

City of Mathis  
FY 2023/2024  
Adopted Budget  
August 21, 2023

THE CITY OF MATHIS

ORDINANCE NO. O-23-08-08

AN ORDINANCE OF THE CITY OF MATHIS, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF MATHIS, TEXAS, FOR THE FISCAL YEAR BEGINNING **OCTOBER 1, 2023**, AND ENDING **SEPTEMBER 30, 2024**, 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 **2023-2024** 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 **2023-2024**.

**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.

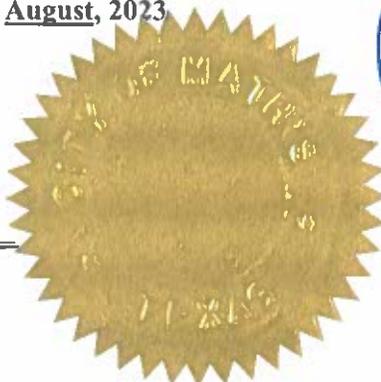
**Section 4:** This ordinance shall take effect and shall be in full force and effect from and after its passage.

First reading was accomplished at a City Council meeting held on August 15, 2023, the second and final reading was held on August 21, 2023.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MATHIS, TEXAS THIS 21<sup>st</sup> DAY OF August, 2023**

Attest:

  
Mary Acosta Gonzales,  
City Secretary



  
Ciri Villarreal, Mayor

**City of Mathis**  
**Fiscal Year 2023-2024 Budget**  
**Cover Page August 21, 2023**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$227,967, which is a 12.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,594.

The members of the Governing body voted on a budget as follows:

FOR: Council Member Richard Salinas  
Council Member Isabel Rivera  
Council Member David Garcia

AGAINST:

PRESENT and not voting: Mayor Ciri Villarreal

ABSENT: Mayor Pro Tem Sandra Quinones  
Council Member Mary Olivarez

Property tax rate Comparison

	Proposed <u>20203/2024</u>	<u>2022-2023</u>	<u>2021/2022</u>
Property Tax Rate	1.098086	1.098086	1.098086
No New Revenue Tax Rate	0.994711	0.934276	0.987661
No New Revenue M & O Tax Rate	0.754102	0.666980	0.761832
Voter Approval Tax Rate	0.969420	1.001600	1.089003
De Minimis Rate	1.205904	1.239269	1.462610
Debt Rate	0.180130	0.266075	0.261400

City of Mathis  
FY 2023/2024  
General Fund  
Major Expenditure Budgets  
August 21, 2023

Administration/Finance

Code Enforcement

Parks

EMS

Police

Municipal Court

Animal Control

Street

Fire

Sanitation

Building Division

City of Mathis  
 General Fund Summary Budget  
 August 21, 2023

1.098086 tax per 100 valuation

Adopted  
 21/22

Adopted  
 22/23

Adopted  
 23/24

M&O	0.778422	0.832011	0.917956
I&S	0.319664	0.266075	0.180130
	1.098086	1.098086	1.098086
Valuations	139,394,126	163,284,374	184,044,808

**GENERAL FUND**

GENERAL FUND				
ACCT. NO.	REVENUES: DESCRIPTION			
3010	CURRENT PROPERTY TAX			
	M&O	934,249	1,171,218	1,464,014
3020	DELQ. PROP. TAX COLLECTIONS			
	M&O	79,785	79,785	79,785
3030	TAXES - PENALTY & INTEREST			
	M&O	48,395	48,395	48,395
	Total M&O Property Tax			
3050	1.5% GENERAL SALES TAX	\$1,034,830	\$1,108,859	\$1,024,036
3060	MIXED BEVERAGE TAX	4,390	4,390	3,866
3081	AD/COST FROM W&S FUND	238,573	215,982	254,610
3082	AD/COST FROM HOT/MOT FUND	20,000	5,000	4,403
3111	TELEPHONE FRANCHISE FEES	13,922	13,922	12,259
3112	ELECTRIC FRANCHISE FEES	110,320	110,320	97,142
3113	CABLE TV FRANCHISE FEES	27,758	27,758	24,442
3114	GAS FRANCHISE FEES	13,911	13,911	12,249
3116	REFUSE FRANCHISE FEES	23,280	23,280	20,499
3140	REFUSE SERVICE RESIDENTIAL	485,712	503,252	481,594
3276	ANIMAL LICENSE FEES	140	140	123
3278	ANIMAL SHELTER FEES	1,490	1,490	1,312
3340	BUILDING PERMIT FEES	17,711	37,517	33,035
3350	PLUMBING PERMITS	2,263	2,310	2,034
3360	ELECTRICAL PERMITS	5,494	5,780	5,090
3370	SIGN PERMITS	1,342	1,342	1,182
3430	DEMOLITION FEES	1,658	1,658	1,460
3440	MECHANICAL PERMITS	1,751	1,714	1,509
3445	OCCUPANCY PERMITS	1,200	600	528
3450	FENCE PERMITS	691	1,298	1,143
3462	OTHER LICENSES	590	590	520
3467	REC. MACHINE TAX	0	0	0
3468	BEER LICENSE	90	90	79
3469	SOLICITATION PERMIT	175	175	154
3638	MUNICIPAL COURT FINES	25,185	25,185	22,177
3639	STATE TRAFFIC FEES	22,892	22,892	20,157
3650	MUNICIPAL COURT FEES	10,711	10,711	9,432
3660	ACCIDENT & OFFENSE REPORTS	259	259	228
3669	ARREST FEES	258	258	227
3690	EMS FEES	372,732	394,515	351,989

3691	EMS SUBSIDY, COUNTY	60,000	60,000	60,000
3701	COUNTY FIRE CALL REIMBURSEMENT	38,063	38,063	38,063
3840	INTEREST INCOME	1,163	1,163	1,024
3971	FINANCE / CREDIT FEES	345	345	304
3998	PRIOR YEAR FUND BALANCE	105,000	0	0
3999	MISCELLANEOUS REVENUE	0	0	0
	Refuse Sales Tax	40,071	41,518	39,732
	Police Forfeiture	0	0	35,703
	Police reimbursement for adolescent crime victims	1,200	1,200	1,057
	Lonestar/Border Star Grant	43,859	0	36,000
	INTEROPERABILITY GRANT			
	<b>TOTAL REVENUE:</b>	<b>\$3,791,458</b>	<b>\$3,976,885</b>	<b>\$4,191,556</b>
	<b>EXPENDITURES</b>			
	ADMINISTRATION	\$753,800	\$484,921	\$771,868
	Finance		227,205	0
	CODE COMPLIANCE	45,415	53,699	55,758
	PARKS	125,512	113,413	117,739
	EMS	670,021	745,459	750,318
	POLICE	1,025,587	994,977	1,196,201
	MUNICIPAL COURT	111,493	115,808	117,141
	ANIMAL CONTROL	53,992	65,737	70,138
	STREET	450,517	477,326	524,706
	Fire	62,244	59,080	62,883
	Sanitation	429,327	446,867	434,835
	Building Division		27,964	27,902
	ADDITIONAL HEALTH COST	43,550	21,736	
	WC, Lia, Prop & Vehicle Insurance shortfall	20,000	20,000	15,000
	Mrkt Adjustment/COLA		104,589	
	Reserve Appropriation		18,104	47,067
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$3,791,458</b>	<b>\$3,976,885</b>	<b>\$4,191,556</b>
	<b>TOTAL REVENUES</b>	<b>\$3,791,458</b>	<b>\$3,976,885</b>	<b>\$4,191,556</b>
	<b>OPERATING REVENUES</b>	<b>\$3,791,458</b>	<b>\$3,976,885</b>	<b>\$4,191,556</b>
	<b>OPERATING EXPENDITURES</b>	<b>\$3,791,458</b>	<b>\$3,976,885</b>	<b>\$4,191,556</b>
		<b>\$0.00</b>	<b>\$0.29</b>	<b>\$0</b>

