

THE CITY OF MATHIS

ORDINANCE NO. O-24-09-03

AN ORDINANCE OF THE CITY OF MATHIS, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF MATHIS, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, PROVIDING FOR THE INTRA AND INTER DEPARTMENT AND FUND TRANSFERS AND DECLARING AN EFFECTIVE DATE.

WHEREAS, notice of a public hearing on the budget for the City of Mathis, Texas, for the year 2024-2025 has heretofore been published in accordance with the law and

WHEREAS, a public hearing was duly held at the time and place as provided for in the notice of such public hearing and all interested persons were given opportunities to be heard on said budget; and

WHEREAS, it is necessary, at this time, that said budget be adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MATHS, TEXAS, AS FOLLOWS:

Section 1: That the budget presented as balanced and attached, has been reviewed by the City Council and is hereby approved and adopted for the fiscal year 2024-2025.

Section 2: That the City Manager is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in the United States Treasury bills, savings accounts, certificates of deposits in the city depository, and the state of Texas TexPool System. Interest accrued from such investments may be deposited in the General Fund or in fund from which the monies were idle. All of which investment shall be in accordance with current laws of the State of Texas.

Section 3: That the City Manager be and is hereby authorized to make intra and inter department fund transfers during the fiscal year as may become necessary in order to avoid over expenditures of a particular account in accordance with City Charter authority and the provisions of Ordinance O-09-005.

Section 4: This ordinance shall take effect and shall be in full force and effect from and after its passage.

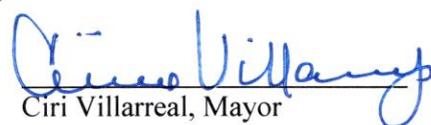
First reading was accomplished at a City Council meeting held on September 3, 2024, the second and final reading was held on September 9, 2024.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MATHIS, TEXAS THIS 9th DAY OF September, 2024.

Attest:


Mary Acosta Gonzales,
City Secretary




Ciri Villarreal, Mayor

City of Mathis
FY 2024/2025
Adopted Budget
September 9, 2024

City of Mathis
Fiscal Year 2024-2025 Budget
Cover Page September 9, 2024

The current 2023-2024 tax rate of \$1.098086 is per \$100 valuation of property. It is proposed to remain at the same rate for the fiscal 2024-2025 tax year. The additional property tax revenue to be raised for municipal services and operations from the new valuation is \$100,647 more than last year.

Property Tax Rate Comparison:

FY 2024 - 2025

PROPOSED PROPERTY TAX RATE	\$1.098086 PER \$100
NO-NEW REVENUE TAX RATE	\$1.050094 PER \$100
NO NEW REVENUE M&O TAX RATE	\$0.935395 PER \$100
VOTER – APPROVED TAX RATE	\$1.070907 PER \$100
DE MINIMIS RATE	\$1.296011 PER \$100
DEBT RATE	\$0.162691 PER \$100

FY 2023 – 2024

PROPERTY TAX RATE	\$1.098086 PER \$100
NO-NEW REVENUE TAX RATE	\$0.994711 PER \$100
NO NEW REVEUNE M&O TAX RATE	\$0.754102 PER \$100
VOTER – APPROVED TAX RATE	\$0.969420 PER \$100
DE MINIMIS RATE	\$1.205904 PER \$100
DEBT RATE	\$0.180130 PER \$100

Cedric Davis Sr., CPM
City Manager

FY 2024/2025

General Fund

Major Expenditure Budgets

September 9, 2024

Mayor & Council

Administration/Finance

Code Enforcement

Parks

EMS

Police

Municipal Court

Animal Control

Street

Fire

Sanitation

Building Division

City of Mathis
 Adopted General Fund Summary Budget
 9/9/2024
 1.098086 tax per 100 valuation

		Adopted 22/23	Adopted 23/24	Adopted 24/25
	M&O	0.832011	0.917956	0.935395
	I&S	0.266075	0.180130	0.162691
		1.098086	1.098086	1.098086
	Valuations	163,284,374	184,044,808	193,786,142
GENERAL FUND				
GENERAL FUND				
ACCT.	REVENUES:			
NO.	DESCRIPTION			
3010	CURRENT PROPERTY TAX			
	M&O	1,171,218	1,464,014	1,564,661
3020	DELQ. PROP. TAX COLLECTIONS			
	M&O	79,785	79,785	79,785
3030	TAXES - PENALTY & INTEREST			
	M&O	48,395	48,395	48,395
	Total M&O Property Tax			
3050	1.5% GENERAL SALES TAX	\$1,108,859	\$1,024,036	\$1,024,036
3060	MIXED BEVERAGE TAX	4,390	3,866	3,866
3081	AD/COST FROM W&S FUND	215,982	254,610	254,610
3082	AD/COST FROM HOT/MOT FUND	5,000	4,403	4,403
3111	TELEPHONE FRANCHISE FEES	13,922	12,259	12,259
3112	ELECTRIC FRANCHISE FEES	110,320	97,142	97,142
3113	CABLE TV FRANCHISE FEES	27,758	24,442	24,442
3114	GAS FRANCHISE FEES	13,911	12,249	12,249
3116	REFUSE FRANCHISE FEES	23,280	20,499	20,499
3140	REFUSE SERVICE RESIDENTIAL	503,252	481,594	481,594
3276	ANIMAL LICENSE FEES	140	123	123
3278	ANIMAL SHELTER FEES	1,490	1,312	1,312
3340	BUILDING PERMIT FEES	37,517	33,035	33,035
3350	PLUMBING PERMITS	2,310	2,034	2,034
3360	ELECTRICAL PERMITS	5,780	5,090	5,090
3370	SIGN PERMITS	1,342	1,182	1,182
3430	DEMOLITION FEES	1,658	1,460	1,460
3440	MECHANICAL PERMITS	1,714	1,509	1,509
3445	OCCUPANCY PERMITS	600	528	528
3450	FENCE PERMITS	1,298	1,143	1,143
3462	OTHER LICENSES	590	520	520
3467	REC. MACHINE TAX	0	0	0

3467	REC. MACHINE TAX	0	0	0
3468	BEER LICENSE	90	79	79
3469	SOLICITATION PERMIT	175	154	154
3638	MUNICIPAL COURT FINES	25,185	22,177	29,988
3639	STATE TRAFFIC FEES	22,892	20,157	6,597
3650	MUNICIPAL COURT FEES	10,711	9,432	26,584
3660	ACCIDENT & OFFENSE REPORTS	259	228	228
3669	ARREST FEES	258	227	1,230
3690	EMS FEES	394,515	351,989	0
3691	EMS SUBSIDY, COUNTY	60,000	60,000	60,000
3701	COUNTY FIRE CALL REIMBURSEMENT	38,063	38,063	38,063
3840	INTEREST INCOME	1,163	1,024	1,024
3971	FINANCE / CREDIT FEES	345	304	304
3998	PRIOR YEAR FUND BALANCE	0	0	0
3999	MISCELLANEOUS REVENUE	0	0	0
	Refuse Sales Tax	41,518	39,732	39,732
	Police Forfeiture	0	35,703	35,703
	Police reimbursement for adolescent crime victims	1,200	1,057	1,057
	Lonestar/Border Star Grant	0	36,000	36,000
	INTEROPERABILITY GRANT			
	TOTAL REVENUE:	\$3,976,885	\$4,191,556	\$3,952,620
	EXPENDITURES			
	MAYOR & COUNCIL	0	0	26,043
	ADMINISTRATION	\$484,921	\$771,868	\$912,554
	FINANCE	227,205	0	0
	CODE COMPLIANCE	53,699	55,758	55,410
	PARKS	113,413	117,739	125,118
	EMS	745,459	750,318	285,000
	POLICE	994,977	1,196,201	1,065,801
	MUNICIPAL COURT	115,808	117,141	125,626
	ANIMAL CONTROL	65,737	70,138	97,613
	STREETS	477,326	524,706	519,486
	FIRE	59,080	62,883	64,080
	SANITATION	446,867	434,835	434,835
	BUILDING DIVISION	27,964	27,902	18,594
	STATE FINES & PENALTIES	0	0	121,200
	ADDITIONAL HEALTH COST	21,736	0	0
	WC, Lia, Prop & Vehicle Insurance shortfall	20,000	15,000	15,000
	CONTENGENCY	104,589	0	39,193
	Reserve Appropriation	18,104	47,067	47,067
	TOTAL OPERATING EXPENDITURES	\$3,976,885	\$4,191,556	\$3,952,620
	TOTAL REVENUES	\$3,976,885	\$4,191,556	\$3,952,620
	OPERATING REVENUES	\$3,976,885	\$4,191,556	\$3,952,620
	OPERATING EXPENDITURES	\$3,976,885	\$4,191,556	\$3,952,620
		0	0	0

4111	10	REGULAR MEETING STIPEND PAY	8,400
4121	10	FICA	643
4382	10	TRAINING/CONFERENCE & TRAVEL	12000
4361	10	LEGALSERVICES	5000
TOTAL			<u>26,043</u>

ADMINISTRATION DEPARTMENT
BUDGET REQUEST

				Proposed Budget 2022/2023	Adopted Budget 2022/2023 Admin Admin. Only	Proposed/Adopted Budget 2023/2024 Admin & Finance	Adopted Budget 2024/2025 Admin & Finance
OPERATIONS							
PERSONEL							
4111	16	REGULAR SALARIES	387,775	272,041	414433	505,260	
4117	16	OVERTIME	4,000	1,000	3,000	3,000	
4121	16	FICA	29971	20888	33867	38,652	
4124	16	WORKERS COMPENSATION	1378	959	1262	2,753	
4124	90	TMRS	15649	9949	19274	23,753	
4126	16	UNEMPLOYMENT INSURANCE	750	450	840	1,092	
4127	16	HEALTH INSURANCE	30184	15980	37332	53,782	
4129	16	LIFE INSURANCE	234	111	332	388	
4111	16	CM CONTINGENCY - (CONTRACT / AUTO MAINT. & FUEL)	Lump Sum 5	Lump Sum 3429	Lump Sum 5715	13,100	
4221	16	GENERAL OFFICE SUPPLIES	3,406	1,703	3,406	8,500	
4233	16	JANITORIAL SUPPLIES	281	141	281	385	
4239	16	BUILDING MATERIALS	25	13	25	100	
4254	16	PLAQUES AND AWARDS/ CEREMONIAL	2500	2500	1843	1,800	
4301	16	POSTAGE & FREIGHT	1,452	726	1,452	1,452	
4305	16	ELECTION EXPENSES	21,903	21,903	21,903	21,903	
4321	16	BUILDING/FACILITY REPAIRS	13,007	13,007	13,007	13,007	
4334	16	SANITATION SERVICES	750	375	750	750	
4338	16	OFFICE EQUIPMENT LEASE/RENTAL	2,500	1,250	2,500	2,500	
4342	16	COPY MACHINE LEASE/MAINT	1,755	878	1,755	1,755	
4345	16	DATA PROC. MAINT. - SOFTWARE	4,949	2,475	4,949	4,949	
4346	16	DATA PROC. MAINT. HARDWARE	2,861	1,431	2,861	2,861	
4349	16	PEST CONTROL SERVICES	197	99	197	197	
4351	16	ELECTRIC SERVICE	7,345	3,673	7,345	7,345	
4354	16	GAS SERVICES	272	136	272	272	
4355	16	TELEPHONE SERVICE	5,818	2,909	5,818	5,818	
4356	16	MOBILE PHONE SERVICE	436	218	436	436	
4361	16	LEGALSERVICES	15000	15000	15000	15000	
4362	16	AUDIT SERVICE	30,000		30,000	35,000	
4363	16	OTHER PROFESSIONAL SERVICE	0		0	1,500	
4365	16	ADVERTISEMENT & NOTICES	755	755	755	755	
4374	16	BONDS & OTHER INSURANCE	43,186	43,186	63,186	63,186	
4381	16	DUES & MEMBERSHIPS	1,310	655	1,310	1,310	
4382	16	TRAINING/TRAVEL	9,100	4,550	9,100	9,100	
4394	16	CONTRACT LABOR	0	0	0	3,500	
4618	16	TRANSFER TO LIBRARY	32,400	32,400	32,400	32,400	
4851	16	SAN PATRICIO APPRAISAL DISTRICT	21,186		21,186	21,186	
4852	16	SAN PATRICIO COUNTY (TAX COLL.)	3,807		3,807	3,807	
4321	16	CITY HALL SECURITY IMPROVEMENTS	10,000	10,000	10,000	10,000	
TOTAL ADMINISTRATION OPERATIONS			712,126	484,921	771,868	912,554	
TOTAL MAYOR/CITY COUNCIL				0	0	26,043	
OPERATING CAPITAL							
FINANCE GL SOFTWARE - DEBT			15,303	0	15,303	15,303	
FINANCE UTILITY BILLING SOFTWARE - DEBT			13,414	0	13,414	13,414	
TOTAL			28,717	0	28,717	28,717	
TOTAL DEPARTMENT SUPPORT			\$740,843	\$484,921	\$800,585	967,314	

CODE ENFORCEMENT
 BUDGET REQUEST
 2024/2025

		FY 21/22	FY 22/23	23/24	24/25
		Adopted	Adopted	Adopted	Adopted
		Budget	Budget	Budget	Budget
OPERATIONS					
4111	18 REGULAR SALARIES	\$27,040	\$33,280	\$34,611	\$ 31,200
	18 OVERTIME			\$2,400	\$ 2,400
4121	18 FICA	2,069	2,730	2,838	\$ 2,386
4123	18 WORKERS COMPENSATION	1,206	1,059	361	\$ 93
4124	18 TMRS	1,298	1,713	1,781	\$ 1,498
4126	18 UNEMPLOYMENT INSURANCE	90	90	90	\$ 117
4127	18 HEALTH INSURANCE	4,727	5,327	6,588	\$ 6,454
4129	18 LIFE INSURANCE	37	52	41	\$ 42
4213	18 MINOR HAND TOOLS	571.49	571.49	571.49	\$ 400
4211	18 FUEL & LUBRICANTS	2200	2700	2700	\$ 2,700
4221	18 GENERAL OFFICE SUPPLIES	397	397	397	\$ 400
4301	18 POSTAGE & FREIGHT	300	300	300	\$ 1,200
4311	18 VEHICLE REPAIRS	500	500	500	\$ 1,200
4355	18 TELEPHONE SERVICE	480	480	480	\$ 480
4356	18 MOBILE PHONE	0	0	0	\$ 516
4275	18 WARNING SIGNAGE	0	0	0	\$ 500
4357	18 MEDICAL SERVICE	0	0	0	\$ 150
4365	18 ADVERTISEMENT & NOTICES	0	0	0	\$ 250
4366	18 PUBLICATION & SUBSCRIPTIONS	0	0	0	\$ 150
4371	18 VEHICLE INSURANCE	0	0	0	\$ 574
4382	18 PROFESSIONAL TRAINING	0	0	0	\$ 2,700
TOTAL CODE ENFORCEMENT OPERATIONS		\$40,915	\$49,199	\$53,658	\$ 55,410

PARKS DEPARTMENT
 BUDGET REQUEST
 2024/2025

OPERATIONS			FY21/22 Adopted Budget	FY22/23 Adopted Budget	23/24 Adpted budget	24/25 Adopted budget
4111	20	REGULAR SALARIES	60,300	50,336	49,920	54,080
4117	20	OVERTIME	4,000	4,000	4,000	4,000
4121	20	FICA	3,567	4,157	4,124	4,137
4123	20	WORKERS COMPENSATION	1,642	1,534	1,521	1,373
4124	20	TMRS	2,196	2,416	2,588	2,596
4126	20	UNEMPLOYMENT INSURANCE	180	360	180	234
4127	20	HEALTH INSURANCE	9,453	10,653	13,176	12,908
4129	20	LIFE INSURANCE	74	157	83	83
4111	20	Lump Sum Merit	1,143	1,143	1,143	0
4202	20	SMALL EQUIP.	1,950	1,950	1,950	1,950
4203	20	VEHICLE PARTS	850	850	850	850
4205	20	TIRES & TUBES	215	215	215	215
4211	20	FUEL & LUBRICANTS	2,700	3,400	3,400	3,400
4213	20	MINOR HAND TOOLS	155	155	155	155
4218	20	FIRST AID/MEDICAL SUPPLIES	100	100	100	100
4221	20	GENERAL OFFICE SUPPLIES	50	50	50	50
4222	20	GONZALO PARK	0	0	0	7,000
4233	20	JANITORIAL SUPPLIES	250	250	250	250
4236	20	CHEMICALS	500	500	500	500
4237	20	PEREZ PARK	0	0	0	500
4239	20	BUILDING MATERIALS	1,500	1,500	1,500	1,500
4248	20	ELECTRICAL REPAIR PARTS	250	250	250	250
4251	20	ZAMORA PARK	0	0	0	500
4252	20	RECREATIONAL SUPPLIES	750	750	750	750
4259	20	CLOTHING AND UNIFORMS	550	550	550	550
4274	20	MONSEBAIS PARK	0	0	0	500
4275	20	SIGN & SIGN MATERIALS	550	550	550	550
4276	20	GRAVEL/ROCK/SOIL	755	755	755	755
4282	20	UTILITY LINE FITTINGS	0	0	0	200
4310	20	SMALL EQUIP. MAINT/REPAIRS	311	311	311	311
4311	20	VEHICLE REPAIRS	1,709	1,709	1,709	1,709
4319	20	OTHER EQUIPMENT REPAIRS	494	494	494	494
4321	20	BUILDING/FACILITY REPAIRS	2,000	2,000	2,000	2,000
4334	20	SANITATION SERVICES	2,706	2,706	2,706	2,706
4349	20	HARTON PARK	0	0	0	500
4351	20	ELECTRIC SERVICE	5,878	5,878	5,878	5,878
4352	20	RAMSOWERS PARK	0	0	0	500
4356	20	MOBILE PHONE SERVICE	0	0	0	0
4357	20	MEDICAL/VET SERVICE	65	65	65	65
4363	20	OTHER PROFESSIONAL SERVICES	2,500	2,500	2,500	2,500
4367	20	UNIFORMS / LAUNDRY SERVICES	0	0	0	0
4371	20	INSURANCE- VEHICLE	971	971	971	971
4376	20	FIRE EXTINGUISHER SERVICE	100	100	100	100
4411	20	IRRIGATION/LANDSCAPING	500	500	500	500
4416	20	PLAYGROUND EQUIPMENT	1,500	1,500	1,500	1,500
4458	20	SMALL MOTORIZED EQUIPMENT	98	98	98	98
4491	20	SPECIAL EQP. - ZERO TURN	2,500	2,500	2,500	4,850
4221	20	BOTTLED WATER	500	500	500	500
TOTAL PARKS OPERATIONS			115512	108,413	110,392	125,118
Operating Capital						
Zero turn mower (debt)			2,347	2,347	2,347	2,347
Capital Improvement Program						
TOTAL PARKS SUPPORT			117859	110,760	112,739	127,465

EMS
 BUDGET REQUEST
 2024/2025

Operations			FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Adopted Budget	FY 24/25 Adopted Budget
4111	43	REGULAR SALARIES	335,809	341,741	370,228	285,000
4117	43	OVERTIME	65,520	111,618	72,657	
4121	43	FICA	33,450	34,682	33,803	
4123	43	WORKERS COMPENSATION	19,128	19,929	16,458	
4124	43	TMRS	18,853	20,367	21,095	
4126	43	UNEMPLOYMENT INSURANCE	1,273	1,800	1,620	
4127	43	HEALTH INSURANCE	46,085	53,267	72,468	
4129	43	LIFE INSURANCE	370	522	456	
4111	43	Lump Sum Merit	9,715	9,715	9,715	
4202	43	SMALL EQUIP. REPAIR PARTS	200	200	200	
4203	43	VEHICLE REPAIR PARTS	1,000	1,000	1,000	
4205	43	TIRES & TUBES	2,700	2,700	2,700	
4211	43	FUEL & LUBRICANTS	23,725	29,725	29,725	
4213	43	MINOR HAND TOOLS	100	100	100	
4218	43	FIRST AID/MEDICAL SUPPLIES	24,000	30,000	30,000	
4221	43	GENERAL OFFICE SUPPLIES	200	200	200	
4222	43	COPYING SUPPLIES	65	65	65	
4225	43	DATA PROCESSING SUPPLIES	0	0	0	
4233	43	JANITORIAL SUPPLIES	1,200	1,200	1,200	
4235	43	BATTERIES	416	416	416	
4239	43	BUILDING MATERIALS	2,000	2,000	2,000	
4249	43	RADIO SYSTEM MAINT. AGREEMENT				
4259	43	CLOTHING & UNIFORMS	1,500	1,500	1,500	
4299	43	MISCELLANEOUS SUPPLIES	750	750	750	
4301	43	POSTAGE & FREIGHT	10	10	10	
4310	43	SMALL EQUIP. REPAIRS—OUTSIDE	50	50	50	
4311	43	VEHICLE REPAIRS—OUTSIDE	12,500	12,500	12,500	
4334	43	SANITATION SERVICES	342	342	342	
4342	43	COPY MACHINE LEASE/MAINT	2,000	2,000	2,000	
4345	43	DATA PROC Maint—Software	1,250	1,250	1,250	
4348	43	RADIO SYSTEM MAINT. AGREEMENT				
4349	43	PEST CONTROL SERVICES	95	95	95	
4351	43	ELECTRIC SERVICE	3,987	3,987	3,987	
4355	43	TELEPHONE SERVICE	474	474	474	
4356	43	MOBILE PHONE SERVICE	208	208	208	
4357	43	MEDICAL/VET SERVICE	340	340	340	
4363	43	OTHER PROFESSIONAL SERVICES				
4365	43	ADVERTISEMENTS & NOTICES				
4370	43	FINANCIAL SERVICES	45,468	45,468	45,468	
4372	43	Insurance—Liability & Property	5,013	5,013	5,013	
4376	43	FIRE EXTINGUISHER SERVICE	87	87	87	
4381	43	DUES & MEMBERSHIP	2,500	2,500	2,500	
4382	43	PROFESSIONAL TRAINING				
4383	43	TRAVEL EXPENSE	500	500	500	
4384	43	LICENSING	720	720	720	
4394	43	CONTRACT LABOR	6,000	6,000	6,000	
4399	43	MISC. CONTRACT SERVICES				
TOTAL EMS OPERATIONS			670,024	745,459	750,318	285,000
Operating Capital						
4485	43	SPECIAL PURPOSE EQUIPMENT—OPS				
4480	43	AUTOMOBILES—AMBULANCE 1—DEBT	37,191	37,191	37,191	37,191

4485	43	HEART MONITOR DEBT	7,997	7,997	7,997	7,997
4485	43	RADIOS - debt	2,299	2,299	2,299	2,299
4485	43	AUTOMOBILES - AMBULANCE 2 - DEBT	31,128	21,900	21,900	21,900
4485	43	QRVs - debt		8,690	8,690	8,690 (PD & WATER)
Capital Improvement Program			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Department Support			717,508	823,536	828,395	285,000

POLICE DEPT
 BUDGET REQUEST
 2024/2025

		FY21/22	FY22/23	FY23/24	FY 24/25
Operations		Adopted Budget	Adopted Budget	Adpted Budget	Adopted Budget
4111	50 REGULAR SALARIES	\$602,607	\$596,041	\$681,913	607,381
4117	50 OVERTIME	18,000	18,000	48,498	55,000
4148	50 Certification Pay	19,200	19,200	25,200	22,600
	50 RECRUITMENT / RETENTION PAY	22,400	22,400	22,400	-
4121	50 FICA	49,235	48,688	55,876	46,465
4123	50 WORKERS COMPENSATION	16,732	17,496	19,973	19,787
4124	50 TMRS	28,921	29,689	34,601	29,154
4126	50 UNEMPLOYMENT INSURANCE	1,620	1,350	1,350	1,638
4127	50 HEALTH INSURANCE	70,901	79,900	98,820	83,900
4129	50 LIFE INSURANCE	1,282	783	622	582
4111	50 LUMP SUM MERIT				
		Lum Lump Sum M	Lur Lump Sum M	Lump Sum M	
4203	50 VEHICLE MAINTENANCE / REPAIR	9,100	9,100	9,100	9,100
4205	50 TIRES & TUBES	0	0	0	1,200
4211	50 FUEL & LUBRICANTS	19,500	24,500	24,500	30,000
4221	50 GENERAL OFFICE SUPPLIES / PAPER	4,000	4,000	4,000	4,000
4222	50 COPYING SUPPLIES	0	0	0	-
4224	50 PHOTO SUPPLIES	600	600	600	-
4225	50 DATA PROCESSING SUPPLIES	1,000	1,000	1,000	1,000
4227	50 BOOKS & PAMPHLETS	200	200	200	200
4228	50 AUDIO/VISUAL SUPPLIES - AXON	10,000	13,000	13,000	11,640
4233	50 JANITORIAL SUPPLIES	400	400	400	400
4235	50 BATTERIES	0	0	0	-
4239	50 BUILDING MATERIALS	0	0	0	-
4251	50 FOOD SUPPLIES & ICE	500	500	500	500
4254	50 PLAQUES & AWARDS / CEREMONIAL	100	100	100	100
4259	50 CLOTHING & UNIFORMS	5,880	5,880	5,880	5,880
4260	50 AMMUNITION	2,000	2,000	2,000	2,000
4263	50 TESTING & ID MATERIALS	500	500	500	1,100
4264	50 SAFETY/TRAINING SUPPLIES	0	0	0	-
4299	50 MISCELLANEOUS SUPPLIES	600	600	600	600
4311	50 VEHICLE MAINTENANCE / REPAIRS	0	0	0	-
4314	50 COMM. EQUIPMENT REPAIRS	1,150	1,150	1,150	1,150
4318	50 PRINTING / MARKETING / MEDIA	0	0	0	1,500
4321	50 BUILDING / FACILITY REPAIRS	0	0	0	500
4324	50 SEXUAL ASSAULT KITS	1,000	1,000	1,000	1,000
4334	50 SANITATION SERVICES	1,200	1,200	1,200	1,680
4342	50 COPY MACHINE LEASE / MAINT	4,225	4,225	4,225	5,800
4345	50 DATA PROC. MAINT. - SOFTWARE	7,000	7,000	7,000	10,462
4346	50 DATA PROC. MAINT. HARWARE	849	849	849	13,566
4349	50 PEST CONTROL SERVICES	160	160	160	600
4351	50 ELECTRIC SERVICE	8,000	8,000	8,000	8,160
4354	50 GAS SERVICES	370	370	370	650
4355	50 TELEPHONE/INTERNET/CABLE SERVICE	3,000	3,000	3,000	925
4356	50 MOBILE PHONE SERVICE	12,000	12,000	12,000	9,000
4357	50 MEDICAL / VET. SERVICE	2,000	2,000	2,000	2,500
4363	50 OTHER PROFESSIONAL SERVICES	1,299	1,299	1,299	1,799
4365	50 ADVERTISEMENTS & NOTICES	25	25	25	300
4366	50 PUBLICATION / SUBSCRIPTIONS	0	0	0	150
4371	50 INSURANCE - VEHICLE	9,312	9,312	9,312	9,320
4372	50 INSURANCE - LIABILITY & PROPERTY	12,877	12,877	12,877	21,000
4374	50 BONDS & OTHER INSURANCE / DEDUCTIBLES	9,003	9,003	9,003	14,000
4376	50 FIRE EXTINGUISHER SERVICES	300	300	300	300
4381	50 DUES & MEMBERSHIPS	165	165	165	500
4382	50 PROFESSIONAL TRAINING	2,500	2,500	2,500	2,500
4383	50 TRAVEL EXPENSE	2,500	2,500	2,500	2,500
4461	50 FURNITURE & FIXTURES	0	0	0	500
4472	50 NATIONAL NIGHT OUT	800	800	800	800
4345	50 COPS YNC	2,000	2,000	2,000	12,562
4485	50 SPECIAL PURPOSE EQUIPMENT	3,500	6,100	6,100	6,100
4854	50 SAN PATRICIO CO. JAIL FEES	1,500	1,500	1,500	1,750
		9715	9715	9,715	
	Total Police Operations	981,728	994,977	1,150,683	1,065,801

Operating Capital

4480	50 AUTOMOBILES-Set 3 (Explorers) DEBT	\$20,830	\$24,416	24,416	24,416
4480	50 AUTOMOBILES-Set 2 (pick-ups) DEBT	\$21,707	\$22,607	22,607	22,607
4480	50 Automobile (charger) DEBT	\$8,450	\$8,450	8,450	8,450
4480	50 RADIOS - DEBT	\$6,707	\$6,707	6,707	6,707
4480	50 Tahoe	\$43,859			0
4485	43 AUTOMOBILE (QRV-EMS) DEBT				4,345
	RADIOS - Forfeiture (100%)			7,518	7,518
	Capital Vehicle - Forfeiture (\$28,185)			38,000	38,000
	Storm Siren (debt)			6,876	6,876
	Police Building (debt)	\$58,176	\$58,176	58,176	58,176
		\$159,729	\$120,356	127,232	177,095
	Total Department Support	\$1,141,457	\$1,115,333	\$1,277,915	1,242,896

MUNICIPAL COURT
 BUDGET REQUEST
 2024/2025

			FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Adopted Budget	FY 24/25 Adopted Budget
OPERATIONS						
4111	56	REGULAR SALARIES	\$25,709	\$29,120	\$29,203	33,280
4121	56	FICA	1,967	2,228	2,234	2,546
4123	56	WORKERS COMPENSATION	91	103	94	94
4124	56	TMRS	1,234	1,398	1,401	1,597
4126	56	UNEMPLOYMENT INSURANCE	171	90	90	117
4127	56	HEALTH INSURANCE	4,726	5,327	6,588	6,454
4129	56	LIFE INSURANCE	105	52	41	41
4221	56	GENERAL OFFICE SUPPLIES	500	500	500	700
4301	56	POSTAGE & FREIGHT	400	400	400	1,280
4345	56	DATA PROC. MAINT. - SOFTWARE	1,250	1,250	1,250	2,600
4365	56	ADVERTISEMENTS & NOTICES	18	18	18	18
4370	56	FIN. COLECTION - LINEBARGER	0	0	0	6,000
4374	56	BONDS & OTHER INSURANCE	36	36	36	60
4381	56	DUES & MEMBERSHIPS	46	46	46	120
4382	56	PROFESSIONAL TRAINING/TRAVEL	0	0	0	750
4394	56	CONTRACT LABOR - JUDGE	24,000	24,000	24,000	24,000
4394	56	CONTRACT LABOR - PROSECUTOR	18,000	18,000	18,000	18,000
4464	56	DATA PROCESSING SUPPLIES	91	91	91	91
4465	56	SOFTWARE LICENSE				5,100
4872	56	TX SHARE MUN COURT FEES	22,778	22,778	22,778	22,778
		TOTAL MUNICIPAL COURT OPERATIONS	\$101,122	\$105,437	\$106,770	125,626
OPERATING CAPITAL						
		Software	0	0	0	-
		CAPITAL IMPROVEMENT PROGRAM	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>
		TOTAL MUNICIPAL COURT SUPPORT	101,122	105,437	106,770	125,626

ANIMAL CONTROL
 BUDGET REQUEST
 2024/2025

Operations		FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Adopted Budget	FY 24/25 Adopted Budget
4111	45 REGULAR SALARIES	\$24,960	\$33,280	\$35,443	\$48,183
4117	45 OVERTIME	2,000	2,025	2,106	2,106
4121	45 FICA	2,062	2,701	2,872	3,686
4123	45 WORKERS COMPENSATION	1,200	1,766	1,878	2,250
4124	45 TMRS	1,294	1,350	1,403	2,313
4126	45 UNEMPLOYMENT INSURANCE	90	180	180	234
4127	45 HEALTH INSURANCE	4,726	5,327	6,588	6,454
4129	45 LIFE INSURANCE	104	52	41	83
4203	45 VEHICLE REPAIR PARTS	1,500	1,500	1,500	1,590
4205	45 TIRES & TUBES	168	168	168	300
4211	45 FUEL & LUBRICANTS	1,500	2,000	2,000	2,000
4233	45 JANITORIAL SUPPLIES	235	235	235	2,770
4235	45 BATTERIES	90	90	90	0
4236	45 CHEMICALS	370	370	370	370
4237	45 HOUSEHOLD SUPPLIES	200	200	200	0
4239	45 BUILDING MATERIALS	800	800	800	0
4242	45 ANIMAL CONTROL SUPPLIES/FOOD	800	1,800	1,800	8,240
4258	45 CLOTHING & UNIFORMS	202	202	202	202
4311	45 VEHICLE REPAIRS - OUTSIDE	2,000	2,000	2,000	2,000
4321	45 BUILDING MAINT/ KENNEL REPAIRS				3,500
4334	45 SANITATION SERVICES	2,200	2,200	2,200	2,200
4349	45 PEST CONTROL SERVICES				1,500
4351	45 ELECTRIC SERVICE	2,500	2,500	2,500	2,500
4355	45 TELEPHONE SERVICE	0	0	0	420
4356	45 MOBILE PHONE SERVICE / HOT SPOT	0	0	0	876
4357	45 MEDICAL/VET SERVICE	1,200	1,200	1,200	1,200
4371	45 INSURANCE - VEHICLE	228	228	228	544
4372	45 INSURANCE - LIABILITY & PROPERTY	292	292	292	392
4382	45 PROFESSIONAL TRAINING	700	700	700	700
4491	45 SPECIAL PURPOSE EQUIPMENT	2,000	2,000	2,000	1,000
Total Animal Control Operations		\$53,421	\$65,166	\$68,996	\$97,613
Operating Capital		0	0	0	0
Capital Improvement Program		0	0	0	0
Total Animal Control Support		\$53,421	\$65,166	\$68,996	\$97,613

STREET DEPARTMENT
 BUDGET REQUEST
 2024/2025

			FY 20/21	FY 22/23	FY 23/24	FY 24/25
			Adopted	Adopted	Adopted	Adopted
OPERATIONS			Budget	Budget	Budget	Budget
4111	91	REGULAR SALARIES	225,119	227,192	259,174	222,685
4117	91	OVERTIME	4,000	4,000	4,000	4,000
4121	91	FICA	14,190	17,686	20,132	17,035
4123	91	WORKERS COMPENSATION	13,452	13,594	15,304	11,574
4124	91	TMRS	8,904	9,627	10,835	9,391
4126	91	UNEMPLOYMENT INSURANCE	665	845	845	1,014
4127	91	HEALTH INSURANCE	26,899	38,352	48,312	43,026
4148	91	CERTIFICATION PAY		192	192	416
4129	91	LIFE INSURANCE	235	272	346	360
4111	91	Lump Sum Merit	3,429	3,429	3,429	0
4202	91	SMALL EQUIP. REPAIR PARTS	4,700	4,700	4,700	10,000
4203	91	VEHICLE REPAIR / PARTS	2,720	2,720	2,720	2,720
4204	91	HEAVY EQUIPMENT	6,023	6,023	6,023	36,023
4205	91	TIRES & TUBES	712	712	712	712
4211	91	FUEL & LUBRICANTS	12,010	15,010	15,010	15,010
4213	91	MINOR HAND TOOLS	1,100	1,100	1,100	1,100
4214	91	MINOR SHOP EQUIPMENT	500	500	500	500
4218	91	FIRST AID/MEDICAL SUPPLIES	500	500	500	500
4221	91	GENERAL OFFICE SUPPLIES	700	700	700	700
4233	91	JANITORIAL SUPPLIES	300	300	300	300
4236	91	CHEMICALS	500	500	500	500
4239	91	BUILDING MATERIALS	800	800	800	800
4258	91	SAFETY WEAR - PPE		0	0	1,200
4259	91	UNIFORMS & CLOTHING	500	500	500	500
4271	91	ASPHALT	37,500	45,500	45,500	45,500
4272	91	CONCRETE	400	400	400	400
4273	91	STREET STRIPING MATERIALS	178	178	178	178
4274	91	PIPE & CULVERT MATERIALS	237	237	237	237
4275	91	SIGN & SIGN MATERIALS	1,652	1,652	1,652	3,500
4276	91	GRAVEL/ROCK/SOIL	2,000	2,000	2,000	10,000
4310	91	SMALL EQUIP. REPAIRS	1,900	1,900	1,900	1,900
4311	91	VEHICLE REPAIRS	7,010	7,010	7,010	7,010
4312	91	HEAVY EQUIP. REPAIR	2,624	2,624	2,624	2,624
4321	91	BUILDING/FACILITY REPAIRS	200	200	200	200
4326	91	STREET LIGHT/SIGNALS	40,000	40,000	40,000	40,000
4334	91	SANITATION SERVICES	1,424	1,424	1,424	1,424
4345	91	DATA PROC MAINT - SOFTWARE	2500	2500	2500	2500
4349	91	PEST CONTROL SERVICES	200	200	200	200
4351	91	ELECTRIC SERVICE	700	700	700	700
4354	91	GAS SERVICES	166	166	166	166
4355	91	TELEPHONE SERVICE	475	475	475	475
4356	91	MOBILE PHONE SERVICE	285	285	285	285
4357	91	MEDICAL/VET SERVICE	48	48	48	48
4363	91	OTHER PROFESSIONAL SERVICES		0	0	1500
4365	91	ADVERTISEMENTS & NOTICES	238	238	238	238
4367	91	UNIFORMS / LAUNDRY SERVICES	2,682	2,682	2,682	2,682
4371	91	INSURANCE - VEHICLE	5,367	5,367	5,367	5,367
4372	91	INSURANCE-LIABILITY&PROPERTY	600	600	600	600
4376	91	FIRE EXTINGUISHER SERVICE	36	36	36	36
4381	91	DUES & MEMBERSHIPS	48	48	48	48
4382	91	PROFESSIONAL TRAINING	95	95	95	95
4383	91	TRAVEL EXPENSE	95	95	95	95
4384	91	LICENSING	700	700	700	700
4394	91	CONTRACT LABOR	10,000	10,000	10,000	10,000

4491	91	SPECIAL PURPOSE EQUIPMENT	712	712	712	712
		Total Operations	\$448,030	477,326	524,706	519,486
OPERATING CAPITAL						
	91	ZERO TURN MOWERS - Debt 20/21	2,347	2,347	2,347	2,347
	91	PICK-UP TRUCKS - Debt 20/21	10,464	10,464	10,464	10,464
	91	Backhoe-Debt 22/23		15,294	15,294	15,294
	91	Pickup - Debt 23/24			10,314	10,314
CAPITAL IMPROVEMENT PROGRAM			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				28,105	38,419	38,419
TOTAL STREET SUPPORT			460,841	505,431	563,125	557,905

VOLUNTEER FIRE DEPARTMENT
 BUDGET REQUEST
 2024/2025

			FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Adopted Budget	FY 24/25 Adopted Budget
4194	40	VOLUNTEER FIRE RETIREMENT	6,857	8,857	8,857	8,857
4203	40	VEHICLE REPAIR PARTS	1,276	1,276	1,276	1,276
4205	40	TIRES & TUBES	442	1,242	1,242	1,242
4211	40	FUEL & LUBRICANTS	3,374	4,374	4,374	4,374
4213	40	MINOR HAND TOOLS	133	133	133	133
4218	40	FIRST AID/MEDICAL SUPPLIES	543	543	543	543
4233	40	JANITORIAL SUPPLIES	146	146	146	146
4235	40	BATTERIES	221	221	221	221
4239	40	BUILDING MATERIALS	0	0	0	5,000
4251	40	EMERGENCY SUPPLIES/FOOD & ICE	900	900	900	900
4310	40	SMALL EQUIP. REPAIRS	265	265	265	265
4311	40	VEHICLE REPAIRS	3,733	5,733	5,733	5,733
4312	40	HEAVY EQUIP. REPAIR	442	442	442	442
4314	40	COMM. EQUIPMENT REPAIRS	463	463	463	463
4321	40	BUILDING/FACILITY REPAIRS	500	500	500	500
4348	40	RADIO SYSTEM MAINT. AGREEMENT	1,061	1,061	1,061	1,061
4349	40	PEST CONTROL SERVICES	159	159	159	159
4351	40	ELECTRIC SERVICE	1,403	1,403	1,403	1,403
4355	40	TELEPHONE SERVICE	727	727	727	727
4356	40	MOBILE PHONE SERVICE	529	529	529	529
4371	40	INSURANCE - VEHICLE	4,852	4,852	4,852	4,852
4381	40	DUES & MEMBERSHIPS	221	221	221	221
4382	40	PROFESSIONAL TRAINING	1,653	1,653	1,653	1,653
4383	40	TRAVEL EXPENSE	0	0	0	0
4390	40	MARKETING/ PROMO. ACTIVITIES	1,248	1,248	1,248	1,248
4394	40	CONTRACT LABOR	14,210	18,210	18,210	18,210
4491	40	SPECIAL PURPOSE EQUIPMENT	3,922	3,922	3,922	3,922
4480	40	COMMAND-STAFF VEHICLE				
		Total Operations	49,280	59,080	59,080	64,080
		Operating Capital				
		Command Staff Vehicle DEBT	6,301	6,301	6,301	6,301
		RADIOS Debt	4,027	4,027	4,027	4,027
		Duel Purpose Gear- Debt		4,665	0	0
		Structural Gear- Debt		4,250	8,915	8,915
		Extrication Tool - Debt			8,400	8,400
		Nozzels	12,964		3,803	3,803
		Capital Improvement Program	0	0	0	0
		Total Support	72,572	78,323	90,526	95,526

SANITATION
 Budget Request
 2024/2025

OPERATIONS	FY 22/23 Adopted Budget	FY 23/24 Adopted Budget	FY 24/25 Adopted Budget
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ACCT. NO.	REVENUES: DESCRIPTION			
3140	FUSE SERVICE -RESIDENTIAL	503,252	481,594	481,594
3148	REFUSE SERVICE- SALES TAX	41,518	39,732	39,732
3203	RETURN CHECK FEE			
3840	INTEREST INCOME			
	Franchise Fees			
	TOTAL REVENUE:	\$544,770	\$521,326	\$521,326

EXPENDITURES:

Contractual				
4397	FED, STATE, & COUNTY TAX	41,518	39,732	39,732
4720	REFUSE COLLECTIONS	390,349	380,103	380,103
4760	Community clean ups	10,000	10,000	10,000
4765	Community mowing	5,000	5,000	5,000
	Total Operations	446,867	434,835	434,835

OPERATING CAPITAL

CAPITAL IMPROVEMENT PROGRAM

Total Revenue	\$544,770	\$521,326	\$521,326
Total Sanitation Support	446,867	434,835	434,835
General Fund Support	\$97,903	\$86,491	\$86,491

Building Division/ Permits
 BUDGET REQUEST
 2024/2025

			FY 22/23	FY 23/24	FY 24/25
			Adopted	Adopted	Adopted
			Budget	Budget	Budget
OPERATIONS					
4111	22	REGULAR SALARIES	\$20,280	\$20,280	9,716
4121	22	FICA	1,551	1,551	743
4123	22	WORKERS COMPENSATION	72	65	65
4124	22	TMRS	0	0	466
4126	22	UNEMPLOYMENT INSURANCE	90	35	39
4127	22	HEALTH INSURANCE	0	0	2,151
4129	22	LIFE INSURANCE	0	0	14
4221	22	GENERAL OFFICE SUPPLIES	200	200	200
4301	22	POSTAGE & FREIGHT	200	200	200
4399	22	Professional Services	5,000	5,000	5,000
		TOTAL BUILDING DIVISION OPERATIONS	\$27,393	\$27,331	18,594
OPERATING CAPITAL					
			0	0	0
CAPITAL IMPROVEMENT PROGRAM					
			<u>0</u>	<u>0</u>	<u>0</u>
		TOTAL BUILDING DIVISION SUPPORT	27,393	27,331	18,594

City of Mathis

FY 2024/2025

Utility Fund

September 9, 2024

Water Department

Wastewater Department

City of Mathis
ENTERPRISE SUMMARY
 2024/2025

<u>WATER DEPARTMENT</u>	Adopted 2021/2022	Adopted 2022/2023	Adopted 2023/2024	Adopted 2024/2025
REVENUES:				
DESCRIPTION				
CUSTOMER SERVICE FEES	\$27,345	\$34,882	\$53,042	\$53,042
WATER SALES	916,635	990,090	990,090	990,090
Debt Support	25,122	25,122	25,122	25,122
TOTAL REVENUE:	\$969,102	1,050,094	1,068,254	1,068,254
EXPENDITURES			<u>1,068,254</u>	<u>1,068,254</u>
To Fund Balance			\$0	\$0
 WASTEWATER DEPARTMENT				
Revenues:				
REVENUES:				
DESCRIPTION				
WASTEWATER SALES	\$494,502	\$565,070	\$565,070	\$565,070
Debt Support	\$25,122	\$25,122	\$25,122	\$25,122
TOTAL REVENUE:	\$519,624	\$590,192	\$590,192	\$590,192
EXPENDITURES			<u>\$590,192</u>	<u>\$590,192</u>
To Fund Balance			\$0	\$0
Total Utility Fund Revenue	1,488,726	1,640,286	1,658,446	1,658,446
Total Utility Fund Expenditures			1,658,446	1,658,446
Net Contribution to Fund Balance			\$0	\$0

WATER DEPARTMENT
 BUDGET REQUEST
 2024/2025

OPERATIONS			FY22/23 Adopted Budget	FY23/24 Adopted Budget	FY 24/25 Adopted Budget
4111	80	REGULAR SALARIES	227492	237,519	279,538
4117	80	OVERTIME	10000	10,000	10,000
4121	80	FICA	16539	18,935	21,385
4123	80	WORKERS COMPENSATION	7275	7,849	2,283
4124	80	TMRS	10378	11,881	13,418
4126	80	UNEMPLOYMENT	507	562	917
4127	80	HEALTH INSURANCE	34979	42,822	50,555
4129	80	LIFE INSURANCE	313	283	325
4148	80	CERTIFICATION PAY	1152	1,152	1,248
4111	80	Lump Sum Merit	6858	6,858	0
4202	80	SMALL EQUIP.	1000	1,000	5,000
4203	80	VEHICLE PARTS	1000	1,000	1,000
4204	80	HEAVY EQUIP.	1500	1,500	31,500
4205	80	TIRES & TUBES	600	600	600
4211	80	FUEL & LUBRICANTS	10000	10,000	10,000
4213	80	MINOR HAND TOOLS	1000	1,000	1,000
4214	80	MINOR SHOP EQUIPMENT	300	300	300
4218	80	FIRST AID/MEDICAL SUPPLIES	500	500	500
4221	80	GENERAL OFFICE SUPPLIES	700	700	700
4230	80	EQUIPMENT REPAIR PARTS	2000	2,000	2,000
4233	80	JANITORIAL SUPPLIES	300	300	300
4236	80	CHEMICALS	79500	79,500	79,500
4239	80	BUILDING MATERIALS	1000	1,000	1,000
4248	80	ELECTRICAL REPAIR PARTS	500	500	500
4258		SAFETY WEAR - PPE	0	0	1,200
4259	80	CLOTHING & UNIFORMS	1000	1,000	1,000
4276	80	GRAVEL/ROCK/SOIL	2000	2,000	2,000
4282	80	UTILITY LINE FITTINGS	31250	31,250	31,250
4299	80	MISCELLANEOUS SUPPLIES	100	100	100
4301	80	POSTAGE & FREIGHT	800	800	800
4310	80	SMALL EQUIP. REPAIRS-OUTSIDE	1000	1,000	1,000
4311	80	VEHICLE REPAIRS-OUTSIDE	2100	2,100	2,100
4312	80	HEAVY EQUIPMENT REPAIRS	2000	2,000	2,000
4315	80	ELECTRIC MOTOR/PUMP REPAIRS	15000	15,000	15,000
4321	80	BUILDING/FACILITY REPAIRS	6000	6,000	6,000
4329	80	UTILITY QUALITY TESTING	6500	6,500	6,500
4334	80	SANITATION SERVICES	750	750	750
4342	80	COPY MACHINE LEASE/MAINT	900	900	900
4345	80	DATA PROC MAINT - SOFTWARE	2500	2,500	2,500
4349	80	PEST CONTROL SERVICES	300	300	300
4351	80	ELECTRIC SERVICE	58300	58,300	58,300
4355	80	TELEPHONE SERVICE	1500	1,500	1,500
4356	80	MOBILE PHONE SERVICE	1000	1,000	1,000
4357	80	MEDICAL/VET SERVICES	300	300	300
4362	80	AUDIT SERVICE	250	250	250
4363	80	OTHER PROFESSIONAL SERVICE	1000	1,000	1,000

4364	80	ENGINEERING	0	0	5,000
4365	80	ADVERTISEMENTS & NOTICES	100	100	100
4367	80	UNIFORMS/LAUNDRY SERVICES	2500	2,500	2,500
4371	80	INSURANCE-VEHICLE	2250	2,250	2,250
4372	80	INSURANCE-LIABILITY & PROPERTY	20466	20,466	20,466
4374	80	INSURANCE- E&O LIAB	1408	1,408	1,408
4381	80	DUES & MEMBERSHIP	800	800	800
4382	80	PROFESSIONAL TRAINING	1500	1,500	1,500
4383	80	TRAVEL EXPENSE	3000	3,000	3,000
4385	80	CREDIT CARD FEES	0	0	0
4391	80	ADMIN. COST TO GF	114681	159,102	159,102
4394	80	CONTRACT LABOR	0	0	0
4397	80	FED, STATE, & COUNTY FEES	15600	15,600	15,600
4708	80	WATER PURCHASES-CORPUS CHRISTI	221087	221,087	221,087

TOTAL OPERATIONS			933,335	1,000,124	1,082,132
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OPERATING CAPITAL

4485	43	AUTOMOBILE (QRV-EMS) DEBT			4,345
4437	80	ELECTRIC MOTORS/PUMPS	10,000.00	10,000	10,000
4438	80	HYDRANTS & METERS	13,500.00	13,500	13,500
4480	80	Vehicle / 2014 Toyota	4,234.00	4,234	4,234
	80	Vehicle - Plant Use 23/24 - Debt		10,314	10,314
4485	80	ACTUATOR MACHINE - DEBT	5,580.00	5,580	5,580
4485	80	Backhoe - Transfer to Debt -22/23	15,274.00	15,274	15,274
			58,902	58,902	58,902

CAPITAL IMPROVEMENT PROGRAM

4393	80	Grant Match	52,500.00	0	0
4393	80	OLIVO ST. INFRASTRUCTURE	0.00	0	0
4393	80	EVERGREEN 10" LINE			
4393	80	USDA LOAN - WATER PLANT IMPROVEMENTS	51,812.00	51,812	51,812
		Bond 2020	25,122.00	25,122	25,122
			76934	76934	76,934

TOTAL WATER SUPPORT			1,247,193	1,135,960	1,217,968
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WASTEWATER DEPARTMENT
 BUDGET REQUEST
 2024/2025

OPERATIONS			FY22/23 Adopted Budget	FY23/24 Adopted Budget	FY 24/25 Adopted Budget
4111	86	REGULAR SALARIES	190,581	191,745	160,229
4117	86	OVERTIME	5,000	5,000	5,000
4121	86	FICA	13,814	15,051	12,258
4123	86	WORKERS COMPENSATION	6,018	5,929	11,653
4124	86	TMRS	8,667	9,444	7,691
4126	86	UNEMPLOYMENT	384	445	449
4127	86	HEALTH INSURANCE	29,651	36,234	24,740
4129	86	LIFE INSURANCE	313	244	159
4148	86	CERTIFICATION PAY	1,152	1,152	1,152
4111	86	Lump-Sum Merit	1,714	1,714	0
4202	86	SMALL EQUIP. REPAIR PARTS	404	404	404
4203	86	VEHICLE REPAIR PARTS	150	150	150
4204	86	HEAVY EQUIP. REPAIR PARTS	1,510	1,510	1,510
4205	86	TIRES & TUBES	24	24	150
4211	86	FUEL & LUBRICANTS	8,170	8,170	8,170
4213	86	MINOR HAND TOOLS	600	600	600
4214	86	MINOR SHOP EQUIPMENT	200	200	200
4218	86	FIRST AID/MEDICAL SUPPLIES	200	200	200
4221	86	GENERAL OFFICE SUPPLIES	216	216	216
4230	86	EQUIPMENT REPAIR PARTS	2,510	2,510	2,510
4233	86	JANITORIAL SUPPLIES	100	100	100
4236	86	CHEMICALS	10,004	10,004	10,004
4239	86	BUILDING MATERIALS	1,000	1,000	1,000
4248	86	ELECTRICAL REPAIR PARTS	800	800	800
4259	86	CLOTHING & UNIFORMS	500	500	500
4276	86	GRAVEL/ROCK/SOIL	2,100	2,100	2,100
4282	86	UTILITY LINE FITTINGS	7,500	7,500	7,500
4301	86	POSTAGE & FREIGHT	149	149	149
4310	86	SMALL EQUIP REPAIRS-OUTSIDE	1,000	1,000	1,000
4311	86	VEHICLE REPAIRS-OUTSIDE	500	500	500
4312	86	HEAVY EQUIP. REPAIRS-OUTSIDE	1,000	1,000	1,000
4315	86	ELECTRIC MOTOR/PUMP REPAIRS	12,500	12,500	25,000
4321	86	BUILDING/FACILITY REPAIRS	500	500	500
4329	86	UTILITY QUALITY TESTING	2,500	2,500	2,500
4330	86	WW SLUDGE DISPOSAL	12,500	12,500	12,500
4334	86	SANITATION SERVICES	500	500	500
4342	86	COPY MACHINE LEASE/MAINT	911	911	911
4349	86	PEST CONTROL SERVICE	300	300	300
4351	86	ELECTRIC SERVICE	48,102	48,102	48,102
4355	86	TELEPHONE SERVICE	701	701	701
4356	86	MOBILE PHONE SERVICE	900	900	900
4357	86	MEDICAL/VET SERVICES	50	50	50
4363	86	OTHER PROFESSIONAL SERVICES	3,800	3,800	3,800
4364	86	ENGINEERING			5,000
4365	86	ADVERTISEMENTS & NOTICES	250	250	250
4367	86	UNIFORMS/LAUNDRY SERVICES	2,600	2,600	2,600
	86	INSURANCE - VEHICLE	995	995	995
4372	86	INSURANCE - LIABILITY & PROPERTY	2,196	2,196	2,196
4374	86	INSURANCE E&O LIAB	152	152	152
4375	86	TORT CLAIMS	1,875	1,875	1,875

4376	86	FIRE EXTINGUISHER SERVICES	50	50	50
4381	86	DUES & MEMBERSHIP	150	150	150
4382	86	PROFESSIONAL TRAINING	500	500	500
4383	86	TRAVEL EXPENSE	700	700	700
4391	86	ADMIN. COST TO GF	101,301	95,508	95,508
4397	86	FED, STATE, & COUNTY FEES	5,500	5,500	5,500
			0	0	0

	495,464	499,335	473,334
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Operating Capital

4436	86	SHOP & INDUSTRIAL EQUIPMENT	0	0	0
4437	86	ELECTRIC MOTORS/PUMPS	10,000	10,000	10,000
4480	86	Vehicle /2015 ford	6,235	6,235	6,235
4480	86	Vacuum Truck	49,500	49,500	49,500
			0	0	0

Capital Improvement Program

4393	86	Grant Match	0	0	0
4394	86	INFRASTRUCTURE REPAIRS/MAINTENANCE	0	0	0
		Bond 2020	25,122	25,122	25,122

	586,321	590,192	564,191
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City of Mathis
FY 2024/2025
Special Revenue Funds
September 9, 2024

**City of Mathis
SPECIAL REVENUE FUNDS
2024/2025**

HOT	FY21/22 Adopted	FY22/23 Adopted	FY23/24 Adopted	FY 24/25 Adopted
Revenues:				
HOT Fees	\$55,456	\$72,341	\$93,237	\$93,237
TOTAL REVENUE:	\$55,456	\$72,341	\$93,237	\$93,237
Visitors Bureau (FEC)				
Revenues:				
Transfer in from HOT	\$55,456	\$72,341	\$93,237	\$93,237
Transfer in From Fund Balance	0	0		
FF Sponsors	11,200	11,160	11,160	11,160
Event Revenue	500	3,870	3,870	3,870
Total Revenue	\$67,156	\$87,371	\$108,267	\$108,267
STREET FRANCHISE FEE				
Revenues:				
Franchise Fees	\$72,557	\$67,516	\$67,516	\$67,516
Transfer in from Utility Fund				
Transfer in From Drainage District				
Transfer in from Fund Balance				
TOTAL REVENUE:	\$72,557	\$67,516	\$67,516	\$67,516
DEBT				
Revenues:				
3010 CURRENT PROPERTY TAX	\$383,655	\$390,465	\$276,042	\$276,042
3020 DELQ. PROP. TAX COLLECTIONS	42,377	42,377	42,377	42,377
3030 TAXES - PENALTY & INTEREST	19,562	19,562	19,562	19,562
TRANSFER IN FROM Utility Fund	50,244	50,244	65,491	65,491
TRANSFER IN FROM Street Franchise	65,670	65,670	65,670	65,670
TOTAL REVENUE:	\$561,508		\$469,142	\$469,142
Subtotal		\$568,318		
Discounted for 104.13% collection rate		-\$17,943	\$0	
Grand Total		\$550,375	\$469,142	\$469,142

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

FY 21/22 Proposed	FY 22/23 Proposed
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Revenues:		
Transfer in from TDEM	\$584,000	\$584,000
Transfer in From Fund Balance		<u>496,400</u>
Total Revenue	584,000	1,080,400

**Mitigation Harvey Round 1 HUD
Most Impacted and Distressed (HMID)**

Revenues:				
Transfer in from GLO DR Grant	<u>\$1,914,200</u>	<u>\$10,000,000</u>	\$15,000,000	\$15,000,000
Total Revenue	\$1,914,200	\$10,000,000	\$15,000,000	\$15,000,000

HOTEL OCCUPANCY TAX
2024/2025

Revenues:		FY21/22	FY22/23	FY23/24	FY 24/25
ACCT. REVENUES:		Adopted	Adopted	Adopted	Adopted
NO. DESCRIPTION					
	HOT Fees	\$55,456	\$72,341	\$93,237	111237
Transfers					
NO. DESCRIPTION					
4643	TRANSFER TO Visitors Bureau FUND	\$55,456	\$72,341	\$93,237	111237

Visitors Bureau (FEC)
 Visitors Bureau
 2024/2025

	FY21/22 Adopted	FY22/23 Adopted	FY23/24 Adopted	FY 24/25 Adopted
Revenues:				
ACCT. REVENUES:				
NO. DESCRIPTION				
Transfer in from HOT	\$55,456	#####	\$93,237	\$94,237
Transfer in From Fund Balance	0	0	0	0
FF Sponsors	11,200	11,160	11,160	11,160
Event Revenue	<u>500</u>	<u>3,870</u>	<u>3,870</u>	<u>3,870</u>
Total Revenue	\$67,156	#####	#####	\$109,267
EXPENDITURES				
Contractual				
EVENTS				
Market Day	0	0	0	\$1,000
Christmas	\$2,000	\$2,000	\$2,000	\$2,000
Easter	1,000	1,000	1,000	1,000
Freedom Fest	64,156	79,371	100,267	100,267
admin cost		5,000	5,000	5,000
HALO Pad Sponsorship	0	0	0	0
DC Community Event Reimbursement				
Billboard Advertisement				
Total Expenditures	<u>\$67,156</u>	<u>#####</u>	<u>#####</u>	<u>\$109,267</u>
Total Revenues	\$67,156	#####	#####	\$109,267
Total Expenses	<u>67,156</u>	<u>87,371</u>	<u>108,267</u>	<u>109,267</u>
Balance to HOT Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

STREET FRANCHISE FEE

2024/2025

Revenues:

ACCT. REVENUES:	FY21/22	FY22/23	FY23/24	FY24/25
NO. DESCRIPTION	Adopted	Adopted	Adopted	Adopted
Annual Fees	\$72,557	\$67,516	\$67,516	\$67,516
Transfer in from Utility Fund				
Transfer in From Drainage District				
Transfer in from Fund Balance				
	\$72,557	\$67,516	\$67,516	\$67,516

EXPENDITURES

Contractual

4397 Street Project				
Street Reconstruction				
Water infrastructure				
Drainage Infrastructure				
Transfer to Debt	\$72,557	\$67,516	\$65,670	\$65,670

Capital

TOTAL CAPITAL:	\$72,557	\$67,516	\$65,670	\$65,670
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Total Revenue	\$72,557	\$67,516	\$67,516	\$67,516
Total Expenditures	<u>72,557</u>	<u>67,516</u>	<u>65,670</u>	<u>65,670</u>
To Fund Balance	\$0	\$0	\$1,846	\$1,846

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

2024/2025

		FY 21/22 Adopted	FY 22/23 Adopted	FY 23/24 Adopted	FY 24/25 Adopted
Revenues:					
ACCT. NO.	REVENUES: DESCRIPTION				
	Transfer in from TDEM	584000	\$584,000		
	Transfer in from Fund Balance		496,400		
	Total Revenue	584000	1080400	\$0	\$0
EXPENDITURES					
Contractual					
	TOTAL CONTRACTUAL:				
4364	ENGINEERING SERVICE	\$87,600	\$204,987		
4363	OTHER PROFESSIONAL SERVICE	35,040	35,000		
	CONST - Install water meters - I	200,000	200,000	221,983	
	CONST - Install water meters - II		200,000	321,983	
	CONSTRUCTION - Raw Water Pump		125,000		
	Construction - Tower Rehab		315,413		
	Annex Roof			125,000	
	Water Plant Office Roof			10,000	
	Police Building			192,500	
	Mitigation Harvey Round 1 HUD Most Impacted and Distressed (HMII) Match	238,302			
	Total Expenditures	560942	1080400	\$871,466	
	Transfer in From Reserve:	584000	1080400	\$871,466	
	Total Expenses	560,942	1,080,400	871,466	
	To Fund Balance	23058.3	\$0	\$0	\$0

GLO - Mitigation - Harvey Round 1 HUD
 Most Impacted and Distressed (HMID)
 2024/2025

		FY 21/22 Adopted	FY 22/23 Adopted	FY 23/24 Adopted	FY 24/25 Adopted
Revenues:					
ACCT. NO.	REVENUES: DESCRIPTION				
	Transfer in from HMID Grant	\$1,914,200	\$10,000,000	\$15,000,000	\$15,000,000
Total Revenue		1,914,200	10,000,000	15,000,000	15,000,000
EXPENDITURES					
Contractual					
TOTAL CONTRACTUAL:					
4364	ENGINEERING SERVICE	1,107,449	2,000,000	2,000,000	2,000,000
4363	OTHER PROFESSIONAL SERVICE	706,752	1,000,000	1,000,000	1,000,000
	Survey	100,000	100,000		
	Construction		6,900,000	12,000,000	12,000,000
Total Expenditures		1,914,200	10,000,000	15,000,000	15,000,000
Total Revenues		1,914,200	10,000,000	15,000,000	15,000,000
Total Expenses		1,914,200	10,000,000	15,000,000	15,000,000
Balance		0	0	0	0

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Matris

(361)678-4121

Taxing Unit Name

Phone (area code and number)

411 E San Patricio Avenue, Mathis, TX 78368

www.cityofmatris.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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 184,133,464
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1	\$ 184,133,464
4.	Prior year total adopted tax rate.	\$ 1.098086 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 0
	B. Prior year values resulting from final court decisions:	\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 1,059,635
	B. Prior year disputed value:	\$ 529,818
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 529,817
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 529,817

Tax Code 26.012(14)
 Tax Code 26.012(14)
 Tax Code 26.012(13)
 Tax Code 26.012(13)

Line No-New Revenue Tax Rate Worksheet

8. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. \$ 184,663,281

9. Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ¹ \$ 0

10. Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.

A. Absolute exemptions. Use prior year market value: \$ 21,247

B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 59,492

C. Value loss. Add A and B. \$ 80,739

11. Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.

A. Prior year market value: \$ 0

B. Current year productivity or special appraised value: - \$ 0

C. Value loss. Subtract B from A. ² \$ 0

12. Total adjustments for lost value. Add Lines 9, 10C and 11C. \$ 80,739

13. Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ³ If the taxing unit has no captured appraised value in line 18D, enter 0 \$ 0

14. Prior year total value. Subtract Line 12 and Line 13 from Line 8. \$ 184,582,542

15. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. \$ 2,026,875

16. Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁴ \$ 3,380

17. Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ \$ 2,030,255

18. Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.

A. Certified values: \$ 188,833,630

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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below ¹² - \$ 0

E. Total current year value. Add A and B, then subtract C and D \$ 188,833,630

Tex. Tax Code §70.01(1), (5)
 Tex. Tax Code §20.01(2)(1)
 Tex. Tax Code §26.01(2)(1)
 Tex. Tax Code §70.03(c)
 Tex. Tax Code §24.01(2)(1)
 Tex. Tax Code §26.01(2)(1)
 Tex. Tax Code §26.01(2), 26.01(1)
 Tex. Tax Code §26.01(c)

No-New-Revenue Tax Rate Worksheet Amount/Rate

19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 7,045,475
B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C. Total value under protest or not certified. Add A and B	\$ 7,045,475
20. Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21. Current year total taxable value. Add Lines 18E and 19C Subtract Line 20. ¹⁷	\$ 195,879,105
22. Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23. Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 2,538,836
24. Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 2,538,836
25. Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 193,340,269
26. Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 1.050094 %100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate ²¹	\$ %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

Voter-Approval Tax Rate Worksheet Amount/Rate

28. Prior year M&O tax rate. Enter the prior year M&O tax rate	\$ 0.917958 %100
29. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 184,663,281

See the 2024-25 and 2025-26
 See the 2025-26 and 2026-27
 See the 2026-27 and 2027-28
 See the 2027-28 and 2028-29
 See the 2028-29 and 2029-30
 See the 2029-30 and 2030-31
 See the 2030-31 and 2031-32

Line Voter Approval Tax Rate Worksheet Amount/Rate

30. Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100 \$ 1,695,127

31. Adjusted prior year levy for calculating NNR M&O rate.

- A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. . . . + \$ 2,520
- B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . - \$ 0
- C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0 +/- \$ 0
- D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . \$ 2,520
- E. Add Line 30 to 31D. \$ 1,697,647

32. Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. \$ 193,340,269

33. Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100 \$ 0.878061 /\$100

34. Rate adjustment for state criminal justice mandate. ²⁴

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

35. Rate adjustment for indigent health care expenditures. ²⁴

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

Reserved for expansion
 ex. 50 Code 52b 044
 ex. 50 Code 52b 044

Line Voter-Approval Tax Rate Worksheet Amount/Rate

36. Rate adjustment for county indigent defense compensation. ²⁵
- A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0
 - B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0
 - C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100
 - D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100
 - E. Enter the lesser of C and D, if not applicable, enter 0 \$ 0.000000 /\$100
37. Rate adjustment for county hospital expenditures. ²⁶
- A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0
 - B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 \$ 0
 - C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100
 - D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100
 - E. Enter the lesser of C and D, if applicable. If not applicable, enter 0 \$ 0.000000 /\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.
- A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0
 - B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0
 - C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100
 - D. Enter the rate calculated in C. If not applicable, enter 0 \$ 0.000000 /\$100
39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D \$ 0.878061 /\$100
40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.
- A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 341,345
 - B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.176551 /\$100
 - C. Add Line 40B to Line 39 \$ 1.054612 /\$100
41. Current year 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 \$ 1.091523 /\$100

* Tax Code 92b.0442
 ** Tax Code 92b.0441

Line Voter-Approval Tax Rate Worksheet Amount/Rate

D41. **Disaster Line 41 (D41):** Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:
 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. ²² If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).
 \$ 0.000000 /\$100

42. **Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:
 (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. ²³
 Enter debt amount \$ 470,358
 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 - \$ 131,643
 E. Adjusted debt. Subtract B, C and D from A. \$ 338,715

43. **Certified prior year excess debt collections.** Enter the amount certified by the collector. ²⁴ \$ 10,476

44. **Adjusted current year debt.** Subtract Line 43 from Line 42E \$ 328,239

45. **Current year anticipated collection rate.**
 A. Enter the current year anticipated collection rate certified by the collector. ²⁵ 103.00 %
 B. Enter the prior year actual collection rate. 110.95 %
 C. Enter the 2022 actual collection rate. 99.37 %
 D. Enter the 2021 actual collection rate 101.12 %
 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%. ²⁶ 103.00 %

46. **Current year debt adjusted for collections.** Divide Line 44 by Line 45E \$ 318,678

47. **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet* \$ 195,879,105

48. **Current year debt rate.** Divide Line 46 by Line 47 and multiply by \$100. \$ 0.162691 /\$100

49. **Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48. \$ 1.254214 /\$100

D49. **Disaster Line 49 (D49):** Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. \$ 0.000000 /\$100

Tax Code § 20.042(a)
 Tax Code § 20.042(7)
 Tax Code § 20.052(10) and 20.0402
 Tax Code § 20.041(b)
 Tax Code § 20.041(b) (1)-(3) and (b)(2)

Line **Voter-Approval Tax Rate Worksheet** **Amount/Rate**

50. **COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. \$ 0.00000 /\$100

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

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

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

Line **Additional Sales and Use Tax Worksheet** **Amount/Rate**

51. **Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. \$ 0

52. **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.
 Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.¹⁴
 - or -
 Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. \$ 359,062

53. **Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*. \$ 195,879,105

54. **Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by \$100. \$ 0.183307 /\$100

55. **Current year NNR tax rate, unadjusted for sales tax.¹⁵** Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*. \$ 1.050094 /\$100

56. **Current year NNR tax rate, adjusted for sales tax.**
 Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. \$ 1.050094 /\$100

57. **Current year voter-approval tax rate, unadjusted for sales tax.¹⁶** Enter the rate from Line 49, Line D-49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*. \$ 1.254214 /\$100

58. **Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57. \$ 1.070907 /\$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. The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁷ \$ 0

60. **Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*. \$ 195,879,105

61. **Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by \$100. \$ 0.000000 /\$100

14. Tax Code §20.041(d).
 15. Tax Code §20.041(b).
 16. Tax Code §20.041(d).
 17. Tax Code §20.041(c).
 18. Tax Code §20.041(e).
 19. Tax Code §20.041(d).
 20. Tax Code §20.041(b).

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax)	\$ 1.070907 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴⁰ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴¹

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴²
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A Voter-approval tax rate (Line 67)...	\$ 0.969420 /\$100
	B Unused increment rate (Line 66)	\$ 0.006000 /\$100
	C Subtract B from A	\$ 0.969420 /\$100
	D Adopted Tax Rate	\$ 1.098086 /\$100
	E Subtract D from C	\$ -0.128666 /\$100
	F 2023 Total Taxable Value (Line 60)	\$ 184,044,808
	G Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A Voter-approval tax rate (Line 67)	\$ 1.001600 /\$100
	B Unused increment rate (Line 66)	\$ 0.036644 /\$100
	C Subtract B from A	\$ 0.964956 /\$100
	D Adopted Tax Rate	\$ 1.098086 /\$100
	E Subtract D from C	\$ -0.133130 /\$100
	F 2022 Total Taxable Value (Line 60)	\$ 163,284,374
	G Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A Voter-approval tax rate (Line 67)	\$ 1.134731 /\$100
	B Unused increment rate (Line 66)	\$ 0.061988 /\$100
	C Subtract B from A	\$ 1.072743 /\$100
	D Adopted Tax Rate	\$ 1.098086 /\$100
	E Subtract D from C	\$ -0.025343 /\$100
	F 2021 Total Taxable Value (Line 60)	\$ 139,394,126
	G Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 1.070907 /\$100

⁴⁰ Tax Code (Article 26, Section 11.01)
⁴¹ Tax Code (Article 26, Section 11.01) and 2
⁴² Tax Code (Article 26, Section 26.042) and 26.0421
⁴³ Tax Code (Article 26, Section 0501) and 11
⁴⁴ Tax Code (Article 26, Section 120.002) and 11

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ 0.878061 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 195,879,105
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.255259 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.182691 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.296011 /\$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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 1.098086 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 184,582,542
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet	\$ 193,340,269
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tax Code Section 26.042(a)(2)(B).
⁴⁵ Tax Code Section 26.042(a)(1).
⁴⁶ Tax Code Section 26.042(a)(1).
⁴⁷ Tax Code Section 26.042(a)(1).
⁴⁸ Tax Code Section 26.042(a)(1).
⁴⁹ Tax Code Section 26.042(a)(1).

Line

81. Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable):
 Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or
 Line 68 (taxing units with the unused increment rate). \$ 1.070907 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1.050094 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 1.070907 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 58

De minimis rate. \$ 1.296011 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. ⁴

print here ▶ Marcela Thormaehlen, PCC
 Printed Name of Taxing Unit Representative

sign here ▶ *Marcela Thormaehlen*
 Taxing Unit Representative

Date *8/8/24*

⁴ Tax Code §§26.03(a) 2 and d-1