	Refunded 2007 GO Refunding
2017 Tax Notes	\$699,000	\$146,000	City Hall renovations, purchase of automatic meter readers, purchase warning sirens, improvements to water and wastewater system, remove asbestos and remove interior/replace roof of existing municipal building.

During the 23-24 fiscal year, we will pay the 2017 Tax Note in full and should pay the 2016 General Obligation Refunding Bond in full no later than the 24-25 fiscal year. This will leave the General Fund with no outstanding loan obligations.

Utility Fund Debt

The Utility Fund is the account that is used to monitor and record the financial information for the water and wastewater system. This includes operating costs for the water system, both sewer treatment plants, waste collection services (trash pick-up), and the purchase price for water from Walnut Creek Special Utility District (WCSUD). The Utility Fund is considered an Enterprise Fund – meaning, it should generate enough income to cover expenses. The Utility Fund has one (1) outstanding debt payment.

2019 GO Bond for water and sewer improvements at the East Waste Water Treatment Plant (E-WWTP)

Council authorized the issuance of debt in the Fall of 2018 to repair and meet the Texas Commission on Environmental Quality (TCEQ) compliance orders at the E-WWTP. The plant was well above its processing capacity and had exceeded the state requirements for discharge at this facility. The City received information from the City's engineering firm in 2018, that stated the *"current permitted capacity at the Eastside WWTP is not sufficient"* and recommended that Council *"immediately commence financial planning for the expansion of the Eastside WWTP"* (excerpted from the Master Plan and Design for the Eastside Wastewater Treatment Plant report).

The bond was issued in 2019 in the amount of \$2,620,000 and is scheduled to be paid off in 2044.

**GENERAL FUND
PROGRAM SUMMARY
PROPOSED FISCAL YEAR 2023-2024**

	Actual FY 21-22	Adopted FY 22-23	Budget FY 23-24	FY 23-24 vs Adopted FY 22-23	
Revenue & Other Sources					
Ad Valorem	\$ 816,915	\$ 890,344	\$ 1,101,698	\$ 211,354	24%
General Sales Tax	\$ 1,362,657	\$ 1,230,379	\$ 1,330,379	\$ 100,000	8%
Hotel Motel Tax	\$ 18,630	\$ 18,000	\$ 18,000	\$ -	0%
Total Taxes	\$ 2,198,202	\$ 2,138,723	\$ 2,450,077	\$ 311,354	15%
Franchise Fees	\$ 73,035	\$ 77,000	\$ 75,000	\$ (2,000)	-3%
Licenses & Permits	\$ 85,957	\$ 109,200	\$ 109,700	\$ 500	0%
Fines & Forfeitures	\$ 456,766	\$ 453,000	\$ 453,000	\$ -	0%
Misc. Income	\$ 352,782	\$ 14,700	\$ 6,500	\$ (8,200)	-56%
Contract Revenue	\$ -	\$ 155,457	\$ 167,957	\$ 12,500	8%
Donations/Grants	\$ 4,490	\$ 3,900	\$ 3,900	\$ -	0%
Total Revenue	\$ 3,171,232	\$ 2,951,980	\$ 3,266,134	\$ 314,154	11%
Expenditures					
Salaries	\$ 235,316	\$ 273,695	\$ 300,106	\$ 26,411	10%
Wages	\$ 474,404	\$ 589,381	\$ 691,593	\$ 102,212	17%
Insurance	\$ 110,997	\$ 139,599	\$ 164,281	\$ 24,682	18%
Taxes	\$ 52,639	\$ 63,278	\$ 70,388	\$ 7,110	11%
Retirement	\$ 47,799	\$ 57,827	\$ 65,428	\$ 7,601	13%
Other	\$ -	\$ 6,000	\$ 6,000	\$ -	0%
Total Payroll	\$ 921,155	\$ 1,129,780	\$ 1,297,796	\$ 168,016	15%
Supplies & Materials	\$ 23,106	\$ 39,600	\$ 31,000	\$ (8,600)	-22%
Dues/Training	\$ 25,529	\$ 67,300	\$ 76,300	\$ 9,000	13%
Lease/Mtce. Buildings	\$ 48,334	\$ 80,738	\$ 39,770	\$ (40,968)	-51%
Mtce. and Equipment	\$ 93,283	\$ 41,500	\$ 45,500	\$ 4,000	10%
Utilities	\$ 35,140	\$ 34,750	\$ 35,050	\$ 300	1%
Contractual Svcs.	\$ 414,274	\$ 538,600	\$ 684,881	\$ 146,281	27%
Technology	\$ 16,076	\$ 18,200	\$ 16,500	\$ (1,700)	-9%
Telephone/Internet	\$ 13,996	\$ 16,500	\$ 17,000	\$ 500	3%
Legal	\$ 157,718	\$ 126,500	\$ 128,500	\$ 2,000	2%
Notes & Debt Payments	\$ 361,621	\$ 399,815	\$ 316,083	\$ (83,732)	-21%
Total Operating & Mtce.	\$ 1,165,971	\$ 1,363,503	\$ 1,390,584	\$ (27,081)	2%
Other Uses					
Transfers Out	\$ 195,801	\$ 185,105	\$ 468,600	\$ 283,495	153%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ 195,801	\$ 185,105	\$ 468,600	\$ 283,495	153%
Total Expenditures & Other Uses	\$ 2,282,927	\$ 2,678,388	\$ 3,156,980	\$ 424,430	18%

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BUDGET FY 23-24

Administration	Actual FY 21-22	Adopted FY 22-23	Budget FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Rhyme Beautification Fund	\$ -	\$ -	\$ -	\$ -	
Franchise Fees	\$ 75,308	\$ 77,000	\$ 75,000	\$ (2,000)	-3%
Property Tax M & O	\$ 463,210	\$ 457,932	\$ 745,952	\$ 288,020	63%
Property Tax I&S Debt Service	\$ 347,724	\$ 432,412	\$ 347,397	\$ (85,015)	-20%
Sales Tax	\$ 1,362,657	\$ 1,150,000	\$ 1,250,000	\$ 100,000	9%
Sales Tax I&S Debt Service	\$ -	\$ 80,379	\$ 80,379	\$ -	0%
Miscellaneous Revenue	\$ 343,337	\$ 2,000	\$ 5,000	\$ 3,000	150%
Interest Revenue	\$ 672	\$ 200	\$ 1,000	\$ 800	400%
Other Revenue	\$ 310	\$ -	\$ -	\$ -	0%
TOTAL REVENUE	\$ 2,593,218	\$ 2,199,923	\$ 2,504,728	\$ 304,805	14%
Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	Budget FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 201,573	\$ 244,984	\$ 263,131	\$ 18,147	7%
<i>Insurance</i>	\$ 34,266	\$ 42,473	\$ 46,720	\$ 4,247	10%
<i>Taxes</i>	\$ 14,360	\$ 19,068	\$ 19,067	\$ -	0%
<i>Retirement</i>	\$ 12,869	\$ 17,447	\$ 18,319	\$ 872	5%
<i>Other</i>	\$ -	\$ 6,000	\$ 6,000	\$ -	0%
Total Payroll	\$ 263,068	\$ 329,972	\$ 353,237	\$ 23,266	3.0%
Supplies and Materials	\$ 31,749	\$ 9,650	\$ 6,850	\$ (2,800)	-29%
Dues/Training/Subs/Memberships	\$ 15,739	\$ 43,000	\$ 52,000	\$ 9,000	21%
Lease/Mtce. of Buildings & Structures	\$ 23,283	\$ 40,825	\$ 9,350	\$ (31,475)	-77%
Maintenance of Equipment & Machines	\$ -	\$ -	\$ -	\$ -	0%
Utilities	\$ 31,221	\$ 30,600	\$ 30,750	\$ 150	0%
Contractual Services	\$ 93,436	\$ 169,500	\$ 69,000	\$ (100,500)	-59%
Technology, Telephone, & Internet	\$ 12,229	\$ 16,500	\$ 16,500	\$ -	0
Legal	\$ 135,787	\$ 108,300	\$ 104,300	\$ (4,000)	0
Notes & Debt Service	\$ 3,349	\$ 3,349	\$ 3,349	\$ -	0
Total Operating & Maintenance	\$ 346,793	\$ 421,724	\$ 292,099	\$ (129,625)	-31%
Capital Outlay	\$ 205,505	\$ 319,138	\$ 235,406	\$ (83,732)	0
Capital Projects	\$ -	\$ -	\$ -	\$ -	0
Total Capital	\$ 205,505	\$ 319,138	\$ 235,406	\$ (83,732)	0
Transfers Out	\$ 195,801	\$ 154,505	\$ 468,000	\$ -	0
Other Uses	\$ 600	\$ 600	\$ 600	\$ -	0
Total Other Uses	\$ 196,401	\$ 155,105	\$ 468,600	\$ -	0
Total Expenditures & Other Sources	\$ 1,011,767	\$ 1,225,938	\$ 1,349,342	\$ (190,091)	10%

