

City of Odem

Fiscal Year 2023-2024

Budget Cover Page

September 12, 2023

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-44,931, which is a -5.23 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$37,758.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.540659/100	\$0.671179/100
No-New-Revenue Tax Rate:	\$0.595456/100	\$0.656121/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.507619/100	\$0.550335/100
Voter-Approval Tax Rate:	\$0.540659/100	\$0.671179/100
Debt Rate:	\$0.015274/100	\$0.101583/100

Total debt obligation for City of Odem secured by property taxes: \$80,000

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget**

Entity Name: City of Odem

Date: 09/11/2023 10:47 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate does not exceed the no-new-revenue tax rate. A motion to adopt an ordinance, resolution, or order setting the tax rate does not require the language about "tax increase" as stated in §26.05(b) of Property Tax Code.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-44.21.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

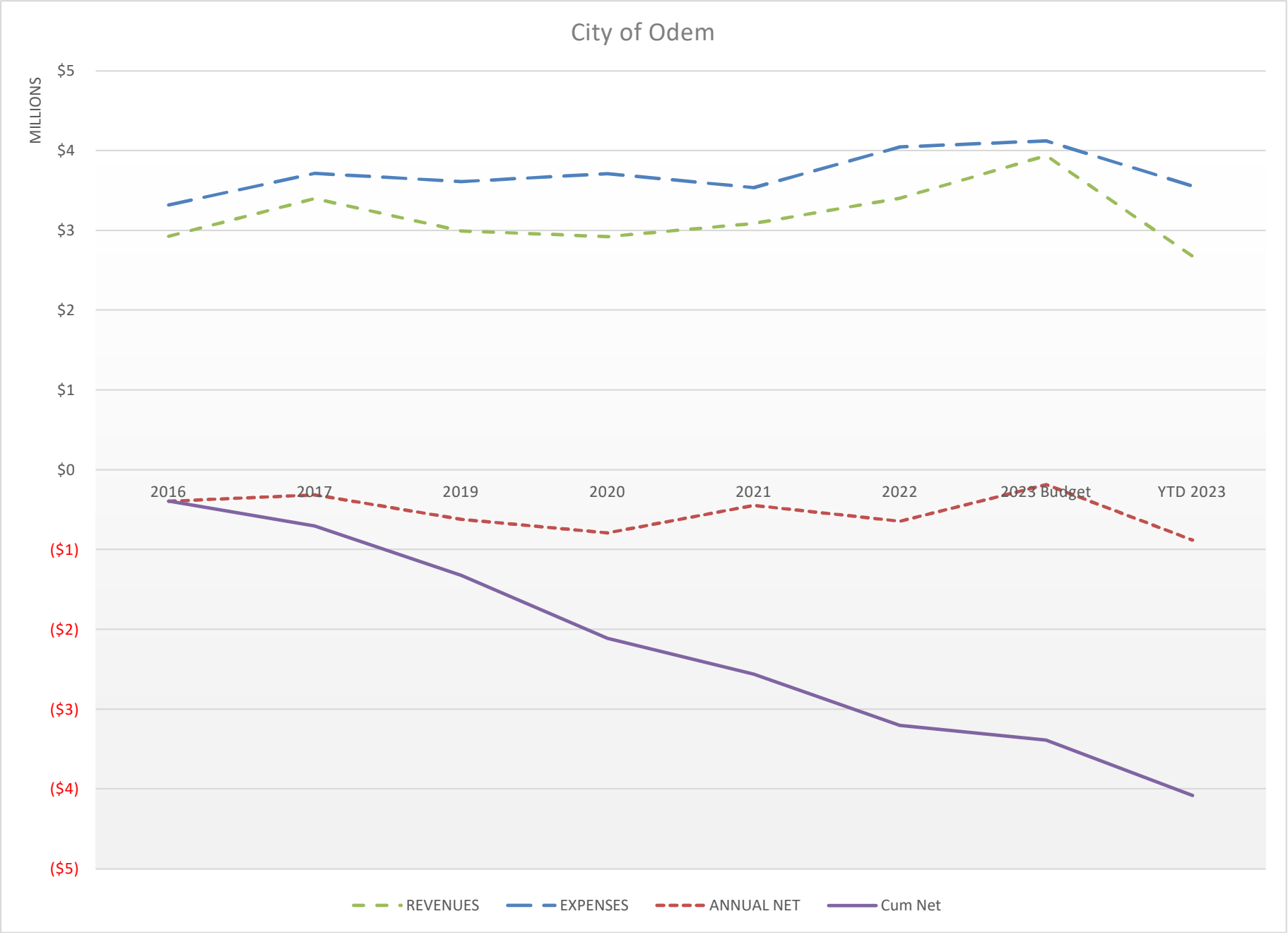
This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

City of Odem ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-44.21.

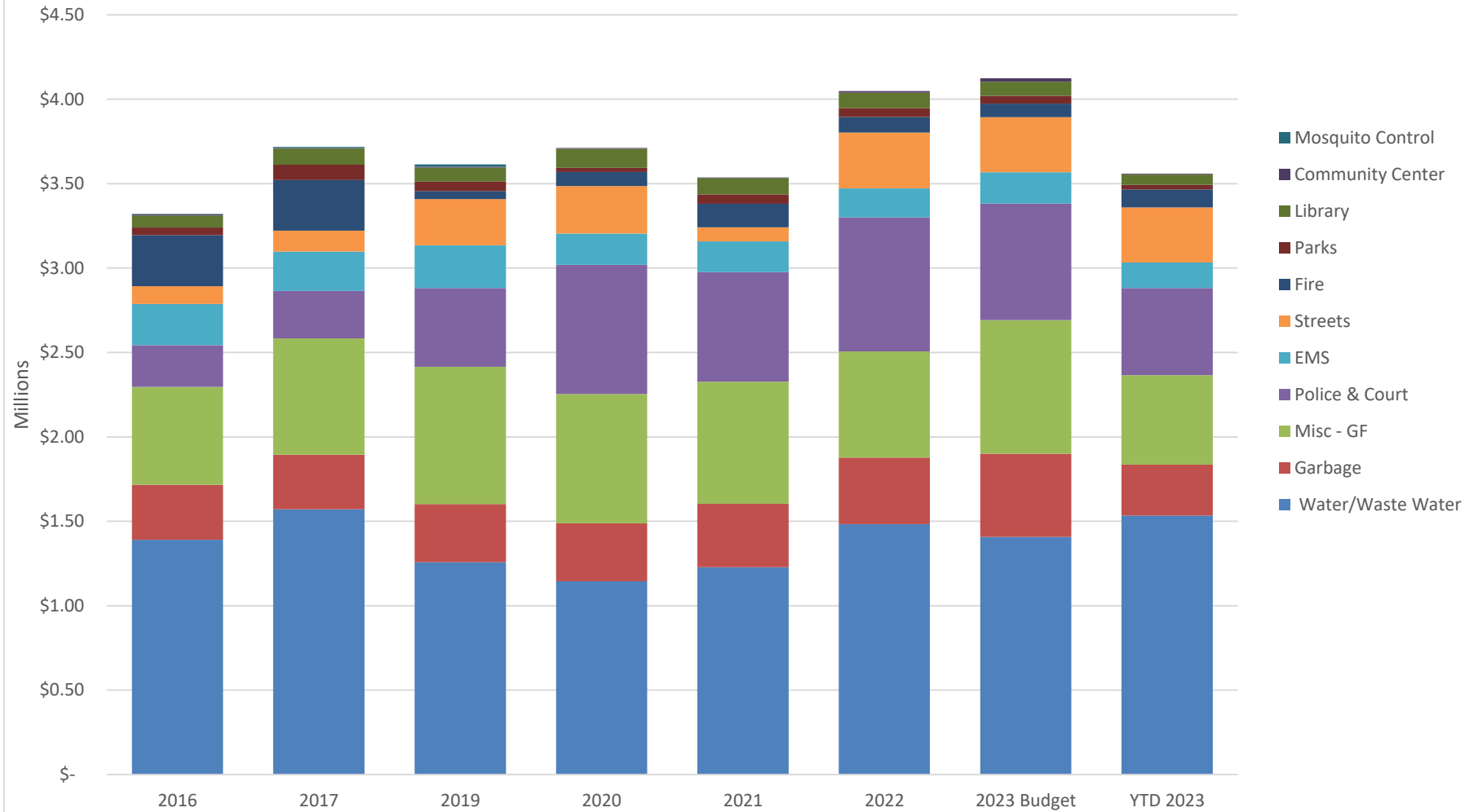
Public Hearing and City Council Meeting
Tuesday, September 12, 2023
RE: Adoption of Budget and Tax Rates for FY 2023-2024

Section	Page
A Budget Cover	1
B Statutory Disclosures and Language to adopt Budget and Tax Rate	2
C Table of Contents	3
D Recorded Results: FY 2016 - To Date	4
E Annual Expenditures By Function: FY 2016 - To Date	5
F FY 2023-24 Proposed Budget (From 9/9/2023 Workshop)	
Summary - General, System(Utility) and Garbage Funds	6
Total	7
Line Item Budgets:	
General Fund	8
System (Utility) Fund	25
Garbage	29
Economic Development Corp - FY 2023	31
Schedule of Compensation and Benefits - by Position	32
Schedule of Staffing Levels - FTE	33
Truth In Taxation Worksheets - July 31, 2023	34
Schedule of Bonded Debt	44
Open Items:	
Financial Policies	To be Reviewed and Discussed by Council @ Works
Fund Balances	Need Audits
Capital Improvement Plan	Input needed from TECQ, Engineers, Developers, etc
Insurance Renewals:	Renew 10/1/2023 -Mayor to Be Authorized?



