

THE CITY OF MATHIS

ORDINANCE NO. O-22-08-10

AN ORDINANCE OF THE CITY OF MATHIS, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF MATHIS, TEXAS, FOR THE FISCAL YEAR BEGINNING **OCTOBER 1, 2022**, AND ENDING **SEPTEMBER 30, 2023**, 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 **2022-2023** 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 **2022-2023**.

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 8, 2022, the second and final reading was held on August 23, 2022.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MATHIS, TEXAS THIS 23rd DAY OF August, 2022.


Ciri Villarreal, Mayor

Attest:


Mary Acosta Gonzales,
City Secretary

City of Mathis

Fiscal Year 2022-2023 Budget

Cover Page August 23, 2022

This budget will raise more revenue from property taxes than last year's budget by an approximate amount of \$268,624, which is an 17.78% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$13,853.

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

FOR:

Councilwoman Sandra Quinones
Mayor Pro Tem Richard Salinas
Councilman Israel Gonzales
Councilwoman Mary Olivarez
Councilman David Garcia

AGAINST:

PRESENT and not voting:

Mayor Ciri Villarreal

ABSENT:

Property Tax Rate Comparison

	2022/2023	<u>2021/2022</u>	<u>2020/2021</u>
Property Tax Rate	1.098086	1.098086	1.098086
No New Revenue Tax Rate	0.934276	0.948398	1.000895
No New Revenue M&O Rate	0.666980	0.715587	0.823933
Voter Approval Rate	1.001600	1.134731	1.160074
De Minimis Rate	1.239269	1.393946	1.510196
Debt Rate	0.266075	0.319664	0.270227

City of Mathis
FY 2022/2023
Budget
August 23, 2022
Proposed Budget

City of Mathis
Proposed General Fund Summary Budget
July 25, 2025
1.098086 tax per 100 valuation

Adopted
20/21

Adopted
21/22

Proposed
22/23

M&O

0.828086

0.778422

0.832011

I&S

0.270000

0.319664

0.266075

1.098086

1.098086

1.098086

Valuations

122,294,069

139,394,126

163,284,374

GENERAL FUND

GENERAL FUND	
ACCT. NO.	REVENUES: DESCRIPTION
3010	CURRENT PROPERTY TAX
	M&O
	871,935
3020	DELQ. PROP. TAX COLLECTIONS
	M&O
	78,566
3030	TAXES - PENALTY & INTEREST
	M&O
	Total M&O Property Tax
	54,304
3050	1.5% GENERAL SALES TAX
	\$879,164
3060	MIXED BEVERAGE TAX
	4,390
3081	AD/COST FROM W&S FUND
	238,573
3082	AD/COST FROM HOT/MOT FUND
	20,000
3111	TELEPHONE FRANCHISE FEES
	13,922
3112	ELECTRIC FRANCHISE FEES
	110,320
3113	CABLE TV FRANCHISE FEES
	27,758
3114	GAS FRANCHISE FEES
	13,911
3116	REFUSE FRANCHISE FEES
	23,280
3140	REFUSE SERVICE RESIDENTIAL
	445,329
3276	ANIMAL LICENSE FEES
	140
3278	ANIMAL SHELTER FEES
	1,490
3340	BUILDING PERMIT FEES
	17,711
3350	PLUMBING PERMITS
	2,263
3360	ELECTRICAL PERMITS
	5,494
3370	SIGN PERMITS
	1,342
3430	DEMOLITION FEES
	1,658
3440	MECHANICAL PERMITS
	1,751
3445	OCCUPANCY PERMITS
	1,200
3450	FENCE PERMITS
	691
3462	OTHER LICENSES
	590
3467	REC. MACHINE TAX
	0
3468	BEER LICENSE
	90
3469	SOLICITATION PERMIT
	175
3638	MUNICIPAL COURT FINES
	25,185
3639	STATE TRAFFIC FEES
	22,892
3650	MUNICIPAL COURT FEES
	10,711
3660	ACCIDENT & OFFENSE REPORTS
	259