BUDGET FY 23-24

Municipal Court	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Court Fines Revenue	\$ 456,766	\$ 430,000	\$ 430,000	\$ -	0%
Credit Card Convenience Fee	\$ -	\$ -	\$ -	\$ -	0%
Building & Security Revenue	\$ -	\$ 16,000	\$ 16,000	\$ -	0%
Court Technology Revenue	\$ -	\$ 7,000	\$ 7,000	\$ -	0%
TOTAL REVENUE	\$ 456,766	\$ 453,000	\$ 453,000	\$ -	0%
Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 47,708	\$ 51,251	\$ 57,377	\$ 6,126	2%
<i>Insurance</i>	\$ 9,894	\$ 13,068	\$ 14,375	\$ 1,307	0%
<i>Taxes</i>	\$ 2,654	\$ 4,101	\$ 4,101	\$ -	0%
<i>Retirement</i>	\$ 3,245	\$ 3,732	\$ 3,919	\$ -	0%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 63,501	\$ 72,152	\$ 79,771	\$ 7,433	2%
Supplies and Materials	\$ 3,241	\$ 2,600	\$ 3,300	\$ 700	27%
Dues, Training, Subscriptions, & Members	\$ 1,591	\$ 2,300	\$ 2,300	\$ -	0%
Court - Building & Security Expenditures	\$ 903	\$ 16,000	\$ 6,000	\$ (10,000)	-63%
Court - Technology Expenditures	\$ 9,560	\$ 8,200	\$ 6,500	\$ (1,700)	-27%
Court - Collection Fees	\$ 35,489	\$ 40,000	\$ 40,000	\$ -	0%
Court - State Fees/Taxes	\$ 115,717	\$ 127,500	\$ 145,000	\$ 17,500	14%
Contractual Services	\$ 11,592	\$ 12,200	\$ 12,200	\$ -	0%
Technology, Telephone, & Internet	\$ -	\$ -	\$ -	\$ -	0%
Legal	\$ 10,344	\$ 10,000	\$ 12,000	\$ 2,000	20%
Notes & Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Operating & Maintenance	\$ 188,437	\$ 218,800	\$ 227,300	\$ 8,500	4%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 251,938	\$ 290,952	\$ 307,071	\$ 15,933	6%

BUDGET FY 23-24

Development & Code Compliance	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Code Revenue	\$ 1,055	\$ -	\$ 1,500	\$ 1,500	100%
Health Permit Revenue	\$ 6,400	\$ 8,000	\$ 8,000	\$ -	0%
Hotel Occupancy Tax Revenue	\$ 18,630	\$ 18,000	\$ 18,000	\$ -	0%
Animal Registration Revenue	\$ 120	\$ 1,200	\$ 200	\$ (1,000)	-83%
Permits / Plats/ Site Plan	\$ 78,383	\$ 100,000	\$ 100,000	\$ -	0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REVENUE	104,587	\$ 127,200	\$ 127,700	\$ -	0.4%
Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 8,070	\$ -	\$ -	\$ -	0%
<i>Insurance</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Taxes</i>	\$ 749	\$ -	\$ -	\$ -	0%
<i>Retirement</i>	\$ 544	\$ -	\$ -	\$ -	0%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 9,363	\$ -	\$ -	\$ -	0%
Supplies and Materials	\$ 5,263	\$ 5,550	\$ 5,550	\$ -	0%
Lease/Mtce. of Buildings & Structures	\$ -	\$ -	\$ -	\$ -	0%
Maintenance of Streets, Equip. & Machine	\$ 76,234	\$ 120,000	\$ 331,360	\$ 211,360	0%
Utilities	\$ -	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 64,079	\$ 73,200	\$ 52,200	\$ (21,000)	-29%
Technology, Telephone, & Internet	\$ -	\$ -	\$ -	\$ -	0%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Operating & Maintenance	\$ 145,576	\$ 198,750	\$ 389,110	\$ 190,360	96%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 154,939	\$ 198,750	\$ 389,110	\$ 190,360	96%

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Administration

DEPARTMENT: CITY ADMINISTRATION

ACCOUNT: GF - 10

Administration Services encompasses many different functions within the City of Rhome: City Management, City Secretary, Utility Billing and Permits, and the Municipal Court. Each area provides a unique service to our residents and is integral in the overall quality of life for community.

City Management/Administration is handled through the position of the **City Administrator**. The Manager/Administrator is appointed by and reports directly to Council (elected officials), has an extensive background in local government administration, and provides for the overall leadership and development of the staff teams. All department head positions – Public Works, Chief of Police, and the Chief of Fire and Emergency Services report to the Administrator. The City Administrator also serves in a variety of other roles - Finance Director, Economic and Community Development Director, Communications Officer, Planning & Zoning oversight and works very closely with the City Secretary on all human resources issues for the staff.

As we continue to develop and grow as a city, goals and objectives will be established for the city and the organization.

MISSION / PURPOSE STATEMENT

Vision Statement for the City:

Working together as a community, developing our city in such a way that it will be a modern, inviting, and safe place for people to live, work, and raise families while maintaining hometown appeal.

Mission Statement for the City:

To provide quality of life through essential infrastructure, public safety, recreation; welcoming growth within the constraints of fiscally responsible government.

ROLES AND RESPONSIBILITIES OVERVIEW

The **City Administrator/Finance Director** position usually performs the following tasks:

- Analysis of revenue and expenditures for financial stewardship of public funds
- Reviews accounts payable documents and approves payment processing

- Works with departments to ensure invoices are coded and budgeted correctly
- Prepares the annual budget for Council review
- Works with the Wise County Appraisal District to determine annual tax rate calculations
- Oversees the automated financial system and provides reports to staff and Council
- Works with the financial advisors/attorneys to monitor City related debt and repayment schedules
- Manages the work efforts of the Finance Specialist position
- Prepares Capital Improvement Plan with department head leadership team
- Works with the City Secretary to oversee bank and investment accounts for the City

There are many other tasks and processes involved in the oversight of the financial position for the City of Rhome. Public funds are entrusted to the local government to provide the services our residents need and enjoy and thus, the management of the funds is an important process.

City Administrator/Economic and Community Development involves working with developers to negotiate residential and commercial opportunities within the city. This includes, but is not limited to:

- Support for existing businesses
- Analysis of economic development agreements and impact to service delivery needs
- Monitoring the implementation of economic development agreements to ensure compliance
- Continuing work with developers as projects progress
- Discussions with in-coming or interested developers – residential and commercial
- Reporting of agreements to the state as necessary

City Administrator/Communications and Social Media relates to the role of increasing transparency for our city and keeping our residents informed about events, meetings, and topics that will impact them or the city. The city of Rhome has an official Facebook page that is routinely updated, and fields multiple open records (public information act) requests each month that help in this area. Administration has also explored ways to enhance our public safety options and would like to introduce an electronic newsletter for the community over the next several months.

The **Human Resources** function includes the following type tasks:

- Recruitment and retention of all city employees
- Processing of payroll
- Working through the on-boarding process for new employees
- Handling worker compensation claims
- Overseeing vacation and sick leave for staff
- Managing the benefits program

This is in addition to the day-to-day roles associated with a typical human resources department for any other organization. It is important to provide our staff teams with a comprehensive and competitive employment package in order to minimize the constant turnover of staff often associated with small cities. Each employee loss impacts not only on our financial position, but also the services delivered to the community.

The City Secretary is an appointed position and is responsible for many of the essential tasks the city of Rhome performs. Such as,

- Agenda and minute preparation for both the city council and planning & zoning commission
- Serves as elections administrator each year for general and special elections
- Assists the residents who would like to run for office
- Takes meeting minutes and prepares for Council review
- Serves as the treasurer and records management officer of the city
- Coordinates the appointment of residents to boards and commissions
- Receives and fills open records requests
- Prepares proclamations/ordinances/resolutions/legal and public notices, etc.
- Posts legal notices both at city hall and in the official newspaper
- Serves as primary point of contact for payroll/human resources needs for staff
- Assist the City Administrator in multiple tasks
- Certifies all city documents when needed

Other responsibilities include grant management and reporting, updating our online city codes, administering oaths and statements of office for those elected or appointed to serve, and interacting with department heads and the city administrator as part of the administrative leadership team.

Utility Billing/Inspections/Permitting: Under the direction of the City Administrator, the Utility Billing/Permitting Manager handles the day-to-day tasks associated with these services. Such as, processing water payments, setting up new accounts, accepting permit applications, providing the relevant guidance on processes, and a variety of other tasks associated with this forward-facing position for Rhome. Utility related services also involve trash collection, Eye on Water to ensure water use transparency, setting meters and working together with the public works department team.

Municipal Court Services: Working directly with the City Administrator, this service area processes all Class C Misdemeanor cases for traffic and other violations, as well as any ordinance violation that occurs within the Rhome city limits. The court is considered a 'trial' court and must follow all the rules as a larger court would for the state. The municipal judge is appointed by Council and issues the standing orders, presides over cases, and directs the work of the clerk. This department also has a large interaction with the general public and our Rhome citizens.

Finance Related: Accounts Payable/Receivable are handled through the position of **Accounting Specialist** who also works directly with the City Administrator. The position operates financial accounting software, handles bank reconciliations, issue checks, enters journal entries, and processes bank drafts.

** All of the above information is meant to be representative of an overview of the job duties/responsibilities and is not all inclusive of the positions.*

GOALS AND OBJECTIVES

Short Term Objectives (less than 2 years):

1. Continue to review water and wastewater infrastructure needs with public works team to ensure we are prepared to provide services.
2. Evaluate public facilities for both resident and staffing needs.
3. Develop staff team through leadership and training opportunities which will help us provide better services.
4. Further develop budget documents to increase knowledge about how city finances are utilized.
5. Begin to develop a strategic plan with the Council and staff team.
6. Further educate and implement the concepts found in the comprehensive planning document.
7. Complete the scanning of the city's paper records into the electronic system.
8. Help to develop Wise County City Secretary group to foster collaboration.
9. Develop team building/recognition program for all staff.
10. Continue to work with a certified public accountant (CPA) service.
11. Increase training opportunity for accounting specialist position.

Long Range Goals (2 to 5 years):

1. Work with staff teams to implement replacement programs for vehicles, equipment, tools, pumps, and motors.
2. Work to secure long range water source solutions for the city through regional partnerships and/or identifying additional water resources.
3. Support city secretary in obtaining human resource professional designation.
4. Complete the review and update of existing city ordinances.
5. Continue to review software support programs to enhance service delivery and improve internal work processes.