FY 2018 Excluded

Annual Expenditures By Function



CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
RECAP BY "FUND"										
GENERAL FUND										
3	General Fund Revenues		1,251,194	1,568,881	1,971,828	1,354,478	68.7%		1,684,981	Tax @ VATR
	General Fund Expenses									\$ 0.540659
	Dept #	Description								
4	01	Administration	-	-	-	-			-	
5	02	Streets	83,267	329,685	326,253	325,630	99.8%		259,429	
7	03	Fire	139,324	92,907	80,500	107,570	133.6%		75,500	
	04	Police & Court								
7		Court	255,792	211,775	158,306	172,290			143,004	
9		Police	394,004	582,421	533,020	343,338			129,774	
12	05	EMS	182,334	172,123	184,750	150,766	81.6%		184,750	
13	06	Mosquito Control	-	-	-	-			-	
14	07	Library	96,608	91,337	83,525	60,778	72.8%		67,819	
15	08	Community Center	3,691	9,272	19,300	3,333	17.3%		19,300	
16	09	Parks	55,301	52,375	46,700	27,755	59.4%		31,200	
17	10	Misc.	722,454	628,417	790,400	530,117	67.1%		648,818	
	Compensation adjustment									5% Included (~30K)
	Debt Service (\$600k note for 3 years?)									N/A
	Council 5% (?) Contingency									54,586 3.50%
	25% Expense Reserve (@ 5% per Yr)									77,980 5.0%
19	Total GF Expenses		1,932,775	2,170,312	2,222,754	1,721,577	77.5%		1,692,159	
	Net Transfers In(Out)								9,244	
19	Current Net GF (Deficit)		(681,581)	(601,431)	(250,926)	(367,099)			2,066	
SYSTEM (UTILITY) FUND										
20	System Fund Revenues		1,286,139	1,314,226	1,417,000	929,295	65.6%		1,558,963	Increase 3.77
21	System Fund Expenses		1,228,679	1,483,232	1,407,270	1,534,515	109.0%		1,594,780	3.26
	25% Expense Reserve (@ 5% per Yr)								79,739	16% 5.0%
	Net Transfers In(Out)								115,556	
23	Current Net System (Utility) Fund		57,460	(169,006)	9,730	(605,220)			0	
GARBAGE (SOLID WASTE) FUND										
24	Garbage Fund Revenues		552,967	521,909	550,000	393,586	71.6%		552,000	Increase 4.0%
24	Garbage Fund Expenses		375,075	394,133	493,200	301,414	61.1%		427,200	
	Net Transfers In(Out)								(124,800)	
25	Current Net Garbage (Solid) Waste		177,892	127,776	56,800	92,172			-	

DOES NOT INCLUDE EDC, GRANTS, STREETS, CAPITAL PROJECTS, ETC - REVENUES NOR EXPENSES

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
		TOTALS OF ABOVE								
		REVENUES	3,090,300	3,405,016	3,938,828 0	2,677,359			3,795,944	
		EXPENSES	3,536,529	4,047,677	4,123,224 0	3,557,506			3,793,878	
		NET	<u>\$ (446,229)</u>	<u>\$ (642,661)</u>	<u>\$ (184,396) #</u>	<u>\$ (880,147)</u>			<u>\$ 2,066</u>	
		CUMULATIVE NET SINCE April 1, 2015	\$ (2,901,721)	\$ (3,544,382)		\$ (4,424,529)			\$ (4,422,463)	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL								
		REVENUES								
		01-4-000 STREET MAINT TAX	63)	87,142	0	100,741		0	0	
		01-4-001 CURRENT TAXES	626,289	639,704	825,500	614,550		0	791,685	
		01-4-002 DELINQUENT & DEBT	146,744	149,974	155,500	182,977		0	23,016	
		01-4-003 PENALTY & INTEREST	20,318	20,019	30,000	19,761		0	10,000	
		01-4-010 CITY SALES TAXES	236,812	232,236	240,000	201,498		0	262,390	
		01-4-011 EDC 1/2 CENT SALES	104)	106,535	129,000	100,757		0	131,195	Should be sep
		01-4-012 STREET MAINTENANCE	49)	22	129,000	0		0	131,195	Should be sep
		01-4-150 INT INCOME GEN FUND	0	0	0	0		0	0	
		01-4-151 GENERAL FUND INTEREST	0	0	0	0		0	0	
		01-4-152 INTERST INCOME GEN	0	0	0	0		0	0	
		01-4-155 EMERGENCY MEDICAL	0	0	0	0		0	0	
		01-4-160 CURBING PROJECT	0	0	0	0		0	0	
		01-4-165 WAREHOUSE INTEREST	0	0	0	0		0	0	
		01-4-170 LITTLE LEAGUE PARK	0	0	0	0		0	0	
		01-4-175 DELINQ TAX DEPT.	0	0	0	0		0	0	
		01-4-176 TRANS TO GEN FND -	0	0	0	0		0	0	
		TOTAL	1,029,948	1,235,632	1,509,000	1,220,283		0	1,349,481	
		SALES, FEE, FINE								
		S								
		01-4-200 EMS SALES/DONATIONS	0	0	0	0		0	0	
		01-4-300 FRANCHISE/OCCUPATION	74,481	78,027	80,000	61,579		0	80,000	
		01-4-305 APS COLLECTION FEES	1,670	4,136	0	0		0	0	
		01-4-380 POLICE DEPARTMENT	3,110	3,015	0	2,386		0	0	
		01-4-381 IMPOUND/AUCTION	0	0	9,695	0		0		
		01-4-382 MUNICIPAL COURT Line #1			63,500				100,000	NOT IN INCODE
		01-4-383 MUNICIPAL COURT Line #2			30,208					NOT IN INCODE
		TOTAL SALES, FEE, FINES	79,261	85,177	183,403	63,964		0	180,000	NOT IN INCODE
		LICENSES & PER								
		MITS								
		01-4-400 LICENSE PERMITS	73,703	73,786	105,600	29,135		0	50,000	
		TOTAL LICENSES	73,703	73,786	105,600	29,135		0	50,000	
		OTHER								
		01-4-600 AMBULANCE SUBSIDY	37,635	50,463	45,000	32,435		0	45,000	
		01-4-601 COPIES/FAX	680	374	500	259		0	500	
		01-4-602 MISCELLANEOUS	29,968	38,121	10,000	8,401		0	10,000	
		TOTAL OTHER	68,282	88,957	55,500	41,095		0	55,500	
		INTERGOVERNMENTAL								
		01-4-705 RURAL FIRE CALLS	0	85,329	50,000	0		0	50,000	
		01-4-710 "LEFT IN GRANT"			68,325					NOT IN INCODE
		TOTAL INTERGOVERNMENTAL	0	85,329	118,325	0		0	50,000	
		TOTAL REVENUES	1,251,194	1,568,881	1,971,828	1,354,478		0	1,684,981	