871,935

934,249

1,171,218

78,566

79,785

79,785

54,304

48,395

48,395

\$879,164

\$1,034,830

\$1,108,859

4,390

4,390

4,390

238,573

238,573

215,982

20,000

20,000

5,000

13,922

13,922

13,922

110,320

110,320

110,320

27,758

27,758

27,758

13,911

13,911

13,911

23,280

23,280

23,280

445,329

485,712

503,252

140

140

140

1,490

1,490

1,490

17,711

17,711

37,517

2,263

2,263

2,310

5,494

5,494

5,780

1,342

1,342

1,342

1,658

1,658

1,658

1,751

1,751

1,714

1,200

1,200

600

691

691

1,298

590

590

590

0

0

0

90

90

90

175

175

175

25,185

25,185

25,185

22,892

22,892

22,892

10,711

10,711

10,711

259

259

259

3669	ARREST FEES	258	258	258
3690	EMS FEES	481,353	372,732	394,515
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	1,163
3971	FINANCE / CREDIT FEES	345	345	345
3998	PRIOR YEAR FUND BALANCE		105,000	0
3999	MISCELLANEOUS REVENUE	0	0	0
	Refuse Sales Tax	36,740	40,071	41,518
	Police Forfeiture	0	0	0
	Police reimbursement for adolescent crime victims	1,200	1,200	1,200
	JAG GRANT		43,859	0
	INTEROPERABILITY GRANT			
	TOTAL REVENUE:	\$3,494,216	\$3,791,458	\$3,976,885
	EXPENDITURES			
	ADMINISTRATION	\$668,722	\$753,800	\$484,921
	Finance			227,205
	CODE COMPLIANCE	45,415	45,415	53,699
	PARKS	125,512	125,512	113,413
	EMS	655,276	670,021	745,459
	POLICE	940,039	1,025,587	994,977
	MUNICIPAL COURT	111,493	111,493	115,808
	ANIMAL CONTROL	72,084	53,992	65,737
	STREET	448,030	450,517	477,326
	Fire	49,280	62,244	59,080
	Sanitation	378,073	429,327	446,867
	Building Division			27,964
	ADDITIONAL HEALTH COST		43,550	21,736
	WC, Lia, Prop & Vehicle Insurance shortfall		20,000	20,000
	Mrkt Adjustment/COLA			104,589
	Reserve Appropriation			18,104
	TOTAL OPERATING EXPENDITURES	\$3,493,924	\$3,791,458	\$3,976,885
	TOTAL REVENUES	\$3,494,216	\$3,791,458	\$3,976,885
	OPERATING REVENUES	\$3,494,216	\$3,791,458	\$3,976,885
	OPERATING EXPENDITURES	\$3,493,924	\$3,791,458	\$3,976,885
		\$291.64	\$0.00	\$0.00

City of Mathis
FY 2022/2023
General Fund
Major Expenditure Budgets
August 23, 2022

Administration
Finance
Code Enforcement
Parks
EMS
Police
Municipal Court
Animal Control
Street
Fire
Sanitation
Building Division/Permits

ADMINISTRATION DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS		2020 /2021 Adopted Budget	2021/2022 Adopted Budget	2022/2023 Proposed Budget Admin	
PERSONEL					
4111	16	REGULAR SALARIES	384,643	389,118	272,041
4117	16	OVERTIME	4,000	4,000	1,000
4121	16	FICA	28,260	30,073	20,888
4123	16	WORKERS COMPENSATION	1,299	1,382	959
4124	16	TMRS	16,004	16,803	9,949
4126	16	UNEMPLOYMENT INSURANCE	750	750	450
4127	16	HEALTH INSURANCE	20,482	20,482	15,980
4129	16	LIFE INSURANCE	234	234	111
4111	16	Lump Sum Merit	5,715	5,715	3,429
4221	16	GENERAL OFFICE SUPPLIES	3,406	3,406	1,703
4233	16	JANITORIAL SUPPLIES	281	281	141
4239	16	BUILDING MATERIALS	25	25	13
4254	16	PLAQUES AND AWARDS/ CEREMONIAL			2,500
4301	16	POSTAGE & FREIGHT	1,452	1,452	726
4305	16	ELECTION EXPENSES	8,176	8,176	21,903
4320	16	FARMER'S MARKET EXPENSES	269	269	135
4321	16	BUILDING/FACILITY REPAIRS	99	53,007	13,007
4334	16	Sanitation Services	750	750	375
4338	16	OFFICE EQUIPMENT LEASE/RENTAL	2,500	2,500	1,250
4342	16	COPY MACHINE LEASE/MAINT	1,755	1,755	878
4345	16	DATA PROC. MAINT. - SOFTWARE	4,949	4,949	2,475
4346	16	DATA PROC. MAINT. HARDWARE	2,861	27,861	1,431
4349	16	PEST CONTROL SERVICES	197	197	99
4351	16	ELECTRIC SERVICE	7,345	7,345	3,573
4354	16	GAS SERVICES	272	272	136
4355	16	TELEPHONE SERVICE	5,818	5,818	2,909
4356	16	MOBILE PHONE SERVICE	436	436	218
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	43,186
4381	16	DUES & MEMBERSHIPS	1,310	1,310	655
4383	16	TRAVEL EXPENSE	9,100	9,100	4,550
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 IMRPOVEMENTS	10,000	10,000	10,000
TOTAL ADMINISTRATION OPERATIONS		668,722	753,800	484,921	
OPERATING CAPITAL		0	0		
FINANCE GL SOFTWARE - DEBT		15,303	15,303	0	
FINANCE UTILITY BILLING SOFTWARE - DEBT		13,414	13,414	0	
CAPITAL IMPROVEMET PROGRAM					
ANNEX BUILDING (TRANSFER TO DEBT)		9,545	9,545	0	
TOTAL DEPARTMENT SUPPORT		\$706,984	\$792,062	\$484,921	