Administration/Finance  
Operations - \$773,525  
Operating Capital - \$28,717

ADMINISTRATION DEPARTMENT  
 BUDGET REQUEST  
 2023/2024

		2022/2023			
		22/23	Adopted	Proposed	
OPERATIONS		Proposed	Budget	23/24	
		Budget	Admin	Admin &	
			only	Finance	
<b>PERSONEL</b>					
4111	16	REGULAR SALARIES	387,775	272,041	414,433
4117	16	OVERTIME	4,000	1,000	3,000
4121	16	FICA	29,971	20,888	33,867
4123	16	WORKERS COMPENSATION	1,378	959	1,262
4124	16	TMRS	15,649	9,949	19,274
4126	16	UNEMPLOYMENT INSURANCE	750	450	840
4127	16	HEALTH INSURANCE	30,184	15,980	37,332
4129	16	LIFE INSURANCE	234	111	332
4111	16	Lump Sum Merit	5,715	3,429	5,715
4221	16	GENERAL OFFICE SUPPLIES	3,406	1,703	3,406
4233	16	JANITORIAL SUPPLIES	281	141	281
4239	16	BUILDING MATERIALS	25	13	25
4254	16	PLAQUES AND AWARDS/ CEREMONIAL	2,500	2,500	1,843
4301	16	POSTAGE & FREIGHT	1,452	726	1,452
4305	16	ELECTION EXPENSES	21,903	21,903	21,903
4320	16	FARMER'S MARKET EXPENSES	269	135	269
4321	16	BUILDING/FACILITY REPAIRS	13,007	13,007	13,007
4334	16	Sanitation Services	750	375	750
4338	16	OFFICE EQUIPMENT LEASE/RENTAL	2,500	1,250	2,500
4342	16	COPY MACHINE LEASE/MAINT	1,755	878	1,755
4345	16	DATA PROC. MAINT. - SOFTWARE	4,949	2,475	4,949
4346	16	DATA PROC. MAINT. HARDWARE	2,861	1,431	2,861
4349	16	PEST CONTROL SERVICES	197	99	197
4351	16	ELECTRIC SERVICE	7,345	3,673	7,345
4354	16	GAS SERVICES	272	136	272
4355	16	TELEPHONE SERVICE	5,818	2,909	5,818
4356	16	MOBILE PHONE SERVICE	436	218	436
4361	16	LEGAL SERVICE	15,000	15,000	15,000
4362	16	AUDIT SERVICE	30,000		30,000
4363	16	OTHER PROFESSIONAL SERVICE	0		0
4365	16	Advertisements & Notices	755	755	755
4374	16	BONDS & OTHER INSURANCE	43,186	43,186	63,186
4381	16	DUES & MEMBERSHIPS	1,310	655	1,310
4383	16	TRAVEL EXPENSE	9,100	4,550	9,100
4618	16	TRANSFER TO LIBRARY	32,400	32,400	32,400
4851	16	SAN PATRICIO APPRAISAL DISTRICT	21,186		21,186
4852	16	SAN PATRICIO COUNTY (TAX COLL.)	3,807		3,807
4321	16	CITY HALL SECURITY IMPROVEMENTS	10,000	10,000	10,000
TOTAL ADMINISTRATION OPERATIONS			712,126	484,921	771,868
OPERATING CAPITAL			0		0
FINANCE GL SOFTWARE - DEBT			15,303	0	15,303
FINANCE UTILITY BILLING SOFTWARE - DEBT			13,414	0	13,414
CAPITAL IMPROVEMET PROGRAM			0		0
ANNEX BUILDING (TRANSFER TO DEBT)			0	0	0
TOTAL DEPARTMENT SUPPORT			\$740,843	\$484,921	\$800,585

Code Enforcement

Operations - \$53,658

Operating Capital - \$2,100

CODE ENFORCEMENT  
 BUDGET REQUEST  
 2023/2024

			FY 21/22	FY 22/23	23/24
			Adopted	Adopted	Proposed
			Budget	Budget	Budget
OPERATIONS					
4111	18	REGULAR SALARIES	\$27,040	\$33,280	\$34,611
	18	OVERTIME			\$2,400
4121	18	FICA	2,069	2,730	2,838
4123	18	WORKERS COMPENSATION	1,206	1,059	361
4124	18	TMRS	1,298	1,713	1,781
4126	18	UNEMPLOYMENT INSURANCE	90	90	90
4127	18	HEALTH INSURANCE	4,727	5,327	6,588
4129	18	LIFE INSURANCE	37	52	41
4111	18	Lump Sum Merit	571	571	571
4211	18	FUEL & LUBRICANTS	2,200	2,700	2,700
4221	18	GENERAL OFFICE SUPPLIES	397	397	397
4301	18	POSTAGE & FREIGHT	300	300	300
4311	18	VEHICLE REPAIRS - OUTSIDE	500	500	500
4355	18	TELEPHONE SERVICE	480	480	480
TOTAL CODE ENFORCEMENT OPERATIONS			\$40,915	\$49,199	\$53,658
OPERATING CAPITAL					
VEHICLE LEASE			4,500	4,500	2,100
CAPITAL IMPROVEMENT PROGRAM			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CODE ENFORCEMENT SUPPORT			45,415	53,699	55,758

Parks

Operations - \$115,392

Operating Capital - \$2,347

PARKS DEPARTMENT  
 BUDGET REQUEST  
 2023/2024

OPERATIONS			FY21/22 Adopted Budget	FY 22/23 Adopted Budget	23/24 proposed budget
4111	20	REGULAR SALARIES	60,300	50,336	49,920
4117	20	OVERTIME	4,000	4,000	4,000
4121	20	FICA	3,567	4,157	4,124
4123	20	WORKERS COMPENSATION	1,642	1,534	1,521
4124	20	TMRS	2,196	2,416	2,588
4126	20	UNEMPLOYMENT INSURANCE	180	360	180
4127	20	HEALTH INSURANCE	9,453	10,653	13,176
4129	20	LIFE INSURANCE	74	157	83
4111	20	Lump Sum Merit	1,143	1,143	1,143
4202	20	SMALL EQUIP. REPAIR PARTS	1,950	1,950	1,950
4203	20	VEHICLE REPAIR PARTS	850	850	850
4205	20	TIRES & TUBES	215	215	215
4211	20	FUEL & LUBRICANTS	2,700	3,400	3,400
4213	20	MINOR HAND TOOLS	155	155	155
4218	20	FIRST AID/MEDICAL SUPPLIES	100	100	100
4221	20	GENERAL OFFICE SUPPLIES	50	50	50
4233	20	JANITORIAL SUPPLIES	250	250	250
4236	20	CHEMICALS	500	500	500
4239	20	BUILDING MATERIALS	1,500	1,500	1,500
4248	20	ELECTRICAL REPAIR PARTS	250	250	250
4252	20	RECREATIONAL SUPPLIES	750	750	750
4259	20	CLOTHING AND UNIFORMS	550	550	550
4275	20	SIGN & SIGN MATERIALS	550	550	550
4276	20	GRAVEL/ROCK/SOIL	755	755	755
4310	20	SMALL EQUIP. REPAIRS - OUTSIDE	311	311	311
4311	20	VEHICLE REPAIRS - OUTSIDE	1,709	1,709	1,709
4319	20	OTHER EQUIPMENT REPAIRS	494	494	494
4321	20	BUILDING/FACILITY REPAIRS	2,000	2,000	2,000
4334	20	Sanitation Services	2,706	2,706	2,706
4351	20	ELECTRIC SERVICE	5,878	5,878	5,878
4356	20	MOBILE PHONE SERVICE	0	0	0
4357	20	MEDICAL/VET SERVICE	65	65	65
4363	20	OTHER PROFESSIONAL SERVICES	2,500	2,500	2,500
4367	20	UNIFORMS / LAUNDRY SERVICES	0	0	0
4371	20	INSURANCE- VEHICLE	971	971	971
4376	20	FIRE EXTINGUISHER SERVICE	100	100	100
4411	20	IRRIGATION/LANDSCAPING	500	500	500
4416	20	PLAYGROUND EQUIPMENT	1,500	1,500	1,500
4458	20	SMALL MOTORIZED EQUIPMENT	98	98	98
4491	20	SPECIAL PURPOSE EQUIPMENT	2,500	2,500	2,500
4221	20	BOTTLED WATER	500	500	500
4271	20	Improvements to Gonzalo Park	10,000	5,000	5,000
4271	20	Improvements - Football Field		5,000	5,000
		TOTAL PARKS OPERATIONS	125,512	113,413	115,392
Operating Capital					
		Zero turn mower (debt)	2,347	2,347	2,347
Capital Improvement Program					
		TOTAL PARKS SUPPORT	127,859	115,760	117,739