BUDGET FY 2023-2024

FUND 10 (GENERAL FUND) DEPARTMENT 10 (ADMINISTRATION)		Adopted Budget 2023	Revisions FY 22-23	Estimated Totals FY 22-23	Budget FY 23-24
REVENUE					
13-10000-00	Rhome Beautification Fund	\$ -	\$ -		\$ -
10-40100-10	Franchise Fees	\$ 77,000	\$ (3,000)	\$ 72,000	\$ 75,000
10-40240-10	Property Tax M & O	\$ 457,932	\$ 45,000	\$ 503,075	\$ 745,952
11-40250-00	Property Tax I&S Debt Service	\$ 432,412	\$ 35,000	\$ 467,820	\$ 347,397
10-40600-10	Sales Tax	\$ 1,150,000	\$ 125,000	\$ 1,275,000	\$ 1,250,000
11-40650-00	Sales Tax I&S Debt Service	\$ 80,379	\$ -	\$ 80,379	\$ 80,379
10-40700-10	Miscellaneous Revenue	\$ 2,000	\$ 10,000	\$ 12,000	\$ 5,000
10-70100-10	Interest Revenue	\$ 200	\$ 1,000	\$ 1,600	\$ 1,000
10-70300-10	Other Revenue	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 2,199,923	\$ 213,000	\$ 2,411,874	\$ 2,504,728
EXPENDITURES					
10-65610-10	Salary	\$ 187,700	\$ -	\$ 189,700	\$ 201,212
10-65630-10	Wages	\$ 56,784	\$ -	\$ 56,784	\$ 61,419
10-65640-10	Overtime	\$ 500	\$ -	\$ 500	\$ 500
10-60530-10	Vehicle Allowance	\$ 6,000	\$ (1,000)	\$ 5,000	\$ 6,000
10-60350-10	Education/Training	\$ 4,000	\$ -	\$ 4,000	\$ 8,000
10-60890-10	Council - Education/Training	\$ -	\$ -	\$ -	\$ 5,000
10-61600-10	Dues & Subscriptions	\$ 39,000	\$ (5,000)	\$ 34,000	\$ 39,000
10-60600-10	Office Supplies	\$ 2,900	\$ -	\$ 2,900	\$ 2,900
10-60800-10	Postage	\$ 1,000	\$ -	\$ 1,000	\$ 1,200
10-65600-10	Hiring/Testing Expenses	\$ 250	\$ -	\$ 250	\$ 250
10-66030-10	Banquet/Service Awards	\$ 2,000	\$ -	\$ 2,000	\$ 2,500
10-63400-10	Telephone & Internet	\$ 8,000	\$ (3,000)	\$ 5,000	\$ 8,000
10-66020-10	Technology	\$ 8,500	\$ 12,000	\$ 20,500	\$ 8,500
10-60300-10	Contract Labor	\$ 122,000	\$ -	\$ 122,000	\$ 15,000
10-60000-10	Accounting Services	\$ 18,500	\$ -	\$ 18,500	\$ 18,500
10-62750-10	Legal Notices	\$ 5,300	\$ (3,000)	\$ 2,300	\$ 5,300
10-62800-10	Legal Fees	\$ 99,000	\$ -	\$ 99,000	\$ 99,000
10-63430-10	City Elections	\$ 4,000	\$ (400)	\$ 3,600	\$ 4,000
10-60950-10	Ad Valorem Property Tax Services - Wise County	\$ 29,000	\$ (7,000)	\$ 22,000	\$ 29,000
10-61200-10	Credit Card Fees	\$ 500	\$ 350	\$ 850	\$ 500
10-60080-10	Bank Fees	\$ 3,000	\$ (2,700)	\$ 300	\$ 2,000
10-60510-10	Note Payments	\$ 3,349	\$ -	\$ 3,349	\$ 3,349
10-66100-10	Library Support	\$ 600	\$ -	\$ 600	\$ 600

BUDGET FY 2023-2024

[illegible]

PROPOSED BUDGET FY 23-24

FUND 10 (GENERAL FUND) FUND 41 & 42 (SECURITY & TECHNOLOGY) DEPARTMENT 40 (MUNICIPAL COURT)		Adopted Budget 2023	Revisions FY 22-23	Estimated Totals FY 22-23	Budget FY 23-24
	REVENUE				
10-40160-40	Court Fines Revenue	\$ 430,000	\$ (30,000)	\$ 400,000	\$ 430,000
10-40170-40	Credit Card Convenience Fee	\$ -	\$ -	\$ -	\$ -
41-40180-00	Building & Security Revenue	\$ 16,000	\$ -	\$ 16,000	\$ 16,000
42-40185-00	Court Technology Revenue	\$ 7,000	\$ -	\$ 7,000	\$ 7,000
	TOTAL REVENUE	\$ 453,000	\$ (30,000)	\$ 423,000	\$ 453,000
	EXPENDITURES				
10-65630-40	Wages	\$ 51,251	\$ -	\$ 51,251	\$ 56,377
10-65640-40	Overtime	\$ -	\$ -	\$ -	\$ 1,000
10-60890-40	Education/Training	\$ 2,000	\$ (400)	\$ 1,600	\$ 2,000
10-61600-40	Dues & Subscriptions	\$ 300	\$ (150)	\$ 150	\$ 300
10-60600-40	Office Supplies	\$ 1,200	\$ 800	\$ 2,000	\$ 1,800
10-60800-40	Postage	\$ 1,400	\$ 100	\$ 1,500	\$ 1,500
10-65600-40	Hiring/Testing Expenses	\$ -	\$ -	\$ -	\$ -
10-60300-40	Contract Labor (Legal)	\$ 12,200	\$ (500)	\$ 11,700	\$ 12,200
41-60005-10	Building Security	\$ 16,000	\$ (6,000)	\$ 10,000	\$ 6,000
42-60480-10	Court Technology	\$ 8,200	\$ (6,500)	\$ 1,700	\$ 6,500
10-60870-40	State Taxes	\$ 127,500	\$ 30,000	\$ 157,500	\$ 145,000
10-62800-40	Legal Fees	\$ 10,000	\$ 3,500	\$ 13,500	\$ 12,000
10-60008-40	Collection Agency Fees	\$ 40,000	\$ (10,000)	\$ 30,000	\$ 40,000
10-61200-40	Credit Card Fees	\$ -	\$ -	\$ -	\$ -
10-61820-40	Insurance - Med/Dental (ER)	\$ 13,068	\$ (2,000)	\$ 11,068	\$ 14,375
10-61830-40	TMRS - Retirement (ER)	\$ 3,732	\$ (150)	\$ 3,582	\$ 3,919
10-65680-40	State Unemployment (ER)	\$ 90	\$ -	\$ 90	\$ 90
10-65700-40	Medicare Expense (ER)	\$ 760	\$ -	\$ 760	\$ 760
10-65710-40	Social Security Expense (ER)	\$ 3,251	\$ -	\$ 3,251	\$ 3,251
	TOTAL EXPENDITURES	\$ 290,952	\$ 8,700	\$ 299,652	\$ 307,071
		REVENUE	EXPENDITURES	DIFFERENCE	
	REV./EXPEND FY 2022-2023	\$ 423,000	\$ 299,652	\$ 123,348	
	NET REV./EXPEND. - FY 2023-2024				\$ 145,929

PROPOSED BUDGET FY 23-24

FUND 10 (GENERAL FUND) DEPARTMENT 20 (DEVELOPMENT & CODE)		Adopted Budget 2023	Revisions FY 22-23	Estimated Totals FY 22-23	Budget FY 23-24
REVENUE					
10-40025-20	Code Revenue	\$ -	\$ 1,900	\$ 1,900	\$ 1,500
10-40200-20	Health Permit Revenue	\$ 8,000	\$ (1,900)	\$ 6,100	\$ 8,000
10-40360-20	Hotel Occupancy Tax Revenue	\$ 18,000	\$ (6,700)	\$ 11,300	\$ 18,000
10-40380-20	Animal Registration Revenue	\$ 1,200	\$ (1,170)	\$ 30	\$ 200
10-40400-20	Permits / Plats/ Site Plan	\$ 100,000	\$ 1,350	\$ 101,350	\$ 100,000
10-70300-20	Other Revenue	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 127,200	\$ (6,520)	\$ 120,680	\$ 127,700
EXPENDITURES					
10-65630-20	Wages	\$ -	\$ -	\$ -	\$ -
10-60300-20	Contract Labor	\$ -	\$ -	\$ -	\$ -
10-61600-20	Dues & Subscriptions	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
10-60600-20	Office Supplies	\$ 300	\$ (100)	\$ 200	\$ 300
10-60800-20	Postage	\$ 250	\$ -	\$ 250	\$ 250
10-60400-20	Engineering Services	\$ 50,000	\$ (37,500)	\$ 12,500	\$ 30,000
10-60970-20	Street Repairs	\$ 120,000	\$ (105,000)	\$ 15,000	\$ 331,360
10-60500-20	Inspection Fees	\$ 22,000	\$ (2,700)	\$ 19,300	\$ 22,000
10-60060-20	Animal Control	\$ 1,200	\$ (1,100)	\$ 100	\$ 200
10-61820-20	Insurance - Med/Dental (ER)	\$ -	\$ -	\$ -	\$ -
10-61830-20	TMRS - Retirement (ER)	\$ -	\$ -	\$ -	\$ -
10-65680-20	State Unemployment (ER)	\$ -	\$ -	\$ -	\$ -
10-65700-20	Medicare Expense (ER)	\$ -	\$ -	\$ -	\$ -
10-65710-20	Social Security Expense (ER)	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 198,750	\$ (146,400)	\$ 52,350	\$ 389,110
		REVENUE	EXPENDITURES	DIFFERENCE	
	REV./EXPEND FY 2022-2023	\$ 120,680	\$ 52,350	\$ 68,330	
	NET REV./EXPEND. - FY 2023-2024				\$ (261,410)