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Finance

Operations - \$227,205

Operating Capital – \$28,717

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FINANCE DEPARTMENT
 BUDGET REQUEST
 2022/2023

2022/2023
 Proposed
 Budget
 Finance

4

OPERATIONS

PERSONEL

4111	16	REGULAR SALARIES	115,735
4117	16	OVERTIME	3,000
4121	16	FICA	9,083
4123	16	WORKERS COMPENSATION	419
4124	16	TMRS	5,699
4126	16	UNEMPLOYMENT INSURANCE	300
4127	16	HEALTH INSURANCE	14,204
4129	16	LIFE INSURANCE	123
4111	16	Lump Sum Merit	2,286
4221	16	GENERAL OFFICE SUPPLIES	1,703
4233	16	JANITORIAL SUPPLIES	141
4239	16	BUILDING MATERIALS	13
4301	16	POSTAGE & FREIGHT	726
4320	16	FARMER'S MARKET EXPENSES	135
4334	16	Sanitation Services	375
4338	16	OFFICE EQUIPMENT LEASE/RENTAL	1,250
4342	16	COPY MACHINE LEASE/MAINT	878
4345	16	DATA PROC. MAINT. - SOFTWARE	2,475
4346	16	DATA PROC. MAINT. HARDWARE	1,431
4349	16	PEST CONTROL SERVICES	99
4351	16	ELECTRIC SERVICE	3,673
4354	16	GAS SERVICES	136
4355	16	TELEPHONE SERVICE	2,909
4356	16	MOBILE PHONE SERVICE	218
4362	16	AUDIT SERVICE	30,000
4381	16	DUES & MEMBERSHIPS	655
4383	16	TRAVEL EXPENSE	4,550
4851	16	SAN PATRICIO APPRAISAL DISTRICT	21,186
4852	16	SAN PATRICIO COUNTY (TAX COLL.)	3,807

TOTAL ADMINISTRATION OPERATIONS 227,205

OPERATING CAPITAL

FINANCE GL SOFTWARE - DEBT	15,303
FINANCE UTILITY BILLING SOFTWARE - DEBT	13,414

CAPITAL IMPROVEMET PROGRAM

TOTAL DEPARTMENT SUPPORT \$255,922

Code Enforcement

Operations - \$49,199

Operating Capital - \$4,500

CODE ENFORCEMENT
 BUDGET REQUEST
 2022/2023

			FY 20/21	FY 21/22	FY 22/23
			Adopted	Adopted	Proposed
			Budget	Budget	Budget
OPERATIONS					
4111	18	REGULAR SALARIES	\$27,040	\$27,040	\$33,280
4121	18	FICA	2,069	2,069	2,730
4123	18	WORKERS COMPENSATION	1,206	1,206	1,059
4124	18	TMRS	1,298	1,298	1,713
4126	18	UNEMPLOYMENT INSURANCE	90	90	90
4127	18	HEALTH INSURANCE	4,727	4,727	5,327
4129	18	LIFE INSURANCE	37	37	52
4111	18	Lump Sum Merit	571	571	571
4211	18	FUEL & LUBRICANTS	2,200	2,200	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	\$40,915	\$49,199
OPERATING CAPITAL					
VEHICLE LEASE			4,500	4,500	4,500
CAPITAL IMPROVEMENT PROGRAM			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CODE ENFORCEMENT SUPPORT			45,415	45,415	53,699

PARKS DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	20	REGULAR SALARIES	60,300	60,300	50,336
4117	20	OVERTIME	4,000	4,000	4,000
4121	20	FICA	3,567	3,567	4,157
4123	20	WORKERS COMPENSATION	1,642	1,642	1,534
4124	20	TMRS	2,196	2,196	2,416
4126	20	UNEMPLOYMENT INSURANCE	180	180	360
4127	20	HEALTH INSURANCE	9,453	9,453	10,653
4129	20	LIFE INSURANCE	74	74	157
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	2,700	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	10,000	5,000
4271	20	Improvements - Football Field			5,000
		TOTAL PARKS OPERATIONS	125,512	125,512	113,413
Operating Capital					
		Zero turn mower (debt)	2,347	2,347	2,347
Capital Improvement Program					
		TOTAL PARKS SUPPORT	127,859	127,859	115,760