EMS

Operations - \$750,318

Operating Capital - \$78,077

EMS  
 BUDGET REQUEST  
 2023/2024

Operations			FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Proposed Budget
4111	43	REGULAR SALARIES	335,809	341,741	370,228
4117	43	OVERTIME	65,520	111,618	72,657
4121	43	FICA	33,450	34,682	33,803
4123	43	WORKERS COMPENSATION	19,128	19,929	16,458
4124	43	TMRS	18,853	20,367	21,095
4126	43	UNEMPLOYMENT INSURANCE	1,273	1,800	1,620
4127	43	HEALTH INSURANCE	46,085	53,267	72,468
4129	43	LIFE INSURANCE	370	522	456
4111	43	Lump Sum Merit	9,715	9,715	9,715
4202	43	SMALL EQUIP. REPAIR PARTS	200	200	200
4203	43	VEHICLE REPAIR PARTS	1,000	1,000	1,000
4205	43	TIRES & TUBES	2,700	2,700	2,700
4211	43	FUEL & LUBRICANTS	23,725	29,725	29,725
4213	43	MINOR HAND TOOLS	100	100	100
4218	43	FIRST AID/MEDICAL SUPPLIES	24,000	30,000	30,000
4221	43	GENERAL OFFICE SUPPLIES	200	200	200
4222	43	COPYING SUPPLIES	65	65	65
4225	43	DATA PROCESSING SUPPLIES	0	0	0
4233	43	JANITORIAL SUPPLIES	1,200	1,200	1,200
4235	43	BATTERIES	416	416	416
4239	43	BUILDING MATERIALS	2,000	2,000	2,000
4249	43	RADIO SYSTEM MAINT. AGREEMENT			
4259	43	CLOTHING & UNIFORMS	1,500	1,500	1,500
4299	43	MISCELLANEOUS SUPPLIES	750	750	750
4301	43	POSTAGE & FREIGHT	10	10	10
4310	43	SMALL EQUIP. REPAIRS - OUTSIDE	50	50	50
4311	43	VEHICLE REPAIRS - OUTSIDE	12,500	12,500	12,500
4334	43	SANITATION SERVICES	342	342	342
4342	43	COPY MACHINE LEASE/MAINT	2,000	2,000	2,000
4345	43	DATA PROC Maint - Software	1,250	1,250	1,250
4348	43	RADIO SYSTEM MAINT. AGREEMENT			
4349	43	PEST CONTROL SERVICES	95	95	95
4351	43	ELECTRIC SERVICE	3,987	3,987	3,987
4355	43	TELEPHONE SERVICE	474	474	474
4356	43	MOBILE PHONE SERVICE	208	208	208
4357	43	MEDICAL/VET SERVICE	340	340	340
4363	43	OTHER PROFESSIONAL SERVICES			
4365	43	ADVERTISEMENTS & NOTICES			
4370	43	FINANCIAL SERVICES	45,468	45,468	45,468
4371	43	INSURANCE - VEHICLE	418	418	418
4372	43	Insurance - Liability & Property	5,013	5,013	5,013
4376	43	FIRE EXTINGUISHER SERVICE	87	87	87
4381	43	DUES & MEMBERSHIP	2,500	2,500	2,500
4382	43	PROFESSIONAL TRAINING			
4383	43	TRAVEL EXPENSE	500	500	500
4384	43	LICENSING	720	720	720

4394	43	CONTRACT LABOR	6,000	6,000	6,000	7
4399	43	MISC. CONTRACT SERVICES				

TOTAL EMS OPERATIONS			670,021	745,459	750,318	
----------------------	--	--	---------	---------	---------	--

Operating Capital

4485	43	SPECIAL PURPOSE EQUIPMENT - OPS				
4480	43	AUTOMOBILES-AMBULANCE 1 - DEBT	37,191	37,191	37,191	
4485	43	HEART MONITOR - DEBT	7,997	7,997	7,997	
4485	43	RADIOS - debt	2,299	2,299	2,299	
4485	43	AUTOMOBILES-AMBULANCE 2 - DEBT	31,128	21,900	21,900	
4485	43	QRVs - debt		8,690	8,690	

Capital Improvement Program			<u>0</u>	<u>0</u>	<u>0</u>	
-----------------------------	--	--	----------	----------	----------	--

Total Department Support			717,508	823,536	828,395	
--------------------------	--	--	---------	---------	---------	--

## Police

Operations - \$1,150,683

Operating Capital - \$107,698

Capital Improvement - \$65,052

POLICE DEPT  
 BUDGET REQUEST  
 2023/2024

Operations		FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Proposed Budget
4111	50 REGULAR SALARIES	\$602,607	\$596,041	\$681,913
4117	50 OVERTIME	18,000	18,000	48,498
4148	50 Certification Pay	19,200	19,200	25,200
	50 Recruitment/Retention Pay	22,400	22,400	22,400
4121	50 FICA	49,235	48,688	55,876
4123	50 WORKERS COMPENSATION	16,732	17,496	19,973
4124	50 TMRS	28,921	29,689	34,601
4126	50 UNEMPLOYMENT INSURANCE	1,620	1,350	1,350
4127	50 HEALTH INSURANCE	70,901	79,900	98,820
4129	50 LIFE INSURANCE	1,282	783	622
4111	50 Lump Sum Merit	9715	9715	9715
4203	50 VEHICLE REPAIR PARTS	9,100	9,100	9,100
4205	50 TIRES & TUBES	0	0	0
4211	50 FUEL & LUBRICANTS	19,500	24,500	24,500
4221	50 GENERAL OFFICE SUPPLIES	4,000	4,000	4,000
4222	50 COPYING SUPPLIES	0	0	0
4224	50 PHOTO SUPPLIES	600	600	600
4225	50 DATA PROCESSING SUPPLIES	1,000	1,000	1,000
4227	50 BOOKS & PAMPHLETS	200	200	200
4228	50 AUDIO/VISUAL SUPPLIES	10,000	13,000	13,000
4233	50 JANITORIAL SUPPLIES	400	400	400
4235	50 BATTERIES	0	0	0
4239	50 BUILDING MATERIALS	0	0	0
4251	50 FOOD SUPPLIES & ICE	500	500	500
4254	50 PLAQUES & AWARDS/CEREMONIAL	100	100	100
4259	50 CLOTHING & UNIFORMS	5,880	5,880	5,880
4260	50 AMMUNITION	2,000	2,000	2,000
4263	50 TESTING & ID MATERIALS	500	500	500
4264	50 SAFETY SUPPLIES	0	0	0
4299	50 MISCELLANEOUS SUPPLIES	600	600	600
4311	50 VEHICLE REPAIRS - OUTSIDE	0	0	0
4314	50 COMM. EQUIPMENT REPAIRS	1,150	1,150	1,150
4318	50 PRINTING & BINDING	0	0	0
4321	50 BUILDING/FACILITY REPAIRS	0	0	0
4324	50 Sexual Assault Kits	1,000	1,000	1,000
4334	50 Sanitation Services	1,200	1,200	1,200
4342	50 COPY MACHINE LEASE/MAINT	4,225	4,225	4,225
4345	50 DATA PROC. MAINT. - SOFTWARE	7,000	7,000	7,000
4346	50 DATA PROC. MAINT. HARWARE	849	849	849
4349	50 PEST CONTROL SERVICES	160	160	160
4351	50 ELECTRIC SERVICE	8,000	8,000	8,000
4354	50 Gas Service	370	370	370
4355	50 TELEPHONE SERVICE	3,000	3,000	3,000
4356	50 MOBILE PHONE SERVICE	12,000	12,000	12,000
4357	50 MEDICAL/VET SERVICE	2,000	2,000	2,000
4363	50 OTHER PROFESSIONAL SERVICES	1,299	1,299	1,299
4365	50 ADVERTISEMENTS & NOTICES	25	25	25
4371	50 INSURANCE - VEHICLE	9,312	9,312	9,312
4372	50 INSURANCE - LIABILITY & PROPERTY	12,877	12,877	12,877
4374	50 Bonds & Other Insurance	9,003	9,003	9,003
4376	50 FIRE EXTINGUISHER SERVICES	300	300	300
4381	50 DUES & MEMBERSHIPS	165	165	165
4382	50 PROFESSIONAL TRAINING	2,500	2,500	2,500
4383	50 TRAVEL EXPENSE	2,500	2,500	2,500
4461	50 FURNITURE & FIXTURES	0	0	0
4472	50 National Night Out	800	800	800
4345	50 COPSUNC	2,000	2,000	2,000
4485	50 SPECIAL PURPOSE EQUIPMENT	3,500	6,100	6,100
4854	50 SAN PATRICIO IL. JAIL FEES	1500	1500	1500

	Total Police Operations	981,728	994,977	1,150,683
Operating Capital				
4480	50 AUTOMOBILES-Set 3 (Explorers) DEBT	\$20,830	\$24,416	24,416
4480	50 AUTOMOBILES-Set 2 (pick-ups) DEBT	\$21,707	\$22,607	22,607
4480	50 Automobile (charger) DEBT	\$8,450	\$8,450	8,450
4480	50 RADIOS - DEBT	\$6,707	\$6,707	6,707
4480	50 Tahoe	\$43,859		
	RADIOS - Forfeiture (100%)			7,518
	Vehicle - Forfeiture (\$28,185)			38,000
Capital Improvement Program				
	Storm Siren (debt)			6,876
	Police Building (debt)	\$58,176	\$58,176	58,176
	Total Department Support	\$1,141,457	\$1,115,333	\$1,323,433

Municipal Court  
Operations - \$117,141

MUNICIPAL COURT  
 BUDGET REQUEST  
 2023/2024

			FY21/22	FY22/23	FY23/24
			Adopted	Adopted	Proposed
			Budget	Budget	Budget
OPERATIONS					
4111	56	REGULAR SALARIES	\$25,709	\$29,120	\$29,203
4121	56	FICA	1,967	2,228	2,234
4123	56	WORKERS COMPENSATION	91	103	94
4124	56	TMRS	1,234	1,398	1,401
4126	56	UNEMPLOYMENT INSURANCE	171	90	90
4127	56	HEALTH INSURANCE	4,726	5,327	6,588
4129	56	LIFE INSURANCE	105	52	41
4111	56	Lump Sum Merit	571	571	571
4221	56	GENERAL OFFICE SUPPLIES	500	500	500
4222	56	COPYING SUPPLIES	54	54	54
4225	56	DATA PROCESSING SUPPLIES	91	91	91
4227	56	BOOKS & PAMPHLETS	14	14	14
4233	56	JANITORIAL SUPPLIES	36	36	36
4239	56	BUILDING MATERIALS	0	0	0
4301	56	POSTAGE & FREIGHT	400	400	400
4334	56	Sanitation Services	328	328	328
4342	56	COPY MACHINE LEASE/MAINT	1,300	1,300	1,300
4345	56	DATA PROC. MAINT. - SOFTWARE	1,250	1,250	1,250
4246	56	DATA PROC. MAINT. -HARDWARE	7,273	7,273	7,273
4349	56	PEST CONTROL SERVICES	15	15	15
4351	56	ELECTRIC SERVICE	450	450	450
4355	56	TELEPHONE SERVICE	236	236	236
4363	56	OTHER PROFESSIONAL SERVICE	0	0	0
4365	56	ADVERTISEMENTS & NOTICES	18	18	18
4370	56	FINANCIAL SERVICES	0	0	0
4374	56	BONDS & OTHER INSURANCE	36	36	36
4376	56	FIRE EXTINGUISHER SERVICE	3	3	3
4381	56	DUES & MEMBERSHIPS	46	46	46
4394	56	CONTRACT LABOR - JUDGE	24,000	24,000	24,000
4394	56	CONTRACT LABOR - PROSECUTOR	18,000	18,000	18,000
4464	56	DATA PROCESSING SUPPLIES	91	91	91
4854	56	SAN PATRICIO IL. JAIL FEES			
4872	56	TX SHARE MUN COURT FEES	22,778	22,778	22,778
TOTAL MUNICIPAL COURT OPERATIONS			\$111,493	\$115,808	\$117,141
OPERATING CAPITAL					
		Software	0	0	0
CAPITAL IMPROVEMENT PROGRAM			0	0	0
TOTAL MUNICIPAL COURT SUPPORT			111,493	115,808	117,141

Animal Control  
Operations - \$70,138

ANIMAL CONTROL  
 BUDGET REQUEST  
 2023/2024

Operations		FY21/22 Adopted Budget	FY22/23 Proposed Budget	FY22/23 Proposed Budget
4111	45 REGULAR SALARIES	\$24,960	\$33,280	\$35,443
4117	45 OVERTIME	2,000	2,025	2,106
4121	45 FICA	2,062	2,701	2,872
4123	45 WORKERS COMPENSATION	1,200	1,766	1,878
4124	45 TMRS	1,294	1,350	1,403
4126	45 UNEMPLOYMENT INSURANCE	90	180	180
4127	45 HEALTH INSURANCE	4,726	5,327	6,588
4129	45 LIFE INSURANCE	104	52	41
4111	45 Lump Sum Merit	571	571	1,142
4203	45 VEHICLE REPAIR PARTS	1,500	1,500	1,500
4205	45 TIRES & TUBES	168	168	168
4211	45 FUEL & LUBRICANTS	1,500	2,000	2,000
4233	45 JANITORIAL SUPPLIES	235	235	235
4235	45 BATTERIES	90	90	90
4236	45 CHEMICALS	370	370	370
4237	45 HOUSEHOLD SUPPLIES	200	200	200
4239	45 BUILDING MATERIALS	800	800	800
4242	45 ANIMAL CONTROL SUPPLIES	800	1,800	1,800
4258	45 CLOTHING & UNIFORMS	202	202	202
4311	45 VEHICLE REPAIRS - OUTSIDE	2,000	2,000	2,000
4334	45 SANITATION SERVICES	2,200	2,200	2,200
4342	45 COPY MACHINE LEASE/MAINT			
4351	45 ELECTRIC SERVICE	2,500	2,500	2,500
4355	45 TELEPHONE SERVICE	0	0	0
4356	45 MOBILE PHONE SERVICE	0	0	0
4357	45 MEDICAL/VET SERVICE	1,200	1,200	1,200
4371	45 INSURANCE - VEHICLE	228	228	228
4372	45 INSURANCE - LIABILITY & PROPERTY	292	292	292
4382	45 PROFESSIONAL TRAINING	700	700	700
4491	45 SPECIAL PURPOSE EQUIPMENT	2,000	2,000	2,000
Total Animal Control Operations		\$53,992	\$65,737	\$70,138
Operating Capital		0	0	0
Capital Improvement Program		0	0	0
Total Animal Control Support		\$53,992	\$65,737	\$70,138

Street

Operations - \$524,706

Operating Capital – \$38,419

STREET DEPARTMENT  
 BUDGET REQUEST  
 2023/2024

OPERATIONS			FY 21/22 Adopted Budget	FY 22/23 Adopted Budget	FY 23/24 Proposed Budget	12
4111	91	REGULAR SALARIES	217,011	227,192	259,174	
4117	91	OVERTIME	4,000	4,000	4,000	
4121	91	FICA	16,601	17,686	20,132	
4123	91	WORKERS COMPENSATION	14,784	13,594	15,304	
4124	91	TMRS	9,909	9,627	10,835	
4126	91	UNEMPLOYMENT INSURANCE	845	845	845	
4127	91	HEALTH INSURANCE	32,529	38,352	48,312	
4148	91	CERTIFICATION PAY		192	192	
4129	91	LIFE INSURANCE	272	272	346	
4111	91	Lump Sum Merit	3,429	3,429	3,429	
4202	91	SMALL EQUIP. REPAIR PARTS	4,700	4,700	4,700	
4203	91	VEHICLE REPAIR PARTS	2,720	2,720	2,720	
4204	91	HEAVY EQUIPMENT PARTS	6,023	6,023	6,023	
4205	91	TIRES & TUBES	712	712	712	
4211	91	FUEL & LUBRICANTS	12,010	15,010	15,010	
4213	91	MINOR HAND TOOLS	1,100	1,100	1,100	
4214	91	MINOR SHOP EQUIPMENT	500	500	500	
4218	91	FIRST AID/MEDICAL SUPPLIES	500	500	500	
4221	91	GENERAL OFFICE SUPPLIES	700	700	700	
4233	91	JANITORIAL SUPPLIES	300	300	300	
4236	91	CHEMICALS	500	500	500	
4239	91	BUILDING MATERIALS	800	800	800	
4259	91	UNIFORMS & CLOTHING	500	500	500	
4271	91	ASPHALT	37,500	45,500	45,500	
4272	91	CONCRETE	400	400	400	
4273	91	STREET STRIPING MATERIALS	178	178	178	
4274	91	PIPE & CULVERT MATERIALS	237	237	237	
4275	91	SIGN & SIGN MATERIALS	1,652	1,652	1,652	
4276	91	GRAVEL/ROCK/SOIL	2,000	2,000	2,000	
4310	91	SMALL EQUIP. REPAIRS - OUTSIDE	1,900	1,900	1,900	
4311	91	VEHICLE REPAIRS - OUTSIDE	7,010	7,010	7,010	
4312	91	HEAVY EQUIP. REPAIR - OUTSIDE	2,624	2,624	2,624	
4321	91	BUILDING/FACILITY REPAIRS	200	200	200	
4326	91	STREET LIGHT/SIGNALS	40,000	40,000	40,000	
4334	91	SANITATION SERVICES	1,424	1,424	1,424	
4345	91	DATA PROC MAINT - SOFTWARE	2500	2500	2500	
4349	91	PEST CONTROL SERVICES	200	200	200	
4351	91	ELECTRIC SERVICE	700	700	700	
4354	91	GAS SERVICES	166	166	166	
4355	91	TELEPHONE SERVICE	475	475	475	
4356	91	MOBILE PHONE SERVICE	285	285	285	
4357	91	MEDICAL/VET SERVICE	48	48	48	
4363	91	OTHER PROFESSIONAL SERVICES				
4365	91	ADVERTISEMENTS & NOTICES	238	238	238	

4367	91	UNIFORMS / LAUNDRY SERVICES	2,682	2,682	2,682	13
4371	91	INSURANCE - VEHICLE	5,367	5,367	5,367	
4372	91	INSURANCE-LIABILITY&PROPERTY	600	600	600	
4376	91	FIRE EXTINGUISHER SERVICE	36	36	36	
4381	91	DUES & MEMBERSHIPS	48	48	48	
4382	91	PROFESSIONAL TRAINING	95	95	95	
4383	91	TRAVEL EXPENSE	95	95	95	
4384	91	LICENSING	700	700	700	
4394	91	CONTRACT LABOR	10,000	10,000	10,000	
4491	91	SPECIAL PURPOSE EQUIPMENT	712	712	712	

Total Operations		\$450,517	\$477,326	\$524,706
------------------	--	-----------	-----------	-----------

OPERATING CAPITAL

91	ZERO TURN MOWERS - Debt 20/21	2,347	2,347	2,347
91	PICK-UP TRUCKS - Debt 20/21	10,464	10,464	10,464
91	Backhoe-Debt 22/23		15,294	15,294
91	Pickup - Debt 23/24			10,314

CAPITAL IMPROVEMENT PROGRAM		<u>0</u>	<u>0</u>	<u>0</u>
-----------------------------	--	----------	----------	----------

TOTAL STREET SUPPORT		463,328	\$505,431	\$563,125
----------------------	--	---------	-----------	-----------

Volunteer Fire Department  
Operations - \$62,883  
Operating Capital - \$27,643

VOLUNTEER FIRE DEPARTMENT  
 BUDGET REQUEST  
 2023/2024

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

Sanitation

Operations - \$434,834

SANITATION  
 Budget Request  
 2023/2024

OPERATIONS		FY 21/22 Adopted Budget	FY 22/23 Adopted Budget	FY 23/24 Proposed Budget
<b>Revenues:</b>				
<b>ACCT.</b>	<b>REVENUES:</b>			
<b>NO.</b>	<b>DESCRIPTION</b>			
3140	REFUSE SERVICE -RESIDENTIAL	485,712	503,252	481,594
3148	REFUSE SERVICE- SALES TAX	40,071	41,518	39,732
3203	RETURN CHECK FEE			
3840	INTEREST INCOME			
	Franchise Fees			
	<b>TOTAL REVENUE:</b>	<b>\$525,783</b>	<b>\$544,770</b>	<b>\$521,326</b>
<b>EXPENDITURES</b>				
<b>Contractual</b>				
4397	FED. STATE. & COUNTY TAX	40,071	41,518	39,732
4720	REFUSE COLLECTIONS	374,256	390,349	380,103
4760	Community clean ups	10,000	10,000	10,000
4765	Community mowing	5,000	5,000	5,000
	<b>Total Operations</b>	<b>429,327</b>	<b>446,867</b>	<b>434,835</b>
OPERATING CAPITAL				
CAPITAL IMPROVEMENT PROGRAM				
	Total Revenue	\$525,783	\$544,770	\$521,326
	Total Sanitation Support	429,327	446,867	434,835
	General Fund Support	\$96,456	\$97,903	\$86,491

Building Division  
Operating Capital - \$27,902

Building Division/ Permits  
 BUDGET REQUEST  
 2023/2024

			FY 22/23	FY 23/24	1
			Adopted	Proposed	
			Budget	Budget	
OPERATIONS					
4111	22	REGULAR SALARIES	\$20,280	\$20,280	
4121	22	FICA	1,551	1,551	
4123	22	WORKERS COMPENSATION	72	65	
4124	22	TMRS			
4126	22	UNEMPLOYMENT INSURANCE	90	35	
4127	22	HEALTH INSURANCE			
4129	22	LIFE INSURANCE			
4111	22	Lump Sum Merit	571	571	
4221	22	GENERAL OFFICE SUPPLIES	200	200	
4301	22	POSTAGE & FREIGHT	200	200	
4399	22	Professional Services	5,000	5,000	
TOTAL BUILDING DIVISION OPERATIONS			\$27,964	\$27,902	
OPERATING CAPITAL					
			0	0	
CAPITAL IMPROVEMENT PROGRAM			0	0	
TOTAL BUILDING DIVISION SUPPORT			27,964	27,902	

City of Mathis  
FY 2023/2024  
Utility Fund  
August 15, 2023

Water Department  
Wastewater Department

**City of Mathis**  
**ENTERPRISE SUMMARY**  
2023/2024

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

Water

Operations - \$1,000,124

Operating Capital - \$58,902

Capital Improvement - \$76,934

WATER DEPARTMENT  
 BUDGET REQUEST  
 2023/2024

OPERATIONS			FY 21/22 Adopted Budget	FY 22/23 Adopted Budget	FY 23/24 Proposed Budget
4111	80	REGULAR SALARIES	192,773	227,492	237,519
4117	80	OVERTIME	10,000	10,000	10,000
4121	80	FICA	15,512	16,539	18,935
4123	80	WORKERS COMPENSATION	8,181	7,275	7,849
4124	80	TMRS	9,733	10,378	11,881
4126	80	UNEMPLOYMENT	517	507	562
4127	80	HEALTH INSURANCE	25,708	34,979	42,822
4129	80	LIFE INSURANCE	227	313	283
4148	80	CERTIFICATION PAY	3,744	1,152	1,152
4111	80	Lump Sum Merit	6,858	6,858	6,858
4202	80	SMALL EQUIP. REPAIR PARTS	1,000	1,000	1,000
4203	80	VEHICLE REPAIR PARTS	1,000	1,000	1,000
4204	80	HEAVY EQUIP. REPAIR PARTS	1,500	1,500	1,500
4205	80	TIRES & TUBES	600	600	600
4211	80	FUEL & LUBRICANTS	8,000	10,000	10,000
4213	80	MINOR HAND TOOLS	1,000	1,000	1,000
4214	80	MINOR SHOP EQUIPMENT	300	300	300
4218	80	FIRST AID/MEDICAL SUPPLIES	500	500	500
4221	80	GENERAL OFFICE SUPPLIES	700	700	700
4230	80	EQUIPMENT REPAIR PARTS	2,000	2,000	2,000
4233	80	JANITORIAL SUPPLIES	300	300	300
4236	80	CHEMICALS	63,600	79,500	79,500
4239	80	BUILDING MATERIALS	1,000	1,000	1,000
4248	80	ELECTRICAL REPAIR PARTS	500	500	500
4259	80	CLOTHING & UNIFORMS	1,000	1,000	1,000
4276	80	GRAVEL/ROCK/SOIL	2,000	2,000	2,000
4282	80	UTILITY LINE FITTINGS	25,000	31,250	31,250
4299	80	MISCELLANEOUS SUPPLIES	100	100	100
4301	80	POSTAGE & FREIGHT	800	800	800
4310	80	SMALL EQUIP. REPAIRS-OUTSIDE	1,000	1,000	1,000
4311	80	VEHICLE REPAIRS-OUTSIDE	2,100	2,100	2,100
4312	80	HEAVY EQUIPMENT REPAIRS	2,000	2,000	2,000
4315	80	ELECTRIC MOTOR/PUMP REPAIRS	10,000	15,000	15,000
4321	80	BUILDING/FACILITY REPAIRS	6,000	6,000	6,000
4329	80	UTILITY QUALITY TESTING	6,500	6,500	6,500
4334	80	SANITATION SERVICES	750	750	750
4342	80	COPY MACHINE LEASE/MAINT	900	900	900
4345	80	DATA PROC MAINT - SOFTWARE	2,500	2,500	2,500
4349	80	PEST CONTROL SERVICES	300	300	300
4351	80	ELECTRIC SERVICE	58,300	58,300	58,300
4355	80	TELEPHONE SERVICE	1,500	1,500	1,500
4356	80	MOBILE PHONE SERVICE	1,000	1,000	1,000
4357	80	MEDICAL/VET SERVICES	300	300	300
4362	80	AUDIT SERVICE	250	250	250
4363	80	OTHER PROFESSIONAL SERVICE	1,000	1,000	1,000
4364	80	ENGINEERING	0	0	0
4365	80	ADVERTISEMENTS & NOTICES	100	100	100
4367	80	UNIFORMS/LAUNDRY SERVICES	2,500	2,500	2,500
4371	80	INSURANCE-VEHICLE	2,250	2,250	2,250
4372	80	INSURANCE-LIABILITY & PROPERTY	20,466	20,466	20,466
4374	80	INSURANCE- E&O LIAB	1,408	1,408	1,408
4381	80	DUES & MEMBERSHIP	800	800	800
4382	80	PROFESSIONAL TRAINING	1,500	1,500	1,500

4383	80	TRAVEL EXPENSE	3,000	3,000	3,000	19
4385	80	CREDIT CARD FEES	0	0	0	
4391	80	ADMIN. COST TO GO	168,982	114,681	159,102	
4394	80	CONTRACT LABOR				
4397	80	FED. STATE, & COUNTY FEES	15,600	15,600	15,600	
4708	80	WATER PURCHASES-CORPUS CHRISTI	221,087	221,087	221,087	
TOTAL OPERATIONS			916,246	933,335	1,000,124	

OPERATING CAPITAL

4437	80	ELECTRIC MOTORS/PUMPS	10,000	10,000	10,000
4438	80	HYDRANTS & METERS	13,500	13,500	13,500
4480	80	Vehicle / 2014 Toyota	4,234	4,234	4,234
	80	Vehicle - Plant Use 23/24 - Debt			10,314
4485	80	ACTUATOR MACHINE - DEBT	5,580	5,580	5,580
4485	80	Backhoe - Transfer to Debt -22/23		15,274	15,274

CAPITAL IMPROVEMENT PROGRAM

4393	80	Grant Match	0	52,500	
4393	80	OLIVO ST. INFRASTRUCTURE	0	0	0
4393	80	EVERGREEN 10" LINE			
4393	80	USDA LOAN - WATER PLANT IMPROVEMENTS	51,812	51,812	51,812
		Bond 2020	25,122	25,122	25,122

TOTAL WATER SUPPORT			1,026,494	1,111,357	1,135,960
---------------------	--	--	-----------	-----------	-----------

Wastewater

Operations - \$499,335

Operating Capital - \$65,735

Capital Improvement - \$25,122

WASTEWATER DEPARTMENT  
 BUDGET REQUEST  
 2023-2024

OPERATIONS			FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY23/24 Proposed Budget
4111	86	REGULAR SALARIES	170,708	190,581	191,745
4117	86	OVERTIME	5,000	5,000	5,000
4121	86	FICA	13,441	13,814	15,051
4123	86	WORKERS COMPENSATION	4,971	6,018	5,929
4124	86	TMRS	8,433	8,667	9,444
4126	86	UNEMPLOYMENT	489	384	445
4127	86	HEALTH INSURANCE	25,362	29,651	36,234
4129	86	LIFE INSURANCE	208	313	244
4148	86	CERTIFICATION PAY	4,160	1,152	1,152
4111	86	Lump Sum Merit	1,714	1,714	1,714
4202	86	SMALL EQUIP. REPAIR PARTS	404	404	404
4203	86	VEHICLE REPAIR PARTS	150	150	150
4204	86	HEAVY EQUIP. REPAIR PARTS	1,510	1,510	1,510
4205	86	TIRES & TUBES	24	24	24
4211	86	FUEL & LUBRICANTS	6,536	8,170	8,170
4213	86	MINOR HAND TOOLS	600	600	600
4214	86	MINOR SHOP EQUIPMENT	200	200	200
4218	86	FIRST AID/MEDICAL SUPPLIES	200	200	200
4221	86	GENERAL OFFICE SUPPLIES	216	216	216
4230	86	EQUIPMENT REPAIR PARTS	2,510	2,510	2,510
4233	86	JANITORIAL SUPPLIES	100	100	100
4236	86	CHEMICALS	8,003	10,004	10,004
4239	86	BUILDING MATERIALS	1,000	1,000	1,000
4248	86	ELECTRICAL REPAIR PARTS	800	800	800
4259	86	CLOTHING & UNIFORMS	500	500	500
4276	86	GRAVEL/ROCK/SOIL	2,100	2,100	2,100
4282	86	UTILITY LINE FITTINGS	7,500	7,500	7,500
4301	86	POSTAGE & FREIGHT	149	149	149
4310	86	SMALL EQUIP REPAIRS-OUTSIDE	1,000	1,000	1,000
4311	86	VEHICLE REPAIRS-OUTSIDE	500	500	500
4312	86	HEAVY EQUIP. REPAIRS-OUTSIDE	1,000	1,000	1,000
4315	86	ELECTRIC MOTOR/PUMP REPAIRS	10,000	12,500	12,500
4321	86	BUILDING/FACILITY REPAIRS	500	500	500
4329	86	UTILITY QUALITY TESTING	2,500	2,500	2,500
4330	86	WW SLUDGE DISPOSAL	10,000	12,500	12,500
4334	86	SANITATION SERVICES	500	500	500
4342	86	COPY MACHINE LEASE/MAINT	911	911	911
4349	86	PEST CONTROL SERVICE	300	300	300
4351	86	ELECTRIC SERVICE	48,102	48,102	48,102
4355	86	TELEPHONE SERVICE	701	701	701
4356	86	MOBILE PHONE SERVICE	900	900	900
4357	86	MEDICAL/VET SERVICES	50	50	50
4363	86	OTHER PROFESSIONAL SERVICES	3,800	3,800	3,800
4364	86	ENGINEERING			
4365	86	ADVERTISEMENTS & NOTICES	250	250	250
4367	86	UNIFORMS/LAUNDRY SERVICES	2,600	2,600	2,600
	86	INSURANCE - VEHICLE	995	995	995
4372	86	INSURANCE - LIABILITY & PROPERTY	2,196	2,196	2,196
4374	86	INSURANCE E&O LIAB	152	152	152
4375	86	TORT CLAIMS	1,875	1,875	1,875

4376	86	FIRE EXTINGUISHER SERVICES	50	50	50	21
4381	86	DUES & MEMBERSHIP	150	150	150	
4382	86	PROFESSIONAL TRAINING	500	500	500	
4383	86	TRAVEL EXPENSE	700	700	700	
4391	86	ADMIN. COST TO GF	69,591	101,301	95,508	
4397	86	FED. STATE, & COUNTY FEES	5,500	5,500	5,500	
			0	0	0	

Total Wastewater Operations		<u>432,311</u>	<u>495,464</u>	<u>499,335</u>	
-----------------------------	--	----------------	----------------	----------------	--

Operating Capital

4436	86	SHOP & INDUSTRIAL EQUIPMENT				
4437	86	ELECTRIC MOTORS/PUMPS	10,000	10,000	10,000	
4480	86	Vehicle /2015 ford	6,235	6,235	6,235	
4480	86	Vacuum Truck	45,956	49,500	49,500	

Capital Improvement Program

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

Total Wastewater Support		<u>519,624</u>	<u>586,321</u>	<u>590,192</u>	
--------------------------	--	----------------	----------------	----------------	--

City of Mathis  
FY 2023/2024  
Special Revenue Funds  
August 15, 2023

Hotel Occupancy Tax	\$93,237
Visitors Bureau	\$108,267
Street Franchise Fee	\$65,670
Debt Fund	\$469,160
American Rescue Plan – Coronavirus Local Fiscal Recovery Fund	\$871,466
Mitigation Harvey Round 1 HUD Most Impacted and Distressed (HMID)	\$15,000,000

**City of Mathis**  
**SPECIAL REVENUE FUNDS**  
2023/2024

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

**American Rescue Plan - Coronavirus Local Fiscal Recovery Fund**

	FY 21/22 Adopted	FY 22/23 Adopted	FY 23/24 Proposed
<b>Revenues:</b>			
Transfer in from TDEM	\$584,000	\$584,000	
Transfer in From Fund Balance		496,400	
	<hr/>	<hr/>	<hr/>
Total Revenue	584,000	1,080,400	0

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

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

HOTEL OCCUPANCY TAX  
2023/2024

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

Visitors Bureau (FEC)  
 Visitors Bureau  
 2023/2024

		FY21/22 Adopted	FY22/23 Adopted	FY23/24 Proposed
<b>Revenues:</b>				
<b>ACCT. REVENUES:</b>				
<b>NO.</b>	<b>DESCRIPTION</b>			
	Transfer in from HOT	\$55,456	\$72,341	\$93,237
	Transfer in From Fund Balance	0	0	0
	FF Sponsors	11,200	11,160	11,160
	Event Revenue	<u>500</u>	<u>3,870</u>	<u>3,870</u>
	<b>Total Revenue</b>	<b>\$67,156</b>	<b>\$87,371</b>	<b>\$108,267</b>
<b>EXPENDITURES</b>				
<b>Contractual</b>				
<b>EVENTS</b>				
	Christmas	\$2,000	\$2,000	\$2,000
	Easter	1,000	1,000	1,000
	Freedom Fest	64,156	79,371	100,267
	admin cost		5,000	5,000
	HALO Pad Sponsorship	0	0	0
	MEDC Community Event Reimbursement			
	Billboard Advertisement			
	<b>Total Expenditures</b>	<b><u>\$67,156</u></b>	<b><u>\$87,371</u></b>	<b><u>\$108,267</u></b>
	Total Revenues	\$67,156	\$87,371	\$108,267
	Total Expenses	<u>67,156</u>	<u>87,371</u>	<u>108,267</u>
	Balance to HOT Fund	\$0	\$0	\$0

## STREET FRANCHISE FEE

2023/2024

**Revenues:**

26

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

### EXPENDITURES

**Contractual**

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

**Capital**

TOTAL CAPITAL:	\$72,557	\$67,516	\$65,670
----------------	----------	----------	----------

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



American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

2023/2024

		FY 21/22 Adopted	FY 22/23 Adopted	FY 23/24 proposed
<b>Revenues:</b>				
<b>ACCT. NO.</b>	<b>REVENUES: DESCRIPTION</b>			
	Transfer in from TDEM	\$584,000	\$584,000	
	Transfer in from Fund Balance		496,400	
	<b>Total Revenue</b>	<b>\$584,000</b>	<b>\$1,080,400</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
<b>Contractual</b>				
	<b>TOTAL CONTRACTUAL:</b>			
4364	ENGINEERING SERVICE	\$87,600	\$204,987	
4363	OTHER PROFESSIONAL SERVICE	35,040	35,000	
	CONST - Install water meters - I	200,000	200,000	221,983
	CONST - Install water meters - II		200,000	321,983
	CONSTRUCTION - Raw Water Pump		125,000	
	Construction - Tower Rehab Annex Roof		315,413	125,000
	Water Plant Office Roof			10,000
	Police Building			192,500
	Mitigation Harvey Round 1 HUD Most Impacted and Distressed (HMID) Match	238,302		
	<b>Total Expenditures</b>	<b>\$560,942</b>	<b>\$1,080,400</b>	<b>\$871,466</b>
	Transfer in From Reserves	\$584,000	\$1,080,400	\$871,466
	<b>Total Expenses</b>	<b>\$560,942</b>	<b>1,080,400</b>	<b>871,466</b>
	<b>To Fund Balance</b>	<b>\$23,058</b>	<b>\$0</b>	<b>\$0</b>

GLO - Mitigation - Harvey Round 1 HUD  
 Most Impacted and Distressed (HMID)  
 2023/2024

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

# APPENDIX

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Mathis

(361)678-4171

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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification, exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 164,672,527
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 164,672,527
4.	<b>2022 total adopted tax rate.</b>	\$ 1.098086 \$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	\$ 0
	C. 2022 value loss. Subtract B from A.	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:	\$ 982,662
	B. 2022 disputed value:	\$ 182,662
	C. 2022 undisputed value. Subtract B from A.	\$ 800,000
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 800,000

© Tax Code 50A.02114  
 © Tax Code 50A.02114  
 © Tax Code 50A.02114  
 © Tax Code 50A.02114

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7	\$ 165,472,522
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory.	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	<b>A. Absolute exemptions.</b> Use 2022 market value	\$ 45,828
	<b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value	\$ 53,500
	<b>C. Value loss.</b> Add A and B	\$ 99,328
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	<b>A. 2022 market value:</b>	\$ 0
	<b>B. 2023 productivity or special appraised value:</b>	\$ 0
	<b>C. Value loss.</b> Subtract B from A.	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C	\$ 99,328
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 165,373,194
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100	\$ 1,815,939
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25 25(b) and (c) corrections and Tax Code Section 31 11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. *	\$ 4,378
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16	\$ 1,820,317
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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.	
	<b>A. Certified values:</b>	\$ 157,445,925
	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office	\$ 0
	<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property.	\$ 0
	<b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.	\$ 0
	<b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 157,445,925

Tax Code 526-21205  
 Tax Code 526-11205  
 Tax Code 526-11205  
 Tax Code 526-094  
 Tax Code 526-094  
 Tax Code 526-092-13  
 Tax Code 526-092-13  
 Tax Code 526-092-13

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>14</sup>	
A.	<b>2023 taxable value of properties under protest.</b> 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. <sup>15</sup>	\$ 26,598,883
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>16</sup>	\$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B	\$ 26,598,883
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>17</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>18</sup>	\$ 184,044,808
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>19</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do not include property on which a tax abatement agreement has expired for 2023. <sup>20</sup>	\$ 1,045,311
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 1,045,311
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 182,999,497
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>21</sup>	\$ 0.994711 \$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>22</sup>	\$ \$100

**SECTION 2** Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.832011 \$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 185,422,522

14 See Tax Code §26-011(c) and (d).  
 15 See Tax Code §26-011(c).  
 16 See Tax Code §26-011(c).  
 17 See Tax Code §26-012(a)(8).  
 18 See Tax Code §26-012(c).  
 19 See Tax Code §26-012(f).  
 20 See Tax Code §26-012(f).  
 21 See Tax Code §26-012(f).  
 22 See Tax Code §26-012(f).

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,376,740
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
A.	<b>M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, tax Code Section 25.25(b) and (c) corrections and tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022	\$ 3,255
B.	<b>2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0	\$ 0
C.	<b>2022 transferred function.</b> 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.	<b>2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	\$ 3,255
E.	Add Line 30 to 31D	\$ 1,380,004
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$ 182,499,497
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100	\$ 0.754102 \$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> If not applicable or less than zero, enter 0.	
A.	<b>2023 state criminal justice mandate.</b> 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.	<b>2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0 \$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 \$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> If not applicable or less than zero, enter 0.	
A.	<b>2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose	\$ 0
B.	<b>2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0 \$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 \$100

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36. Rate adjustment for county indigent defense compensation.</b> If not applicable or less than zero, enter 0.		
A. <b>2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$ 0	
B. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0	-\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0	-\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0	\$100
<b>37. Rate adjustment for county hospital expenditures.</b> If not applicable or less than zero, enter 0.		
A. <b>2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0	
B. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0	\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0	\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0	\$100
<b>38. Rate adjustment for defunding municipality.</b> 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 26.044 for more information.		
A. <b>Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0	
B. <b>Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0	\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0	\$100
<b>39. Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.754102	\$100
<b>40. Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 341,345	
B. Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.186527	\$100
C. Add Line 40B to Line 39.	\$ 0.940629	\$100
<b>41. 2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.	\$ 0.973551	\$100
<b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		
<b>or</b>		
<b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate															
<b>D41. Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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: <ul style="list-style-type: none"> <li>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</li> <li>2) the third tax year after the tax year in which the disaster occurred.</li> </ul> If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ 0 \$100															
<b>42. Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> 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. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Enter debt amount</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%; text-align: right;">470,359</td> </tr> <tr> <td>B. Subtract unencumbered fund amount used to reduce total debt</td> <td style="text-align: right;">= \$</td> <td style="text-align: right;">0</td> </tr> <tr> <td>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</td> <td style="text-align: right;">= \$</td> <td style="text-align: right;">0</td> </tr> <tr> <td>D. Subtract amount paid from other resources</td> <td style="text-align: right;">= \$</td> <td style="text-align: right;">131,643</td> </tr> <tr> <td>E. Adjusted debt. Subtract B, C, and D from A.</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">338,716</td> </tr> </table>	Enter debt amount	\$	470,359	B. Subtract unencumbered fund amount used to reduce total debt	= \$	0	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	= \$	0	D. Subtract amount paid from other resources	= \$	131,643	E. Adjusted debt. Subtract B, C, and D from A.	\$	338,716		\$ 338,716
Enter debt amount	\$	470,359															
B. Subtract unencumbered fund amount used to reduce total debt	= \$	0															
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	= \$	0															
D. Subtract amount paid from other resources	= \$	131,643															
E. Adjusted debt. Subtract B, C, and D from A.	\$	338,716															
<b>43. Certified 2022 excess debt collections.</b> Enter the amount certified by the collector.		\$ 0															
<b>44. Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.		\$ 338,716															
<b>45. 2023 anticipated collection rate.</b>																	
A. Enter the 2023 anticipated collection rate certified by the collector	100.00	%															
B. Enter the 2022 actual collection rate	102.17	%															
C. Enter the 2021 actual collection rate	104.12	%															
D. Enter the 2020 actual collection rate	110.00	%															
E. If the anticipated collection rate in A is lower than actual collection rates in B, C, and D, enter the lowest collection rate from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.		102.17															
<b>46. 2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.		\$ 331,521															
<b>47. 2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No New Revenue Tax Rate Worksheet</i> .		\$ 184,044,808															
<b>48. 2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.180130 \$100															
<b>49. 2023 voter-approval tax rate.</b> Add Lines 41 and 48.		\$ 1.153581 \$100															
<b>D49. Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ \$100															

\*Tax Code §29.012(a)  
 \*\*Tax Code §29.012(f)  
 \*\*\*Tax Code §29.012, Revised 2018-01-01  
 \*\*\*\*Tax Code §29.013  
 \*\*\*\*\*Tax Code §29.013, Revised 2018-01-01

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 (\$100)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>11</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>12</sup> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by 95. <sup>13</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by 95.	\$ 339,121
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,044,808
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.184261 (\$100)
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>14</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.994711 (\$100)
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.994711 (\$100)
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>15</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter Approval Tax Rate Worksheet</i> .	\$ 1.153681 (\$100)
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.969420 (\$100)

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>16</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>17</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,044,808
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 (\$100)
62.	<b>2023 voter approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.969420 (\$100)

Tex. Tax Code §46.041(f)  
 Tex. Tax Code §46.041(f)  
 Tex. Tax Code §28.051(d)  
 Tex. Tax Code §46.041(f)  
 Tex. Tax Code §46.051(c)  
 Tex. Tax Code §46.045(f)  
 Tex. Tax Code §28.045(f)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>33</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020,<sup>34</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a),<sup>35</sup> 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.<sup>36</sup>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>37</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate	
A.	Voter-approval tax rate (Line 62)	\$ 1.001600 /\$100
B.	Unused increment rate (Line 66)	\$ 0.036644 /\$100
C.	Subtract B from A	\$ 0.964956 /\$100
D.	Adopted Tax Rate	\$ 1.098086 /\$100
E.	Subtract D from C	\$ -0.133130 /\$100
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate	
A.	Voter-approval tax rate (Line 62)	\$ 1.072743 /\$100
B.	Unused increment rate (Line 66)	\$ 0.061988 /\$100
C.	Subtract B from A	\$ 1.010755 /\$100
D.	Adopted Tax Rate	\$ 1.098086 /\$100
E.	Subtract D from C	\$ -0.087331 /\$100
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate	
A.	Voter-approval tax rate (Line 62)	\$ 1.160074 /\$100
B.	Unused increment rate (Line 64)	\$ 0 /\$100
C.	Subtract B from A	\$ 1.160074 /\$100
D.	Adopted Tax Rate	\$ 1.098086 /\$100
E.	Subtract D from C	\$ 0.061988 /\$100
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E	\$ 0.000000 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	Add Line 66 to one of the following lines (as applicable): Line 49 (Line 049 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	\$ 0.969420 /\$100

23  
22  
21

<sup>33</sup> See Tax Code §26.011(1).  
<sup>34</sup> See Tax Code §26.011(1).  
<sup>35</sup> See Tax Code §26.0501(a).  
<sup>36</sup> See Tax Code §26.0501(a).  
<sup>37</sup> See Tax Code §26.0501(a).

**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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter Approval Tax Rate Worksheet</i>	\$ 0.754102 \$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No New Revenue Tax Rate Worksheet</i>	\$ 184,044,808
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100	\$ 0.271672 \$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter Approval Tax Rate Worksheet</i>	\$ 0.180130 \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71	\$ 1.205904 \$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.<sup>46</sup>

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.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year, and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No New Revenue Tax Rate Worksheet</i> .	\$ 1.098086 \$100
74.	<b>Adjusted 2022 voter approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter approval tax rate from the worksheet - or - If the taxing unit adopted a tax rate above the 2022 voter approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter approval tax rate from the prior year's worksheet	\$ 0 \$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 \$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No New Revenue Tax Rate Worksheet</i>	\$ 165,373,194
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No New Revenue Tax Rate Worksheet</i>	\$ 182,999,497
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 \$100

<sup>44</sup> Tax Code § 26.042(b).  
<sup>45</sup> Tax Code § 26.042(f).  
<sup>46</sup> Tax Code § 26.042(c).  
<sup>47</sup> Tax Code § 26.042(e).