BUDGET FY 23-24

Police Department	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Impound Lot Revenue	\$ -	\$ -	\$ -	\$ -	0%
Sponsor Revenue - NNO	\$ 4,490	\$ 3,000	\$ 3,000	\$ -	0%
Donations	\$ -	\$ -	\$ -	\$ -	0%
Auction Proceeds	\$ -	\$ 12,000	\$ -	\$ (12,000)	100%
Miscellaneous Revenue	\$ 8,602	\$ 500	\$ 500	\$ -	0%
Grant Revenue	\$ -	\$ 900	\$ 900	\$ -	0%
Other Revenue	\$ -	\$ -	\$ -	\$ -	0%
RVR Contract Revenue	\$ -	\$ 202,957	\$ 117,957	\$ (85,000)	-42%
Aurora Contract Revenue	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
Total Revenue	13,092.00	\$ 269,357	\$ 172,357	\$ (97,000)	-36%
	Actual	Adopted		FY 23-24 vs.	
Expenditures & Other Uses	FY 21-22	FY 22-23	FY 23-24	Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 452,364	\$ 566,841	\$ 671,191	\$ 104,350	18%
<i>Insurance</i>	\$ 66,837	\$ 84,059	\$ 103,186	\$ 19,127	23%
<i>Taxes</i>	\$ 35,041	\$ 40,110	\$ 47,220	\$ -	18%
<i>Retirement</i>	\$ 31,685	\$ 36,648	\$ 43,190	\$ 6,542	18%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 585,927	\$ 727,657	\$ 864,787	\$ 130,019	19%
Supplies and Materials	\$ 15,171	\$ 14,300	\$ 14,300	\$ -	0%
Dues, Training, Subscriptions, & Members	\$ 21,588	\$ 17,000	\$ 17,000	\$ -	0%
Lease/Mtce. of Buildings & Structures	\$ 25,101	\$ 39,913	\$ 30,420	\$ (9,493)	-24%
Maintenance of Equipment & Machines	\$ 93,283	\$ 41,500	\$ 45,500	\$ 4,000	10%
Utilities	\$ 3,918	\$ 4,150	\$ 4,300	\$ 150	4%
Contractual Services	\$ 1,700	\$ 900	\$ 900	\$ -	0%
Technology, Telephone, & Internet	\$ 8,283	\$ 10,000	\$ 10,500	\$ 500	0%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ 27,327	\$ 77,328	\$ 77,328	\$ -	0%
Total Operating & Maintenance	\$ 196,371	\$ 205,091	\$ 200,248	\$ (4,843)	-2%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 782,298	\$ 932,748	\$ 1,065,035	\$ 125,176	14.2%

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Public Safety - Police

DEPARTMENT: POLICE

ACCOUNT: GF - 50

The State of Texas has over 2,700 police departments that operate within our state borders and over 79,000 licensed peace officers. Each department is governed by not only state law but also works within the local jurisdiction in which they serve the community. Police Officers and the staff associated with the department are part of the Texas criminal justice system and enforce the laws of the State and the specific county or city entity. They also work with residents to address 'quality of life' related concerns.



The Rhode Police Department consists of employees who assist and support the community to help ensure we have a safe environment in which to work and live. The personnel are assigned to routine patrol duties covering the city limit of Rhode, and the extra-territorial jurisdiction (ETJ) of Wise County in the Rolling V Ranch development district. The city also has an Interlocal Agreement (ILA) to provide limited law enforcement services to our neighbor, the City of Aurora.

The total population they currently serve is approximately 3,500 individuals over a 9 square mile area. They also enforce traffic laws and respond to accidents for the over 45,000 estimated number of vehicles that travel through our area each workday.

Leadership of the department is provided by the Chief of Police who oversees the staff team including the Patrol Sergeant and the Criminal Investigations / Administrative Sergeant. Departmental duties include call response, traffic enforcement, directed patrols, vehicle crash investigations, as well as criminal investigations for both misdemeanor and felony level offenses. Members also participate or host community events, such as Coffee with a Cop, National Night Out, library and school reading events, and community-based education.

<https://www.justice.gov>

MISSION / PURPOSE STATEMENT

The Rhode Police Department is committed to enhancing the quality of life in the community by providing the highest quality public service, protection of life and property, and impartial law enforcement, while always maintaining respect for individual rights and human dignity.

GOALS AND OBJECTIVES

Short Term Objectives (less than 2 years):

1. Resolve the dispatch service provider issue.
2. Reclassify the part-time administrative assistant to a full-time position.

3. Fill the previously approved part-time officer position and reclassify as a part-time property and evidence technician position.
4. On-board and put four (4) new police vehicles in service – in 2022/2023 budget.
5. Research the addition of a police sergeant (potential partnership with Aurora)
6. Purchase patrol rifles for the officers.
7. Add breaching tools (Fat Maxx, Sledgehammer, Halligan Tool) to department.
8. Standardize uniforms for each officer.
9. Secure active shooter response kits (Ballistics, IFAK, etc.)
10. Finish the cleanout of the storage area and convert it to usable space.
11. Research Computer Aided Dispatching system for vehicles
12. Research Radio upgrades/improvements

Long Range Goals (2 to 5 years):

1. Research and integrate Police Records Management System (RMS) to manage investigative files and other policing-based documents.
2. Transition to new camera system.
3. Budget four (4) additional police officers.
4. Research facility locations and make recommendations for alternative department offices.

BUDGET FY 23-24

FUND 10 (GENERAL FUND) DEPARTMENT 50 (POLICE)		Adopted Budget 2023	Revisions FY 22-23	Estimated Totals FY 22-23	Budget FY 23-24
REVENUE					
10-40010-50	Impound Lot Revenue	\$ -	\$ -	\$ -	\$ -
10-40040-50	Sponsor Revenue - NNO	\$ 3,000	\$ -	\$ 2,725	\$ 3,000
10-40270-50	Donations	\$ -	\$ -	\$ -	\$ -
10-40275-50	Auction Proceeds	\$ 12,000	\$ (2,500)	\$ 9,500	\$ -
10-40700-50	Miscellaneous Revenue	\$ 500	\$ 8,700	\$ 9,200	\$ 500
14-70500-00	Grant Revenue	\$ 900	\$ 19,426	\$ 20,326	\$ 900
10-70300-50	Other Revenue	\$ -	\$ -	\$ -	\$ -
10-40540-50	RVR/PMB Contract Revenue	\$ 117,957	\$ -	\$ 117,957	\$ 117,957
10-40530-50	Aurora Contract Revenue	\$ 37,500	\$ 2,000	\$ 39,500	\$ 50,000
	Total Revenue	\$ 171,857	\$ 27,626	\$ 199,208	\$ 172,357
EXPENDITURES					
10-65610-50	Salary	\$ 85,995	\$ -	\$ 85,995	\$ 98,894
10-65630-50	Wages	\$ 440,943	\$ -	\$ 440,943	\$ 532,394
10-65640-50	Overtime	\$ 39,903	\$ -	\$ 39,903	\$ 39,903
10-60300-50	Contract Labor	\$ 900	\$ (400)	\$ 500	\$ 900
10-60890-50	Education/Training	\$ 4,000	\$ (500)	\$ 3,500	\$ 4,000
10-61600-50	Dues & Subscriptions	\$ 13,000	\$ 65	\$ 13,065	\$ 13,000
10-60600-50	Office Supplies	\$ 2,400	\$ 625	\$ 3,025	\$ 2,400
10-60800-50	Postage	\$ 400	\$ (150)	\$ 250	\$ 400
10-63510-50	Uniforms / Clothing Allowance	\$ 7,000	\$ -	\$ 7,000	\$ 7,000
10-65600-50	Hiring/Testing Expenses	\$ 600	\$ 30	\$ 630	\$ 600
10-63400-50	Telephone & Internet	\$ 8,500	\$ (1,000)	\$ 7,500	\$ 9,000
10-63450-50	Technology	\$ 1,500	\$ (400)	\$ 1,100	\$ 1,500
10-61110-50	Vehicle Repairs & Maintenance	\$ 8,000	\$ 10,550	\$ 18,550	\$ 6,000
10-61150-50	Gas & Oil	\$ 28,000	\$ 5,000	\$ 33,000	\$ 34,000
10-60410-50	Equipment Repairs	\$ 1,500	\$ (500)	\$ 1,000	\$ 1,500
10-60430-50	Equipment	\$ 4,000	\$ 5,410	\$ 9,410	\$ 4,000
10-60010-50	National Night Out Expenses	\$ 3,000	\$ (1,200)	\$ 1,800	\$ 3,000
14-80500-10	Grant Purchases	\$ 900	\$ 17,500	\$ 18,400	\$ 900
10-60510-50	Note Payments	\$ 27,328	\$ -	\$ 27,328	\$ 27,328
10-61100-50	New Vehicle Leasing/Purchase	\$ 50,000	\$ (2,000)	\$ 48,000	\$ 50,000
10-61750-50	Impound Lot Expense	\$ -	\$ -	\$ -	\$ -
10-63100-50	Building Maintenance	\$ 12,000	\$ 50,000	\$ 62,000	\$ 1,000
10-61800-50	Insurance - Prop/Liability	\$ 27,913	\$ 1,530	\$ 29,443	\$ 29,420

BUDGET FY 23-24

[illegible]