CITY OF ODEM
 PROPOSED BUDGET WORKSHEET
 PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	<u>ADMIN</u>									
	01-5-01-073	WINDSTORM/HAIL INS	0	0	0	0		0	0	
	01-5-01-074	DOCUWARE LEASE	0	0	0	0		0	0	
	TOTAL PAYROLL		0	0	0	0		0	0	
<hr/>										
	TOTAL ADMIN		0	0	0	0		0	0	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND STREET								
	01-5-02-000		0	0	0	0		0		
	01-5-02-001	Salaries - Supervi	0	0	0	0		0		
	01-5-02-002	Wages - Clerical	0	4,971	0	9,249		0		
	01-5-02-003	Wages - Operations	0	77,885	115,000	74,559		0	32,760	
	01-05-02-004	Overtime							1,000	
	01-5-02-005	Retirement	0	2,297	4,700	4,940		0	2,207	
	01-5-02-006	Longevity	0	6,760	0	9,434		0		
	01-5-02-007	Social Security Ta	0	0	0	0		0	2,506	
	01-05-02-008	Unemployment Taxes							9	
	01-05-02-009	Health/Dental/Life Insurance							11,032	
	01-5-02-010	Workman's Compensa	0	0	0	0		0	1,474	
	01-05-02-011	Mileage Reimbursement								
	01-5-02-015	MEDICARE	0	1,163	0	2,004		0	0	
	01-5-02-035	FRINGE BENEFITS	0	0	0	0		0	0	
	01-5-02-060	TEC	0	0	0	0		0	0	
	01-5-02-070	HOSPITAL	0	0	0	0		0	0	
	01-5-02-071	STREET-MEDICAL INSU	0	0	0	0		0	0	
	01-5-02-080	UNIFORMS-ANIMAL CON	0	0	0	0		0	0	
	01-5-02-085	MAINTENANCE UNIFORM	0	3,274	4,500	2,204		0	4,193	
	01-5-02-099	STREET SALARIES	0	0	0	0		0	0	
	TOTAL PAYROLL		0	96,349	124,200	102,391		0	55,181	
	<u>SUPPLIES</u>									
	01-5-02-100	STREET DEPT MATERIA	9,348	4,928	0	1,880		0	0	
	01-5-02-101	STREET DEPT. WEED C	9,827	17,524	0	5,100		0	0	
	TOTAL SUPPLIES		19,175	22,452	0	6,980		0	0	
	<u>CONTRACT SERVICES</u>									
	01-5-02-200		0	2,260	2,500	1,146		0	2,500	
	01-5-02-201	STREET DEPT. BUILDI	0	0	0	67		0	0	
	01-5-02-202	ANIMAL CONTROL SHEL	0	0	0	0		0	0	
	01-5-02-203	ANIMAL CONTROL SUPP	10	0	0	0		0	0	
	01-5-02-204	VEHICLE INSURANCE	746	2,469	0	1,592		0	0	
	TOTAL CONTRACT		756	4,729	2,500	2,805		0	2,500	
	<u>UTILITIES</u>									
	01-5-02-400	STREET LIGHTS	33,017	35,507	38,000	42,022		0	38,000	
	TOTAL		33,017	35,507	38,000	42,022		0	38,000	
	<u>REPAIRS</u>									
	01-5-02-500	STREET DEPT. BUILDI	0	4	0	0		0	0	
	01-5-02-501	STREET EQUIP REPAIR	150	1,960	2,000	1,579		0	2,000	
	01-5-02-502	STREET MAINT REPAIR	100	0	0	0		0	0	
	01-5-02-503	STREET SWEEPER REPA	171	34	0	8		0	0	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01-5-02-504	STREET VEHICLE EXP	34	0	0	0		0	0	
	TOTAL REPAIRS		455	1,998	2,000	1,587		0	2,000	
	<u>Travel & TRAINING</u>									
	01-5-02-600	STREET SWEEPER FUEL	564	53	300	118		0	300	
	TOTAL TRAVEL &		564	53	300	118		0	300	
	<u>CAPITAL OUTLAY</u>	01-5-02-700	0	109,548	129,000	103,437		0	131,195	Should be sep fund
	01-5-02-701	STREETSWEEPER-ANNUA	25,253	50,505	25,253	63,155		0	25,253	
	TOTAL CAPITAL		25,253	160,053	154,253	166,592		0	156,448	
	<u>OTHER</u>									
	01-5-02-800	STEET DEPART MISCELLANEC	4,047	8,543	5,000	3,136		0	5,000	
	TOTAL OTHER			8,543	5,000	3,136		0	5,000	
	4,047									
	TOTAL STREET		83,267	329,685	326,253	325,630		0	259,429	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND FIRE								
		<u>PAYROLL</u>								
	01-5-03-000	FIRE CHIEFS	1,080	945	1,100	540		0	1,100	
	01-5-03-001	MONTHLY EXPENSE	11,860	11,515	6,000	5,100		0	6,000	
	01-5-03-002	PENSION PLAN	2,844	5,616	3,000	2,808		0	3,000	
	01-5-03-087	WRKRS COMPENSAT_____		1,290	1,200	539		0	1,200	
	TOTAL PAYROLL		15,784	19,366	11,300	8,987		0	11,300	
		<u>SUPPLIES</u>								
	01-5-03-100	MISCELLANEOUS S	3,913	3,974	4,000	1,479		0	4,000	
	01-5-03-101	HANDOUTS	508	0	500	2,048		0	500	
	01-5-03-102	GAS/OIL/LUBRICA	2,257	7,055	5,000	2,409		0	5,000	
	01-5-03-103	SMALL TOOLS (	400)	0	0	0		0	0	
	01-5-03-104	CHEMICALS	0	0	1,000	0		0	1,000	
	TOTAL SUPPLIES		6,278	11,029	10,500	5,935		0	10,500	
		<u>CONTRACT SERVI CES</u>								
	01-5-03-200	VEHICLE INSURAN	11,556	4,517	4,000	2,866		0	4,000	
	01-5-03-201	BUILDING INSURA	910	4,047	0	0		0	0	
	01-5-03-202	FLOOD INSURANCE	0	0	0	0		0	0	
	01-5-03-203	WINDSTORM/HAIL	6,876	7,395	0	0		0	0	
	01-5-03-205	MEDICAL-PHYSICA_____	648	698	1,000	755		0	1,000	
	TOTAL CONTRACT		19,990	16,657	5,000	3,621		0	5,000	
		<u>UTILITIES</u>								
	01-5-03-400	PHONE/SIRENS/DI	8,396	7,300	7,000	6,002		0	7,000	
	01-5-03-401	C. P. L. UTILITI	4,517	5,574	5,000	2,539		0	5,000	
	01-5-03-402	ENTEX UTILITIES_____0		0	0	4,605		0	0	
	TOTAL		12,875	12,875	12,000	13,146		0	12,000	
		<u>REPAIRS</u>								
	01-5-03-503	FIRE DEPT. VEHICLE REPAI	7	0	15,000	11,848		0	10,000	
	01-5-03-504	FIRE DEPT. BUILDING REPA	2,093	1,361	5,000	56,342		0	5,000	
	01-5-03-505	FIRE DEPT. EQUIPMENT REF	24,243	20,209	10,000	3,826		0	10,000	
	01-5-03-506	FIRE DEPT. EQUIPMENT CERT _____0		963	1,000	2,816		0	1,000	
	TOTAL REPAIRS		26343	22,533	31,000	74,832		0	26,000	
		<u>TRAVEL & TRAIN ING</u>								
	01-5-03-600	FIRE DEPT. SCHOOL	0	0	0	0		0	0	
	TOTAL TRAVEL &		0	0	0	0		0	0	
		<u>CAPITAL OUTLAY</u>								
	01-5-03-700	FIRE DEPT. EQUIP REPLACE	6,552	1,000	2,500	0		0	2,500	
	01-5-03-701	FIRE DEPT. TRUCKS	14,927	0	0	0		0	0	
	01-5-03-704	FIRE DEPT. CAPITAL OUTLAYS_____0		0	0	0		0	0	
	TOTAL CAPITAL		21,479	1,000	2,500	0		0	2,500	
	01	-GENERAL FUND FIRE								