EMS
 BUDGET REQUEST
 2022/2023

Operations			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	43	REGULAR SALARIES	335,883	335,809	341,741
4117	43	OVERTIME	50,720	65,520	111,618
4121	43	FICA	33,455	33,450	34,682
4123	43	WORKERS COMPENSATION	19,131	19,128	19,929
4124	43	TMRS	18,820	18,853	20,367
4126	43	UNEMPLOYMENT INSURANCE	1,280	1,273	1,800
4127	43	HEALTH INSURANCE	46,085	46,085	53,267
4129	43	LIFE INSURANCE	369	370	522
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	23,725	29,725
4213	43	MINOR HAND TOOLS	100	100	100
4218	43	FIRST AID/MEDICAL SUPPLIES	24,000	24,000	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	8
4399	43	MISC. CONTRACT SERVICES				

TOTAL EMS OPERATIONS	655,276	670,021	745,459
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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
4485	43	QRVs			8,690

Capital Improvement Program	<u> </u>	<u> 0</u>	<u> 0</u>
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Total Department Support	702,763	717,508	823,536
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Police

Operations - \$994,997

Operating Capital - \$57,694

Capital Improvement - \$58,176

POLICE DEPT
 BUDGET REQUEST
 2022/2023

Operations		FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	50 REGULAR SALARIES	\$587,059	\$602,607	\$596,041
4117	50 OVERTIME	18,000	18,000	18,000
4148	50 Certification Pay	18,000	19,200	19,200
	50 Recruitment/Retention Pay		22,400	22,400
4121	50 FICA	48,047	49,235	48,688
4123	50 WORKERS COMPENSATION	16,040	16,732	17,496
4124	50 TMRS	28,921	28,921	29,689
4126	50 UNEMPLOYMENT INSURANCE	1,530	1,620	1,350
4127	50 HEALTH INSURANCE	70,901	70,901	79,900
4129	50 LIFE INSURANCE	1,282	1,282	783
4111	50 Lump Sum Merit	9144	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	19,500	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	10,000	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	10
4345	50 COPSUNC	2,000	2,000	2,000	
4485	50 SPECIAL PURPOSE EQUIPMENT	3,500	3,500	6,100	
4854	50 SAN PATRICIO IL, JAIL FEES	1500	1500	1500	
	Total Police Operations	940,039	981,728	994,977	
	Operating Capital				
4480	50 AUTOMOBILES-Set 3 (Explorers) DEBT	\$20,830	\$20,830	\$24,416	
4480	50 AUTOMOBILES-Set 2 (pick-ups) DEBT	\$21,707	\$21,707	\$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		
	Capital Improvement Program (DEBT)	<u>0</u>	<u>\$58,176</u>	<u>\$58,176</u>	
	Total Department Support	\$997,733	\$1,141,457	\$1,115,333	

MUNICIPAL COURT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	56	REGULAR SALARIES	\$25,709	\$25,709	\$29,120
4121	56	FICA	1,967	1,967	2,228
4123	56	WORKERS COMPENSATION	91	91	103
4124	56	TMRS	1,234	1,234	1,398
4126	56	UNEMPLOYMENT INSURANCE	171	171	90
4127	56	HEALTH INSURANCE	4,726	4,726	5,327
4129	56	LIFE INSURANCE	105	105	52
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	\$111,493	\$115,808
OPERATING CAPITAL					
Software			0	0	0
CAPITAL IMPROVEMENT PROGRAM			<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MUNICIPAL COURT SUPPORT			111,493	111,493	115,808

ANIMAL CONTROL
 BUDGET REQUEST
 2022/2023

Operations		FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	45 REGULAR SALARIES	\$40,508	\$24,960	\$33,280
4117	45 OVERTIME	2,000	2,000	2,025
4121	45 FICA	3,251	2,062	2,701
4123	45 WORKERS COMPENSATION	1,893	1,200	1,766
4124	45 TMRS	1,294	1,294	1,350
4126	45 UNEMPLOYMENT INSURANCE	180	90	180
4127	45 HEALTH INSURANCE	4,726	4,726	5,327
4129	45 LIFE INSURANCE	104	104	52
4111	45 Lump Sum Merit	1,143	571	571
4203	45 VEHICLE REPAIR PARTS	1,500	1,500	1,500
4205	45 TIRES & TUBES	168	168	168
4211	45 FUEL & LUBRICANTS	1,500	1,500	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	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		\$72,084	\$53,992	\$65,737
Operating Capital		0	0	0
Capital Improvement Program		0	0	0
Total Animal Control Support		\$72,084	\$53,992	\$65,737

Street

Operations - \$477,326

Operating Capital – \$12,811

STREET DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY 20/21 Adopted Budget	FY 21/22 Adopted Budget	FY 22/23 Proposed Budget
4111	91	REGULAR SALARIES	225,119	217,011	227,192
4117	91	OVERTIME	4,000	4,000	4,000
4121	91	FICA	14,190	16,601	17,686
4123	91	WORKERS COMPENSATION	13,452	14,784	13,594
4124	91	TMRS	8,904	9,909	9,627
4126	91	UNEMPLOYMENT INSURANCE	665	845	845
4127	91	HEALTH INSURANCE	26,899	32,529	38,352
4148	91	CERTIFICATION PAY			192
4129	91	LIFE INSURANCE	235	272	272
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	12,010	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	37,500	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	14
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	\$448,030	\$450,517	\$477,326	
OPERATING CAPITAL						
	91	ZERO TURN MOWERS - Debt	2,347	2,347	2,347	
	91	PICK-UP TRUCKS - Debt	10,464	10,464	10,464	
		Backhoe			15,294	
		CAPITAL IMPROVEMENT PROGRAM	<u>0</u>	<u>0</u>	<u>0</u>	
		TOTAL STREET SUPPORT	460,841	463,328	\$505,431	

Volunteer Fire Department
Operations - \$59,080
Operating Capital - \$19,243

VOLUNTEER FIRE DEPARTMENT
 BUDGET REQUEST
 2022/2023

			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY21/22 Proposed Budget
4194	40	VOLUNTEER FIRE RETIREMENT	6,857	6,857	8,857
4203	40	VEHICLE REPAIR PARTS	1,276	1,276	1,276
4205	40	TIRES & TUBES	442	442	1,242
4211	40	FUEL & LUBRICANTS	3,374	3,374	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	3,733	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	14,210	18,210
4491	40	SPECIAL PURPOSE EQUIPMENT	3,922	3,922	3,922
4480	40	Command Staff Vehicle			
		Total Operations	49,280	49,280	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
		Structural Gear- Debt			4,250
		Tools		12,964	
		Capital Improvement Program	0	0	0
		Total Support	59,608	72,572	78,323

SANITATION
 Budget Request
 2022/2023

OPERATIONS		FY 20/21 Adopted Budget	FY 21/22 Adopted Budget	FY 22/23 Proposed Budget
Revenues:				
ACCT. NO.	REVENUES: DESCRIPTION			
3140	REFUSE SERVICE -RESIDENTIAL	445,329	485,712	503,252
3148	REFUSE SERVICE- SALES TAX	36,740	40,071	41,518
3203	RETURN CHECK FEE			
3840	INTEREST INCOME			
	Franchise Fees			
	TOTAL REVENUE:	\$482,069	\$525,783	\$544,770
EXPENDITURES				
Contractual				
4397	FED, STATE, & COUNTY TAX	36,740	40,071	41,518
4720	REFUSE COLLECTIONS	337,333	374,256	390,349
4760	Community clean ups	2,500	10,000	10,000
4765	Community mowing	1,500	5,000	5,000
	Total Operations	378,073	429,327	446,867
OPERATING CAPITAL				
CAPITAL IMPROVEMENT PROGRAM				
	Total Revenue	\$482,069	\$525,783	\$544,770
	Total Sanitation Support	378,073	429,327	446,867
	General Fund Support	\$103,996	\$96,456	\$97,903

Building Division/ Permits
BUDGET REQUEST
2022/23

FY 22/23
Proposed
Budget

17

OPERATIONS

4111	22	REGULAR SALARIES	\$20,280
4121	22	FICA	1,551
4123	22	WORKERS COMPENSATION	72
4124	22	TMRS	
4126	22	UNEMPLOYMENT INSURANCE	90
4127	22	HEALTH INSURANCE	
4129	22	LIFE INSURANCE	
4111	22	Lump Sum Merit	571
4221	22	GENERAL OFFICE SUPPLIES	200
4301	22	POSTAGE & FREIGHT	200
4399	22	Professional Services	5,000

TOTAL CODE ENFORCEMENT OPERATIONS \$27,964

OPERATING CAPITAL

VEHICLE LEASE 0

CAPITAL IMPROVEMENT PROGRAM 0

TOTAL CODE ENFORCEMENT SUPPORT 27,964

City of Mathis

FY 2022/2023

Utility Fund

August 23, 2022

Water Department

Wastewater Department

City of Mathis
ENTERPRISE REVENUES
 2022/2023

<u>WATER DEPARTMENT</u>	Adopted 2020/2021	Adopted 2021/2022	Proposed 2022/2023
REVENUES:			
DESCRIPTION			
CUSTOMER SERVICE FEES	\$52,600	\$27,345	\$34,882
WATER SALES	940,840	916,635	990,090
Debt Support	25,122	25,122	25,122
TOTAL REVENUE:	\$1,018,562	\$969,102	\$1,050,094

0

WASTEWATER DEPARTMENT

Revenues:			
REVENUES:			
DESCRIPTION			
WASTEWATER SALES	\$518,383	\$494,502	\$565,070
Debt Support	\$25,122	\$25,122	\$25,122
TOTAL REVENUE:	\$543,505	\$519,624	\$590,192

Utility Fund	\$1,562,067	\$1,488,726	\$1,640,286
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Water

Operations - \$956,835

Operating Capital - \$25,088

Capital Improvement - \$129,434

WATER DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	80	REGULAR SALARIES	200,920	192,773	227,492
4117	80	OVERTIME	5,000	10,000	10,000
4121	80	FICA	14,491	15,512	16,539
4123	80	WORKERS COMPENSATION	7,586	8,181	7,275
4124	80	TMRS	9,092	9,733	10,378
4126	80	UNEMPLOYMENT	398	517	507
4127	80	HEALTH INSURANCE	21,275	25,708	34,979
4129	80	LIFE INSURANCE	191	227	313
4148	80	CERTIFICATION PAY	3,328	3,744	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	8,000	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	63,600	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	25,000	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	10,000	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	20
4385	80	CREDIT CARD FEES		0	0	0	
4391	80	ADMIN. COST TO GF		138,157	168,982	114,681	
4394	80	CONTRACT LABOR					
4397	80	FED, STATE, & COUNTY FEES		15,600	15,600	15,600	
4708	80	WATER PURCHASES-CORPUS CHRISTI		240,439	221,087	221,087	

TOTAL OPERATIONS				900,659	916,246	933,335	
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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	
4485	80	ACTUATOR MACHINE					
4485	80	ACTUATOR MACHINE - DEBT	I&S DI	5,580	5,580	5,580	
4485	80	Backhoe - Transfer to Debt				15,274	

CAPITAL IMPROVEMENT PROGRAM

4393	80	Grant Match		0	0	52,500	
4393	80	OLIVO ST. INFRASTRUCTURE		56,003	0	0	
4393	80	EVERGREEN 10" LINE					
4393	80	USDA LOAN - WATER PLANT IMPROVEMENTS	I&S DI	51,812	51,812	51,812	
		Bond 2020		25,122	25,122	25,122	

TOTAL WATER SUPPORT				1,066,910	1,026,494	1,111,357	
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Wastewater

Operations - \$495,464

Operating Capital - \$65,735

Capital Improvement - \$25,122

WASTEWATER DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	86	REGULAR SALARIES	170,046	170,708	190,581
4117	86	OVERTIME	5,000	5,000	5,000
4121	86	FICA	11,797	13,441	13,814
4123	86	WORKERS COMPENSATION	4,232	4,971	6,018
4124	86	TMRS	7,402	8,433	8,667
4126	86	UNEMPLOYMENT	490	489	384
4127	86	HEALTH INSURANCE	25,362	25,362	29,651
4129	86	LIFE INSURANCE	236	208	313
4148	86	CERTIFICATION PAY	4,160	4,160	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	6,536	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	8,003	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	10,000	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	10,000	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	22
4375	86	TORT CLAIMS	1,875	1,875	1,875	
4376	86	FIRE EXTINGUISHER SERVICES	50	50	50	
4381	86	DUES & MEMBERSHIP	150	150	150	
4382	86	PROFESSIONAL TRAINING	500	500	500	
4383	86	TRAVEL EXPENSE	700	700	700	
4391	86	ADMIN. COST TO GF	100,416	69,591	101,301	
4397	86	FED, STATE, & COUNTY FEES	5,500	5,500	5,500	
			0	0	0	

	Total Wastewater Operations	<u>459,089</u>	<u>432,311</u>	<u>495,464</u>
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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	

Capital Improvement Program

4393	86	Grant Match	0	0	0	
4394	86	INFRASTRUCTURE REPAIRS/MAINTENANCE	38,628	0	0	
		Bond 2020	25,122	25,122	25,122	

	Total Wastewater Support	539,074	519,624	586,321
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City of Mathis
FY 2022/23
Special Revenue Funds
August 23, 2022

Hotel Occupancy Tax	\$72,341
Visitors Bureau	87,371
Street Franchise Fee	67,516
Debt Fund	550,375
American Rescue Plan – Coronavirus Local Fiscal Recovery Fund	1,080,400
Mitigation Harvey Round 1 HUD Most Impacted and Distressed (HMID)	10,000,000
TDA- Community Development	252,500

City of Mathis
SPECIAL REVENUE FUNDS
2022/2023

HOT	FY20/21	FY21/22	FY22/23
Revenues:	Adopted	Adopted	Proposed
HOT Fees	\$91,056	\$55,456	\$72,341
TOTAL REVENUE:	\$91,056	\$55,456	\$72,341
Visitors Bureau (FEC)			
Revenues:			
Transfer in from HOT	\$91,056	\$55,456	\$72,341
Transfer in From Fund Balance	44,898	0	0
FF Sponsors	11,200	11,200	11,160
Event Revenue	500	500	3,870
Total Revenue	\$147,654	\$67,156	\$87,371
STREET FRANCHISE FEE			
Revenues:			
Franchise Fees	\$75,239	\$72,557	\$67,516
Transfer in from Utility Fund	160,730		
Transfer in From Drainage District	32,739		
Transfer in from Fund Balance	112,484		
TOTAL REVENUE:	\$381,192	\$72,557	\$67,516
DEBT			
Revenues:			
3010	CURRENT PROPERTY TAX	\$283,977	\$383,655
3020	DELQ. PROP. TAX COLLECTIONS	39,695	42,377
3030	TAXES - PENALTY & INTEREST	19,562	19,562
	TRANSFER IN FROM Utility Fund	50,244	50,244
	TRANSFER IN FROM Street Franchise	65,670	65,670
	TOTAL REVENUE:	\$459,148	\$561,508
	Subtotal		\$568,318
	Discounted for 104.13% collection rate		-\$17,943
	Grand Total		\$550,375

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

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

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

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

TDA - Community Development Grant

Grant Proceeds		\$200,000
Match - Water Dept Support		\$52,500

HOTEL OCCUPANCY TAX
2022/2023

Revenues:		FY20/21	FY21/22	FY22/23
ACCT. REVENUES:		Adopted	Adopted	Proposed
NO. DESCRIPTION				
	HOT Fees	\$91,056	\$55,456	\$72,341
	Transfers			
NO. DESCRIPTION				
4643	TRANSFER TO Visitors Bureau FUND	\$91,056	\$55,456	\$72,341

Visitors Bureau (FEC)
Visitors Bureau
 2022/2023

	FY20/21 Adopted	FY21/22 Adopted	FY22/23 Proposed
Revenues:			
ACCT. REVENUES:			
NO. DESCRIPTION			
Transfer in from HOT	\$91,056	\$55,456	\$72,341
Transfer in From Fund Balance	44,898	0	0
FF Sponsors	11,200	11,200	11,160
Event Revenue	500	<u>500</u>	<u>3,870</u>
Total Revenue	\$147,654	\$67,156	\$87,371
EXPENDITURES			
Contractual			
EVENTS			
Christmas	\$2,000	\$2,000	\$2,000
Easter	1,000	1,000	1,000
Freedom Fest	112,154	64,156	79,371
admin cost	20,000		5,000
HALO Pad Sponsorship	0	0	0
MEDC Community Event Reimbursement	2,500		
Billboard Advertisement	10,000		
Total Expenditures	<u>\$147,654</u>	<u>\$67,156</u>	<u>\$87,371</u>
Total Revenues	\$147,654	\$67,156	\$87,371
Total Expenses	<u>147,654</u>	<u>67,156</u>	<u>87,371</u>
Balance to HOT Fund	\$0	\$0	\$0

STREET FRANCHISE FEE

2022/2023

Revenues:

ACCT. REVENUES: NO. DESCRIPTION	FY20/21 Adopted	FY21/22 Adopted	FY22/23 Proposed
Annual Fees	\$75,239	\$72,557	\$67,516
Transfer in from Utility Fund	160,730		
Transfer in From Drainage District	32,739		
Transfer in from Fund Balance	<u>112,484</u>		

\$381,192 \$72,557 \$67,516

EXPENDITURES

Contractual

4397 Street Project			
Street Reconstruction	\$122,053		
Water infrastructure	160,730		
Drainage Infrastructure	32,739		
Transfer to Debt	65,670	\$72,557	\$67,516

Capital

TOTAL CAPITAL: \$381,192 \$72,557 \$67,516

Total Revenue \$381,192 \$72,557 \$67,516
Total Expenditures 381,192 72,557 67,516

To Fund Balance \$0 \$0 \$0

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

2022/2023

29

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

GLO - Mitigation - Harvey Round 1 HUD
 Most Impacted and Distressed (HMID)
 2022/2023

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

TDA - Community Development Grant

FY 22/23
Proposed

31

Revenues:		
ACCT. NO.	REVENUES: DESCRIPTION	
	Grant Proceeds	\$200,000
	Match Requirements	52,500
	Total Revenue	252,500
EXPENDITURES		
Contractual		
	Grant Administrator Fees	20,000
	Engineering Fees	30,000
	Construction	202,500
	Total Expenditures	252,500
	Total Revenues	252,500
	Total Expenses	252,500
	Balance	0

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Mathis

(361)878-4121

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 138,496,833
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 138,496,833
4.	2021 total adopted tax rate.	\$ 1.098088 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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)

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

2022/2023

29

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

GLO - Mitigation - Harvey Round 1 HUD
 Most Impacted and Distressed (HMID)
 2022/2023

FY 21/22
 Adopted

FY 22/23
 Proposed

30

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

TDA - Community Development Grant

FY 22/23
Proposed

31

Revenues:		
ACCT. NO.	REVENUES: DESCRIPTION	
	Grant Proceeds	\$200,000
	Match Requirements	52,500
	Total Revenue	252,500
EXPENDITURES		
Contractual		
	Grant Administrator Fees	20,000
	Engineering Fees	30,000
	Construction	202,500
	Total Expenditures	252,500
	Total Revenues	252,500
	Total Expenses	252,500
	Balance	<u>0</u>

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Mathis	(361)878-4121
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 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 138,496,833
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 138,496,833
4.	2021 total adopted tax rate.	\$ 1.088086 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 138,496,833
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:.....	\$ 906,908
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 30,000
	C. Value loss. Add A and B. ⁶	\$ 936,908
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:.....	\$ 0
	B. 2022 productivity or special appraised value:.....	- \$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 936,908
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 137,559,925
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,510,526
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,215
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,513,741
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:.....	\$ 153,320,084
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 153,320,084

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.	2022 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	\$ 9,964,290
B.	2022 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.	\$ 9,964,290
20.	2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 163,284,374
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 1,281,570
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 1,281,570
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 162,022,804
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.934276/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.778422/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 138,496,833

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,078,089
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 2,571
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2021 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. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 2,571
	E. Add Line 30 to 31D.	\$ 1,080,660
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 162,022,804
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.666980 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	\$ 0
	B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code § 26.044
⁴⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0
B.	2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ _____ 0
B.	2021 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, 2020 and ending on June 30, 2021.	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ _____ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ _____ 0
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ _____ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.666980/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ _____ 356,983
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0.220328/\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.887308/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.918363/\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 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 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2022 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.²⁸</p> <p>Enter debt amount \$ 550,375</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 -\$ 97,971</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 452,404</p>	\$ 452,404
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 452,404
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2021 actual collection rate. 104.13 %</p> <p>C. Enter the 2020 actual collection rate. 110.00 %</p> <p>D. Enter the 2019 actual collection rate. 107.04 %</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%.³¹ 104.13 %</p>	104.13 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 434,460
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 163,284,374
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.268075 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 1.184438 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.</p> <p>Add Line D41 and 48.</p>	\$ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(f)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.041(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0</u> /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁷ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁸ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁹ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>358,379</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>163,284,374</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.218482</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ⁴⁰ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.934276</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.934276</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ⁴¹ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>1.184438</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.964956</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴² The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴³	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>163,284,374</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.964956</u> /\$100

³⁷ Tex. Tax Code § 26.041(d)
³⁸ Tex. Tax Code § 26.041(i)
³⁹ Tex. Tax Code § 26.041(d)
⁴⁰ Tex. Tax Code § 26.04(c)
⁴¹ Tex. Tax Code § 26.04(c)
⁴² Tex. Tax Code § 26.045(d)
⁴³ Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.036644 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.036644 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 1.001800 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.666980 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 163,284,374
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.306214 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.266075 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.239269 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(B-1)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.098086 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 1.098086 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 137,559,925
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,510,526
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 162,022,804
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 1.001800 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.934276 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 1.001800 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 1.239269 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Marcela Thormaehlen, PCC
Printed Name of Taxing Unit Representative

sign here

Marcela Thormaehlen
Taxing Unit Representative

8/2/22
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)