BUDGET FY 23-24

Fire - EMS Department	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Donations	\$ 5,100	\$ 5,000	\$ 5,000	\$ -	0%
Fundraisers	\$ 14,267	\$ 18,000	\$ 9,000	\$ (9,000)	50%
Transfer from General Fund	\$ 174,750	\$ 136,505	\$ 450,000	\$ 313,495	230%
Tarrant County Contract	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0%
RD - CPR Initiative Sponsored	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
RD - CPR Initiative Class Fees	\$ -	\$ 2,160	\$ 2,160	\$ -	0%
Wise County Contract	\$ 69,519	\$ 52,000	\$ 86,000	\$ 34,000	15%
Cost Recovery	\$ 10,760	\$ 16,650	\$ 10,000	\$ (6,650)	-40%
RVR Funding for FF Position	\$ -	\$ 81,089	\$ 81,089	\$ -	0%
Grant Revenue	\$ -	\$ 29,000	\$ 5,000	\$ (24,000)	-83%
Proceeds from Sales/Auctions	\$ -	\$ -	\$ -	\$ -	0%
Total Revenue	\$ 282,396	\$ 350,404	\$ 658,249	\$ 307,845	-9%
Expenditures & Other Uses					
	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 24,852	\$ 127,670	\$ 335,805	\$ 208,135	163%
<i>Insurance</i>	\$ 3,476	\$ 27,500	\$ 42,890	\$ 15,390	56%
<i>Taxes</i>	\$ 1,910	\$ 9,810	\$ 27,050	\$ -	0%
<i>Retirement</i>	\$ 1,685	\$ 8,960	\$ 18,320	\$ 9,360	104%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 31,923	\$ 173,940	\$ 424,065	\$ 232,885	24%
Supplies and Materials	\$ 30,287	\$ 73,660	\$ 53,660	\$ (20,000)	0%
Dues/Training/Subs/Memberships	\$ 14,370	\$ 16,253	\$ 17,500	\$ 1,247	0.01%
Lease/Mtce. of Buildings & Structures	\$ 21,646	\$ 16,311	\$ 19,120	\$ 2,809	17%
Purchase/Mtce of Equip. & Machines	\$ 69,987	\$ 73,400	\$ 84,000	\$ 10,600	15%
Utilities	\$ 4,646	\$ 4,000	\$ 4,250	\$ 250	6%
Contractual Services	\$ 35,020	\$ 41,500	\$ -	\$ (41,500)	-100%
Technology, Telephone, & Internet	\$ 4,663	\$ 5,308	\$ 5,300	\$ (8)	-0.01%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ -	\$ 49,702	\$ 49,702	\$ -	0%
Total Operating & Maintenance	\$ 180,619	\$ 280,134	\$ 233,532	\$ (46,602)	-11%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures & Other Sources	\$ 212,542	\$ 454,075	\$ 657,597	\$ 186,283	3%

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Public Safety – Fire/EMS

DEPARTMENT: Fire/EMS

ACCOUNT: FIRE -10

The Rhome Fire Rescue Department is staffed by a combination of full-time, part-time employees and volunteers. The department currently has two (2) full-time staff members, a Fire Chief and Firefighter. The firefighter position is funded through an on-going partnership with PMB, the developer of the Reunion and Bluestem subdivisions. Part-time firefighters are staffed by members of other departments in the DFW metroplex. Currently, we also employ eight (8) part-time staff members, with three (3) having EMT-P certifications and five (5) with EMT-B. We are fortunate to have five (5) volunteer members with an additional four (4) members in our candidate program (working toward certifications). One of our volunteers is also appointed as the Assistant Chief by the Fire Chief.

Our department uses the gym of the “Old School” building as a fire station with plans to staff members on shift 24/7/365 beginning in October of 2023. This has been made possible by the Rhome City Council’s commitment to enhance our public safety services by approving two (2) additional full-time firefighters. Staff are in the process of posting the positions on the Texas Commission of Fire Protection (TCFP) website in order to find the best candidates. The two (2) applicants who hold the proper certifications and possess the community commitment and values of the department will be welcomed aboard!

Our coverage area is approximately 54 square miles, with areas that reach into northern Tarrant County and southern Wise County through mutual aid agreements. Tarrant County provides the department with \$8,000.00 per year to help offset our costs and Wise County provides \$60,000.00 per year. Wise County Judge is proposing an increase of \$26,000.00 for the new 23-24 budget year, increasing our yearly funding at \$86,000.00.

Structure fire suppression, motor vehicle accidents and extrications, Grass and wildland fire, EMS calls, hazardous materials response, investigations of any nature. These are just a few of the emergency responses we cover.

On the non-emergency side, we provide services such as public education at businesses (fire extinguisher training, CPR, AED and basic first aid), at schools by overseeing fire drills and October fire prevention classes. We also perform plan reviews on new businesses, and inspections.

We respond to approximately 800-1,000 calls for service each year. See the data below for a comparison of surrounding departments.

2022 YEAR-END CALL DATA

WISE COUNTY ESD #1	1,417
NEWARK	1,050
RHOME	853
HASLET	831
EAST WISE	550

MISSION / PURPOSE STATEMENT

The Rhome Fire Rescue will provide the highest level of customer service while fulfilling our duty to protect life, property, and the environment.

Duty - We are dedicated to carrying out our mission as accountable stewards of the resources entrusted to us, with prompt response and readiness to serve.

Honor – We are trustworthy, have strong character, and adhere to the highest principles.

Compassion – We provide service with empathy and sympathy for the suffering of others.

Service – We provide a rapid, highly skilled response that meets the immediate needs of the customers while striving for continuous improvement within a safe work environment.

GOALS AND OBJECTIVES

Short Term Objectives (less than 2 years):

1. Continue to review staffing needs as the community grows.
2. Research our qualifications for a Safford Grant that would provide three (3) years of funding for firefighters
3. Evaluate the continued use of Engine/Quint E-217 – the engine is past time for retirement due to age and the lack of available parts.
4. Evaluate the use of Brush-17 – 23-year-old equipment and past time for replacement.
5. Price and discuss the purchase of extrication/rescue tools with Council.
6. Replace bunker gear and work boots for staff team.

Long Range Goals (2 to 5 years):

1. Increase staffing levels to four (4) firefighters per shift (with a minimum of three (3) on at all times).
2. Increase technical/skills training for staff members.
3. Research facility improvements.
4. Purchase a ladder truck to meet commercial/multi-story residential needs as these types of units are built in the community.
5. Pursue a lower ISO rating for the community to help lower insurance premiums.

PROPOSED BUDGET FY 23-24

FUND 60 (FIRE FUND)		Adopted Budget 2023	Revisions FY 22-23	Estimated Totals FY 22-23	Budget FY 23-24
	REVENUE				
60-40270-00	Donations	\$ 5,000	\$ (5,000)	\$ -	\$ 5,000
60-40280-00	Fundraisers	\$ 18,000	\$ (9,000)	\$ 9,000	\$ 9,000
60-40300-00	Transfer from General Fund	\$ 136,505	\$ 66,445	\$ 202,950	\$ 450,000
60-40330-00	Tarrant County Contract	\$ 8,000	\$ 500	\$ 8,500	\$ 8,000
60-40550-00	RD - CPR Initiative Sponsored	\$ 2,000	\$ (2,000)	\$ -	\$ 2,000
60-40555-00	RD - CPR Initiative Class Fees	\$ 2,160	\$ (2,160)	\$ -	\$ 2,160
60-40610-00	Wise County Contract	\$ 52,000	\$ 8,200	\$ 60,200	\$ 86,000
60-40630-00	Cost Recovery	\$ 16,650	\$ (6,800)	\$ 9,850	\$ 10,000
60-40540-00	RVRP/PMB Funding for FF Posit	\$ 81,089	\$ -	\$ 81,089	\$ 81,089
14-70600-00	Grant Revenue	\$ 29,000	\$ (28,500)	\$ 500	\$ 5,000
60-40640-00	Proceeds from Sales/Auctions	\$ -	\$ 34,276	\$ 34,276	\$ -
	Total Revenue	\$ 350,404	\$ 55,961	\$ 406,365	\$ 658,249
	EXPENDITURES				
60-65610-10	Salary	\$ 73,000	\$ (20,000)	\$ 53,000	\$ 90,295
60-65630-10	Wages - Full & part-time FF	\$ 50,003	\$ -	\$ 50,003	\$ 231,500
60-60300-10	Contract Labor	\$ 41,500	\$ -	\$ 41,500	\$ -
60-65640-10	Overtime	\$ 4,668	\$ -	\$ 4,668	\$ 14,010
60-60890-10	Education/Training	\$ 4,253	\$ -	\$ 4,253	\$ 5,500
60-61610-10	Dues	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
60-61600-10	Subscriptions	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
60-60600-10	Office Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
60-63400-10	Telephone & Internet	\$ 4,308	\$ -	\$ 4,308	\$ 4,300
60-63450-10	Technology	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
60-63510-10	Uniforms / Clothing Allowance	\$ 31,500	\$ -	\$ 31,500	\$ 31,500
60-60610-10	Station Supplies	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
60-66030-10	Banquet - Service Awards	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
				\$ -	
60-66000-10	EMS Supplies	\$ 7,000	\$ -	\$ 7,000	\$ 7,000
60-60560-10	Support Crew Supplies	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
60-61700-10	Apparatus Replacement	\$ -	\$ -	\$ -	\$ -
60-60580-10	Apparatus Repair & Mtce.	\$ 20,000	\$ 5,000	\$ 25,000	\$ 30,000
60-61150-10	Gas & Oil	\$ 8,400	\$ -	\$ 8,400	\$ 9,000
60-60430-10	Equipment	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
60-66200-10	Loan Purchases	\$ -	\$ -	\$ -	
60-60470-10	Fire Safety Program	\$ 1,000	\$ -	\$ 1,000	\$ 1,000

PROPOSED BUDGET FY 23-24

[illegible]

