

CITY OF FORT STOCKTON

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SITE OF FORT STOCKTON

ESTABLISHED ON THE COMANCHE TRAIL,
MARCH 27, 1859, AS A PROTECTION TO
THE SAN ANTONIO-SAN DIEGO MAIL
ROUTE-NAMED IN HONOR OF COMMODORE
ROBERT FIELD STOCKTON, 1725-1866,
WHO CAPTURED CALIFORNIA FOR THE
UNITED STATES-A STAGE STAND ON
THE SAN DIEGO LINE, 1858-1861-EVACU-
ATED BY FEDERAL TROOPS DURING THE
CIVIL WAR-REOCCUPIED JULY, 1867-PER-
MANENTLY ABANDONED JUNE 30, 1886

Erected by the State of Texas
1936

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ADOPTED BUDGET

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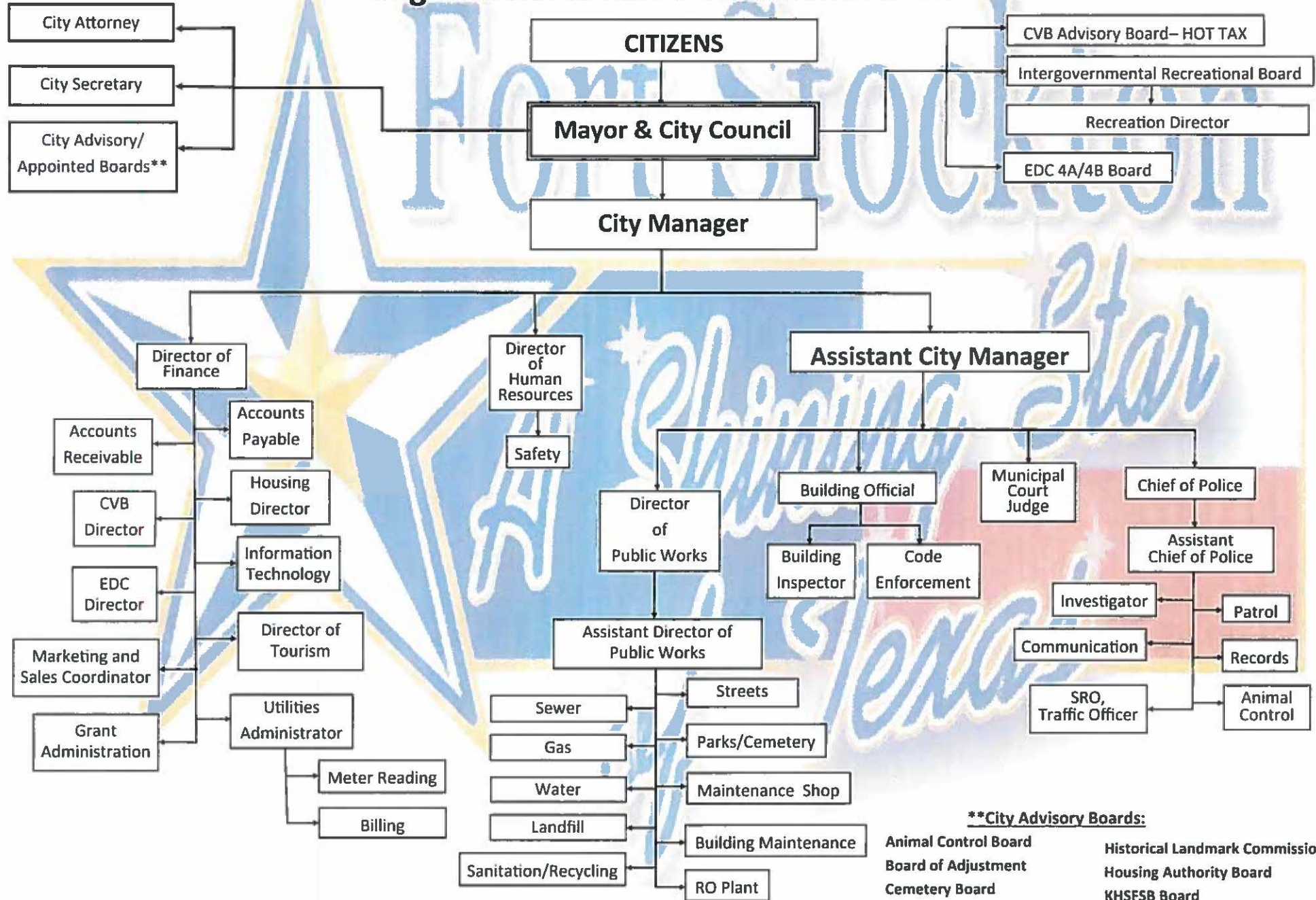
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OUR MISSION