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	<u>OTHER</u>									
	01-5-03-800	FIRE DEPT. EQUIPMENT	33,727	8,362	7,000	0		0	7,000	
	01-5-03-801	FIRE DEPT. DUES	2,809	1,085	1,200	1,050		0	1,200	
	TOTAL OTHER		36,536	9,447	8,200	1,050		0	8,200	
<hr/>										
	TOTAL FIRE		139,324	92,907	80,500	107,570		0	75,500	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND POLICE								
COURT?		PAYROLL								
	01-5-04-000	POLICE DEPARTMENT	0	0	0	0		0	0	
	01-5-04-001	MUNICIPAL COURT SAL	46,142	41,429	45,000	31,841		0	32,760	
	01-5-04-002	FICA	25,003	21,763	0	26,027		0	2,506	
	01-5-04-003	JUDGE YOLANDA GUEER	19,200	21,600	21,600	16,200		0	21,600	
	01-5-04-004	Contract JANITORIAL	1,663	2,600	2,600	1,900		0	2,600	
	01-5-04-005	MUNICIPAL OVERTIME	1,520	495	1,000	135		0	1,000	
	01-5-04-006	TMRS / FRINGE BENEF	24,499	28,236	2,756	31,040		0	2,207	
	01-5-04-007	OFFICE SUPPLY	8,727	5,301	5,000	4,933		0	5,000	
	01-5-04-008	PROPERTY/LIABILITY	303	2,042	0	0		0	0	
	01-5-04-009	WINDSTORM/HAIL INS	1,311	1,251	0	0		0	0	
	01-5-04-009	TEC							9	
	01-5-04-010	SOCIAL SECURITY (CI	0 (	60)	3,000	0		0		
	01-5-04-011	CONTINUING EDUCATIO	300	225	1,500	1,564		0	1,500	
	01-5-04-012	TECHNOLOGY FUND	10,824	11,322	11,000	9,674		0	11,000	
	01-5-04-013	SECURITY FUND	0	0	0	0		0	0	
	01-5-04-014	POSTAGE	504	2,550	2,700	1,380		0	2,700	
	01-5-04-015	MEDICARE (CITY)	5,848	5,090	700	6,246		0		
	01-5-04-017	PROSECUTOR	18,000	18,000	18,000	14,000		0	18,000	
	01-5-04-018	SALARIES-CHIEF	0	0	0	0		0	0	
	01-5-04-019	WAGES-OFFICERS & CL	79,867	1,542	0	0		0	0	
	01-5-04-020	EMP HEALTH INS	0	0	0	0		0	0	
	01-5-04-021	SOCIAL SECURITY	0	0	0	0		0	0	
	01-5-04-022	MEDICARE	0	0	0	0		0	0	
	01-5-04-035	FRINGE BENEFITS	0	0	0	0		0	0	
	01-5-04-040	COURT FINES/FEES	0	19,429	20,000	11,361		0	20,000	
	01-5-04-060	TEC	0	0	100	45		0	0	
	01-5-04-061	WORKER'S COMP	826	2,713	2,700	1,151		0	134	
	01-5-04-062	TELEPHONE	1,656	812	900	880		0	900	
	01-5-04-063	INTERNET SERVICE	38	1,764	1,700	1,345		0	1,700	
	01-5-04-064	ELECTRICITY (1/3)	2,018	2,837	2,900	1,502		0	2,900	
	01-5-04-065	CENTERPOINT-GAS (1/	184	211	250	145		0	250	
	01-5-04-066	NEW COPIER LEASE	0	1,778	2,100	2,043		0	2,100	
	01-5-04-067	MISC.	0	0	0	0		0	0	
	01-5-04-068	BUILDING MAINTENANC	0	11,833	3,000	622		0	3,000	
	01-5-04-070	MUNICIPAL CLERK HOS	7,358	7,012	9,700	7,514		0	11,037	
	01-5-04-087	DRUG SCREENING	0	0	100	740		0	100	
	TOTAL PAYROLL		255,792	211,775	158,306	172,290		0	143,004	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
		<u>POLICE - PAYROLL & SUPPLIES</u>								
	01-5-04-100	SALARIES- CHIEF	57,015	63,928	64,160	50,113		0	67,376	
	01-5-04-101	WAGES-OFFICERS/CLERK	128,930	245,049	219,200	165,965		0	0	
	01-5-04-102	FUEL & LUBRICANTS	16,484	30,234	17,100	18,803		0	3,000	
	01-5-04-103	JANITORIAL SUPPLIES	0	0	4,000	0		0	1,000	
	01-5-04-104	JANITORIAL SERVICES	5,024	5,200	5,200	4,000		0	5,000	
	01-5-04-105	PATROL EMERGENCY OVERTIME								
	01-5-04-106	INSURANCE-VEHICLE	2,609	9,851	8,100	6,190		0	4,000	
	01-5-04-108	PROPERTY INSURANCE	1,698	1,935	0	0		0	0	
	01-5-04-109	WINDSTORM/HAIL	1,311	1,251	0	0		0	0	
	01-5-04-110	SOCIAL SECURITY	0	0	17,600	0		0	4,177	
	01-5-04-115	MEDICARE	0	0	4,110	0		0	625	
	01-5-04-116	CONTINUING EDUCATION	0	215	1,200	0		0	1,200	
	01-5-04-117	DISPATCHING	3,175	2,680	2,700	2,010		0	2,700	
	01-5-04-118	TRAVEL MEALS & LODGING	644	386	500	0		0	500	
	01-5-04-119	OFFICE SUPPLIES	8,348	4,500	1,500	3,990		0	1,500	
	01-5-04-120	POSTAGE	1,278	362	500	0		0	500	
	01-5-04-121	OUTSIDE SERVICES	30,937	8,854	1,500	4,284		0	1,500	
	01-5-04-122	REPAIRS & MAINT (NON V	333	254	700	0		0	200	
	01-5-04-123	RADIOS	0	46,240	2,000	754		0	500	
	01-5-04-124	SOFTWARE EXPENSE	8,266	8,232	8,500	8,296		0	8,500	
	01-5-04-125	TELEPHONE-MOBILE	10,748	9,913	10,000	7,246		0	3,000	contract?
	01-5-04-126	UNIFORMS	2,341	487	5,500	9,946		0	1,000	
	01-5-04-127	VEHICLE MAINTENANCE	1,588	4,128	4,000	1,085		0	1,500	
	01-5-04-128	POLICE VEHICLES-2	34,181	56,806	43,000	4,284		0		
	01-5-04-129	VEHICLE REPAIRS	3,940	8,478	5,000	864		0	0	
	01-5-04-130	TECHNOLOGY REPAIR	2,901	2,470	2,500	2,197		0	2,500	
	01-5-04-131	ELECTRICITY (1/3)	2,260	2,802	3,300	1,818		0	3,300	
	01-5-04-132	CENTERPOINT (1/3)	162	199	250	145		0	250	
	01-5-04-133	SAN PAT JAIL/HOUSING	405	450	500	315		0	500	
	01-5-04-134	BUILDING REPAIRS	0	0	1,000	0		0	1,000	
	01-5-04-135	K-9	0	0	1,000	413		0	0	
	01-5-04-158	WORKERS' COMP	2,197	5,215	5,400	2,686		0	194	
	01-5-04-159	TMRS	0	0	24,100	0		0	2,905	
	01-5-04-160	TEC	0	0	500	52		0	9	
	01-5-04-170	EMPLOYEE HEALTH INS	44,823	62,302	68,100	47,644		0	11,037	
	01-5-04-187	EMPLOYEE SCREENING	0	0	300	240		0	300	
	TOTAL POLICE PAYROLL AND SUPPLIES		371,597	582,421	533,020	343,338		0	129,774	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	<u>CONTRACT SERVI</u>									
	01-5-04-200	ELECTION JUDGE & CLERKS	0	0	0	0		0	0	
	01-5-04-214	JANITORIAL SALARY	0	0	0	0		0	0	
	TOTAL CONTRACT		0	0	0	0		0	0	
	<u>OTHER</u>									
	01-5-04-800	COURT, INSURANCE AND SUPP	22,407	0	0	93		0	0	
	01-5-04-801	DELINQUENT FINE COLLECTION	0	0	0	0		0	0	
	TOTAL OTHER		22,407	0	0	93		0	0	
	<u>22,407</u>									
	TOTAL COURT AND POLICE		649,796	794,196	691,326	515,722		0	272,778	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	<u>CONTRACT SERVICES</u>	01-5-05-200								
		DISPATCHING	2,680	2,680	2,700	2,010		0	2,700	
	01-5-05-201	EMS BUILDING I	303	1,042	0	0		0	0	
	01-5-05-202	EMS WINDSTORM/	1,311	1,251	0	0		0	0	
	01-5-05-203	EMS AMBULANCE	175,000	160,417	175,000	145,833		0	175,000	
	TOTAL CONTRACT	SERVICES	179,294	165,389	177,700	147,843		0	177,700	
	<u>UTILITIES</u>									
	01-5-05-400									
	EMS	DEPT. ELEC	2,143	1,973	2,500	297		0	2,500	
	01-5-05-401	DEPT. GAS	206	211	250	145		0	250	
	01-5-05-405	DEPT. TELE	0	0	0	0		0	0	
	TOTAL		2,349	2,184	2,750	442		0	2,750	
	<u>REPAIRS</u>									
	01-5-05-500	DEPT. BUIL	691	535	1,000	547		0	1,000	
	TOTAL REPAIRS			535	1,000	547		0	1,000	
	<u>OTHER</u>									
	01-5-05-800	DEPT. ERRO	0	4,014	3,300	1,934		0	3,300	
	TOTAL OTHER			4,014	3,300	1,934		0	3,300	
	TOTAL EMS		182,334	172,123	184,750	150,766		0	184,750	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
		01 -GENERAL FUND MOSQUITO CONTROL								
	01-5-06-100	MOSQUITO CONTROL CHEMICALS_____0	0	0	0	0		0	0	
		TOTAL SUPPLIES	0	0	0	0		0	0	
	<u>CONTRACT SERVICES</u>	01-5-06-200 CHEMICAL EDGING CONTRAC	0	0	0	0		0	0	
	01-5-06-201	MOSQUITO CONTROL EQUIP INS_____0	0	0	0	0		0	0	
		TOTAL CONTRACT	0	0	0	0		0	0	
	<u>REPAIRS</u>	01-5-06-500 MOSQUITO CONTROL EQUIP REP_____0	0	0	0	0		0	0	
		TOTAL REPAIRS	0	0	0	0		0	0	
		<u>0</u>								
		TOTAL MOSQUITO CONTROL	0 0	0	0	0		0	0	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND LIBRARY								
	01-5-07-000	LIBRARIAN SA	38,954	40,603	43,520	32,134		0	32,192	
	01-5-07-001	SOC SEC - CI	0	0	2,700	0		0		
	01-5-07-002	MEDICARE- CI	3,047	2,471	640	3,433		0		
	01-5-07-003	SOC SEC EMPL	0	0	0	0		0	1,996	
	01-5-07-004	MEDICARE-EMP	0	0	0	0		0	467	
	01-5-07-005	TMRS-EMPLOYE	0	0	0	0		0	-	
	01-5-07-006	TMRS-CITY	3,534	3,464	3,700	4,256		0	2,169	
	01-5-07-007	INS PAY-EMPL	0	0	0	0		0	-	
	01-5-07-008	INS PAY-AFLA	0	0	0	0		0	-	
	01-5-07-009	T.E.C.	0	0	100	9		0	9	
	01-5-07-010	MEDICAL INS	7,348	10,163	9,700	7,526		0	11,037	
	01-5-07-011	WRKRS COMPEN	1,512	1,264	1,265	384		0	1,449	
	01-5-07-015	GF MEDICARE	713	578	0	803		0	-	
	TOTAL PAYROLL		55,108	58,544	61,625	48,544		0	49,319	
	<u>SUPPLIES</u>									
	01-5-07-100	OFFICE SUPPL	1,693	1,169	1,000	903		0	1,000	
	01-5-07-101	MISC SUPPLY	497	800	800	633		0	800	
	01-5-07-102	BOOKS/COLLEC_____	530	3,655	2,000	720		0	2,000	
	TOTAL SUPPLIES		2,720	5,623	3,800	2,256		0	3,800	
	<u>CONTRACT SERVI</u>									
	01-5-07-200	BUILDING INS	910	1,042	0	0		0	0	
	01-5-07-201	FLOOD INSURA	0	0	0	0		0	0	
	01-5-07-202	WINSTORN/HAI DE	8339	8,900	0	0		0	0	
	TOTAL CONTRACT		9,250	9,942	0	0		0	0	
	<u>UTILITIES</u>									
	01-5-07-400	TELEPHONES	2,211	2,443	2,700	1,811		0	2,500	
	01-5-07-401	C.P.L. UTILI	3,195	3,346	3,000	1,752		0	3,000	
	01-5-07-402	ENTEX UTILIT	556	707	800	669		0	700	
	TOTAL		5,962	6,496	6,500	4,232		0	6,200	
	<u>REPAIRS</u>									
	01-5-07-500	TECHNOLOGY/M	4,014	4,613	4,500	3,155		0	4,500	
	01-5-07-501	BUILDING REP	18,097	3,438	4,000	1,441		0	3,000	
	01-5-07-502	EQUIPMENT RE	0	0	0	0		0	0	
	01-5-07-504	JANITORIAL S_____	864	2,250	2,600	1,150		0	500	
	TOTAL REPAIRS		22,974	10,301	11,100	5,746		0	8,000	
	01-5-07-600	EDUCATIO	594	431	500	0		0	500	
	01-5-07-700	LIBRARY DEPT. EQUIPMENT AL		0	0	0				
	TOTAL LIBRARY		96,608	91,337	83,525	60,778		0	67,819	0

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND COMMUNITY CENTER								
	01-5-08-100	MISCELLANEOUS _____	0	492	2,000	5		0	2,000	
	TOTAL SUPPLIES	0		492	2,000	5		0	2,000	
		<u>CONTRACT SERVICES</u>								
	01-5-08-200	BUILDING INS.	488	1,042	0	0		0	0	
	01-5-08-201	FLOOD INSURANC	0	0	0	0		0	0	
	01-5-08-202	WINDSTORM/HAIL	1011	1,109	0	0		0	0	
	TOTAL CONTRACT		1,499	2,151	0	0		0	0	
		<u>UTILITIES</u>								
	01-5-08-400	COMM CENTER								
		TELEPHONE	0	0	0	0		0	0	
	01-5-08-401	C.P.L. UTILITI	1,057	2,356	2,700	1,809		0	2,700	
	01-5-08-402	ENTEX UTILITIE	467	80	0	0		0	0	
	TOTAL		1,523	2,437	2,700	1,809		0	2,700	
		<u>REPAIRS</u>								
	01-5-08-500	BUILDING REPAI	519	1,885	12,000	370		0	12,000	
	COMM CENTER									
	01-5-08-501	JANITORIAL SER_____	150	2,308	2,600	1,150		0	2,600	
	TOTAL REPAIRS		669	4,192	14,600	1,520		0	14,600	
		<u>CAPITAL OUTLAY</u>								
	01-5-08-700	CAPITAL IMPROV_____0		0	0	0		0	0	
	TOTAL CAPITAL			0	0	0		0	0	
	OUTLAY									
	TOTAL COMMUNITY CENTER		3,691	9,272	19,300	3,333		0	19,300	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND PARK								
	01-5-09-100	MISCELLA	2,752	2,252	5,000	3,152		0	2,500	
	01-5-09-101	WEED	19,124	6,097	0	2,523		0	0	
	01-5-09-102	SMALL TOOLS	2012	645	1,000	1,055		0	1,000	
	TOTAL SUPPLIES		23888	8,994	6,000	6,730		0	3,500	
	01-5-09-200	VEHICLE/EQUI	1118	2,867	2,800	1,911		0	2,800	
	01-5-09-201	BUILDING INSURA	1333	2,084	0	0		0	0	
	01-5-09-202	WINSTORM HAIL I	3654	3,090	0	0		0	0	
	01-5-09-203	WINDSTORM/HAIL LITTLE LE	0	0	0	0		0	0	
	01-5-09-204	LIGHTS/CONCESSION LITTLE	0	0	5,000	0		0	0	
	TOTAL CONTRACT SERVICES		6105	8,041	7,800	1,911		0	2,800	
	UTILITIES 01-5-09-400C.P.L. UTILITIE		7,940	11,877	3,000	7,396		0	3,000	
	01-5-09-410	LITTLE LEAGUE GARBAGE	0	0	0	0		0	0	
	TOTAL UTILITIES		7,940	11,877	3,000	7,396		0	3,000	
	01-5-09-500	EQUIPMENT REPAI	8,146	10,910	13,000	2,478		0	10,000	
	01-5-09-501	REPAIRS ON PARK	0	5,117	10,000	3,509		0	5,000	
	01-5-09-502	IMPROVEMENTS	4,616	0	0	1,453		0	0	
	TOTAL REPAIRS		12,762	16,027	23,000	7,440		0	15,000	
	<u>TRAVEL & TRAINING</u>									
	01-5-09-600	GAS FUEL/LUBRIC_	4606	7,437	6,900	4,278		0	6,900	
	TOTAL TRAVEL & TRAINING		4606	7,437	6,900	4,278		0	6,900	
	<u>CAPITAL OUTLAY</u>									
	01-5-09-700	CAPITAL PROJECT_____	0	0	0	0		0	0	
	TOTAL CAPITAL OUTLAY		0	0	0	0		0	0	
	TOTAL PARK		55,301	52,375	46,700	27,755		0	31,200	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01	-GENERAL FUND MISC								
	01-5-10-000	GENERAL FUND SALARI	224,007	143,363	162,900	116,917		0	201,024	
	01-5-10-002	FICA CITY	18,299	9,123	12,500	13,053		0	12,463	
	01-5-10-005	GENERAL FUND OVERTI	7,367	3,778	3,000	3,335		0	3,000	
	01-5-10-006	GF TMRS CITY	20,803	12,533	25,900	16,487		0	13,544	
	01-5-10-010	GENERAL FUND SOC. S	0	0	0	0		0	0	
	01-5-10-015	GEN FUND MEDICARE (	4,279	2,134	4,300	3,053		0	2,915	
	01-5-10-016	GF TMRS CITY	0	0	0	0		0	0	
	01-5-10-020	GEN FUND SOC. SEC.	0	0	0	0		0	0	
	01-5-10-025	GEN FUND MEDICARE (	0	0	0	0		0	0	
	01-5-10-030	GEN FRINGE BENEFITS	0	0	0	0		0	0	
	01-5-10-035	GENERAL FRINGE BENE	0	0	0	0		0	0	
	01-5-10-040	INS PAYABLE/GEN EMP	0	0	0	0		0	0	
	01-5-10-045	INS PAYABLE/GEN AFL	0	0	0	0		0	0	
	01-5-10-050	FED WITHHOLDING EMP	0	0	0	0		0	0	
	01-5-10-060	GENERAL FUND T.E.C.	0	0	150	65		0	45	
	01-5-10-070	GENERAL FUND HOSPIT	53,099	58,157	78,240	44,377		0	54,578	
	01-5-10-073	WINDSTORM/HAIL INS	0	0	0	0		0	0	
	01-5-10-074	DOCUWARE LEASE	9,660	0	0	0		0	0	
	01-5-10-075	CUSTODIAN - 1099	2,636	2,250	2,600	1,150		0	2,600	
	01-5-10-076	CUSTODIAN OVERTIME	0	0	0	0		0	0	
	01-5-10-077	CUSTODIAN SOC SEC.	0	0	0	0		0	0	
	01-5-10-078	CUSTODIAN MEDICARE	0	0	0	0		0	0	
	01-5-10-079	CUSTODIAN SOC SEC -	0	0	0	0		0	0	
	01-5-10-080	CUSTODIAN MEDICARE	0	0	0	0		0	0	
	01-5-10-081	FRINGE BENEFIT-EMPL	0	0	0	0		0	0	
	01-5-10-082	INS PAYABLE/CUST. E	0	0	0	0		0	0	
	01-5-10-083	INS PAYABLE/CUST. A	0	0	0	11		0	0	
	01-5-10-084	CUSTODIAN T.E.C.	0	0	0	0		0	0	
	01-5-10-085	CUSTODIAN UNIFORMS	4,120	465	0	0		0	0	
	01-5-10-086	CUSTODIAN MEDICAL I	0	0	0	0		0	0	
	01-5-10-087	WORKERS COMPENSAT__	7426	7,931	6,500	4,427		0	854	
	TOTAL PAYROLL		351,699	239,732	296,090	202,876		0	291,023	
	<u>SUPPLIES</u>									
	01-5-10-100									
		BUILDING MAINTENANC	2,420	3,187	3,300	1,187		0	3,300	
	01-5-10-101	ELECTION SUPPLIES	21,606	0	24,000	13,404		0	12,000	
	01-5-10-102	GENERAL FUND OFFICE	23,445	11,640	13,000	7,771		0	13,000	
	01-5-10-103	GENERAL FUND POSTAG	2,022	2,509	2,700	1,695		0	2,700	
	01-5-10-104	TAX OFFICE SUPPLIES	13,056	12,831	13,500	10,513		0	13,500	
	01-5-10-198	Covid 19 Reimbursab	30,576	0	0	0		0	0	
	01-5-10-199	EMPLOYEE BOND	0	0	0	0		0	0	
	TOTAL SUPPLIES		93,126	30,166	56,500	34,571		0	44,500	
	01	-GENERAL FUND MISC								
	01-5-10-200	MAYOR/COUNCIL FEES	13,950	10,550	12,000	7,660		0	12,000	
	01-5-10-201	INSURANCE	0	0	0	0		0	0	
	01-5-10-202	UNIFORM RENTAL	0	0	0	0		0	0	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	01-5-10-203	ENGINEERING F	0	6,705	5,000	0		0	0	
	01-5-10-204	SURVEY EXPENSES	0	0	1,500	0		0	1,500	
	01-5-10-205	TAX ATTORNEY	0	0	0	0		0	0	
	01-5-10-206	CITY CAR INSURANCE	0	398	300	318		0	300	
	01-5-10-207	GEN FUND PROPERTY/LIABIL	9,726	2,042	13,500	9,687		0	13,500	
	01-5-10-208	GENERAL FUND FLOOD INSUR	0	0	0	0		0	0	
	01-5-10-209	GENERAL FUND WINDSTORM/H	4,165	1,739	29,200	62,702		0	60,000	
	01-5-10-210	GENERAL FUND AUDIT	0	0	15,000	11,000		0	15,000	
	01-5-10-211	CITY ATTORNEY	24,000	24,000	24,000	17,500		0	24,000	
	01-5-10-212	POSTAGE MACHINE RENTAL	851	1,064	900	638		0	900	
	01-5-10-213	OUTSIDE CONSULTANTS	16,500	16,730	16,000	11,335		0	16,000	
	TOTAL CONTRACT		69,192	63,228	117,400	120,841		0	143,200	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	<u>DEBT SERVICE</u>	01-5-10-300 BONDS DUE	137,020	134,680	133,510	1,170		0		
	01-5-10-301	TAX NOTE PAYMENT	0	0	0	0		0	0	
	TOTAL DEBT		137,020	134,680	133,510	1,170		0	0	
	<u>UTILITIES</u>	01-5-10-400 GENERAL FUND T	15,666	16,376	15,000	12,150		0	15,000	
	01-5-10-401	GENERAL FUND C.P.L. UTIL	3,246	3,338	4,100	2,920		0	4,100	
	01-5-10-402	GENERAL FUND ENTEX UTILI	653	502	600	423		0	600	
	TOTAL			20,216	19,700	15,493		0	19,700	
	<u>REPAIRS</u>	01-5-10-500 CITY CAR REPAIRS	254	682	700	238		0	700	
	01-5-10-501	OFF EQUIP MAINT/OUTLAND	150	476	1,500	4,514		0	1,500	
	01-5-10-502	GENERAL FUND BUILDING RE	5,768	4,190	5,000	4,085		0	2,000	
	01-5-10-503	GEN FUND OFFICE EQUIP RE	0	0	0	0		0	0	
	01-5-10-504	COMP/EQUIP REPAIRS	7,035	2,655	3,000	2,042		0	3,000	
	01-5-10-505	SOFTWARE MAINTENACE/INCC	288	0	0	0		0	0	
	01-5-10-506	Misc. Services/Shine On	0	0	0	0		0	0	
	TOTAL REPAIRS		13494	8,003	10,200	10,878		0	7,200	
	<u>TRAVEL & TRAINING</u>	01-5-10-600 CITY CA	520	917	1,000	1,063		0	1,000	
	01-5-10-601	SCHOOL EXPENSES	1,475	519	5,000	1,485		0	2,000	
	01-5-10-602	TRAVEL EXPENSES	5,811	13,725	10,000	7,898		0	5,000	
	TOTAL TRAVEL & TRAINING		7,806	15,162	16,000	10,446		0	8,000	
	01 -GENERAL FUND MISC									
	01-5-10-700	GEN FUND EQUIPMENT REPLACE	0	0	0	0		0	0	
	TOTAL CAPITAL OUTLAY		0	0	0	0		0	0	
	<u>OTHER</u>									
	01-5-10-800	DUES/NOTICE/LEGAL/SUBSCR	5,596	4,465	4,000	3,256		0	4,000	
	01-5-10-801	GRANTS	0	0	0	0		0	0	
	01-5-10-802	GENERAL FUND PUBLIC EMPI	0	0	0	0		0	0	
	01-5-10-803	GENERAL FUND MISCELLANEC	24,957	3,217	8,000	29,836		0	0	
	01-5-10-804	ECONOM DEVEL EXPENSES	0	109,548	129,000	100,749		0	131,195	Should be sep
	TOTAL OTHER		30,553	117,230	141,000	133,842		0	135,195	
	TOTAL MISC		722,454	628,417	790,400	530,117		0	648,818	
	TOTAL EXPENDITURES		1,932,775	2,170,313	2,222,754	1,721,671		0	1,559,594	
	REVENUE OVER/(UNDER) EXPENDITU		\$ (681,581)	\$ (601,432)	\$ (422,654)	\$ (367,193)			\$ 125,387	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
02 -SYSTEM FUND										
<u>SALES,FEE,FINES</u>										3.77
02-4-200	SYSTEM WATER SALES	808,763	804,823	850,000	554,497	65%	0	982,975	3.26	
02-4-201	SYSTEM SEWER	396,647	400,735	425,000	302,007		0	491,488	116%	
02-4-202	SYSTEM WATER CONNECTIO	7,520	7,382	10,000	5,612		0	10,000		
02-4-203	SYSTEM WATER TAPS	11,700	20,859	30,000	10,720		0	30,000		
02-4-204	SYSTEM SEWER TAP PERMI	100	0	15,000	0		0	2,500		
02-4-205	SYSTEM SCRAP SUPPLY &	0	0	0	0		0	0		
02-4-206	SYSTEM MISCELLANEOUS I	984	1,760	2,000	270		0	2,000		
02-4-207	SYSTEM WATER PENALTIES	31,832	38,088	20,000	25,226		0	25,000		
02-4-208	HALO FLIGHT	218	316	0	-617		0	0		
02-4-209	SYSTEM SEWER PENALTIES	0	0	20,000	0		0	0		
02-4-210	SYSTEM INTEREST	0	0	0	0		0	0		
02-4-230	METER DEPT. DEPOSITS	22,420	19,537	30,000	23,428		0	0		
02-4-235	WATER/SEWER SPECIAL FE	5,736	20,527	15,000	8,152		0	15,000		
TOTAL		1,285,919	1,314,026	1,417,000	929,295		0	1,558,963		
<u>OTHER</u>										
02-4-600	METER DEPT. MISCELLANEOUS	220	200	0	0		0	0		
TOTAL OTHER		220	200	0	0		0	0		
<hr/>										
TOTAL REVENUES			1,286,139	1,314,226	1,417,000	929,295		0	1,558,963	
			=====	=====	=====	=====		=====	=====	=====

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	02 -SYSTEM									
	FUND SYSTEM									
	02-5-20-000	SYSTEM SALARIES	185,445	165,079	86,200	69,440		0	160,175	
	02-5-20-001	SYSTEM OVERTIME	13,440	9,794	8,000	2,219		0	8,000	
	02-5-20-002	SYSTEM SOCIAL SECURITY (	15,677	10,842	5,900	7,895		0	10,337	
	02-5-20-003	SYSTEM MEDICARE-CITY	0	0	1,500	0		0	2,418	
	02-5-20-004	SYSTEM SOCIAL SECURITY-E	0	0	0	0		0	0	
	02-5-20-005	SYSTEM MEDICARE-EMPLOYEE	0	0	0	0		0	0	
	02-5-20-006	TMRS ? SYSTEM FRINGE BEN	18,033	14,885	0	8,933		0	11,233	
	02-5-20-007	SYSTEM FRINGE BENEFITS-C	0	0	8,000	0		0		
	02-5-20-008	INS PAYABLE/SYS EMPLOYEE	0	0	0	0		0	0	
	02-5-20-009	INS PAYABLE/SYS AFLAC	0	0	0	0		0	0	
	02-5-20-010	SYSTEM WITHHOLDING	0	0	0	0		0	0	
	02-5-20-011	SYSTEM T.E.C.	0	0	70	0		0	45	
	02-5-20-012	SYSTEM HOSPITAL INSURANC	37,711	50,034	19,440	15,024		0	54,950	
	02-5-20-013	SYSTEM WORKERS COMPENSAI	1,512	3,318	2,500	1,918		0	7,503	
	02-5-20-014	SYSTEM CHILD SUPPORT	0	0	0	0		0	0	
	02-5-20-015	SYS MEDICARE CITY	3,666	2,536	0	1,846		0	0	
	TOTAL PAYROLL		275,484	256,487	131,610	107,276		0	254,660	
	<u>SUPPLIES</u>									
	02-5-20-100	SYSTEM OFFICE SUPPL	15,001	26,731	10,000	12,441		0	7,500	
	02-5-20-101	SYSTEM POSTAGE	5,528	6,733	7,000	5,695		0	7,000	
	02-5-20-102	WATER SMALL TOOLS	121	388	1,000	1,485		0	1,000	
	02-5-20-103	SEWER SMALL TOOLS	70	0	1,000	95		0	1,000	
	02-5-20-104	WATER SUPPLIES	66,615	9,773	10,000	14,488		0	10,000	
	02-5-20-105	SEWER SUPPLIES	15,774	188,938	100,000	62,318		0	100,000	
	02-5-20-106	SYSTEM WEED CONTROL	6,850	1,158	0	317		0	0	
	02-5-20-107	SYSTEM WATER/SEWER	980	740	800	540		0	800	
	02-5-20-108	SCADA SYSTEM (WATER	3,000	3,000	3,000	2,250		0	3,000	
	02-5-20-109	SYSTEM SCADA SEWER	3,000	3,000	3,000	2,250		0	3,000	
	02-5-20-199	CONTRACT-DAVID PENA	35,825	51,335	52,000	35,335		0	52,000	
	TOTAL SUPPLIES		152,764	291,797	187,800	137,214		0	185,300	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
		<u>CONTRACT SERVICES</u>								
	02-5-20-200	SYSTEM ATTORNEY FEES	0	0	0	0		0	0	
	02-5-20-201	SYSTEM ENGINEER FEES	0	3,810	0	216		0	10,000	
	02-5-20-202	SYSTEM UNIFORM	3,888	2,724	1,000	981		0	1,000	
	02-5-20-203	SYSTEM LEGALS	7,666	675	500	0		0	500	
	02-5-20-204	SYSTEM SEWAGE BACKUP INS	433	1,081	900	433		0	900	0.25
	02-5-20-205	SYSTEM WATER PURCHASES	454,975	449,828	450,000	295,385	66%	0	481,960	3.52
	02-5-20-206	SYSTEM INSPECTION FEES	3,043	9,145	9,000	9,041		0	9,000	7.10%
	02-5-20-207	WATER/SEWER SAMPLES	14,402	13,635	14,000	14,491		0	14,000	
	02-5-20-208	SYSTEM VEHICLE/EQUIPMENT	1,118	4,643	3,100	3,536		0	3,100	
	02-5-20-209	SYSTEM BUILDING INSURANC	1,755	2,051	2,000	1,408		0	2,000	
	02-5-20-210	SYSTEM FLOOD INSURANCE	0	0	0	0		0	0	
	02-5-20-211	SYSTEM WINDSTORM/HAIL IN	30,472	34,646	35,000	62,373		0	65,000	
	02-5-20-212	PROP INS WATER TANKS/PUM	0	0	0	0		0	0	
	02-5-20-213	OUTSIDE CONSULTANTS	0	0	0	0		0	0	
	02-5-20-215	WATER TOWER/GRND TANK RE	78,210	8,952	10,000	1,470		0	10,000	
	02-5-20-218	NEW-MAINTENANCE CONTRACT	0	0	21,000	12,340		0	21,000	
	02-5-20-299	EQUIPMENT REPLACEMENT	13,112	11,362	10,000	700		0	10,000	
	TOTAL CONTRACT		609,073	542,552	556,500	402,373		0	628,460	
	<u>DEBT SERVICE</u>	02-5-20-300								
	02-5-20-300	BOND ISSUANCE COST	10,773	21,468	25,660	25,506		0	25,660	
	02-5-20-301	INTEREST EXP - BOND	0	0	0	0		0	0	
	02-5-20-303	SYSTEM WATER TOWER/	0	0	0	0		0	0	
	02-5-20-310	SYSTEM BONDS	0	0	0	0		0	0	
	TOTAL DEBT	SERVICE	10,773	21,468	25,660	25,506		0	25,660	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
		<u>UTILITIES</u>								
	02-5-20-400	SYSTEM CELL PHONES/TECHN	14,925	5,974	6,200	6,033		0	6,200	
	02-5-20-401	SYSTEM C.P.L. UTILITIES	691	724	1,000	290		0	1,000	
	02-5-20-402	SYSTEM CPL WATER UTILIT	10,426	10,420	10,500	5,664		0	10,500	
	02-5-20-403	SYSTEM ENTEX UTILITIES	0	0	0	0		0	0	
	02-5-20-404	SYSTEM CPL SEWER UTILIT \$	30,127	27,216	30,000	11,661		0	30,000	
	TOTAL			44,334	47,700	23,647		0	47,700	
		<u>REPAIRS</u>								
	02-5-20-500	SYSTEM BUILDING REPAIRS	3,656	3,640	15,000	5,720		0	10,000	
	02-5-20-501	WATER REPAIRS	10,239	20,127	150,000	81,906		0	150,000	
	02-5-20-502	EQUIPMENT REPAIR	5,834	107,451	30,000	101,216		0	30,000	
	02-5-20-503	SEWER REPAIRS	81,155	163,910	225,000	631,607		0	225,000	
	02-5-20-504	SLUDGE HAULING	0	2,295	15,000	3,119		0	15,000	
	02-5-20-505	MAINTENANCE OLD SEWER PI	0	0	0	0		0	0	
	02-5-20-506	VEHICLE MAINTENANCE/REPA	7927	12,691	8,000	4,211		0	8,000	
	TOTAL REPAIRS		108812	310,114	443,000	827,779		0	438,000	
		<u>TRAVEL & TRAINING</u>								
	02-5-20-600	SYSTEM	15,113	15,958	10,000	9,977		0	10,000	
	02-5-20-601	SYSTEM DEPT SCHOOL/TRAVE	350	0	0	0		0	0	
	TOTAL TRAVEL & TRAINING		15463	15,958	10,000	9,977		0	10,000	
		<u>OTHER</u>								
	02-5-20-800	METER DEPT. CUSTOMER REF	131	0	0	0		0	0	
	02-5-20-801	METER DEPT. MISCELLANEOU	0	0	0	0		0	0	
	02-5-20-810	SYSTEM MISCELLANEOUS	0	523	5,000	742		0	5,000	
	TOTAL OTHER		131	523	5,000	742		0	5,000	
	TOTAL SYSTEM		1,228,679	1,483,232	1,407,270	1,534,515		0	1,594,780	
	TOTAL EXPENDITURES		1,228,679	1,483,232	1,407,270	1,534,515		0	1,594,780	-
	SYSTEM REVENUE OVER/(UNDER) EXPENDITU		57,461	(169,006)	9,730	(605,220)			(35,817)	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
03 -GARBAGE FUND										
	03-4-100	GARBAGE PENALTIES	0	0	12,000	0		0	0	
	03-4-101	GARBAGE SALES TAX PENALTY	0	0	2,500	0		0	0	
	03-4-150	GARBAGE INTEREST	0	0	0	0		0	0	
	03-4-152	INTEREST INCOME GARB FND CKI	0	0	0	0		0	0	
	TOTAL TAXES, PENALTIES, INT SALES, FEE, FINES		0	0	14,500	0		0	0	
	03-4-200	GARBAGE FEES	468,794	468,482	475,000	351,286		0	494,000	4.0%
	03-4-201	GARBAGE SALES TAX	74,716	38,472	40,000	28,993	74%	0	40,000	
	03-4-203	REPUBLIC FRANCHISE FEES	3,557	10,320	15,000	10,496		0	12,500	
	TOTAL SALES, FEE, FINES		547,067	517,274	530,000	390,775		0	546,500	
	<u>OTHER</u> 03-4-600	GARBAGE MISCELLANEOUS	5,900	4,635	5,500	2,810		0	5,500	
	TOTAL OTHER		5,900	4,635	5,500	2,810		0	5,500	
	TOTAL REVENUES		552,967	521,909	550,000	393,586		0	552,000	
	03-5-30-000	GARBAGE SALARIES	===== 0	===== 0	===== 0	===== 0		===== 0	===== 0	=====
	03-5-30-001	GARBAGE OVERTIME	0	0	0	0		0	0	
	03-5-30-002	GARBAGE S.S. (CITY)	0	0	0	0		0	0	
	03-5-30-003	GARBAGE CITY MEDICARE	0	0	0	0		0	0	
	03-5-30-004	GARBAGE S.S. EMPLOYEE	0	0	0	0		0	0	
	03-5-30-005	GARBAGE EMPLOYEE MEDICAR	0	0	0	0		0	0	
	03-5-30-006	GARB FRINGE BENEFITS-EMF	0	0	0	0		0	0	
	03-5-30-007	GARBAGE FRINGE BENEFITS-	0	0	0	0		0	0	
	03-5-30-008	INS PAYABLE/GARB EMPLOYE	0	0	0	0		0	0	
	03-5-30-009	INS PAYABLE/GARB AFLAC	0	0	0	0		0	0	
	03-5-30-010	GARB. EMPLOYEE WITHHOLDI	0	0	0	0		0	0	
	03-5-30-011	GARBAGE TEC	0	0	0	0		0	0	
	03-5-30-012	GARBAGE HOSPITAL INSURAN	0	0	0	0		0	0	
	03-5-30-013	GARBAGE WORKERS COMPENSA	0	0	0	0		0	0	
	TOTAL PAYROLL			0	0	0		0	0	
	<u>SUPPLIES</u>									
	03-5-30-100	MISCELLANEOUS SUPP	0	1,025	1,500	0		0	500	
	03-5-30-101	SMALL TOOLS	0	0	1,000	0		0	500	
	03-5-30-199	CONSULTANT	0	9,857	10,000	7,081		0	10,000	
	TOTAL SUPPLIES		0	10,883	12,500	7,081		0	11,000	

CITY OF ODEM
PROPOSED BUDGET WORKSHEET
PROPOSED OPERATING BUDGET: September 12, 2023

PAGE	Account	Description	2020-2021 Reported	2021-2022 Reported	2022-2023 BUDGET	Reported YTD 06/30/2023	%	Estimate for Year	Requested for Next Year	Notes
	<u>CONTRACT SERVI</u>									
	03-5-30-200	UNIFORM RENTAL	0		0			0	0	
	03-5-30-201	VEHICLE/EQUIP. INS	0		0			0	0	
	03-5-30-202	BUILDING INSURANCE	0		0			0	0	
	03-5-30-203	SALES TAX	0	\$ (31,139)	37,000	\$ (24,965)		0	-37,000	
	03-5-30-204	FLOOD INSURANCE	0		0			0	0	INCREASE
	03-5-30-503	LAND FILL CONTRACT	373,351	403,439	425,000	306,831		0	442,000	4.0%
	03-5-30-206	WINDSTORM/HAIL INS	1,414	2,822	3,200	11,878		0	3,200	
	03-5-30-213	CONSULTANTS	0		0	0		0	0	
	TOTAL CONTRACT		374,765	375,122	465,200	293,744		0	408,200	
	<u>UTILITIES</u>									
	03-5-30-400	GARBAGE FUND CELL PHONES	0	0	0	0		0	0	
	03-5-30-401	GARBAGE ELECTRICITY NEW	309	368	500	145		0	500	
	TOTAL		309	368	500	145		0	500	
	<u>REPAIRS</u>									
	03-5-30-500	GARBAGE BUILDING REPAIRS	0	0	5,000	0		0	2,500	
	03-5-30-501	GARBAGE EQUIPMENT REPAIR	0	7,759	10,000	445		0	5,000	
	TOTAL REPAIRS			7,759	15,000	445		0	7,500	
	03-5-30-600	GARBAGE GASOLINE & DIESE	0	0	0	0		0	0	
	TOTAL TRAVEL & TRAINING		0	0	0	0		0	0	
	TOTAL GARBAGE		375,075	394,133	493,200	301,414		0	427,200	
	TOTAL EXPENDITURES		375,075	394,133	493,200	301,414		0	427,200	
	GARBAGE REVENUE OVER/ (UNDER) EXPENDIT		177,892	127,776	28,900	92,172		0	124,800	

	ODEM ECONOMIC DEVELOPMENT			
	BUDGET 1/1/2023 - 12/31/2023			
		INCOME		
	BUDGET	ACTUAL	PROPOSED	
Sales Tax	\$ 125,000.00	\$ 132,097.98	\$ 135,000.00	
Interest	\$ 475.00	\$ 318.59	\$ 320.00	
TOTALS	\$ 125,475.00	\$ 132,416.57	\$ 135,320.00	
		EXPENDITURES		
	BUDGET	ACTUAL	PROPOSED	
Audit		\$ -	\$ 35,000.00	
Seminar/School	\$ 1,500.00	\$ 800.00	\$ 1,500.00	
Travel	\$ 1,500.00	\$ 1,585.20	\$ 3,500.00	
San Pat. EDC Banquet	\$ 1,600.00	\$ 2,400.00	\$ 2,400.00	
MISCELLANEOUS	\$ 500.00	\$ 5,227.50	\$ 10,000.00	
Park Events	\$ 10,300.00	\$ 8,412.10	\$ 10,000.00	
2023 Projected Exp.	\$ 150,000.00	\$ 179,380.95	\$ 150,000.00	
Infrastructure	\$ 150,000.00	\$ 35,869.00	\$ 50,000.00	
TOTALS	\$ 315,400.00	\$ 233,674.75	\$ 262,400.00	
Account Balance	12/31/2022		\$ 193,381.32	
Proposed Income			\$ 135,320.00	
Grand Total			\$ 328,701.32	
Less Expenditures			\$ (262,400.00)	
Revenue Left			\$ 66,301.32	
First Community Bank			\$ 176,368.24	
(04/26/2023)				

5-2-23

For Illustrative Purposes Only

CCMSH
PERSONNEL BUDGET
As of

DOES NOT REFLECT BONUSES NOR BUY BACKS

9/12/2023

Based upon
9/1/2024

POSITION	FT	PT	Base Compensation	Bonus/ Longevity	Gross Wages	Employer Paid Insurance	Retirement 6.7375%	FICA 6.20%	Medicare 1.45%	TWC	TEC	Employer Paid Taxes & Benefits	Total Compensation
1 City Administrator	X		73,762.42	\$ -	73,762.42	11,028.84	4,969.74	4,573.27	1,069.56	331.93	9.00	\$ 21,982.34	\$ 95,744.75
2 Bookkeeper	X		\$ 44,859.36	\$ -	\$ 44,859.36	\$ 11,028.84	\$ 3,022.40	\$ 2,781.28	\$ 650.46	\$ 183.92	\$ 9.00	\$ 17,675.90	\$ 62,535.26
3 Utility Billing Clerk	X		\$ 32,170.32	\$ -	\$ 32,170.32	\$ 10,930.13	\$ 2,167.48	\$ 1,994.56	\$ 466.47	\$ 131.90	\$ 9.00	\$ 15,699.53	\$ 47,869.85
4 Clerk	X		\$ 24,024.00	\$ -	\$ 24,024.00	\$ 11,037.29	\$ 1,618.62	\$ 1,489.49	\$ 348.35	\$ 98.50	\$ 9.00	\$ 14,601.24	\$ 38,625.24
5 Clerk	X		\$ 26,208.00	\$ -	\$ 26,208.00	\$ 10,553.04	\$ 1,765.76	\$ 1,624.90	\$ 380.02	\$ 107.45	\$ 9.00	\$ 14,440.17	\$ 40,648.17
			\$ 201,024.10		\$ 201,024.10	\$ 54,578.14	\$ 13,544.00	\$ 12,463.49	\$ 2,914.85	\$ 853.70	\$ 45.00	\$ 84,399.18	\$ 285,423.28
6 Street Wrkr	X		\$ 32,760.00	\$ -	\$ 32,760.00	\$ 11,031.65	\$ 2,207.21	\$ 2,031.12	\$ 475.02	\$ 1,474.20	\$ 9.00	\$ 17,228.19	\$ 49,988.19
			\$ 32,760.00	\$ -	\$ 32,760.00	\$ 11,031.65	\$ 2,207.21	\$ 2,031.12	\$ 475.02	\$ 1,474.20	\$ 9.00	\$ 17,228.19	\$ 49,988.19
7 Court Clerk	X		\$ 32,760.00	\$ -	\$ 32,760.00	\$ 11,037.29	\$ 2,207.21	\$ 2,031.12	\$ 475.02	\$ 134.32	\$ 9.00	\$ 15,893.95	\$ 48,653.95
1099 Muni Judge	\$ 21,600												
8 Chief	X		\$ 67,376.40	\$ -	\$ 67,376.40	\$ 11,037.29	\$ 4,539.48	\$ 4,177.34	\$ 976.96	\$ 3,591.16	\$ 9.00	\$ 24,331.23	\$ 91,707.63
			\$ 67,376.40	\$ -	\$ 67,376.40	\$ 11,037.29	\$ 4,539.48	\$ 4,177.34	\$ 976.96	\$ 3,591.16	\$ 9.00	\$ 24,331.23	\$ 91,707.63
9 Librarian	X		\$ 43,112.16	\$ -	\$ 43,112.16	\$ 11,037.29	\$ 2,904.68	\$ 2,672.95	\$ 625.13	\$ 194.00	\$ 9.00	\$ 17,443.05	\$ 60,555.21
10 Plant	X		\$ 32,192.16	\$ -	\$ 32,192.16	\$ 11,037.29	\$ 2,168.95	\$ 1,995.91	\$ 466.79	\$ 1,448.65	\$ 9.00	\$ 17,126.58	\$ 49,318.74
11 plant		X	\$ 21,840.00	\$ -	\$ 21,840.00	\$ 10,924.49	\$ 1,471.47	\$ 1,354.08	\$ 316.68	\$ 982.80	\$ 9.00	\$ 15,058.52	\$ 36,898.52
12 Plant	X		\$ 26,208.00	\$ -	\$ 26,208.00	\$ 10,924.49	\$ 1,765.76	\$ 1,624.90	\$ 380.02	\$ 1,179.36	\$ 9.00	\$ 15,883.52	\$ 42,091.52
13 Plant	X		\$ 26,208.00	\$ -	\$ 26,208.00	\$ 11,031.65	\$ 2,207.21	\$ 2,031.12	\$ 475.02	\$ 1,474.20	\$ 9.00	\$ 17,228.19	\$ 43,436.19
			\$ 106,448.16	\$ -	\$ 106,448.16	\$ 43,917.91	\$ 7,613.39	\$ 7,006.01	\$ 1,638.50	\$ 5,085.01	\$ 36.00	\$ 65,296.82	\$ 171,744.98
14 Plant Operator	X		\$ 53,726.40	\$ -	\$ 53,726.40	\$ 11,031.65	\$ 3,619.82	\$ 3,331.04	\$ 779.03	\$ 2,417.69	\$ 9.00	\$ 21,188.22	\$ 74,914.62
Total	13	1	537,207.22	0.00	537,207.22	153,671.21	36,635.78	33,713.07	7,884.51	13,750.08	126.00	245,780.65	782,987.86
Allocation to Dept B		#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ -	0.00
Remaining Total		#DIV/0!	537,207.22	0.00	537,207.22	153,671.21	36,635.78	33,713.07	7,884.51	13,750.08	126.00	\$ 245,780.65	782,987.86
Costs w/o Raises			511,625.92	0.00	511,625.92	153,671.21	34,891.22	32,107.69	7,509.06	13,095.32	126.00	241,400.48	753,026.40
Costs of Raises			25,581.30	0.00	25,581.30	0.00	1,744.56	1,605.38	375.45	654.77	0.00	4,380.16	29,961.46

STAFFING LEVELS

City of Odem

Oct-23

By Departments	Aug-23			10/1/2023		
	FT	PT	Seasonal	FT	PT	Seasonal
<i>Administration</i>	5			5		
<i>Street</i>	2			1		
<i>Police</i>	7			1		
<i>Court</i>	1			1		
<i>Library</i>	1			1		
<i>General Fund Total</i>	16	0	0	9	0	0
<i>System/Utility</i>	4	1		2	1	
<i>Dept 2</i>						
<i>Dept 3</i>						
<i>Utility Fund Total</i>	4	1	0	2	1	0
	FT	PT	Seasonal	FT	PT	Seasonal
	Date 1			Date 2		
GRAND TOTAL	20	1	0	11	1	0

Original MT 7/31

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Odem

(361)368-2831

Taxing Unit Name

Phone (area code and number)

PO Box 754, Odem, TX 78370

www.cityofodemtx.com

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	\$ 127,537,869
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 127,537,869
4.	2022 total adopted tax rate.	\$ 0.671179 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	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.	\$ 127,537,869
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 49,431 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 538,056 C. Value loss. Add A and B. ⁶	\$ 587,487
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 587,487
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.	\$ 126,950,382
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 852,064
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	\$ 3,625
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 855,689
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 136,672,871 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 136,672,871

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	\$ 14,013,859
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.	\$ 14,013,859
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	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 150,686,730
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	\$ 6,983,700
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 6,983,700
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 143,703,030
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.595456 /\$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.	\$ 0.569596 /\$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> .	\$ 127,537,669

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	\$ 726,450
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. + \$ 3,015	
	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. \$ 3,015	
	E. Add Line 30 to 31D.	\$ 729,465
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 143,703,030
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.507619 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0</u> / \$100</p>	
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0</u> / \$100</p>	
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. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u> / \$100</p>	
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.507619</u> / \$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. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0</u> / \$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.507619</u> / \$100</p>	
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.	\$ <u>0.525385</u> / \$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 \$ 23,993 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. \$ 23,993	
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 23,993
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 104.00 % B. Enter the 2022 actual collection rate. 105.09 % C. Enter the 2021 actual collection rate. 104.24 % D. Enter the 2020 actual collection rate. 108.34 % 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%. ³¹ 104.24 %	
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 23,017
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 150,686,730
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.015274 / \$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.540659 / \$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.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 150,686,730
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$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> .	\$ 0.595456 /\$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.	\$ 0.595456 /\$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> .	\$ 0.540659 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.540659 /\$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> .	\$ 150,686,730
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).	\$ 0.540659 /\$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).....	\$ 0.671179 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.671179 /\$100
D.	Adopted Tax Rate.....	\$ 0.671179 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$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).....	\$ 0.749840 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.749840 /\$100
D.	Adopted Tax Rate.....	\$ 0.749840 /\$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).....	\$ 0.821102 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0.821102 /\$100
D.	Adopted Tax Rate.....	\$ 0.821102 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$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).	\$ 0.540559 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁶

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> .	\$ 0.507619 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 150,686,730
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.331814 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.015274 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.854707 /\$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> .	\$ 0.671179 /\$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> .	\$ 126,950,382
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> .	\$ 143,703,030
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁵ Tex. Tax Code §26.042(b)

⁴⁶ Tex. Tax Code §26.042(f)

⁴⁷ Tex. Tax Code §26.042(c)

⁴⁸ 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).	\$ 0.540659 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.595456 /\$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. \$ 0.540659 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.854707 /\$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**

Marcela Thormaehlen, PCC

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

Date

7/31/23

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

From: Carleton Wilkes <Carleton.Wilkes@twdb.texas.gov>
Sent: Friday, July 21, 2023 4:06 PM
To: sbconsults94@gmail.com
Cc: jrfalcon99@aol.com; mayor@cityofodem.com
Subject: RE: TWDB RE: Odem - Mr. Baen
Attachments: 20230721_Odem_FY2023 Loan Register L070066.pdf

Importance: High

Excerpt is from the attached.

08/01/2023		0.00	0.00000	2,276.00	
02/01/2024		0.00	0.00000	2,276.00	
02/01/2024	675821DF6	20,000.00	5.59000	0.00	
08/01/2024		0.00	0.00000	1,717.00	
02/01/2025		0.00	0.00000	1,717.00	
02/01/2025	675821DG4	20,000.00	5.69000	0.00	
08/01/2025		0.00	0.00000	1,148.00	
02/01/2026		0.00	0.00000	1,148.00	
02/01/2026	675821DH2	20,000.00	5.74000	0.00	
08/01/2026		0.00	0.00000	574.00	
02/01/2027		0.00	0.00000	574.00	
02/01/2027	675821DJ8	20,000.00	5.74000	0.00	
Total		260,000.00		178,889.01	
Paid		180,000.00		167,459.01	
Balance		80,000.00		11,430.00	

Except

Best regards,

Carleton S. Wilkes, MPA CPA CIA
Senior Advisor, Financial Compliance
Texas Water Development Board
carleton.wilkes@twdb.texas.gov
Office: 512-463-4189 | Cell: 512-912-6462
Office Hours: 7:00am to 4:00pm

Please visit our [Financial Compliance website](#) for more information and answers to frequently asked questions.