BUDGET FY 23-24

Parks & Recreation	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
REVENUE					
Fundraisers	\$ -	\$ -	\$ -	\$ -	
Transfer from General Fund	\$ 21,050	\$ 48,000	\$ 18,000	\$ (30,000)	-63%
TOTAL REVENUE	\$ 21,050	\$ 48,000	\$ 18,000	\$ (30,000)	-63%
Expenditures & Other Uses					
<i>Salaries & Wages</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Insurance</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Taxes</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Retirement</i>	\$ -	\$ -	\$ -	\$ -	0%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ -	\$ -	\$ -	\$ -	0%
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	0%
Lease/Mtce. of Buildings & Structures	\$ -	\$ -	\$ -	\$ -	0%
Purchase/Mtce of Parks, & Equip.	\$ 1,776	\$ 38,700	\$ 7,200	\$ (31,500)	-84%
Utilities	\$ 4,474	\$ 5,300	\$ 6,800	\$ 1,500	28%
Contractual Services	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
Technology, Telephone, & Internet	\$ -	\$ -	\$ -	\$ -	0%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Operating & Maintenance	\$ 6,250	\$ 46,000	\$ 16,000	\$ (30,000)	-67%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	\$ -	\$ -	\$ -	\$ -	0%
Total Capital	\$ -	\$ -	\$ -	\$ -	0%
Transfers Out	\$ 355	\$ 2,000	\$ 2,000	\$ -	0%
Other Uses	\$ -	\$ -	\$ -	\$ -	0%
Total Other Uses	\$ 355	\$ 2,000	\$ 2,000	\$ -	0%
Total Expenditures & Other Sources	\$ 6,605	\$ 48,000	\$ 18,000	\$ (30,000)	-64%

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Parks and Recreation

DEPARTMENT: Parks

ACCOUNT: PARKS-10

The city owns and operates the following:

- Rhome Family Park
- Veterans Memorial Park
- Civic Pavilion

Parks also has a group of volunteers who work at the Board level to help us in this important area. A Parks, Recreation & Open Space plan was drafted in partnership with the Institute of Urban Studies in June of 2020. The plan included public engagement, a comprehensive inventory, and implementation strategies and recommendations. This will be valuable as Rhome continues to expand the park systems and services for our residents.

MISSION / PURPOSE STATEMENT

The mission of the Rhome Parks and Recreation Board is to promote the maintenance and improvement of existing City parks and other City owned recreational facilities, to encourage the establishment of supervised recreation programs, and to make recommendations to the City Council on matters regarding acquisitions and major projects.

GOALS AND OBJECTIVES

Short Term Objectives (less than 2 years):

1. Revitalize the Parks and Recreation Board by recruiting new volunteers.
2. Work to establish updated policies and procedures for park use and fees.
3. Seek additional grants that may be available to enhance our current park offerings.

PROPOSED BUDGET FY 23-24

[illegible]

BUDGET FY 23-24

Utility Fund - Public Works	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
Revenue					
Credit Card Convenience Fee	\$ -	\$ -	\$ -	\$ -	0%
Meter Deposits (income)	\$ 39,406	\$ -	\$ -	\$ -	0%
Tap Fees	\$ 9,078	\$ 30,000	\$ 10,000	\$ (20,000)	-67%
Water Revenue	\$ 906,415	\$ 950,000	\$ 900,000	\$ (50,000)	-5%
Water Tower Lease	\$ 10,700	\$ 12,000	\$ 12,000	\$ -	0%
Miscellaneous Revenue	\$ 172	\$ 5,000	\$ 5,000	\$ -	0%
Interest Revenue	\$ 168	\$ 100	\$ 100	\$ -	0%
Sewer Revenue	\$ 478,949	\$ 506,293	\$ 480,000	\$ (26,293)	-6%
Garbage Revenue	\$ 101,728	\$ 107,210	\$ 112,000	\$ 4,790	5%
TOTAL REVENUE	\$ 1,546,616	\$ 1,610,603	\$ 1,519,100	\$ (91,503)	-6%

Expenditures & Other Uses	Actual FY 21-22	Adopted FY 22-23	FY 23-24	FY 23-24 vs. Adopted FY 22-23	Difference
<i>Salaries & Wages</i>	\$ 225,122	\$ 312,365	\$ 340,363	\$ 27,998	9%
<i>Insurance</i>	\$ 31,357	\$ 54,639	\$ 60,103	\$ 5,464	10%
<i>Taxes</i>	\$ 16,220	\$ 24,050	\$ 24,051	\$ -	0%
<i>Retirement</i>	\$ 15,292	\$ 22,019	\$ 23,120	\$ 1,101	5%
<i>Other</i>	\$ -	\$ -	\$ -	\$ -	0%
Total Payroll	\$ 287,991	\$ 413,073	\$ 447,637	\$ 34,563	8%

Supplies and Materials	\$ 8,636	\$ 17,175	\$ 17,675	\$ 500	3%
Dues/Training/Subs/Memberships	\$ 7,084	\$ 11,500	\$ 13,000	\$ 1,500	13%
Lease/Mtce. of Buildings & Structures	\$ 28,877	\$ 27,412	\$ 29,412	\$ 2,000	7%
Mtce. of Equipment & Machines	\$ 94,462	\$ 30,500	\$ 50,000	\$ 19,500	64%
Utility Projects	\$ -	\$ 30,000	\$ 10,000	\$ (20,000)	-67%
Utilities	\$ 11,373	\$ 53,543	\$ 50,750	\$ (2,793)	-5%
Contractual Services	\$ 4,079	\$ 200	\$ 500	\$ 300	150%
Technology, Telephone, & Internet	\$ 7,261	\$ 8,900	\$ 14,100	\$ 5,200	-84%
Engineering	\$ 41,384	\$ 52,000	\$ 45,000	\$ (7,000)	-13%
Legal	\$ -	\$ -	\$ -	\$ -	0%
Notes & Debt Service	\$ 118,387	\$ 43,363	\$ 43,363	\$ -	0%
Total Operating & Maintenance	\$ 321,543	\$ 274,593	\$ 273,800	\$ (793)	3.50%

	Actual FY 21-22	Adopted FY 22-23	Proposed FY 23-24	Prop. FY 23-24 vs. Adopted FY 22-23	Difference
Walnut Creek SUD Purchases	\$ 338,620	\$ 405,000	\$ 405,000	\$ -	0%
Groundwater Production Fee	\$ 10,342	\$ 15,358	\$ 15,358	\$ -	0%
Water Testing	\$ 4,836	\$ 9,500	\$ 9,500	\$ -	0%
Water Chemicals	\$ 5,079	\$ 7,600	\$ 8,360	\$ 760	10%
Water Line Maintenance	\$ 4,062	\$ 4,500	\$ 6,000	\$ 1,500	33%
AMR Cell Fee Per Connection	\$ 1,954	\$ 6,600	\$ 6,600	\$ -	0%

BUDGET FY 23-24

Water Meter/Trensmmitter	\$	3,406	\$	6,600	\$	6,600	\$	-	0%
Well/Tank/Meter Vault Mtce.	\$	4,581	\$	13,300	\$	13,300	\$	-	0%
Tap Expenses	\$	-	\$	-	\$	-	\$	-	0%
Total Water Operating & Maintenance	\$	372,880	\$	468,458	\$	470,718	\$	2,260	-1%
Sewer Chemicals	\$	6,481	\$	10,000	\$	14,000	\$	4,000	40%
Sewer Line Maintenance	\$	3	\$	2,500	\$	2,500	\$	-	0%
Sewer Testing	\$	14,899	\$	12,852	\$	20,000	\$	-	0%
Plant and Lift Station Maintenance	\$	19,315	\$	12,000	\$	12,000	\$	-	0%
Total Sewer Operating & Maintenance	\$	40,698	\$	37,352	\$	48,500	\$	4,000	31%
		Actual		Adopted		Proposed		Prop. FY 23-24 vs.	
		FY 21-22		FY 22-23		FY 23-24		Adopted FY 22-23	Difference
Trash/Solid Waste Contract	\$	101,177	\$	107,210	\$	107,210	\$	-	0%
Total Trash/Solid Waste	\$	101,177	\$	107,210	\$	107,210	\$	-	0%
Capital Outlay	\$	171,900	\$	168,776	\$	170,000	\$	1,224	1%
Capital Projects	\$	-	\$	-	\$	-	\$	-	0%
Total Capital	\$	171,900	\$	168,776	\$	170,000	\$	1,224	1%
Transfers Out	\$	-	\$	-	\$	-	\$	-	0%
Other Uses	\$	-	\$	-	\$	-	\$	-	0%
Total Other Uses	\$	-	\$	-	\$	-	\$	-	0%
Total Expenditures & Other Sources	\$	1,296,189	\$	1,469,462	\$	1,517,865	\$	41,254	2%

Utility Fund - Public Works

DEPARTMENT: PUBLIC WORKS

ACCOUNT: UF - 20

Municipal Public Works departments often handle service provision for water, utilities, and trash collection. These services may be provided in-house through direct service delivery (meaning the city has a water or sewer plant, owns, and operates their own electric department or operates their own trash and recycling program). The traditional model for public works is that governmental units (city, county, or state) provide the services directly to the residents, which are usually funded through taxation.

However, other models exist, which include public/private partnerships to deliver these types of services. The services are delivered on behalf of local government through a contractual arrangement with a private vendor.

In Rhome, the Public Works Department is a combination of physical assets, management practices, policies, and personnel necessary to provide and support the structures and services which are essential to the health and welfare of our citizens. They are responsible for the following:

1. Water System – wells, pumps and booster stations, storage tanks, fire hydrants, water lines, and disinfection
2. Wastewater collection and wastewater treatment – wastewater treatment plants, manholes, sewer lines, lift stations, disinfection
3. Streets / Roadways – street repairs, potholes, streets signs, and entrance signs
4. Parks Maintenance – restrooms, pavilion, mowing, trash, and playground equipment

<https://www.apwa.net>

MISSION / PURPOSE STATEMENT

The Public Works Department is committed to providing the highest quality services in the most cost-effective manner, while ensuring that the maintenance, construction, and operations of the public facilities and programs under its care are adequate, safe, and serviceable to the satisfaction of its customers.

ASSETS / FACILITIES

- Six (6) ground storage water tanks
- One (1) elevated storage water tank
- 8.5+ miles of water line
- Four (4) water wells
- Approximately 90 fire hydrants

- Two (2) wastewater treatment plants
- 5+ miles of sewer mains
- Estimated 550 sewer connections
- 150+ manholes
- Three (3) lift stations
- Mows 10+ acres each summer
- 10+ miles of streets and roadway sign maintenance
- Three (3) wholesale water customer support

GOALS AND OBJECTIVES

Short Term Objectives (less than 2 years):

1. Sewer line replacement program for Old Town where I/I (inflow infiltration) is the biggest factor for the West Wastewater Treatment Plant (Clay tile sewer lines and brick manhole replacement).
2. West Wastewater Screw press to process sludge based on growth and development projections.
3. Automated bar screen for the West Wastewater Treatment Plant to remove trash, needles, rags, plastic wrappers, and other debris from the system prior to reaching the lift station pumps. This helps preserve the pumps, motors, and other machinery.
4. Begin the process to upgrade West Wastewater Treatment Plant.
5. Ground storage tank repairs or replacement (Well #5 and Well #4).
6. Develop a comprehensive analysis of the streets the City is responsible for maintaining and present a short/long range plan to repair streets.
7. Finish working with WHECO to replace the approximately 20 years old SCADA system that monitors and controls the elevated water tank and other public works assets.
8. Finish the Community Development Block Grant (CDBG) program to rehabilitate Well #6 in Old Town Rhome.
9. Research options to drill wells to reduce dependency on outside water sources.

Long Range Goals (2 to 5 years):

1. Implement the street repairs and replacement program along with drainage and infrastructure upgrades as needed.
2. Replace clay tile sewer lines and brick manholes.
3. Implement replacement program for vehicles, equipment, tools, pumps, and motors.
4. Work to secure long range water source solution for the City through regional partnerships and/or identifying additional water resources.

PROPOSED BUDGET FY 23-24

FUND 20 (WATER/UTILITY FUND)		Adopted Budget 2023	Revisions FY 22-23	Estimated Totals FY 22-23	Proposed Budget FY 23-24
	REVENUE				
20-40170-10	Credit Card Convenience Fee	\$ -	\$ -	\$ -	\$ -
20-40650-10	Meter Deposits (income)	\$ -	\$ -	\$ -	\$ -
20-40660-10	Tap Fees	\$ 30,000	\$ (20,000)	\$ 10,000	\$ 10,000
20-40670-10	Water Revenue	\$ 950,000	\$ (100,000)	\$ 850,000	\$ 900,000
20-40680-10	Water Tower Lease	\$ 12,000	\$ (2,000)	\$ 10,000	\$ 12,000
20-40700-10	Miscellaneous Revenue	\$ 5,000	\$ 15,000	\$ 20,000	\$ 5,000
20-70100-10	Interest Revenue	\$ 100	\$ -	\$ 100	\$ 100
20-40670-20	Sewer Revenue	\$ 506,293	\$ (50,000)	\$ 456,293	\$ 480,000
20-40670-30	Garbage Revenue	\$ 107,210	\$ 7,790	\$ 115,000	\$ 112,000
	TOTAL REVENUE	\$ 1,610,603	\$ (149,210)	\$ 1,461,393	\$ 1,519,100
	EXPENDITURES				
20-65610-10	Salary	\$ 89,985	\$ (60,000)	\$ 29,985	\$ 96,865
20-65630-10	Wages	\$ 209,394	\$ (4,300)	\$ 205,094	\$ 224,498
20-65640-10	Overtime	\$ 12,986	\$ 2,000	\$ 14,986	\$ 19,000
20-60300-10	Contract Labor	\$ 200	\$ 3,800	\$ 4,000	\$ 500
20-60800-10	Postage	\$ 4,500	\$ -	\$ 4,500	\$ 4,000
20-60890-10	Education/Training	\$ 2,500	\$ -	\$ 2,500	\$ 4,000
20-61600-10	Dues & Subscriptions	\$ 4,000	\$ (2,000)	\$ 2,000	\$ 4,000
20-66050-10	Licenses & Permits	\$ 5,000	\$ (500)	\$ 4,500	\$ 5,000
20-60600-10	Office Supplies	\$ 7,400	\$ -	\$ 7,400	\$ 7,400
20-60400-10	Engineering Services	\$ 52,000	\$ (40,000)	\$ 12,000	\$ 45,000
20-65600-10	Hiring/Testing Expenses	\$ 300	\$ -	\$ 300	\$ 300
20-63400-10	Telephone & Internet	\$ 6,600	\$ (2,000)	\$ 4,600	\$ 5,500
20-66020-10	Technology	\$ 2,300	\$ -	\$ 2,300	\$ 8,600
20-63510-10	Uniforms / Clothing Allowance	\$ 3,975	\$ -	\$ 3,975	\$ 4,975
20-61110-10	Vehicle Repairs & Maintenance	\$ 6,000	\$ -	\$ 6,000	\$ 3,000
20-61130-10	Maintenance	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
20-61700-10	Equipment Rentals	\$ 2,000	\$ -	\$ 2,000	\$ 3,500
20-61150-10	Gas & Oil	\$ 9,500		\$ 9,500	\$ 10,500
20-60210-10	Emergency Repairs	\$ 5,000	\$ 25,000	\$ 30,000	\$ 25,000
20-66070-10	Water/Sewer Shop Supplies	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
20-63100-10	Building Maintenance	\$ 1,000	\$ 50,000	\$ 51,000	\$ 1,000
20-61800-10	Insurance - Prop/Liability	\$ 26,412	\$ 2,000	\$ 28,412	\$ 28,412
20-64000-10	Utilities - Gas & Electric	\$ 53,043	\$ (13,000)	\$ 40,043	\$ 50,000

PROPOSED BUDGET FY 23-24

20-64100-10	Utilities - Water	\$ 500	\$ 250	\$ 750	\$ 750
20-60100-10	Bond Interest Expense	\$ 93,776	\$ -	\$ 93,776	\$ 94,500
20-60150-10	Bond Principal	\$ 75,000	\$ -	\$ 75,000	\$ 75,500
20-60510-10	Note Payments	\$ 43,363	\$ -	\$ 43,363	\$ 43,363
20-61200-10	Bank Services Fee	\$ -	\$ -	\$ -	\$ -
20-66110-10	Walnut Creek SUD Purchases	\$ 405,000	\$ (25,000)	\$ 380,000	\$ 405,000
20-66030-10	Groundwater Production Fee	\$ 15,358	\$ -	\$ 15,358	\$ 15,358
20-60240-10	Utility Projects	\$ 30,000	\$ -	\$ 30,000	\$ 10,000
20-66100-10	Water Testing	\$ 9,500	\$ (3,000)	\$ 6,500	\$ 9,500
20-60200-10	Water Chemicals	\$ 7,600	\$ -	\$ 7,600	\$ 8,360
20-66090-10	Water Line Maintenance	\$ 4,500	\$ 750	\$ 5,250	\$ 6,000
20-66150-10	Tap Expenses	\$ -	\$ -	\$ -	\$ -
	Well/Tank/Meter Vault				
20-66400-10	Maintenance	\$ 13,300	\$ -	\$ 13,300	\$ 13,300
20-60220-10	AMR Cell Fee Per Connection	\$ 6,600	\$ -	\$ 6,600	\$ 6,600
20-60230-10	Water Meter/Transmitter	\$ 6,600	\$ -	\$ 6,600	\$ 6,600
20-60200-20	Sewer Chemicals	\$ 10,000	\$ (2,000)	\$ 8,000	\$ 14,000
20-66090-20	Sewer Line Maintenance	\$ 2,500	\$ (2,000)	\$ 500	\$ 2,500
20-66100-20	Sewer Testing	\$ 12,852	\$ 5,000	\$ 17,852	\$ 20,000
	WWTP/Lift Station				
20-66400-20	Maintenance	\$ 12,000	\$ (5,000)	\$ 7,000	\$ 12,000
20-66040-30	Garbage Service	\$ 107,210	\$ -	\$ 107,210	\$ 107,210
20-61820-10	Insurance - Med/Dental (ER)	\$ 54,639	\$ -	\$ 54,639	\$ 60,103
20-61830-10	TMRS Retirement (ER)	\$ 22,019	\$ -	\$ 22,019	\$ 23,120
20-65710-10	State Unemployment (ER)	\$ 383	\$ -	\$ 383	\$ 383
20-65700-10	Medicare Expense (ER)	\$ 4,486	\$ -	\$ 4,486	\$ 4,486
20-65710-10	Social Security Expense (ER)	\$ 19,181	\$ -	\$ 19,181	\$ 19,183
20-80100-10	Other Expenses	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
	TOTAL EXPENDITURES	\$ 1,469,462	\$ (70,000)	\$ 1,399,462	\$ 1,517,865
		REVENUE	EXPENDITURES	DIFFERENCE	
	REV./EXPEND. FY 2022-2023	\$ 1,461,393	\$ 1,349,462	\$ 111,931	
	REV./EXPEND. FY 2023-2024				\$ 1,235

General Fund Vehicles

VIN #	MAKE	MODEL	YEAR	Secondary ID	Dept.	LP #
6627	CHEVY	TAHOE	2016	UNIT 120	POLICE	1340382
2881	DODGE	CHARGER	2019	UNIT 123	POLICE	1340397
8104	CHEVY	TAHOE	2019	UNIT 124	POLICE	1340398
7691	CHEVY	TAHOE	2020	UNIT 125	POLICE	1339607
1643	CHEVY	SILVERADO	2015	UNIT 100	POLICE	1179518