“The Mission of the City of Fort Stockton Municipal Government is to Promote & Value Public Confidence and Trust by the Accountable Use of Community Resources; to Ensure Public Safety; Improve Public Services; promote Local Recreation and Entertainment; and Generate Economic Development.”

Organizational Chart: Functional Areas



**City Advisory Boards:

Animal Control Board
Board of Adjustment
Cemetery Board
Community Development
Conventions & Visitor's Bureau

Historical Landmark Commission
Housing Authority Board
KHSFSB Board
Planning & Zoning Commission

City Officials

City Council (Elected Officials at Large)

Mayor Paul Casias pacasias@cityfs.net

Mayor Pro-Tem James Warnock jawarnock@cityfs.net

Council Member Darren Hodges dahodges@cityfs.net

Council Member Ruben Falcon rufalcon@cityfs.net

Council Member Ruben Bernal rubernal@cityfs.net

Council Member Jerome Chavez jechavez@cityfs.net



Frank Rodriguez III, **City Manager**

Puja Boinpally, **City Attorney**

Marina Cantu, **City Secretary**

Officials Appointed by City Council Remijio Ramos, **Director of EDC**

Ruby Bernal, **Director of Recreation**

Maribel Perkins, **Municipal Court Judge**

ORDINANCE NO. 23-122

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FORT STOCKTON, TEXAS, BUDGET FOR THE FISCAL YEAR 2023-2024; MAKING APPROPRIATIONS FOR THE CITY FOR SAID FISCAL YEAR AS REFLECTED IN SAID BUDGET; AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, on the 28th day of July 2023, the City Manager filed with the City Secretary a proposed budget of expenditures of the City of Fort Stockton for Fiscal Year 2023-2024; &

WHEREAS, pursuant to a motion of the City Council and after notice required by law, public hearing on said budget was held at the regular meeting place of the City Council at the City of Fort Stockton (City Hall), 121 West Second Street, on the 14th day of August 2023; at which hearing all citizens of the City had the right to be present, heard, and those who requested to be heard were; and

WHEREAS, City Council has considered the proposed budget and has made changes therein as in the City Council's judgement, warranted by law, and in the best interest of the citizens and taxpayers of the City; and

WHEREAS, a copy of the budget has been filed with the City Secretary and City Council now desires to approve and adopt the same.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT STOCKTON, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part hereof. The City Secretary is hereby directed to place on said budget an endorsement, to be signed by the City Secretary, which shall read as follows: "The Original Budget of the City of Fort Stockton, Texas, for the Fiscal Year 2023-2024." Such budget as thus endorsed shall be kept on file in the office of the City Secretary as a public record.

PASSED, APPROVED, AND ADOPTED this 28th day of August 2023,



CITY OF FORT STOCKTON


Paul Casas, Mayor


Frank Rodriguez III, City Manager

Attest:


Marina Cantu, City Secretary

Approved As To Form & Legality:


Puja Boinpally, City Attorney

ORDINANCE NO. 23-123

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FORT STOCKTON, PECOS COUNTY, TEXAS; PROVIDING FOR THE INTEREST AND SINKING FUND & APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE FOR FISCAL YEAR 2023-2024 & PROVIDING FOR APPROVAL OF ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT STOCKTON, PECOS COUNTY, TEXAS:

SECTION 1. That is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Fort Stockton, Pecos County, Texas, to provide Interest & Sinking Funds for Fiscal Year 2023-2024, upon all property subject to a tax of (\$0.3096) on each one hundred dollars (\$100.00) valuation of property. Said tax being so levied and apportioned to the specific purpose herein set forth:

- a) For the Maintenance and Support of the General Government (M&O), \$0.1145 on each one hundred dollars (\$100.00) valuation of property. **IN ACCORDANCE WITH THE CITY'S 2023-2024 FISCAL YEAR, THIS TAX RATE WILL DECREASE BY 25.31% AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY \$38.80: &**
- b) For the Interest & Sinking Fund (I&S), \$0.1951 on each one hundred dollars (\$100.00) valuation of property for the payment of Principal and Interest on outstanding General Obligation Tax Bonds. **IN ACCORDANCE WITH THE CITY'S 2023-2024 FISCAL YEAR, THE TAX RATE WILL DECREASE BY 3.22% AND WILL DECREASE TAXES FOR INTEREST & SINKING FUND ON A \$100,000 HOME BY APPROXIMATELY \$6.50.**

SECTION 2. That it is hereby levied and there shall be collected a two percent (2%) Local Sales and Use Tax within the City as provided by the "Local Sales and Use Tax Act of the State of Texas", Vernon's Texas Local Government Code One percent (1%) General Government (General Fund), one-half percent (1/2%) for economic and industrial development as permitted under provision Article 5190.6, Section 4A & 4B and one-quarter percent (1/4%) for Maintenance and Repair of City Street & Roads under H.B. 445 and one-quarter percent (1/4%) to be used to reduce the property tax rate.

SECTION 3. That all monies collected under this Ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item. The Director of Finance, collector of taxes, shall keep these accounts so as to readily and distinctly show the amounts expended and the amount on hand at the time belonging to such funds. It is hereby made the duty of the Tax Collector of Taxes and every person collecting money for the City Treasurer, as the time of depositing any monies from what source it was received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

SECTION 4. That unpaid taxes shall be considered delinquent as of February 1, 2024.

SECTION 5. That the near approach of the date for collection of taxes, creates an emergency, requiring suspension of rule that ordinance be read at two separate meetings, and be at once finally passed and in full force and effect from and after its passage and publication in one (1) issue of the FORT STOCKTON PIONEER, a newspaper of general circulation published in the City of Fort Stockton, Texas.

PASSED & APPROVED by Majority Vote of City Council Members present at its Regular Meeting, this 28th day of August 2023.



CITY OF FORT STOCKTON


Frank Rodriguez III, City Manager

Attest:


Marina Cantu, City Secretary

Approved As To Form & Legality:


Puja Boinpally, City Attorney


Paul Casias, Mayor

Property Taxes Message

This Year's taxes will raise Less Revenue from Property Taxes than last year's Budget by \$-15,443.23, which is a -1.05% approximate decrease.

The property Tax Revenue to be Raised from New Property added to the Tax Roll this year is \$31,116.29.

The members of the governing body voted on the adoption of the Budget on August 28, 2023 as follows:

For: Ruben Falcon James Warnock
 Ruben Bernal Jerome Chavez Darren Hodges

Against: None **Absent:** Paul Casias **Abstain:** None

	2020-2021	2021-2022	2022-2023	Adopted 2023-2024
Property Tax Rate	\$0.4365	\$0.4365	\$0.3549	\$0.3096
Effective Tax Rate	\$0.3924	\$0.4119	\$0.3649	\$0.3196
Effective M&O Tax Rate	\$0.1641	\$0.1700	\$0.1633	\$0.1245
Rollback Tax Rate	\$0.4367	\$0.4550	\$0.3762	\$0.3455
Debt Rate	\$0.2283	\$0.2419	\$0.2016	\$0.1951

Total Municipal Debt Obligations are \$ 9,892,455.

2019 Sample Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

City of Fort Stockton

Phone (area code and number)

(432)336-8525

Taxing Unit's Address, City, State, ZIP Code

121 W. 2nd, Fort Stockton, Texas 79735

Taxing Unit's Website Address

cityoffortstockton.com

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback 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.

School districts do not use this form, but instead use Comptroller Form 50-859 *Sample Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Sample Water District Rollback Tax Rate Worksheet*.

The Comptroller's office provides this sample 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 computation and adoption.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.

Line	Effective Tax Rate Activity	Amount/Rate
1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$ 321,757,033
2.	2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step.	\$ 36,120
3.	Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 321,720,913
4.	2018 total adopted tax rate.	0.453300
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
5. A.	Original 2018 ARB values:	\$ -
5. B.	2018 values resulting from final court decisions:	\$ -
5. C.	2018 value loss. Subtract B from A.	\$ -
6.	2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 321,720,913
7.	2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory.	\$ -

• Tex. Tax Code § 26.012(14)

• Tex. Tax Code § 26.012(14)

• Tex. Tax Code § 26.012(13)

• Tex. Tax Code § 26.012(15)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:

comptroller.texas.gov/taxes/property-tax

50-856 • 05-19/3

Texas Comptroller of Public Accounts

Form
50-856

Line	Effective Tax Rate Activity	Amount/Adj
6	2018 taxable value lost because property first qualified for an exemption in 2019. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 or goods-in-transit exemptions.	\$ 248,370
8	B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$ 518,090
9	C. Value loss. Add A and B.	\$ 766,460.00
7	2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
9	A. 2018 market value:	\$ -
9	B. 2019 productivity or special appraised value:	\$ -
9	C. Value loss. Subtract B from A.	\$ -
10	Total adjustments for lost value. Add Lines 7, 8C and 9C.	\$ 766,460
11	2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$ 320,954,453
12	Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$ 1,454,886.54
13	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018.	\$ 1,110.00
14	Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter 0.	\$ -
15	Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$ 1,455,996.54
16	Total 2019 taxable value on the 2019 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.	\$ 370,296,578
18	B. Counties: include railroad rolling stock values certified by the Comptroller's office.	\$ -
18	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.	\$ -
18	D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.	\$ -
18	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 370,296,578

* Tex. Tax Code § 20.012(15)
 * Tex. Tax Code § 20.012(15)
 * Tex. Tax Code § 20.012(13)
 * Tex. Tax Code § 20.03(c)
 * Tex. Tax Code § 20.012(13)
 * Tex. Tax Code § 26.012
 * Tex. Tax Code § 26.03(c)

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Texas Comptroller of Public Accounts

Form
50-856

Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll.¹² A. 2019 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. ¹³	\$ -
17.	B. 2019 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. ¹⁴	\$ -
17.	C. Total value under protest or not certified. Add A and B	\$ -
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$ 49,090
19.	2019 total taxable value. Add Lines 18E and 17C. Subtract Line 18	\$ 370,247,488
20.	Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$ -
21.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$ 4,753,392
22.	Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$ 4,753,392
23.	2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 365,494,096
24.	2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	0.398363
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. ¹⁹	0.000000

¹² Tex. Tax Code § 26.01(c) and (d)¹³ Tex. Tax Code § 26.01(d)¹⁴ Tex. Tax Code § 26.01(d)¹⁵ Tex. Tax Code § 26.01(2)(b)¹⁶ Tex. Tax Code § 26.01(2)(17)¹⁷ Tex. Tax Code § 26.01(2)(17)¹⁸ Tex. Tax Code § 26.04(c)¹⁹ Tex. Tax Code § 26.04(d)For more information, visit our website: comptroller.texas.gov/taxes/property-tax

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SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** 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 eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax 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 rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	0.228200
27.	2018 adjusted taxable value. Enter the amount from Line 11	\$ 320,954,453
28.	2018 M&O taxes.	
28. A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 732,418.06
28. B.	Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 661,346.00
28. C.	Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$ -
28. D.	Transferring 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$ -
28. E.	Taxes refunded for years preceding tax year 2018: 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 2018. This line applies only to tax years preceding tax year 2018.	\$ 1,110.00
28. F.	Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$ -
28. G.	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 2019 captured appraised value in Line 16D, enter 0.	\$ -
28. H.	Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 1,394,874.06
29.	2019 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet.	\$ 365,494,096
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	0.381640
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	0.412171

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Line	Rollback Tax Rate Activity	Amount/Rate
32.	Total 2019 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
32. 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.	\$ 1,750,572.00
32. B.	Subtract unencumbered fund amount used to reduce total debt.	\$ -
32. C.	Subtract amount paid from other resources.	\$ 884,295.00
32. D.	Adjusted debt. Subtract B and C from A.	\$ 866,277.00
33.	Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$ -
34.	Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$ 866,277.00
35.	Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100%
36.	2019 debt adjusted for collections. Divide Line 34 by Line 35.	\$ 866,277.00
37.	2019 total taxable value. Enter the amount on Line 19.	\$ 370,247,488
38.	2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	0.230000
39.	2019 rollback tax rate. Add Lines 31 and 38.	0.642171
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	0.000000

SECTION 3: 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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Line	Activity	Amount/Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$ -
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of sales tax revenue. SALES TAX RATE	0.0000
42.	Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025 as applicable) and multiply the result by .95.	\$ -
42.	- or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 661,346
42.	Sales Tax Revenue	\$ 661,346

in Tax. Tax Code § 20.041(d)
in Tax. Tax Code § 20.041(d)
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Line	Activity	Amount/Rate
43.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i>	\$ 370,247,488
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	0.178622
45.	2019 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the <i>Sample Effective Tax Rate Worksheet</i>	0.398363
46.	2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	0.000000
47.	2019 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the <i>Sample Rollback Tax Rate Worksheet</i>	0.642171
48.	2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	0.463549

SECTION 4: Additional Rollback Protection 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	Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	\$ -
50.	2019 total taxable value. Enter the amount from Line 37 of the <i>Sample Rollback Tax Rate Worksheet</i>	\$ 370,247,488
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	0.000000
52.	2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	0.463549

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24, line 25 for counties, or line 46 if adjusted for sales tax)	0.398363
Rollback tax rate ((Line 39, line 40 for counties, or line 48 if adjusted for sales tax)	0.463549
Rollback tax rate adjusted for pollution control (Line 52)	0.463549

SECTION 6: 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.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

Date

Santa J. Orantes - PCC

8-29-2019

11 Fed. Tax Code § 26.04(c)
12 Tex. Tax Code § 26.04(c)
13 Tex. Tax Code § 26.045(d)
14 Tex. Tax Code § 26.045(f)

For more information, visit our website: comptroller.texas.gov/taxes/property-tax

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Fort Stockton

432 336-8525

Taxing Unit Name

Phone (area code and number)

121 W. Second St., Fort Stockton, TX, 79735

www.cityfs.net

Taxing Unit 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 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.

STEP 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 Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17) [1]	\$368,892,104
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step [2]	\$34,455,350
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$334,436,754
4.	2019 total adopted tax rate.	\$.453300
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	0
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$334,436,754
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$196,650
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$372,320
	C. Value loss. Add A and B.[6]	\$568,970
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 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.	\$568,970
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$333,867,784
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$1,513,422
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8]	\$1,262
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$1,514,684
18.	Total 2020 taxable value on the 2020 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:	\$390,057,667
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	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 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$390,057,667
19.	Total value of properties under protest or not included on certified appraisal roll.[13]	
	A. 2020 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]	\$0
	B. 2020 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.	\$0
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$10,220
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$390,047,447
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$4,123,860
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$4,123,860
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$385,923,587
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.392400 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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:

1. 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.

2. 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 Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.223300
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	334,436,754
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	746,797
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	677,415
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.	622
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0.	0
	D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	678,037
	F. Add Line 30 to 31E.	1,424,834
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	385,923,587
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.3692
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 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. 2019 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

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.0000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, 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	0.0000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.0000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.0000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 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, 2019 and ending on June 30, 2020	0
	B. 2019 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, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.0000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.0000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.0000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.3692
39.	2020 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 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.3821

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	1,752,833
	B. Subtract unencumbered fund amount used to reduce total debt.	839,094
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt Subtract B, C and D from A	913,739
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	14,909
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	898,830
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	100.91
	B. Enter the 2019 actual collection rate	104.33
	C. Enter the 2018 actual collection rate	102.77
	D. Enter the 2017 actual collection rate	100.91
	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%.	100.91
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	890,724
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	390,047,447
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.2283
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.6104
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 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
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	677,415

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	390,047,447
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.1737
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$392400
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$392400
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.6104
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.4367

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection 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.

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	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$390,047,447
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.0000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.4367

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 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 special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero. [40]

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. [41]

Line	Activity	Amount/Rate
61.	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.	0.0000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2028 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.0000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 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. [42]

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. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.3692
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	390,047,447
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.1281
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.2283
70.	De minimis rate Add Lines 66, 68 and 69.	0.7256

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.3924
Voter-Approval Tax Rate	0.4367
De minimis rate	0.7256

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 10:32 AM

Taxing Units Other Than School Districts or Water Districts

City of Fort Stockton

4323363386

Taxing Unit Name

Phone (area code and number)

200 S. Nelson

www.cityfs.net

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 Districts 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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	\$377,770,217
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$39,963,640
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$337,806,577
4. 2020 total adopted tax rate.	\$0.4365/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$337,806,577
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$2,369,830
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$633,910
C. Value loss. Add A and B. ⁵	\$3,003,740
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$3,003,740
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$334,802,837
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,461,414
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$1,676

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$1,463,090
<p>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$405,683,310</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$405,683,310</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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</p> <p>B. 2021 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</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
20. 2021 tax ceilings. Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$43,771,280
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$361,912,030

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$6,745,450
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$6,745,450
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$355,166,580
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.4119/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²*Reserved for expansion*

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

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:

1. **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
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.2082/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,806,577
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$703,313
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$815
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$815
E. Add Line 30 to 31D.	\$704,128
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$355,166,580
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.1982/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 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

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 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.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals 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.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 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.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

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 lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.1982/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$532,064</p> <p>\$0.1498</p> <p>\$0.3480</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.3601/\$100
D41. Disaster Line 41 (D41): 2021 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	\$0/\$100

<p>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> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <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>	
<p>42. Total 2021 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> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <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 Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,958,186</p> <p>\$0</p> <p>\$0</p> <p>\$1,074,654</p> <p>\$883,532</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$883,532
<p>45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</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</p>	<p>100.91%</p> <p>100.91%</p> <p>104.33%</p> <p>102.77%</p> <p>100.91%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$875,564
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.2419/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.6020/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.0000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$532,064
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.1470/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.4119/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.4119/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.6020/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.4550/\$100

³¹Reserved for expansion

³²Tex. Tax Code Section 26.041(d)

³³Tex. Tax Code Section 26.041(i)

³⁴Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.4550/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 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; and⁴⁰
- 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

Unused Increment Rate Worksheet	Amount/Rate
63. 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. If the year is prior to 2020, enter zero.	\$0
64. 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
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.4550/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.1982/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.1381
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.2419/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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 year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 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 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 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 2020, 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 2020 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 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 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.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 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).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.4119/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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). \$0.4550/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0/\$100

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 Santa S. Acosta, PCC

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 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).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.4119/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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). \$0.4550/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0/\$100

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 Santa S. Acosta, PCC

Printed Name of Taxing Unit Representative

sign here Santa S. Acosta
Taxing Unit Representative

08-04-2021
Date

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Fort Stockton	4323363386
Taxing Unit Name	Phone (area code and number)
200 S. Nelson	www.cityfs.net
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	\$ 393,355,097
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	\$ 43,771,280
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 349,583,817
4.	2021 total adopted tax rate.	\$ 0.4365 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <div style="margin-left: 20px;"> A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A.³ </div>	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A.⁴ </div>	\$ 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.	\$ 349,583.817
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: \$ 392,380 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 793,790 C. Value loss. Add A and B. ⁶	\$ 1,186,170
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.	\$ 1,186,170
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.	\$ 348,397.647
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,520,755
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	\$ 3,540
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,524,295
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: \$ 469,897,210 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.	\$ 469,897,210

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 \$ _____ 0	
	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.	\$ _____ 0
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	\$ _____ 48,075,910
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____ 421,821,300
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	\$ _____ 4,138,690
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____ 4,138,690
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____ 417,682,610
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ 0.3649 /\$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:

- 1. 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.
- 2. 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.	\$ _____ 0.1946 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 349,583,817

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	\$ 680,290
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. + \$ 3,540 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. \$ 3,540 E. Add Line 30 to 31D.	\$ 683,830
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 417,682,610
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1637 /\$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

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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.	\$ _____ 0.1637/\$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. \$ _____ 493,513 B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____ 0.1181/\$100 C. Add Line 40B to Line 39.	\$ _____ 0.2818/\$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.	\$ _____ 0.2916/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 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 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0/\$100
42.	Total 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,419,460 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 128,469 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 483,063 E. Adjusted debt. Subtract B, C and D from A.	\$ 807,928
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.	\$ 807,928
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 95.00 % B. Enter the 2021 actual collection rate 94.76 % C. Enter the 2020 actual collection rate 100.91 % D. Enter the 2019 actual collection rate 104.33 % 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	95.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 850,450
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 421,821,300
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.2016/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.4932/\$100
D49.	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. Add Line D41 and 48.	\$ _____/\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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. ³⁴ - 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.	\$ _____ 493,512
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 421,821,300
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.1170 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.3649 /\$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.	\$ _____ 0.3649 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.4932 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.3762 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 421,821,300
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$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).	\$ _____ 0.3762 /\$100

³² Tex. Tax Code § 26.041(d)³³ Tex. Tax Code § 26.041(i)³⁴ Tex. Tax Code § 26.041(d)³⁵ Tex. Tax Code § 26.04(c)³⁶ Tex. Tax Code § 26.04(c)³⁷ Tex. Tax Code § 26.045(d)³⁸ Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate 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 / \$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 / \$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 / \$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).	\$ _____ 0.3762 / \$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> .	\$ _____ 0.1637 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 421,821,300
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.1185 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.2016 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.4838 / \$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(8-a)

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> .	\$ 0.4365/\$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.	\$ 0.4365/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 348,397,647
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,520,755
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 417,682,610
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).	\$ 0.3762/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.3649/\$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.	\$ 0.3762/\$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>58</u>	
De minimis rate.	\$ 0.4838/\$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** ▶

Santa S. Acosta, PCC

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

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)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Fort Stockton

4323363386

Taxing Unit Name

Phone (area code and number)

200 S. Nelson

www.cityfs.net

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 464,506,244
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 48,075,910
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 416,430,334
4.	2022 total adopted tax rate.	\$ 0.3549 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. <div style="margin-left: 20px;"> A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A.³ \$ 0 </div>	
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A.⁴ \$ 0 </div>	
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 416,430,334
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 44,850 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 690,820 C. Value loss. Add A and B. ⁶	\$ 735,670
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 735,670
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 415,694,664
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,475,300
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 915
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,476,215
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 529,388,518 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 529,388,518

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0	
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 57,563,010
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 471,825,508
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 10,050,480
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 10,050,480
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 461,775,028
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.3196 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

- 1. 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.
- 2. Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.1533 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 416,430,334

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 638,387
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 696</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 696</p> <p>E. Add Line 30 to 31D.</p>	\$ 639,083
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 461,775.028
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1383 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100</p>	
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100</p>	

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ If not applicable or less than zero, enter 0. <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0 /\$100</p>	
37.	Rate adjustment for county hospital expenditures.²⁶ If not applicable or less than zero, enter 0. <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0 /\$100</p>	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100</p>	
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ 0.1383 /\$100	
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 602,895</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.1305 /\$100</p> <p>C. Add Line 40B to Line 39. \$ 0.2688 /\$100</p>	
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. \$ 0.2782 /\$100	

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,413,019 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 62,426 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 483,013 E. Adjusted debt. Subtract B, C and D from A. \$ 867,580	\$ 867,580
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 867,580
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 94.24 % B. Enter the 2022 actual collection rate. 94.24 % C. Enter the 2021 actual collection rate. 94.76 % D. Enter the 2020 actual collection rate. 100.91 % 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	94.24 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 920,606
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 471,825,508
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.1951 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.4733 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 602.895
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 471,825,508
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1278 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3196 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.3196 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4733 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.3455 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 471,825,508
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.3455 /\$100

³¹ Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.3549 /\$100
E.	Subtract D from C.....	\$ -0.3549 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.4365 /\$100
E.	Subtract D from C.....	\$ -0.4365 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.4365 /\$100
E.	Subtract D from C.....	\$ -0.4365 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.3455 /\$100

³⁹ Tex. