



CITY OF MATHIS

CITY COUNCIL

ADOPTED BUDGET

FY 2025-2026



Adopted Annual Budget
and
Capital Improvement Program
October 1, 2025 – September 30, 2026

This budget will raise more revenue from property taxes than last year’s budget by \$467,855 (21.5%) and of that amount \$31,488 is property tax revenue to be raised from new property added to the tax roll this year.

Property Tax Rate Comparison:

	FY 2025-2026	FY 2024-2025
Property Tax Rate:	proposed* \$1.276432	adopted \$1.098086
Property Tax Rate Maintenance & Operations Tax Rate:	* \$0.764286	\$0.935395
No-New-Revenue Tax Rate:	\$1.061192	\$1.050094
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.549046	\$0.887403
Voter-Approval Tax Rate	\$1.276434	\$1.070907
De minimis Tax Rate	\$1.659262	\$1.296011
Interest & Sinking (Debt) Tax Rate	proposed* \$0.512146	\$0.162691

*Proposed with proposed 2025 Certificate of Obligation bond of \$10,000,000 for 15 years.

Total debt obligation for City of Mathis secured by property taxes:
\$1,068,224, including proposed 2025 Certificate of Obligation bond.

Taxpayer Impact Statement

Below is a comparison of property tax bills on a median valued homestead.

- 2024 Property Tax Bill on Median Valued Homestead for Current Fiscal Year: \$896.13
- Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year of City of Mathis Adopts the Proposed Budget and Tax Rate: \$1,041.67
- Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year of City of Mathis Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate: \$866.02



TABLE OF CONTENTS

Budget Cover and Tax Impact Statement..... a

Budget Ordinance No. O-25-09-05 1

Tax Rate Ordinance No. O-25-09-06..... 2

Budget Message..... 4

Property Tax Summary 6

Salary-Benefits Summary by Department..... 7

Fund 10 General Fund-Revenues and Expenses Summary 10

 Department 10 Mayor and Council..... 12

 Department 16 Administration (includes City Manager/City Secretary/HR/Finance) 13

 Department 18 Code Enforcement..... 14

 Department 20 Parks 15

 Department 22 Building Permits 16

 Department 40 Volunteer Fire Department 17

 Department 43 Emergency Medical Services (EMS) 18

 Department 45 Animal Control..... 19

 Department 50 Police Department..... 20

 Department 56 Municipal Court..... 21

 Department 91 Street Department..... 22

 Department 95 Sanitation..... 23



TABLE OF CONTENTS

Fund 80 Utility Fund-Revenues and Expenses Summary..... 24

 Department 80 Water 25

 Department 86 Wastewater 26

Fund 49 Hotel Occupancy Tax (HOT) Fund..... 27

Fund 34 City Events Fund..... 28

Fund 42 Street Improvement Fund 29

Fund 37 Debt Service (I&S) Fund..... 30

Fund 36 Utility Fund Debt Service 31

2025 Tax Rate Calculation Worksheet..... 32

THE CITY OF MATHIS

ORDINANCE NO. O-25-09-05

AN ORDINANCE OF THE CITY OF MATHIS, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF MATHIS, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, 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 2025-2026 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 MATHIS, 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 2025-2026.
- 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 8, 2025, the second and final reading was held on September 22, 2025.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MATHIS, TEXAS THIS 22 DAY OF September, 2025.

Attest:


Mary Acosta Gonzales,
City Secretary




Ciri Villarreal, Mayor

**THE CITY OF MATHIS
AMENDED
ORDINANCE NO. O-25-09-06**

AN ORDINANCE OF THE CITY OF MATHIS, TEXAS, LEVYING TAXES FOR THE USES AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MATHIS, TEXAS, FOR THE FISCAL YEAR BEGINNING **OCTOBER 1, 2025**, AND ENDING **SEPTEMBER 30, 2026**, AND PROVIDING FOR THE INTEREST AND SINKING FUNDS FOR THE YEAR **2025-2026** AND APPROPRIATING EACH LEVY FOR THE SPECIFIC PURPOSE; PROVIDING PENALTY AND INTEREST FOR DELINQUENT TAXES; PROVIDING FOR THE COLLECTION OF DELINQUENT TAXES; AND **DECLARING AN EFFECTIVE DATE.**

WHEREAS, it is necessary, at this time, that an ordinance be passed levying taxes on all property, both real and personal, within the City of Mathis, Texas, in accordance with such budget and all requirements of Article 7244c RCS of the State of Texas have been complied with;

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

Section 1. 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 21.58 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$178.35.

Section 2. That there is hereby levied, and shall be collected for the use and support of the municipal government of the City of Mathis, Texas, for the year 2025 upon all property, whether real, personal or mixed, within the corporate limits of the City of Mathis, Texas, subject to taxation for the year 2025 a maintenance and operations rate of **0.764286/\$100 and a debt rate of **0.512146/\$100** totaling **\$1.276432** on each one hundred dollars (\$100.00) of valuation of property to be assessed and collected for the purposes hereinafter stipulated, to-wit.**

Section 3. The general laws of Texas, and particularly all the provisions of Article 7336, and of Title 122 of the Revised Civil Statutes of Texas, and all amendments thereto, relating to the date of delinquency, penalties, interest, cost and the collection of delinquent taxes, insofar as such provisions may be applicable in connection with the collection of all taxes assessed and levied by the City of Mathis, Texas, for the year 2025 are hereby referred to and adopted.

Section 4. That said taxes shall be due and payable at the time and in the manner provided by ordinances of the City of Mathis and laws of the State of Texas, relating to the payment of taxes and providing for penalties and interest on delinquent taxes.

Section 5. There is hereby fixed, levied on each and every item of taxable property a lien for the purpose of securing the certain payment of the taxes assessed against said item of property and said lien shall continue to exist against any item of property against which a tax is assessed hereunder until such tax together with all penalties and interest shall be paid.

Section 6. The tax rate established and adopted by this ordinance and a copy of the ordinance shall be filed in the office of the Tax Assessor Collector.

Section 7. The San Patricio County Tax Assessor-Collector is hereby authorized to assess and collect the taxes for the City of Mathis employing the above tax rate.

First reading was accomplished at a City Council meeting held on September 8, 2025; the second and final reading was held on September 22, 2025.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MATHIS,
TEXAS THIS 22 DAY OF September, 2025.**

Attest:


Mary Acosta Gonzales,
City Secretary


Ciri Villarreal, Mayor





Dear Mayor and Council Members:

It is my privilege to present the proposed budget for Fiscal Year 2026. The proposed budget document represents the hard work and dedication of the Council and Staff over the last several weeks to have a proposed budget for your review. The proposed budget is a fiscally responsible budget on all funds, and it has been developed to provide the current level of city services, to enhance services in targeted areas, and to strategically invest in current and future infrastructure improvements. The proposed budget has been

General Fund Revenues

Property Taxes

The property tax rate is composed of two components. The component for maintenance and operations (M&O) is related to the general fund operations, and the component of interest and sinking (I&S) is related to funding the debt obligations of the City. The fiscal year 2026 proposed budget is supported by a tax rate of \$1.276432 per \$100 of assessed valuation. The 2026 citizen bills will reflect \$1.276432 per \$100 of assessed property value. Based on this rate, an owner of a home valued at \$100,000 will pay approximately \$1,276 in city property taxes. San Patricio County Appraisal District assesses the real property values used to calculate property tax bills. The General Fund budget is based on an M&O property tax rate of \$0.764286 per \$100 of assessed valuation. The levy supports operations which include police and fire protection, road maintenance, parks maintenance, animal services, and other general governmental functions. The Debt Service Fund budget is based on the I&S property tax rate of \$0.512146 per \$100 of assessed valuation. This levy supports annual payments on outstanding debt obligations of the City, which include Certificates of Obligations and other loans. The City's total projected property tax levy at a proposed rate of \$1.276432 per \$100 valuation is \$2,488,735, of which \$1,068,224 is for the retirement of tax supported debt and \$1,420,511 supports the general operations of the City.

Sales Taxes

Sales tax revenues are projected not to have a major variance compared to the fiscal year 2024-2025. The total sales tax rate in Mathis is 8.25 percent. Of that, 6.25 percent is the state's portion of sales tax. An additional 1.75 percent is allocated to the General Fund and .25 percent is sent to the Mathis Economic Development Corporation, with 33.33 percent of the sales tax collections for Property Tax relief.

Utility Fund Revenues

Water and Wastewater

97% of the revenues in the Utility Fund are from the water and sewer service charges with the remaining 3% are from other charges. Current rates are reviewed every year and, due to the increases from the supplier of the water, current rates will be adjusted to offset these rising costs, as well as the rising costs of operations.

Expenses

Salaries & Benefits

The employee salaries include a 4% Cost of Living Allowance increase for all employees, in the General and Utility Fund. The health insurance benefits decreased by 2.22%.

Capital Improvements-Major Projects

The Capital Improvements and Major Projects have been identified and funding will be provided with the proposed 2025 Certificate of Obligation bond.

Capital Improvement Projects:

- \$7,000,000 - Street reconstruction, including needed infrastructure
- \$1,500,000 – Municipal Government/Community Center (combined with Police Station and Municipal Court)
- \$50,000 - Information technology systems, applications, software and hardware for cybersecurity and other upgrades
- \$700,000 – Street repair equipment and vehicles for Police, Street, and Water departments
- \$750,000 – Infrastructure for lift stations, purchase of rights-of-way, water and sewer projects for undeveloped areas

Expenditure Control

The Director of Finance will work with Department Directors during the fiscal year to schedule the timing of capital projects to ensure funds availability. All capital projects must be funded and appropriated.

Cedric W. Davis Sr.

City Manager

**CITY OF MATHIS
ADOPTED FOR FY 2025-2026
PROPERTY TAX SUMMARY**

UB-NO FRA-10M-15Y

DEBT SERVICE BUDGET		
REVENUES - I&S	\$	1,068,224
OTHER FUNDING SOURCES	\$	56,136
FUND BALANCE	\$	-
EXPENSES		
PRINCIPLE	\$	(234,415)
INTEREST	\$	(889,945)
ADMIN FEES	\$	-
REV OVER EXP	\$	-

I&S Rate-Line 49	\$	0.512146
	\$	1,057,645

The following calculations show the different property tax revenue results depending on the various tax rate proposals.

MAINTENANCE & OPERATIONS CALCULATIONS

Certified Value	\$	206,512,462
Properties not on Roll	\$	-
Properties not on Roll	\$	-
TOTAL 2025 Value-Line 22	\$	206,512,462

(Value of properties not under protest or incl on certified appraisal roll.)
(Value of properties under protest or incl on certified appraisal roll.)

		M&O		Difference	AVERAGE HOUSEHOLD
No-New-Revenue TaxRate M&O	\$	1,020,464	* @ 90% est. collection		
Voter-Approval Tax Rate M&O	\$	2,132,044	* @ 90% est. collection	\$ 1,111,580	\$ 88,222
No-New-Revenue TaxRate M&O	\$	1,133,848	* @ 100% est. collection		
Voter-Approval Tax Rate M&O	\$	2,368,937	* @ 100% est. collection	\$ 1,235,089	

M&O Calculation = Total 2025 Value / 100 * Effective M&O Tax Rate			
100% Current Taxes - Real Property	\$		1,133,848.41
90% Est. Budget - Current Taxes - Real Property	\$		1,020,463.57
10% Est. Difference	\$		113,385
All Calcs are based on Est. Ad Valorem Revenue Difference in Revenue (Eff. Rate)			
90% Est. Collection Rate		M&O Calcs	
No-New-Revenue TaxRate M&O			TAX OFFICE AMT
1.061192	\$	2,191,493.73	\$ -
0.549046	\$	1,020,463.57	\$ -
100%	\$	1,133,848.41	
Proposed tax increase just under the VOTER APPROVAL TAX RATE			
1.276432 BUDGET AMT AT 90% COLLECTION RATE			
1.276432	\$	2,635,991.15	
0.764286	\$	1,420,511.25	\$ 400,048
100%	\$	1,578,345.84	\$ 444,497
1,276.43200			
1,098.08600			
178.35			
Voter Approval Tax Rate			
1.276434			
0.764288	\$	1,420,514.97	\$ 400,051
De Minimis Tax Rate			
1.659262			
1.147116	\$	2,132,043.74	\$ 1,111,580
1% - One percent tax increase over the Effective Tax Rate			
1.071804			
0.559658	\$	1,040,187.01	\$ 19,723
1¢ - One cents per \$100 tax increase over the Effective Tax Rate			
1.071192			
0.559046	\$	1,039,049.69	\$ 18,586
2¢ - Two cents per \$100 tax increase over the Effective Tax Rate			
1.081192			
0.569046	\$	1,057,635.81	\$ 37,172
3¢ - Three cents per \$100 tax increase over the Effective Tax Rate			
1.091192			
0.579046	\$	1,076,221.94	\$ 55,758
Current Tax Rate-Amount over No-New-Revenue Tax			
1.098086			(0.0368940)
0.585940	\$	1,089,035	\$ (68,572)

COMPARATIVE TAX LIABILITIES FOR VALUATIONS OF:			
Line 1 City Property Tax Calculation			
Line 2 Difference Effective vs Other Rates			
\$	100,000	Property Value	\$ 50,000
		m&o rate portion	
1,061.19		549.05	530.60
-		-	-
m&o portion 100K			
1,276.43		764.29	638.22
215.24		215.24	107.62
AVERAGE HOMESTEAD VALUE			
VALUE		88,222.00	
TAX		1,126.09	
DIFF FROM PR YEAR		64.90	
1,276.43			638.22
215.24			107.62
1,659.26			829.63
598.07			299.04
1,071.80			535.90
10.61			5.31
1,071.19			535.60
10.00			5.00
1,081.19			540.60
20.00			10.00
1,091.19			545.60
30.00			15.00
1,098.09			549.04
(36.89)			(18.45)

Preliminary Calculations for FY 2025-2026 budget

4% INCREASE - COLA

NO NEW EMPLOYEES
2.22% DECR HEALTH INS

Monday, September 22, 2025

DEPARTMENT #	10	16	18	20	22
DEPARTMENT NAME	MAYOR/COUNCIL	ADMIN	CODE COMPL	PARKS	BLDG PERMITS
4111 REGULAR SALARIES		\$553,905.93	\$ 32,448.00	\$ 56,243.20	\$ 10,084.84
4116 REGULAR MEETING STIPEND	\$ 8,400.00				
4117 OVERTIME	\$ -	\$ 3,000.00	\$ 2,000.00	\$ 4,000.00	\$ 500.00
4121 FICA	\$ 642.60	\$ 43,062.30	\$ 2,681.17	\$ 4,608.60	\$ 809.74
4123 WORKERS' COMPENSATION	\$ 19.94	\$ 1,225.75	\$ 168.31	\$ 1,061.78	\$ 23.96
4124 RETIREMENT-TMRS		\$ 23,698.34	\$ 1,475.52	\$ 2,536.23	\$ 445.62
4126 UNEMPLOYMENT COMPENSATION	\$ 84.00	\$ 839.97	\$ 90.00	\$ 180.00	\$ 29.97
4127 HEALTH INSURANCE	\$ -	\$ 36,923.84	\$ 6,923.65	\$ 13,847.31	\$ 2,305.58
4128 DENTAL INSURANCE		\$ 350.00			
4129 LIFE INSURANCE	\$ -	\$ 344.99	\$ 41.40	\$ 82.80	\$ 13.79
4130 VISION INSURANCE		\$ 350.00			
4141 VEHICLE ALLOWANCE	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -
4148 CERTIFICAION PAY	\$ -	\$ -	\$ 600.00	\$ -	\$ -
4193 VOLUNTEER WORKERS' COMP	\$ -	\$ -	\$ -	\$ -	\$ -
4194 VOLUNTEER RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 100'S	\$ 9,146.54	\$669,701.13	\$ 46,428.06	\$ 82,559.92	\$ 14,213.49
with HR & OT changes					
Amounts w/o any increases	\$ 9,146.54	\$642,507.80	\$ 45,026.05	\$ 80,099.33	\$ 13,778.73
Difference of Increase	\$ -	\$ 27,193.33	\$ 1,402.01	\$ 2,460.59	\$ 434.76
# Employees Counted within all Depts.	6.00	10.00	1.00	2.00	1.00
Split between departments 1/3		-2.00			-0.67
Split between departments 1/2					
Total # of Employees	6.00	8.00	1.00	2.00	0.33

Preliminary Calculations for 4.21% TMRS RATE LETTER (WAS 4.8%)

4% INCREASE - COLA

Monday, September 22, 2025

DEPARTMENT #	40	45	50	56	91
DEPARTMENT NAME	VOL FIRE	ANIMAL CTL	POLICE	MUNI COURT	STREET
4111 REGULAR SALARIES	\$ -	\$ 46,595.33	\$ 647,937.89	\$ 34,611.20	\$ 233,429.64
4116 REGULAR MEETING STIPEND					
4117 OVERTIME	\$ -	\$ 2,000.00	\$ 45,000.00	\$ 500.00	\$ 7,200.00
4121 FICA	\$ -	\$ 3,717.54	\$ 54,294.96	\$ 2,686.01	\$ 18,408.16
4123 WORKERS' COMPENSATION	\$ -	\$ 1,711.41	\$ 13,749.84	\$ 85.28	\$ 8,356.67
4124 RETIREMENT-TMRS	\$ -	\$ 2,045.86	\$ 29,879.97	\$ 1,478.18	\$ 10,130.49
4126 UNEMPLOYMENT COMPENSATION	\$ -	\$ 180.00	\$ 1,260.00	\$ 90.00	\$ 689.94
4127 HEALTH INSURANCE	\$ -	\$ 6,923.65	\$ 97,740.69	\$ 6,923.65	\$ 53,076.72
4128 DENTAL INSURANCE					
4129 LIFE INSURANCE	\$ -	\$ 41.40	\$ 579.60	\$ 41.40	\$ 373.27
4130 VISION INSURANCE					
4141 VEHICLE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -
4148 CERTIFICAION PAY	\$ -	\$ -	\$ 16,800.00	\$ -	\$ -
4193 VOLUNTEER WORKERS' COMP	\$ 11,400.00	\$ -	\$ -	\$ -	\$ -
4194 VOLUNTEER RETIREMENT	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
TOTAL 100'S	\$ 16,400.00	\$ 63,215.19	\$ 907,242.96	\$ 46,415.72	\$ 331,664.88
with HR & OT changes					
Amounts w/o any increases	\$ 16,400.00	\$ 61,147.40	\$ 878,721.51	\$ 44,923.41	\$ 321,298.89
Difference of Increase	\$ -	\$ 2,067.79	\$ 28,521.45	\$ 1,492.31	\$ 10,365.99
# Employees Counted within all Depts.		2.00	14.00	1.00	9.00
Split between departments 1/3					-1.33
Split between departments 1/2					
Total # of Employees		2.00	14.00	1.00	7.67

Preliminary Calculations fo

4% INCREASE - COLA

Monday, September 22, 2025

DEPARTMENT #

80

86

DEPARTMENT NAME	GF TOTALS	WATER	WASTEWATER	UF TOTALS	ALL FUNDS
4111 REGULAR SALARIES	\$ 1,615,256.02	\$318,507.89	\$149,922.90	\$ 468,430.79	\$ 2,083,686.82
4116 REGULAR MEETING STIPEND	\$ 8,400.00			\$ -	\$ 8,400.00
4117 OVERTIME	\$ 64,200.00	\$ 10,000.00	\$ 9,000.00	\$ 19,000.00	\$ 83,200.00
4121 FICA	\$ 130,911.09	\$ 25,162.68	\$ 22,824.72	\$ 47,987.40	\$ 178,898.49
4123 WORKERS' COMPENSATION	\$ 26,402.94	\$ 6,216.66	\$ 2,947.82	\$ 9,164.49	\$ 35,567.43
4124 RETIREMENT-TMRS	\$ 71,690.21	\$ 13,847.70	\$ 12,561.05	\$ 26,408.75	\$ 98,098.96
4126 UNEMPLOYMENT COMPENSATION	\$ 3,443.88	\$ 795.24	\$ 569.97	\$ 1,365.21	\$ 4,809.09
4127 HEALTH INSURANCE	\$ 224,665.10	\$ 61,177.40	\$ 26,531.44	\$ 87,708.83	\$ 312,373.93
4128 DENTAL INSURANCE	\$ 350.00			\$ -	\$ 350.00
4129 LIFE INSURANCE	\$ 1,518.64	\$ 365.81	\$ 158.64	\$ 524.46	\$ 2,043.09
4130 VISION INSURANCE	\$ 350.00			\$ -	\$ 350.00
4141 VEHICLE ALLOWANCE	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00
4148 CERTIFICAION PAY	\$ 17,400.00	\$ 416.00	\$ 1,664.00	\$ 2,080.00	\$ 19,480.00
	\$ -			\$ -	\$ -
4193 VOLUNTEER WORKERS' COMP	\$ 11,400.00	\$ -	\$ -	\$ -	\$ 11,400.00
4194 VOLUNTEER RETIREMENT	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
TOTAL 100'S	\$ 2,186,987.88	\$436,489.38	\$226,180.55	\$ 662,669.92	\$ 2,849,657.81

with HR & OT changes

Amounts w/o any increases	\$ 2,113,049.66	\$422,718.57	\$219,717.35	\$ 642,435.92	\$ 2,755,485.58
Difference of Increase	\$ 73,938.22	\$ 13,770.81	\$ 6,463.19	\$ 20,234.01	\$ 94,172.23

# Employees Counted within all Depts.	46.00	12.00	7.00	19.00	65.00
Split between departments 1/3	-4.00	-2.00	-2.00	-4.00	-8.00
Split between departments 1/2		-0.50	-0.50	-1.00	-1.00
Total # of Employees	42.00	9.50	4.50	14.00	56.00

CITY OF MATHIS
ADOPTED GENERAL FUND SUMMARY BUDGET

ADOPTED TAX RATE \$1.276432 TAX PER \$100 VALUATION

				FY 23/24	FY 24/25	FY 25/26
				ADOPTED	ADOPTED	ADOPTED
				BUDGET	BUDGET	BUDGET
M&O				0.917956	0.935395	0.764286
I&S				0.180130	0.162691	0.512146
				1.098086	1.098086	1.276432
INCREASE (DECREASE)						0.178346
VALUATIONS				193,786,142	204,045,539	206,512,462
INCREASE (DECREASE)					10,259,397	2,466,923
GENERAL FUND						
FUND NO.	DEPT. NO.	ACCT. NO.	REVENUES: DESCRIPTION			
10		3010	CURRENT PROPERTY TAX			
			M&O	1,464,014	1,564,661	1,430,270
10		3020	DELQ. PROP. TAX COLLECTIONS			
			M&O	79,785	79,785	135,680
10		3030	TAXES - PENALTY & INTEREST			
			M&O	48,395	48,395	76,130
			2% Sales Tax			
			0.5% EDC			
10		3050	1.5% GENERAL SALES TAX	1,024,036	1,024,036	1,089,220
10		3060	MIXED BEVERAGE TAX	3,866	3,866	4,030
10		3081	AD/COST FROM W&S FUND	254,610	254,610	254,610
10		3082	AD/COST FROM HOT/MOT FUND	4,403	4,403	4,500
10		3084	AD/COST FROM 4B EDC FUND	-	-	-
10		3085	AD/COST FROM REFUSE FUND			
10		3086	AD/COST FROM CUST. SERV. FUND			
10		3088	AD/COST FROM MIS FUND			
10		3111	TELEPHONE FRANCHISE FEES	12,259	12,259	6,350
10		3112	ELECTRIC FRANCHISE FEES	97,142	97,142	110,400
10		3113	CABLE TV FRANCHISE FEES	24,442	24,442	21,620
10		3114	GAS FRANCHISE FEES	12,249	12,249	15,800
10		3116	REFUSE FRANCHISE FEES	20,499	20,499	34,680
10		3127				
10		3140	REFUSE SERVICE RESIDENTIAL	481,594	481,594	524,200
10		3201	SALE OF MAPS/DOCUMENTS			
10		3202	COPIER/FAX USE FEES			
10		3252	CITY PROPERTY RENTAL			
10		3148	UB SALES TAX REFUSE SVC	39,732	39,732	43,730
10		3276	ANIMAL LICENSE-VACCINATION FEES	123	123	300
10		3277	MOWING FEES			
10		3278	ANIMAL SHELTER FEES	1,312	1,312	100
10		3281	WRECKER FEES-CODE	-	-	500
10		3340	BUILDING PERMIT FEES	33,035	33,035	25,000
10		3342	VARIANCE/APPEAL FEES			
10		3350	PLUMBING PERMITS	2,034	2,034	2,000
10		3360	ELECTRICAL PERMITS	5,090	5,090	5,200
10		3370	SIGN PERMITS	1,182	1,182	600
10		3430	DEMOLITION FEES	1,460	1,460	1,000
10		3440	MECHANICAL PERMITS	1,509	1,509	1,000
10		3445	OCCUPANCY PERMITS	528	528	200
10		3450	FENCE PERMITS	1,143	1,143	1,200
10		3462	OTHER LICENSES	520	520	5,800
10		3468	BEER/LIQUOR LICENSE	79	79	210
10		3469	SOLICITATION PERMIT	154	154	800
10		3638	MUNICIPAL COURT FINES	22,177	29,988	50,400
10		3639	STATE TRAFFIC FEES	20,157	6,597	40,100
10		3650	MUNICIPAL COURT CITY FEES	9,432	26,584	4,000
10		3660	ACCIDENT & OFFENSE REPORTS	228	228	400
10		3669	ARREST FEES	227	1,230	30
10		3690	EMS FEES	351,989	-	1,500
10		3691	EMS SUBSIDY, COUNTY	60,000	60,000	82,720
10		3701	COUNTY FIRE CALL SUBSIDY	38,063	38,063	52,000
10		3702	INSURANCE FIRE CALL REIMBURSEMENT			

10		3830	INSURANCE REFUND/PROCEEDS			
10		3739	PUBLIC GRANT PROCEEDS			
10		3840	INTEREST INCOME	1,024	1,024	3,850
10		3845	GENERAL CONTRIBUTIONS			
10		3955	INTERLOCAL AGREEMENT - SCHOOL			
10		3971	FINANCE / CREDIT FEES	304	304	2,400
10		3995	PD REIM ADOLESCENT CRIME VICTIM	1,057	1,057	700
10		3998	PRIOR YEAR FUND BALANCE	-	-	-
10		3999	MISCELLANEOUS REVENUE	-	-	10,000
10		3990	POLICE FORFEITURE	35,703	35,703	-
10		3267	LONE STAR/BORDER STAR GRANT	36,000	36,000	-
			TOTAL REVENUE:	4,191,556	3,952,620	4,043,230
FUND NO.	DEPT. NO.	ACCT. NO.	EXPENDITURES: DESCRIPTION			
10	10		MAYOR & COUNCIL	-	26,043	28,160
10	16		ADMINISTRATION	771,868	912,554	1,026,690
10			STATE FINES & PENALTIES	-	121,200	-
10			WC, LIAB, PROPERTY & VEHICL INSURANCE SHORTFALL	15,000	15,000	-
10			CONTENGENCY	-	39,193	-
10			RESERVE APPROPRIATION	47,067	47,067	-
10	18		CODE COMPLIANCE	55,758	55,410	56,710
10	20		PARKS & BUILDING MAINTENANCE	117,739	125,118	144,480
10	22		BUILDING PERMITS	27,902	18,594	19,670
10	40		VOLUNTEER FIRE DEPARTMENT	62,883	64,080	103,840
10	43		EMS	750,318	285,000	285,000
10	45		ANIMAL CONTROL	70,138	97,613	97,420
10	50		POLICE DEPARTMENT	1,196,201	1,065,801	1,092,500
10	56		MUNICIPAL COURT	117,141	125,626	145,580
10	91		STREETS	524,706	519,486	574,650
10	95		SANITATION	434,835	434,835	468,530
			TOTAL OPERATING EXPENDITURES	4,191,556	3,952,620	4,043,230
			TOTAL REVENUES	4,191,556	3,952,620	4,043,230
			OPERATING REVENUES	4,191,556	3,952,620	4,043,230
			OPERATING EXPENDITURES	4,191,556	3,952,620	4,043,230
				(0)	(0)	-

MAYOR/COUNCIL DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
				COMBINED W / DEPT 16 ADMIN		
10	10	4111	REGULAR MEETING STIPEND PAY		8,400	8,400
10	10	4121	FICA		643	650
10	10	4123	WORKERS COMPENSATION		-	20
10	10	4126	UNEMPLOYMENT		-	90
10	10	4221	GENERAL OFFICE SUPPLIES		-	500
10	10	4259	CLOTHING & UNIFORMS		-	500
10	10	4298	COUNCIL MEETING FOOD,DRINKS,SUPPLIES		-	1,000
10	10	4361	LEGALSERVICES		5,000	5,000
10	10	4382	TRAINING/CONFERENCE & TRAVEL		-	5,000
10	10	4383	TRAVEL EXPENSES		12,000	7,000
TOTAL MAYOR/COUNCIL DEPARTMENT					<u>26,043</u>	<u>28,160</u>

ADMINISTRATION DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	ACCT	DEPT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
				M/C-ADMIN-FIN	ADMIN-FINANCIAL	ADMIN-FINANCE
10	16	4111	REGULAR SALARIES	414,433	518,360	553,920
10	16	4111	LUMP SUM MERIT	LSum 5715	-	-
10	16	4117	OVERTIME	3,000	3,000	3,000
10	16	4121	FICA	33,867	38,652	43,080
10	16	4124	WORKERS COMPENSATION	1,262	2,753	1,230
10	16	4124	TMRS	19,274	23,753	23,720
10	16	4126	UNEMPLOYMENT INSURANCE	840	1,092	840
10	16	4127	HEALTH INSURANCE	37,332	53,342	36,940
10	16	4128	DENTAL INSURANCE	-	330	350
10	16	4129	LIFE INSURANCE	332	388	350
10	16	4130	VISION INSURANCE	-	110	350
10	16	4141	VEHICLE ALLOWANCE	-	6,000	6,000
10	16	4199	TAX PENALTY	-	121,200	-
10	16	4221	GENERAL OFFICE SUPPLIES	3,406	8,500	8,500
10	16	4233	JANITORIAL SUPPLIES	281	385	500
10	16	4254	PLAQUES AND AWARDS/ CEREMONIAL	1,843	1,800	2,000
10	16	4259	CLOTHING & UNIFORMS	-	-	2,500
10	10	4290	SM EQUIP/FURN LESS \$5K	-	-	800
10	10	4299	CITY EMPLOYEE LUNCHEONS, ETC	-	-	3,000
10	16	4301	POSTAGE & FREIGHT	1,452	1,452	3,000
10	16	4305	ELECTION EXPENSES	21,903	21,903	23,000
10	16	4321	BUILDING/FACILITY REPAIRS/MAINTENANCE	13,007	13,007	23,100
ADD TO 4321		4321	CITY HALL SECURITY IMPROVEMENTS	10,000	10,000	-
ADD TO 4321		4239	BUILDING MATERIALS	25	100	-
10	16	4334	SANITATION SERVICES	750	750	1,500
10	16	4338	OFFICE EQUIPMENT LEASE/RENTAL	2,500	2,500	2,500
10	16	4342	COPY MACHINE LEASE/MAINT	1,755	1,755	10,100
10	16	4345	DATA PROC. MAINT. - SOFTWARE	4,949	4,949	24,100
10	16	4346	DATA PROC. MAINT. HARDWARE	2,861	2,861	2,000
10	16	4347	WEBSITE MAINT AGREEMENT	-	-	11,500
10	16	4349	PEST CONTROL SERVICES	197	197	1,000
10	16	4351	ELECTRIC SERVICE	7,345	7,345	7,000
10	16	4354	GAS SERVICES	272	272	700
10	16	4355	TELEPHONE SERVICE	5,818	5,818	5,000
10	16	4356	MOBILE PHONE SERVICE	436	436	6,300
10	16	4357	MEDICAL SERVICES	-	-	300
10	16	4359	INTERNET SERVICES	-	-	2,000
10	16	4361	LEGAL SERVICES	15,000	15,000	20,000
10	16	4362	AUDIT SERVICE	30,000	35,000	35,000
10	16	4363	OTHER PROFESSIONAL SERVICE	-	1,500	1,500
10	16	4365	ADVERTISEMENT & NOTICES	755	755	2,000
10	16	4372	INSURANCE-LIABILITY & PROPERTY	-	40,000	40,000
10	16	4374	INSURANCE E&O LIABILITY	63,186	23,186	23,200
10	16	4377	RECORDS RETENTION-SHRED SERVICES	-	-	2,000
10	16	4378	BANKING ANALYSIS FEES	-	-	10,600
10	16	4381	DUES & MEMBERSHIPS	1,310	1,310	4,000
10	16	4382	TRAINING REGISTRATION	9,100	9,100	8,000
10	16	4383	TRAVEL EXPENSE	-	-	6,970
10	16	4384	LICENSING CITIZEN COMM-NIXLE	-	-	1,700
10	16	4389	BENEVOLENT EXPENSES	-	-	600
10	16	4394	CONTRACT LABOR	-	3,500	3,500
10	16	4618	FUNDS ALLOCATED TO LIBRARY	32,400	32,400	32,400
10	16	4851	SAN PATRICIO APPRAISAL DISTRICT	21,186	21,186	21,220
10	16	4852	SAN PATRICIO COUNTY (TAX COLL.)	3,807	3,807	3,820
10	16	4912	CITY RESERVES	-	101,260	-
TOTAL ADMINISTRATION DEPARTMENT				765,884	1,141,014	1,026,690

CODE ENFORCEMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	18	4111	REGULAR SALARIES	34,611	31,200	32,500
10	18	4117	OVERTIME	2,400	2,400	2,000
10	18	4121	FICA	2,838	2,386	2,700
10	18	4123	WORKERS COMPENSATION	361	93	180
10	18	4124	TMRS	1,781	1,498	1,500
10	18	4126	UNEMPLOYMENT INSURANCE	90	117	90
10	18	4127	HEALTH INSURANCE	6,588	6,454	6,940
10	18	4129	LIFE INSURANCE	41	42	50
10	18	4148	CERTIFICAITON PAY	-	-	600
10	18	4211	FUEL ONLY	2,700	2,700	2,700
10	18	4213	MINOR HAND TOOLS	571	400	400
10	18	4221	GENERAL OFFICE SUPPLIES	397	400	400
10	18	4259	UNIFORMS	397	400	500
10	18	4275	SIGN & SIGN MATERIALS	-	500	500
10	18	4301	POSTAGE & FREIGHT	300	1,200	1,200
10	18	4311	VEHICLE REPAIRS/MAINTENANCE	500	1,200	1,200
10	18	4355	TELEPHONE SERVICE	480	480	480
10	18	4356	MOBILE PHONE	-	516	520
10	18	4357	MEDICAL SERVICES	-	150	150
10	18	4365	ADVERTISEMENT & NOTICES	-	250	-
10	18	4366	PUBLICATION & SUBSCRIPTIONS	-	150	150
10	18	4371	VEHICLE INSURANCE	-	574	550
10	18	4382	PROFESSIONAL TRAINING	-	2,700	800
10	18	4383	TRAVEL EXPENSE	-	-	600
TOTAL CODE ENFORCEMENT DEPARTMENT				54,055	55,810	56,710

PARKS DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	20	4111	REGULAR SALARIES	50,336	54,080	56,250
10	20	4111	LUMP SUM MERIT	LUMP 1143	LUMP 1143	-
10	20	4117	OVERTIME	4,000	4,000	4,000
10	20	4121	FICA	4,157	4,137	4,610
10	20	4123	WORKERS COMPENSATION	1,534	1,373	1,080
10	20	4124	TMRS	2,416	2,596	2,550
10	20	4126	UNEMPLOYMENT INSURANCE	360	234	180
10	20	4127	HEALTH INSURANCE	10,653	12,908	13,860
10	20	4129	LIFE INSURANCE	157	83	90
10	20	4211	FUEL ONLY	3,400	3,400	4,000
10	20	4218	FIRST AID/MEDICAL SUPPLIES	100	100	50
10	20	4221	GENERAL OFFICE SUPPLIES	50	50	250
10	20	4233	JANITORIAL SUPPLIES	250	250	300
10	20	4236	CHEMICALS	500	500	300
10	20	4251	WATER-SPORTS DRINKS	-	-	350
ADD TO 4251		4221	BOTTLED WATER -now 4251	500	500	-
10	20	4252	PARK & RECREATIONAL SUPPLIES	750	750	500
10	20	4258	PERSONAL WEAR-SAFETY PPE	550	550	100
10	20	4275	SIGN & SIGN MATERIALS	550	550	550
10	20	4276	GRAVEL/ROCK/SOIL	755	755	800
10	20	4282	UTILITY LINE FITTINGS	-	200	-
10	20	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	160
ADD TO 4290		4213	MINOR HAND TOOLS	155	155	-
10	20	4310	SMALL EQUIP. REPAIRS/MAINTENANCE	311	311	2,000
ADD TO 4310		4202	SMALL EQUIP. PARTS	1,950	1,950	-
10	20	4311	VEHICLE REPAIRS/MAINTENANCE	1,709	1,709	2,500
ADD TO 4311		4203	VEHICLE PARTS	850	850	-
ADD TO 4311		4205	TIRES & TUBES	215	215	-
10	20	4319	OTHER EQUIPMENT REPAIRS/MAINTENANCE	494	494	-
10	20	4321	BUILDING/FACILITY REPAIRS/MAINTENANCE	2,000	2,000	3,750
ADD TO 4321		4239	BUILDING MATERIALS	1,500	1,500	-
ADD TO 4321		4248	ELECTRICAL REPAIR PARTS	250	250	-
10	20	4334	SANITATION SERVICES	2,706	2,706	2,800
10	20	4338	EQUIPMENT RENTAL	-	-	5,500
10	20	4351	ELECTRIC SERVICE	5,878	5,878	5,880
10	20	4357	MEDICAL SERVICES	65	65	70
10	20	4363	OTHER PROFESSIONAL SERVICES	2,500	2,500	-
10	20	4367	UNIFORMS / LAUNDRY SERVICES	-	-	300
10	20	4371	INSURANCE- VEHICLE	971	971	1,550
10	20	4376	FIRE EXTINGUISHER SERVICE	100	100	100
10	20	4411	IRRIGATION/LANDSCAPING	500	500	500
10	20	4412	GONZALO PAIZ PARK R&M -WAS 4222	-	7,000	18,000
10	20	4413	D PEREZ JR PARK R&M -WAS 4237	-	500	200
10	20	4414	ZAMORA PARK R&M -WAS 4251	-	500	500
10	20	4416	PLAYGROUND EQUIPMENT- R&M	1,500	1,500	1,500
10	20	4417	MONSEBAIS PARK R&M -WAS 4274	-	500	1,000
10	20	4418	OM CARILLO PARK R&M -WAS 4349	-	500	500
10	20	4419	T RAMSOWERS MEMORIAL PARK R&M -WAS 4352	-	500	3,000
10	20	4458	SMALL MOTORIZED EQUIPMENT	98	98	-
10	20	4491	SPECIAL EQP. - ZERO TURN	2,500	4,850	4,850
TOTAL PARKS DEPARTMENT				107,270	125,118	144,480

BUILDING PERMITS DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	ACCT	DEPT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	22	4111	REGULAR SALARIES 1/3	20,280	9,716	10,100
10	22	4117	OVERTIME	-	-	500
10	22	4121	FICA	1,551	743	810
10	22	4123	WORKERS COMPENSATION	65	65	30
10	22	4124	TMRS	-	466	460
10	22	4126	UNEMPLOYMENT INSURANCE	35	39	40
10	22	4127	HEALTH INSURANCE	-	2,151	2,310
10	22	4129	LIFE INSURANCE	-	14	20
10	22	4221	GENERAL OFFICE SUPPLIES	200	200	200
10	22	4301	POSTAGE & FREIGHT	200	200	200
10	22	4399	INSPECTION SERVICES	5,000	5,000	5,000
TOTAL BUILDING PERMITS DEPARTMENT				27,331	18,594	19,670

VOLUNTEER FIRE DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	ACCT	DEPT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	40	4123	VOLUNTEER WORKERS' COMP	-	-	11,400
10	40	4194	VOLUNTEER RETIREMENT	8,857	8,857	5,000
10	40	4211	FUEL ONLY	4,374	4,374	4,380
10	40	4216	RADIO EQUIPMENT	-	-	3,250
10	40	4218	FIRST AID/MEDICAL SUPPLIES	543	543	3,600
10	40	4221	GENERAL OFFICE SUPPLIES	-	-	300
10	40	4233	JANITORIAL SUPPLIES	146	146	150
10	40	4251	WATER-SPORTS DRINKS	900	900	900
10	40	4258	PERSONAL WEAR-SAFETY PPE	-	-	20,000
10	40	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	300
ADD TO 4290		4213	MINOR HAND TOOLS	133	133	-
10	40	4310	SMALL EQUIP. REPAIRS/MAINTENANCE	265	265	600
10	40	4311	VEHICLE REPAIRS/MAINTENANCE	5,733	5,733	12,780
ADD TO 4311		4203	VEHICLE REPAIR PARTS	1,276	1,276	-
ADD TO 4311		4205	TIRES & TUBES	1,242	1,242	-
ADD TO 4311		4235	BATTERIES	221	221	-
10	40	4312	HEAVY EQUIP. REPAIRS/MAINTENANCE	442	442	500
ADD TO 4312		4314	COMM. EQUIPMENT REPAIRS/MAINTENANCE	463	463	-
10	40	4321	BUILDING/FACILITY REPAIRS/MAINTENANCE	500	500	5,500
ADD TO 4321		4239	BUILDING MATERIALS	-	5,000	-
10	40	4245	DATA PROC. MAINT. - SOFTWARE	-	-	1,800
10	40	4348	RADIO SYSTEM MAINT. AGREEMENT	1,061	1,061	1,070
10	40	4349	PEST CONTROL SERVICES	159	159	220
10	40	4351	ELECTRIC SERVICE	1,403	1,403	1,410
10	40	4355	TELEPHONE SERVICE	727	727	730
10	40	4356	MOBILE PHONE SERVICE	529	529	3,920
10	40	4371	INSURANCE - VEHICLE	4,852	4,852	4,580
10	40	4372	INSURANCE - LIABILITY/PROPERTY	-	-	5,500
10	40	4381	DUES & MEMBERSHIPS	221	221	250
10	40	4382	PROFESSIONAL TRAINING	1,653	1,653	1,600
10	40	4383	TRAVEL EXPENSE	-	-	600
10	40	4390	MARKETING/ PROMO. ACTIVITIES	1,248	1,248	1,500
10	40	4394	CONTRACT LABOR	18,210	18,210	12,000
10	40	4491	VEHICLE/EQUIPMENT LEASE	3,922	3,922	-
TOTAL VOLUNTEER FIRE DEPARTMENT				59,080	64,080	103,840

EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY23/24 ADOPTED BUDGET	FY 24/25 ADOPTED BUDGET	FY 24/25 ADOPTED BUDGET
10	43	4399	MISC. CONTRACT SERVICES	-	285,000	285,000
10	43	4111	REGULAR SALARIES	370,228		
10	43	4117	OVERTIME	72,657		
10	43	4121	FICA	33,803		
10	43	4123	WORKERS COMPENSATION	16,458		
10	43	4124	TMRS	21,095		
10	43	4126	UNEMPLOYMENT INSURANCE	1,620		
10	43	4127	HEALTH INSURANCE	72,468		
10	43	4129	LIFE INSURANCE	456		
10	43	4111	LUMP SUM MERIT	9,715		
10	43	4202	SMALL EQUIP. REPAIR PARTS	200		
10	43	4203	VEHICLE REPAIR PARTS	1,000		
10	43	4205	TIRES & TUBES	2,700		
10	43	4211	FUEL ONLY	29,725		
10	43	4213	MINOR HAND TOOLS	100		
10	43	4218	FIRST AID/MEDICAL SUPPLIES	30,000		
10	43	4221	GENERAL OFFICE SUPPLIES	200		
10	43	4222	COPYING SUPPLIES	65		
10	43	4233	JANITORIAL SUPPLIES	1,200		
10	43	4235	BATTERIES	416		
10	43	4239	BUILDING MATERIALS	2,000		
10	43	4259	CLOTHING & UNIFORMS	1,500		
10	43	4299	MISCELLANEOUS SUPPLIES	750		
10	43	4301	POSTAGE & FREIGHT	10		
10	43	4310	SMALL EQUIP. REPAIRS	50		
10	43	4311	VEHICLE REPAIRS	12,500		
10	43	4334	SANITATION SERVICES	342		
10	43	4342	COPY MACHINE LEASE/MAINT	2,000		
10	43	4345	DATA PROC MAINT-SOFTWARE	1,250		
10	43	4349	PEST CONTROL SERVICES	95		
10	43	4351	ELECTRIC SERVICE	3,987		
10	43	4355	TELEPHONE SERVICE	474		
10	43	4356	MOBILE PHONE SERVICE	208		
10	43	4357	MEDICAL/VET SERVICE	340		
10	43	4370	FINANCIAL SERVICES	45,468		
10	43	4371	INSURANCE - VEHICLE	418		
10	43	4372	INSURANCE - LIABILITY & PROPERTY	5,013		
10	43	4376	FIRE EXTINGUISHER SERVICE	87		
10	43	4381	DUES & MEMBERSHIP	2,500		
10	43	4383	TRAVEL EXPENSE	500		
10	43	4384	LICENSING	720		
10	43	4394	CONTRACT LABOR	6,000		
TOTAL EMS DEPARTMENT				750,318	285,000	285,000

ANIMAL CONTROL DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	45	4111	REGULAR SALARIES	35,443	48,183	46,600
10	45	4117	OVERTIME	2,106	2,106	2,000
10	45	4121	FICA	2,872	3,686	3,720
10	45	4123	WORKERS COMPENSATION	1,878	2,250	1,720
10	45	4124	TMRS	1,403	2,313	2,060
10	45	4126	UNEMPLOYMENT INSURANCE	180	234	180
10	45	4127	HEALTH INSURANCE	6,588	6,454	6,930
10	45	4129	LIFE INSURANCE	41	83	50
10	45	4211	FUEL ONLY	2,000	2,000	2,000
10	45	4221	GENERAL OFFICE SUPPLIES	-	-	500
10	45	4233	JANITORIAL SUPPLIES	235	2,770	2,270
10	45	4236	CHEMICALS	370	370	370
10	45	4237	HOUSEHOLD SUPPLIES	200	-	-
10	45	4242	ANIMAL CONTROL SUPPLIES/FOOD	1,800	8,240	8,240
10	45	4258	PERSONAL WEAR-SAFETY PPE - WAS 4259	202	202	500
10	45	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	1,000
ADD TO 4290		4491	SPECIAL PURPOSE EQUIPMENT	2,000	1,000	-
10	45	4311	VEHICLE REPAIRS/MAINTENANCE	2,000	2,000	2,000
ADD TO 4311		4203	VEHICLE REPAIR PARTS	1,500	1,590	-
ADD TO 4311		4205	TIRES & TUBES	168	300	-
ADD TO 4311		4235	BATTERIES	90	-	-
10	45	4321	BUILDING MAINT/ KENNEL REPAIRS/MAINTENANCE	-	3,500	3,500
ADD TO 4321		4239	BUILDING MATERIALS	800	-	-
10	45	4334	SANITATION SERVICES	2,200	2,200	2,200
10	45	4349	PEST CONTROL SERVICES	-	1,500	1,500
10	45	4351	ELECTRIC SERVICE	2,500	2,500	2,500
10	45	4355	TELEPHONE SERVICE	-	420	-
10	45	4356	MOBILE PHONE SERVICE / HOT SPOT	-	876	880
10	45	4357	MEDICAL SERVICES	1,200	1,200	100
10	45	4360	VETERINARY SERVICES - WAS INCL W/4357	-	-	2,900
10	45	4371	INSURANCE - VEHICLE	228	544	600
10	45	4372	INSURANCE - LIABILITY & PROPERTY	292	392	2,100
10	45	4382	PROFESSIONAL TRAINING	700	700	500
10	45	4383	TRAVEL EXPENSE	-	-	500
TOTAL ANIMAL CONTROL DEPARTMENT				68,996	97,613	97,420

POLICE DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	50	4111	REGULAR SALARIES	681,913	607,381	647,940
10	50	4111	LUMP SUM MERIT	Lump Sum Mer	-	-
10	50	4111	RECRUITMENT / RETENTION PAY 22,400	RECRUIT	-	-
10	50	4117	OVERTIME	48,498	55,000	45,000
10	50	4121	FICA	55,876	46,465	54,300
10	50	4123	WORKERS COMPENSATION	19,973	19,787	13,750
10	50	4124	TMRS	34,601	29,154	29,890
10	50	4126	UNEMPLOYMENT INSURANCE	1,350	1,638	1,260
10	50	4127	HEALTH INSURANCE	98,820	83,900	97,750
10	50	4129	LIFE INSURANCE	622	582	590
10	50	4148	CERTIFICATION PAY	25,200	22,600	16,800
10	50	4211	FUEL ONLY	24,500	30,000	30,000
10	50	4216	RADIO EQUIPMENT	-	-	6,000
10	50	4221	GENERAL OFFICE SUPPLIES	4,000	4,000	3,000
ADD TO 4221		4224	PHOTO SUPPLIES	600	-	-
ADD TO 4221		4225	DATA PROCESSING SUPPLIES	1,000	1,000	-
ADD TO 4221		4227	BOOKS & PAMPHLETS	200	200	-
ADD TO 4221		4318	PRINTING / MARKETING / MEDIA	-	1,500	-
10	50	4233	JANITORIAL SUPPLIES	400	400	400
10	50	4251	WATER-SPORTS DRINKS	500	500	400
10	50	4254	PLAQUES & AWARDS / CEREMONIAL	100	100	100
10	50	4259	CLOTHING & UNIFORMS	5,880	5,880	5,880
10	50	4260	AMMUNITION	2,000	2,000	2,000
10	50	4263	TESTING & ID MATERIALS	500	1,100	300
10	50	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	300
ADD TO 4290		4299	MISCELLANEOUS SUPPLIES	600	600	-
10	50	4301	POSTAGE & FREIGHT	-	-	100
10	50	4310	SM EQUIP REPAIRS/MAINTENANCE	-	-	3,500
10	50	4485	SPECIAL PURPOSE EQUIPMENT	6,100	6,100	-
10	50	4311	VEHICLE REPAIRS/MAINTENANCE	-	-	10,300
ADD TO 4311		4203	VEHICLE MAINTENANCE PARTS	9,100	9,100	-
ADD TO 4311		4205	TIRES & TUBES	-	1,200	-
10	50	4314	COMM. EQUIPMENT/RADIOS REPAIRS/MAINTENANCE	1,150	1,150	8,150
10	50	4321	BUILDING REPAIRS/MAINTENANCE	-	500	500
ADD TO 4321		4239	BUILDING MATERIALS	-	-	-
10	50	4324	SEXUAL ASSAULT KITS	1,000	1,000	1,000
10	50	4334	SANITATION SERVICES	1,200	1,680	1,680
10	50	4342	COPY MACHINE LEASE / MAINT	4,225	5,800	5,800
10	50	4345	DATA PROC. MAINT. - SOFTWARE	7,000	10,462	23,100
ADD TO 4345		4345	COPSYNC	2,000	12,562	-
10	50	4346	DATA PROC. MAINT. HARWARE	849	13,566	17,000
ADD TO 4346		4228	AUDIO/VISUAL SUPPLIES - AXON	13,000	11,640	-
10	50	4349	PEST CONTROL SERVICES	160	600	600
10	50	4351	ELECTRIC SERVICE	8,000	8,160	8,160
10	50	4354	GAS SERVICES	370	650	650
10	50	4355	TELEPHONE/INTERNET/CABLE SERVICE	3,000	925	900
10	50	4356	MOBILE PHONE SERVICE	12,000	9,000	9,000
10	50	4357	MEDICAL SERVICES	2,000	2,500	2,500
10	50	4359	INTERNET & CABLE SERVICES	-	-	3,900
10	50	4361	LEGAL SERVICES	-	-	700
10	50	4363	OTHER PROFESSIONAL SERVICES	1,299	1,799	-
10	50	4365	ADVERTISEMENTS & NOTICES	25	300	300
10	50	4366	PUBLICATION / SUBSCRIPTIONS	-	150	150
10	50	4371	INSURANCE - VEHICLE	9,312	9,320	10,000
10	50	4372	INSURANCE - LIABILITY & PROPERTY	12,877	21,000	9,500
10	50	4374	INSURANCE - E&O LIABILITY	9,003	14,000	10,500
10	50	4376	FIRE EXTINGUISHER SERVICES	300	300	300
10	50	4381	DUES & MEMBERSHIPS	165	500	500
10	50	4382	PROFESSIONAL TRAINING	2,500	2,500	3,000
10	50	4383	TRAVEL EXPENSE	2,500	2,500	2,500
10	50	4461	FURNITURE & FIXTURES	-	500	-
10	50	4472	NATIONAL NIGHT OUT	800	800	800
10	50	4854	SAN PATRICIO CO. JAIL FEES	1,500	1,750	1,750
10	50	4XXX		9,715	-	-
TOTAL POLICE DEPARTMENT				1,128,283	1,065,801	1,092,500

MUNICIPAL COURT DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	ACCT	DEPT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	56	4111	REGULAR SALARIES	29,203	33,280	34,620
10	56	4117	OVERTIME	-	-	500
10	56	4121	FICA	2,234	2,546	2,700
10	56	4123	WORKERS COMPENSATION	94	94	90
10	56	4124	TMRS	1,401	1,597	1,490
10	56	4126	UNEMPLOYMENT INSURANCE	90	117	90
10	56	4127	HEALTH INSURANCE	6,588	6,454	6,940
10	56	4129	LIFE INSURANCE	41	41	50
10	56	4221	GENERAL OFFICE SUPPLIES	500	700	700
10	56	4301	POSTAGE & FREIGHT	400	1,280	1,000
10	56	4345	DATA PROC. MAINT. - SOFTWARE	1,250	2,600	4,000
10	56	4355	TELEPHONE SERVICE	-	-	300
10	56	4365	ADVERTISEMENTS & NOTICES	18	18	-
10	56	4370	FIN. COLECTION - LINEBARGER	-	6,000	7,000
10	56	4374	INSURANCE - E&O LIABILITY	36	60	60
10	56	4381	DUES & MEMBERSHIPS	46	120	80
10	56	4382	PROFESSIONAL TRAINING/TRAVEL	-	750	300
10	56	4382	TRAVEL EXPENSE	-	-	400
10	56	4394	CONTRACT LABOR - JUDGE	24,000	24,000	24,000
10	56	4394	CONTRACT LABOR - PROSECUTOR	18,000	18,000	18,000
10	56	4464	DATA PROCESSING EQUIPMENT	91	91	-
10	56	4465	SOFTWARE LICENSE	-	5,100	20,860
10	56	4872	TX SHARE MUN COURT FEES	22,778	22,778	22,400
TOTAL MUNICIPAL COURT				106,770	125,626	145,580

STREET DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	ACCT	DEPT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	91	4111	REGULAR SALARIES	259,174	222,685	233,440
10	91	4111	LUMP SUM MERIT	3,429	-	-
10	91	4117	OVERTIME	4,000	4,000	7,200
10	91	4121	FICA	20,132	17,035	18,420
10	91	4123	WORKERS COMPENSATION	15,304	11,574	8,370
10	91	4124	TMRS	10,835	9,391	10,140
10	91	4126	UNEMPLOYMENT INSURANCE	845	1,014	700
10	91	4127	HEALTH INSURANCE	48,312	43,026	53,090
10	91	4148	CERTIFICATION PAY	192	416	-
10	91	4129	LIFE INSURANCE	346	360	380
10	91	4211	FUEL ONLY	15,010	15,010	10,000
10	91	4214	MINOR SHOP EQUIPMENT	500	500	1,000
10	91	4218	FIRST AID/MEDICAL SUPPLIES	500	500	300
10	91	4221	GENERAL OFFICE SUPPLIES	700	700	1,200
10	91	4233	JANITORIAL SUPPLIES	300	300	450
10	91	4236	CHEMICALS	500	500	6,500
10	91	4258	SAFETY WEAR - PPE	-	1,200	1,700
ADD TO 4258	4259	UNIFORMS & CLOTHING	500	500	-	
10	91	4271	ASPHALT	45,500	45,500	50,000
10	91	4272	CONCRETE	400	400	300
10	91	4273	STREET STRIPING MATERIALS	178	178	300
10	91	4274	PIPE & CULVERT MATERIALS	237	237	500
10	91	4275	SIGN & SIGN MATERIALS	1,652	3,500	3,500
10	91	4276	GRAVEL/ROCK/SOIL	2,000	10,000	10,000
10	91	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	1,100
ADD TO 4290	4213	MINOR HAND TOOLS	1,100	1,100	-	
10	91	4310	SMALL EQUIP. REPAIRS/MAINTENANCE	1,900	1,900	10,000
ADD TO 4310	4202	SMALL EQUIP. REPAIR PARTS	4,700	10,000	-	
10	91	4311	VEHICLE REPAIRS/MAINTENANCE	7,010	7,010	8,000
ADD TO 4311	4203	VEHICLE REPAIR / PARTS	2,720	2,720	-	
ADD TO 4311	4205	TIRES & TUBES	712	712	-	
10	91	4312	HEAVY EQUIP. REPAIRS/MAINTENANCE	2,624	2,624	15,000
ADD TO 4312	4204	HEAVY EQUIPMENT	6,023	36,023	-	
10	91	4317	STREET LIGHTS REPAIRS/MAINTENANCE	-	-	5,000
ADD TO 4317	4394	CONTRACT LABOR	10,000	10,000	-	
10	91	4321	BUILDING/FACILITY REPAIRS/MAINTENANCE	200	200	1,200
ADD TO 4321	4239	BUILDING MATERIALS	800	800	-	
10	91	4326	ELECTRICITY STREET LIGHTS	40,000	40,000	72,000
10	91	4334	SANITATION SERVICES	1,424	1,424	2,400
10	91	4338	EQUIPMENT RENTAL	-	-	4,000
10	91	4345	DATA PROC MAINT - SOFTWARE	2,500	2,500	2,800
10	91	4349	PEST CONTROL SERVICES	200	200	200
10	91	4351	ELECTRIC SERVICE-OFC/YARD	700	700	700
10	91	4354	GAS SERVICES	166	166	150
10	91	4355	TELEPHONE SERVICE	475	475	480
10	91	4356	MOBILE PHONE SERVICE	285	285	800
10	91	4357	MEDICAL SERVICES	48	48	400
10	91	4364	ENGINEERING	-	-	1,500
ADD TO 4364	4363	OTHER PROFESSIONAL SERVICES	-	1,500	-	
10	91	4365	ADVERTISEMENTS & NOTICES	238	238	120
10	91	4367	UNIFORMS / LAUNDRY SERVICES	2,682	2,682	2,680
10	91	4371	INSURANCE - VEHICLE	5,367	5,367	2,700
10	91	4372	INSURANCE-LIABILITY&PROPERTY	600	600	1,800
10	91	4376	FIRE EXTINGUISHER SERVICE	36	36	180
10	91	4381	DUES & MEMBERSHIPS	48	48	150
10	91	4382	PROFESSIONAL TRAINING	95	95	2,000
10	91	4383	TRAVEL EXPENSE	95	95	300
10	91	4384	LICENSING-VECTOR	700	700	1,500
10	91	4458	HEAVY EQUIPMENT	-	-	20,000
10	91	4491	VEHICLE/EQUIPMENT LEASE	712	712	-
TOTAL STREET DEPARTMENT				524,706	519,486	574,650

SANITATION DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
10	95	4365	ADVERTISEMENTS & NOTICES	-	-	60
10	95	4397	FED, STATE, & COUNTY TAX	39,732	39,732	33,170
10	95	4720	REFUSE COLLECTIONS	380,103	380,103	402,300
10	95	4760	COMMUNITY CLEAN UPS	10,000	10,000	10,000
10	95	4765	COMMUNITY MOWING	5,000	5,000	5,000
10	95	4770	SANITATION-CODE COMPLIANCE	-	-	18,000
TOTAL SANITATION DEPARTMENT				434,835	434,835	468,530

CITY OF MATHIS
ADOPTED UTILITY FUND SUMMARY BUDGET

REVENUES:				FY 23/24	FY 24/25	FY 25/26
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
80		3901	WATER SALES	990,090	990,090	1,087,550
			WATER SALES - RATE INCREASE .23			47,900
80		3940	WASTEWATER SALES	565,070	565,070	624,450
			WASTEWATER SALES - RATE INCREASE .18			35,000
80			CUSTOMER SERVICE FEES	53,042	53,042	ITEMIZED BELOW
80		3840	INTEREST INCOME			1,750
80		3910	WATER TAP FEES			8,950
80		3918	TAMPERING FEES			1,300
80		3919	SERVICE CHARGES-WAS RECONNECT FEES			23,400
80		3950	WASTEWATER TAPS			7,140
80		3970	LATE CHARGES			320
80		3971	CREDIT CARD FEES			7,210
80		3973	RETURN CHECK FEES			770
80		3999	MISCELLANEOUS REVENUE			500
TOTAL REVENUE:				<u>1,608,202</u>	<u>1,608,202</u>	<u>1,846,240</u>
EXPENSES:						
80	80		WATER DEPARTMENT	1,023,624	1,105,632	1,320,420
80	86		WASTEWATER DEPARTMENT	509,335	483,334	525,820
TOTAL EXPENSES:				<u>1,532,959</u>	<u>1,588,966</u>	<u>1,846,240</u>
OPERATING REVENUES				1,608,202	1,608,202	1,846,240
OPERATING EXPENSES				<u>1,532,959</u>	<u>1,588,966</u>	<u>1,846,240</u>
				<u>75,243</u>	<u>19,236</u>	<u>-</u>

WATER DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24	FY 24/25	FY 25/26
				ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
80	80	4111	REGULAR SALARIES	227,492	237,519	318,520
80	80	4111	LUMP SUM MERIT	LUMP 6858	LUMP 6858	-
80	80	4117	OVERTIME	10,000	10,000	10,000
80	80	4121	FICA	16,539	18,935	25,180
80	80	4123	WORKERS COMPENSATION	7,275	7,849	6,230
80	80	4124	TMRS	10,378	11,881	13,860
80	80	4126	UNEMPLOYMENT	507	562	810
80	80	4127	HEALTH INSURANCE	34,979	42,822	61,200
80	80	4129	LIFE INSURANCE	313	283	380
80	80	4148	CERTIFICATION PAY	1,152	1,152	440
80	80	4211	FUEL ONLY	8,170	8,170	10,000
80	80	4214	MINOR SHOP EQUIPMENT	300	300	300
80	80	4218	FIRST AID/MEDICAL SUPPLIES	500	500	300
80	80	4221	GENERAL OFFICE SUPPLIES	700	700	3,400
ADD TO 4221		4299	MISCELLANEOUS SUPPLIES	100	100	-
80	80	4233	JANITORIAL SUPPLIES	300	300	450
80	80	4236	CHEMICALS	79,500	79,500	100,000
80	80	4258	SAFETY WEAR - PPE	-	-	2,200
ADD TO 4258		4259	CLOTHING & UNIFORMS	1,000	1,000	-
80	80	4276	GRAVEL/ROCK/SOIL	2,000	2,000	2,500
ADD TO 4276		4282	UTILITY LINE FITTINGS	31,250	31,250	31,250
80	80	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	1,000
ADD TO 4290		4213	MINOR HAND TOOLS	1,000	1,000	-
80	80	4301	POSTAGE & FREIGHT	800	800	10,000
80	80	4310	SMALL EQUIP. REPAIRS/MAINTENANCE	1,000	1,000	3,000
ADD TO 4310		4202	SMALL EQUIP. PARTS	1,000	1,000	-
ADD TO 4310		4230	EQUIPMENT REPAIR PARTS	2,000	2,000	-
80	80	4311	VEHICLE REPAIRS/MAINTENANCE	2,100	2,100	6,000
ADD TO 4311		4203	VEHICLE PARTS	1,000	1,000	-
ADD TO 4311		4205	TIRES & TUBES	600	600	-
80	80	4312	HEAVY EQUIPMENT REPAIRS/MAINTENANCE	2,000	2,000	2,000
ADD TO 4312		4204	HEAVY EQUIP. PARTS	1,500	1,500	-
80	80	4315	PLANT EQ REPAIRS/MAINTENANCE	15,000	15,000	18,500
ADD TO 4315		4248	ELECTRICAL REPAIR PARTS	500	500	-
80	80	4321	BUILDING/FACILITY REPAIRS/MAINTENANCE	6,000	6,000	1,200
ADD TO 4321		4239	BUILDING MATERIALS	1,000	1,000	-
80	80	4329	UTILITY QUALITY TESTING	6,500	6,500	8,000
80	80	4334	SANITATION SERVICES	750	750	750
80	80	4338	EQUIPMENT AND OTHER RENTAL	-	-	2,000
80	80	4342	COPY MACHINE LEASE/MAINT	900	900	2,600
80	80	4345	DATA PROC MAINT - SOFTWARE	2,500	2,500	2,800
80	80	4349	PEST CONTROL SERVICES	300	300	350
80	80	4351	ELECTRIC SERVICE	58,300	58,300	47,090
80	80	4355	TELEPHONE SERVICE	1,500	1,500	1,500
80	80	4356	MOBILE PHONE SERVICE	1,000	1,000	1,400
80	80	4357	MEDICAL SERVICES	300	300	400
80	80	4359	INTERNET SERVICES	-	-	1,100
80	80	4362	AUDIT SERVICE	250	250	5,000
80	80	4363	OTHER PROFESSIONAL SERVICE	1,000	1,000	12,000
80	80	4364	ENGINEERING	-	-	5,000
80	80	4365	ADVERTISEMENTS & NOTICES	100	100	100
80	80	4367	UNIFORMS/LAUNDRY SERVICES	2,500	2,500	2,500
80	80	4371	INSURANCE-VEHICLE	2,250	2,250	2,500
80	80	4372	INSURANCE-LIABLITY & PROPERTY	20,466	20,466	42,000
80	80	4374	INSURANCE- E&O LIAB	1,408	1,408	-
80	80	4381	DUES & MEMBERSHIP	800	800	500
80	80	4382	PROFESSIONAL TRAINING	1,500	1,500	2,500
80	80	4383	TRAVEL EXPENSE	3,000	3,000	1,000
80	80	4385	CREDIT CARD FEES	-	-	28,000
80	80	4391	ADMIN. COST TO GF	114,681	159,102	159,110
80	80	4397	FED, STATE, & COUNTY FEES	15,600	15,600	15,600
80	80	4437	ELECTRIC MOTORS/PUMPS	10,000	10,000	20,000
80	80	4438	HYDRANTS & METERS	13,500	13,500	25,000
80	80	4458	HEAVY EQUIPMENT	-	-	25,000
80	80	4708	WATER PURCHASES-CORPUS CHRISTI	221,087	221,087	277,900
TOTAL WATER DEPARTMENT				948,147	1,014,936	1,320,420

WASTEWATER DEPARTMENT
 BUDGET REQUEST FOR FY 2025-2026

FUND	DEPT	ACCT	ACCOUNT DESCRIPTION	FY 23/24 ADOPTED BUDGET	FY 24/25 ADOPTED BUDGET	FY 25/26 ADOPTED BUDGET
80	86	4111	REGULAR SALARIES	191,745	160,229	149,930
80	86	4111	LUMP SUM MERIT	LUMP 1714	-	-
80	86	4117	OVERTIME	5,000	5,000	9,000
80	86	4121	FICA	15,051	12,258	22,900
80	86	4123	WORKERS COMPENSATION	5,929	11,653	2,960
80	86	4124	TMRS	9,444	7,691	12,610
80	86	4126	UNEMPLOYMENT	445	449	580
80	86	4127	HEALTH INSURANCE	36,234	30,330	26,550
80	86	4129	LIFE INSURANCE	244	159	170
80	86	4148	CERTIFICATION PAY	1,152	1,152	2,500
80	86	4211	FUEL ONLY	8,170	8,170	8,170
80	86	4214	MINOR SHOP EQUIPMENT	200	200	200
80	86	4218	FIRST AID/MEDICAL SUPPLIES	200	200	200
80	86	4221	GENERAL OFFICE SUPPLIES	216	216	1,200
80	86	4233	JANITORIAL SUPPLIES	100	100	450
80	86	4236	CHEMICALS	10,004	10,004	18,000
80	86	4258	SAFETY WEAR - PPE	-	-	500
ADD TO 4258		4259	CLOTHING & UNIFORMS	500	500	-
80	86	4276	GRAVEL/ROCK/SOIL	2,100	2,100	-
ADD TO 4276		4282	UTILITY LINE FITTINGS	7,500	7,500	7,500
80	86	4290	EQ/TOOLS/FURN LESS \$5,000	-	-	600
ADD TO 4290		4213	MINOR HAND TOOLS	600	600	-
80	86	4301	POSTAGE & FREIGHT	149	149	-
80	86	4310	SMALL EQUIP REPAIRS/MAINTENANCE	1,000	1,000	1,000
ADD TO 4310		4202	SMALL EQUIP. REPAIR PARTS	404	404	-
80	86	4311	VEHICLE REPAIRS/MAINTENANCE	500	500	2,500
ADD TO 4311		4203	VEHICLE REPAIR PARTS	150	150	-
ADD TO 4311		4205	TIRES & TUBES	24	150	-
80	86	4312	HEAVY EQUIP. REPAIRS/MAINTENANCE	1,000	1,000	2,000
ADD TO 4312		4204	HEAVY EQUIP. PARTS	1,510	1,510	-
80	86	4315	PLANT EQ REPAIRS/MAINTENANCE	12,500	25,000	43,070
ADD TO 4315		4230	EQUIPMENT REPAIR PARTS	2,510	2,510	-
ADD TO 4315		4248	ELECTRICAL REPAIR PARTS	800	800	-
80	86	4321	BUILDING/FACILITY REPAIRS/MAINTENANCE	500	500	1,200
ADD TO 4321		4239	BUILDING MATERIALS	1,000	1,000	-
80	86	4329	UTILITY QUALITY TESTING	2,500	2,500	7,600
80	86	4330	WW SLUDGE DISPOSAL	12,500	12,500	60,000
80	86	4334	SANITATION SERVICES	500	500	500
80	86	4342	COPY MACHINE LEASE	911	911	-
80	86	4349	PEST CONTROL SERVICE	300	300	300
80	86	4351	ELECTRIC SERVICE	48,102	48,102	27,590
80	86	4355	TELEPHONE SERVICE	701	701	700
80	86	4356	MOBILE PHONE SERVICE	900	900	500
80	86	4357	MEDICAL SERVICES	50	50	130
80	86	4363	OTHER PROFESSIONAL SERVICES	3,800	3,800	-
80	86	4364	ENGINEERING	-	5,000	5,000
80	86	4365	ADVERTISEMENTS & NOTICES	250	250	1,800
80	86	4367	UNIFORMS/LAUNDRY SERVICES	2,600	2,600	1,000
80	86	4371	INSURANCE - VEHICLE	995	995	2,100
80	86	4372	INSURANCE - LIABILITY & PROPERTY	2,196	2,196	5,000
80	86	4374	INSURANCE E&O LIAB	152	152	-
80	86	4375	TORT CLAIMS	1,875	1,875	-
80	86	4376	FIRE EXTINGUISHER SERVICES	50	50	750
80	86	4381	DUES & MEMBERSHIP	150	150	360
80	86	4382	PROFESSIONAL TRAINING	500	500	500
80	86	4383	TRAVEL EXPENSE	700	700	700
80	86	4391	ADMIN. COST TO GF	95,508	95,508	95,500
80	86	4397	FED, STATE, & COUNTY FEES	5,500	5,500	2,000
TOTAL WASTEWATER				497,621	478,924	525,820

CITY OF MATHIS
ADOPTED HOTEL OCCUPANCY TAX (HOT) BUDGET

REVENUES:				FY 23/24	FY 24/25	FY 25/26
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
49		3053	HOTEL-MOTEL OCCUPANCY TAX	93,237	111,237	70,000
PREVIOUSLY IN CITY EVENTS FUND (WAS VISITORS BUREAU - FEC)						
49		3752	FREEDOM FEST VENDOR FEES	-	-	9,480
49		3754	FREEDOM FEST 5K FEES	-	-	2,450
49		3852	FREEDOM FEST CONTRIBUTIONS (FF SPONSORS)	-	-	18,250
49		3840	INTEREST	-	-	420
				HOT TAX REVENUES:		
				<u>93,237</u>	<u>111,237</u>	<u>100,600</u>
EXPENSES:						
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION			
PREVIOUSLY IN CITY EVENTS FUND (WAS VISITORS BUREAU - FEC)						
49	49	4477	FREEDOM FEST PROMOTER			70,740
49	49	4478	FREEDOM FEST OTHER EXPENSES	NEW ACCOUNT		24,860
49	49	4643	TRANSFER TO VISITORS BUREAU FEC FUND	93,237	111,237	
49	49	4990	TRASFER TO GENERAL FUND-ADMIN	-	-	5,000
				HOT TAX EXPENSES:		
				<u>93,237</u>	<u>111,237</u>	<u>100,600</u>
				HOT TAX REVENUES:		
				93,237	111,237	100,600
				HOT TAX EXPENSES:		
				<u>-</u>	<u>-</u>	<u>-</u>

CITY OF MATHIS
ADOPTED CITY EVENTS BUDGET (WAS VISITORS BUREAU-FEC)

REVENUES:				FY 23/24	FY 24/25	FY 25/26
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
34		3072	TRANSFER FROM HOTEL-MOTEL TAX	93,237	94,237	-
34		3076	TRANSFER FROM GENERAL FUND			5,000
34		3270	MARKET DAY REVENUE	-	-	200
34			EVENT REVENUE	3,870	3,870	-
34		3850	CHRISTMAS EVENT CONTRIBUTIONS	-	-	5,000
34		3851	EASTER EVENT CONTRIBUTIONS	-	-	1,600

NOW IN HOT TAX FUND						
34		3752	FREEDOM FEST VENDOR-ELEC FEES			-
34		3754	FREEDOM FEST 5K FEES			-
34		3760	FREEDOM FEST BBALL TOURNY FEES			-
34		3852	FREEDOM FEST CONTRIBUTIONS (FF SPONSORS)	11,160	11,160	-

34		3840	INTEREST	-	-	20
----	--	------	----------	---	---	----

CITY EVENT REVENUES: 108,267 109,267 11,820

EXPENSES:				FY 23/24	FY 24/25	FY 25/26
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
34	34	4384	LICENSING	-	-	460
34	34	4471	MARKET DAY EXPENSES	-	1,000	1,000
34	34	4475	CHRISTMAS EVENT EXPENSES	2,000	2,000	8,360
34	34	4476	EASTER EVENT EXPENSES	1,000	1,000	2,000

NOW IN HOT TAX FUND						
34	34	4477	FREEDOM FEST MAIN EVENT	100,267	100,267	-
34	34	4990	TRANSFER TO GENERAL FUND FUND	5,000	5,000	-

CITY EVENTS FUND EXPENSES: 108,267 109,267 11,820

CITY EVENTS REVENUES: 108,267 109,267 11,820

CITY EVENTS FUND EXPENSES: 108,267 109,267 11,820
- - -

CITY OF MATHIS
ADOPTED STREET IMPROVEMENT FUND (FRA)

REVENUES:				FY 23/24	FY 24/25	FY 25/26
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
42		3115	STREET FRANCHISE FEES	67,516	67,516	85,600
42		3738	SPC DRAINAGE DST GRANT	-	-	20,000
42		3840	INTEREST			670
STREET IMPROVEMET FUND REVENUES:				<u>67,516</u>	<u>67,516</u>	<u>106,270</u>
EXPENSES:						
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION			
42	42	4364	ENGINEER SERVICES	-	-	10,000
42	42	4433	DRAINAGE INFRASTRUCTURE	-	-	20,000
42	42	4450	STREET PAVING & IMPROVEMENTS	-	-	76,270
42	42	4990	TRSFER TO-FD37 DEBT SERVICE	65,670	65,670	-
STREET IMPROVEMET FUND EXPENSES:				<u>65,670</u>	<u>65,670</u>	<u>106,270</u>
STREET IMPROVEMET FUND REVENUES:				67,516	67,516	106,270
STREET IMPROVEMET FUND EXPENSES:				<u>65,670</u>	<u>65,670</u>	<u>106,270</u>
				<u>1,846</u>	<u>1,846</u>	<u>-</u>

CITY OF MATHIS
ADOPTED DEBT SERVICE (I&S) FUND

REVENUES:				FY 23/24	FY 24/25	FY 25/26
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
37		3115	I & S PORTION CURRENT PROPEERTY TAX	338,715	247,575	781,320
37		3021	I & S PORTION CURRENT PROPEERTY TAX	-	-	44,890
37		3031	TAXES-PENALTY & INTEREST			30,800
37		3070	TRANSFER IN-FDFD42 STREET IMPROVEMENT	65,670	65,670	
37		3080	TRANSFER IN-FDFD36 UF DEBT SERVICE	65,973	121,251	56,140
37		3840	INTEREST			200
STREET IMPROVEMET FUND REVENUES:				<u>470,358</u>	<u>434,496</u>	<u>913,350</u>
EXPENSES:						
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION			
37	37	4517	P-CO 2007 USDA	18,000	19,000	20,000
37	37	4518	I-CO 2007 USDA	33,812	32,725	31,894
37	37	4519	P-GCC #9989 AMBULANCE	17,099	17,819	18,569
37	37	4520	I-GCC #9989 AMBULANCE	4,801	4,081	3,331
37	37	4519	P-GCC #9330 PUBLIC PROPERTY	31,180	32,234	-
37	37	4520	I-GCC #9330 PUBLIC PROPERTY	3,131	1,077	-
37	37	4527	P-GCC #9332 TRACTOR, MOWER, SHREDDER	11,223	11,587	-
37	37	4528	I-GCC #9332 TRACTOR, MOWER, SHREDDER	740	752	-
37	37	4598	P-CO 2020	85,000	150,000	155,000
37	37	4599	I-CO 2020	134,100	110,204	123,300
37	37	4606	P-GCC #10053 EMS EXPLORERS	7,553	7,991	8,458
37	37	4607	I-GCC #10053 EMS EXPLORERS	1,398	961	494
37	37	4608	P-GCC #10200 PW BACKHOES	17,960	18,996	20,090
37	37	4609	I-GCC #10200 PW BACKHOES	13,498	12,462	11,367
37	37	4610	P-GCC #10201 PD VEHICLE	10,964	11,612	12,297
37	37	4611	I-GCC #10201 PD VEHICLE	3,643	2,995	2,310
37	37	4612	P-CO 2025 NEW ACCOUNT, IF NEW DEBT APPR	-	-	-
37	37	4613	I-CO 2025 NEW ACCOUNT, IF NEW DEBT APPR	-	-	506,040
				<u>76,256</u>		
DEBT SERVICE FUND EXPENSES:				<u>470,358</u>	<u>434,496</u>	<u>913,150</u>
DEBT SERVICE FUND REVENUES:				470,358	434,496	913,350
DEBT SERVICE FUND EXPENSES:				<u>470,358</u>	<u>434,496</u>	<u>913,150</u>
				<u>0</u>	<u>-</u>	<u>200</u>

Debt Description:	Principal	Interest	Total
CO SERIES 2007	20,000	31,894	51,893
CO SERIES 2020	155,000	123,300	278,300
GCC #10053 (final payment)	8,458	494	8,952
GCC #10200	20,091	11,367	31,458
GCC #10201	12,297	2,310	14,607
GCC #9989	18,569	3,331	21,900
CO SERIES 2025 ADOPTED NEW DEBT	-	506,040	506,040
Total Required for 2025 Debt Service			913,150
Total 2025 Debt to be paid from Property Taxes			857,014
Total 2025 Debt to be paid from Utility Fund Debt Service			56,136

CITY OF MATHIS
ADOPTED UTILITY FUND DEBT SERVICE

				FY 23/24	FY 24/25	FY 25/26
REVENUES:				ADOPTED	ADOPTED	ADOPTED
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION	BUDGET	BUDGET	BUDGET
36		3240	UF BOND FEES	67,516	67,516	79,200
36		3840	INTEREST			180
UTILITY FUND DEBT SERVICE REVENUES:				<u>67,516</u>	<u>67,516</u>	<u>79,380</u>
EXPENSES:						
FUND	DEPT.	ACCT.	ACCOUNT DESCRIPTION			
36	36	4990	TRANSER TO-FD37 DEBT SERVICE	-	-	56,140
UTILITY FUND DEBT SERVICE EXPENSES:				<u>-</u>	<u>-</u>	<u>56,140</u>
UTILITY FUND DEBT SERVICE REVENUES:				67,516	67,516	79,380
UTILITY FUND DEBT SERVICE EXPENSES:				-	-	56,140
				<u>67,516</u>	<u>67,516</u>	<u>23,240</u>

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Mathis	(361)678-4121
Taxing Unit Name	Phone (area code and number)
411 E San Patricio Avenue, Mathis, TX 78368	www.cityofmathis.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). ¹	\$ 196,833,506
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.	\$ 196,833,506
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:..... \$ 0	
	B. Prior year disputed value:..... -\$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 196,833,506
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 7,892</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 248,731</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 256,623
11.	<p>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.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 256,623
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. ⁸ 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.	\$ 196,576,883
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,158,583
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. ⁹	\$ 6,732
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,165,315
18.	<p>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. ¹¹</p> <p>A. Certified values: \$ 192,984,792</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>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 24 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 192,984,792

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. 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	\$ 13,527,670
	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.	\$ 13,527,670
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.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 206,512,462
23.	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. ²¹	\$ 0
24.	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. ²²	\$ 2,466,923
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 2,466,923
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 204,045,539
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 1.061192 /\$100
28.	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. ²⁴	\$ _____ /\$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.

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)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.935395 /\$100
30.	Prior year 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> .	\$ 196,833,506
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,841,170
32.	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 2024. This line applies only to tax years preceding the prior tax year. + \$ 5,444 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. \$ 5,444 E. Add Line 31 to 32D.	\$ 1,846,614
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 204,045,539
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.905000 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>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</p> <p>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, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>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> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.905000 /\$100
41.	<p>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.</p> <p>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 \$ 0</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.905000 /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.936675 /\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): 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:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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.³¹</p> <p>Enter debt amount \$ 1,124,360</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 56,136</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 1,068,224
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.³²</p>	\$ 0
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	\$ 1,068,224
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 101.00 %</p> <p>B. Enter the prior year actual collection rate..... 93.82 %</p> <p>C. Enter the 2023 actual collection rate. 110.91 %</p> <p>D. Enter the 2022 actual collection rate. 99.37 %</p> <p>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%.³⁴</p>	101.00 %
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	\$ 1,057,647
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 206,512,462
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	\$ 0.512146 /\$100
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	\$ 1.448821 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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.	\$ 356,001
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 206,512,462
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.172387 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.061192 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 1.061192 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 1.448821 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 1.276434 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 206,512,462
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 1.276434 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1.070907 /\$100 \$ 0.000000 /\$100 \$ 1.070907 /\$100 \$ 1.098086 /\$100 \$ -0.027179 /\$100 \$ 195,879,105 \$ 0
65.	Year 2 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.969420 /\$100 \$ 0.000000 /\$100 \$ 0.969420 /\$100 \$ 1.098086 /\$100 \$ -0.128666 /\$100 \$ 184,044,808 \$ 0
66.	Year 1 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1.001600 /\$100 \$ 0.036644 /\$100 \$ 0.964956 /\$100 \$ 1.098086 /\$100 \$ -0.133130 /\$100 \$ 163,284,374 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 1.276434 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §26.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.905000 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 206,512,462
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.242116 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.512146 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.659262 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.098086 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 196,576,883
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 204,045,539
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 1.276434 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 1.061192 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate.** \$ 1.276434 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 59
- De minimis rate.** \$ 1.659262 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

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

sign here ▶ Marcela Thormaehlen
 Taxing Unit Representative

8/12/25
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)