Fire Department Vehicles

VIN #	MAKE	MODEL	YEAR	Secondary ID	Dept.	LP #
3291	DODGE	RAM 1500	2018	CHIEF-17	FIRE	TEMP TAG
1447	FORD	F-450	2000	BRUSH 17	FIRE	796843
5906	FORD	F-600	2022	BRUSH -217	FIRE	1553312
5624	FORD	F-550	2013	RESCUE - 17	FIRE	1179530
0125	ROSENBAUER		2009	ENGINE - 317	FIRE	1084664
0531	AMERICAN LAFRANCE		2003	ENGINE 217	FIRE	1340394

Utility Fund – Public Works Vehicles

VIN #	MAKE	MODEL	YEAR	Secondary ID	Dept.	LP #
3869	HUSTIER	XONE	2023	52" ZERO TURN	PW	
2279	HUSTIER	XONE	2023	60" ZERO TURN	PW	
FP05	JOHN DEERE		2022	BACKHOE	PW	

1540	CHEVY	1500 SILVERADO	2018		PW	136297G
7434	CHEVY	2500 SILVERADO	2013		PW	1339649
9313	DODGE	RAM 1500	2008	SILVER	PW	1339643
9928	DODGE	RAM 1500	2008	GOLD	PW	1217647
3982	DODGE	RAM 3500	2001	FLATBED	PW	1093059
	INT'L	VACTOR 2100	2005	VACTOR	PW	1159220
	GMC	UNKNOWN	1984	DUMP TRUCK	PW	231067
	UNKNOWN	TRAILER	2006		PW	9029196
	UNKNOWN	TRAILER	2006		PW	902925
	UNKNOWN	TRAILER		WITH RAMPS	PW	913484
	UTILITY	TRAILER		SMALL TRAILER	PW	902956
	WELDER	TRAILER		8FT	PW	909924
	CRANE	TRAILER		10 FT	PW	9029251

Admin: Court Clerk	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$50,906	\$62,226	\$73,545	6% increase = \$54,327

CITY – COURT CLERK	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$29,619	\$37,024	\$44,429
BRIDGEPORT	\$37,449	\$44,058	\$50,665
ROANOKE	\$43,322	\$51,988	\$60,653
NORTHLAKE	\$39,998	\$50,003	\$60,008

CITY – COURT ADMIN.	MINIMUM	MID-POINT	MAXIMUM
ROANOKE	\$63,429	\$76,115	\$88,801
NORTHLAKE	\$65,000	\$81,250	\$97,500

*Our pay scale numbers are a combination of both positions pay scales

Admin: Accounting Specialist	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$46,423	\$55,216	\$61,712	6% increase = \$48,358

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$39,416	\$49,275	\$59,114
BOYD	\$42,848	\$45,470	\$48,226
ROANOKE	\$63,429	\$76,115	\$79,500
NORTHLAKE	\$39,998	\$50,003	\$60,008

Admin: UB/Permit Manager	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$58,972	\$75,925	\$92,872	6% increase = \$64,270

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$52,458	\$65,582	\$78,686
ROANOKE	\$63,429	\$76,115	\$88,800

Admin: City Secretary	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$72,455	\$86,363	\$100,315	10% increase = \$72,530*

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$63,447	\$79,346	\$95,215
BOYD	\$66,950	\$71,048	\$75,353
ROANOKE	\$84,424	\$101,309	\$118,194
NORTHLAKE	\$75,000	\$93,750	\$112,500

Police: Police Chief	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$111,480	\$131,640	\$152,649	15% increase = \$98,894 *

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$102,230	\$127,787	\$153,345
DECATUR	\$112,242	\$121,494	\$134,140
BRIDGEPORT	\$109,548	\$128,880	\$148,212
NORTHLAKE	\$121,900	\$148,400	\$174,900

*Multi-year approach to bring up to minimum scale

Police: Sergeant(s)	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$82,561	\$92,237	\$101,727	8% increase = \$73,111*

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$69,825	\$87,276	\$104,728
DECATUR	\$69,393	\$75,113	\$82,931
BRIDGEPORT	\$77,700	\$89,947	\$99,167
ROANOKE	\$108,488	\$113,913	\$119,337
NORTHLAKE	\$87,400	\$94,937	\$102,474

*Multi-year approach to bring up to minimum scale

Police Officer(s)	Minimum	Mid-point	Maximum	Recommendation
Proposed Pay Scale:	\$62,692	\$74,428	\$80,801	8% increase = \$56,160*

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$69,825	\$87,276	\$104,728
DECATUR	\$58,000	\$62,781	\$69,315
BOYD	\$52,546		\$60,915
BRIDGEPORT	\$58,800	\$68,068	\$78,798
ROANOKE	\$71,126	\$82,506	\$93,886
NORTHLAKE	\$65,857	\$71,509	\$77,162

*Multi-year approach to bring up to minimum scale

Fire: Fire Chief	Minimum	Mid-point	Maximum	Recommendation
Proposed Pay Scale:	\$93,349	\$109,325	\$125,301	15% increase = \$91,425*

CITY	ACTUAL SALARY	MINIMUM	MID-POINT	MAXIMUM
RHOME	\$79,500			
DECATUR	\$109,995			
BRIDGEPORT	\$101,351	\$74,147	\$87,231	\$100,316

*Multi-year approach to bring up to minimum scale

Fire: Firefighter(s)	Minimum	Mid-point	Maximum	Recommendation
Proposed Pay Scale:	\$59,425	\$62,595	\$65,762	8% increase = \$55,003*

CITY	ACTUAL SALARY	MINIMUM	MID-POINT	MAXIMUM
RHOME	\$50,003			
DECATUR	\$55,472			
ROANOKE		\$63,378	\$66,548	\$69,715

UTILITY FUND PAY SCALES

<u>PW: Director</u>	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$90,806	\$108,350	\$125,929	8% increase = \$92,875

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$92,936	\$116,170	\$139,404
BOYD	\$74,160	\$78,699	\$83,468
BRIDGEPORT	\$90,126	\$106,030	\$121,935
NORTHLAKE	\$106,000	\$132,500	\$159,000

<u>PW: Water Operator</u>	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$66,627	\$81,696	\$96,765	15% increase = \$69,699

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$69,825	\$87,277	\$104,728
ROANOKE	\$63,430	\$76,116	\$88,801
NORTHLAKE	\$47,694	\$58,302	\$68,910

<u>PW: Waste Water Operator</u>	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$47,543	\$57,496	\$67,450	6% increase= \$52,915

CITY	MINIMUM	MID-POINT	MAXIMUM
BRIDGEPORT	\$52,695	\$61,994	\$71,293
NORTHLAKE	\$42,390	\$52,998	\$63,606

<u>PW: Technician</u>	Minimum	Mid-Point	Maximum	Recommendation
Proposed Pay Scale:	\$38,383	\$45,366	\$52,703	None

CITY	MINIMUM	MID-POINT	MAXIMUM
JUSTIN	\$39,416	\$49,275	\$58,656
BOYD	\$38,563	\$40,923	\$43,403
BRIDGEPORT	\$37,449	\$44,058	\$50,656
ROANOKE	\$39,385	\$47,261	\$55,138
NORTHLAKE	\$37,100	\$45,315	\$55,650

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2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Rhome

817-636-2462

Taxing Unit Name

Phone (area code and number)

261 N School Rd, Rhome TX 76078

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	\$ 223,586,945
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	\$ 21,328,236
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 202,258,709
4.	2022 total adopted tax rate.	\$ 0.437815 /\$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: \$ 1,398,845	
	B. 2022 disputed value: - \$ 472,502	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 926,343
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 926,343

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 203,185,052
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. <p>A. Absolute exemptions. Use 2022 market value: \$ 376,208</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 152,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 528,208
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. <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 528,208
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.	\$ 202,656,844
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 887,262
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	\$ 764
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 888,026
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 <p>A. Certified values: \$ 277,593,909</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 218,787</p> <p>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</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 277,375,122

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	\$ 25,739,693
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 251,635,429
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	\$ 780,822
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 780,822
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 250,854,607
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.354000 /\$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.	\$ 0.225182 /\$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> .	\$ 203,185,052

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 457,536
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. + \$ 428 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. \$ 428 E. Add Line 30 to 31D.	\$ 457,964
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 250,854,607
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.182561 /\$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 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$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 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$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 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 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 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.182561 /\$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 \$ 463,783 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.184881 /\$100 C. Add Line 40B to Line 39.	\$ 0.367442 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.380302 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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 /\$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 \$ 347,397 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.	\$ 347,397
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 38,073
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 309,324
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 109.00 % C. Enter the 2021 actual collection rate. 107.25 % D. Enter the 2020 actual collection rate. 100.00 % 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	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 309,324
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 251,635,429
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.122925 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.503227 /\$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 /\$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.	463,783
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	251,635,429
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.184308 /\$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> .	0.354000 /\$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.	0.354000 /\$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> .	0.503227 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.318919 /\$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> .	251,635,429
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$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).	0.318919 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate 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)..... \$ 0.437816 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.437816 /\$100	
D.	Adopted Tax Rate..... \$ 0.437815 /\$100	
E.	Subtract D from C..... \$ 0.000001 /\$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)..... \$ 0.450857 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.450857 /\$100	
D.	Adopted Tax Rate..... \$ 0.450857 /\$100	
E.	Subtract D from C..... \$ 0.000000 /\$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)..... \$ 0.494146 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0 /\$100	
C.	Subtract B from A..... \$ 0.494146 /\$100	
D.	Adopted Tax Rate..... \$ 0.477694 /\$100	
E.	Subtract D from C..... \$ 0.016452 /\$100	
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ 0.016453 /\$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).	\$ 0.335372 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(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>	\$ 0.182561 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 251,635,429
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.198700 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.122925 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.504186 /\$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> .	\$ 0.437815 /\$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 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 202,656,844
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> .	\$ 250,854,607
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.335372 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.354000 /\$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. \$ 0.335372 /\$100

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

Indicate the line number used: 67

De minimis rate. \$ 0.504186 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

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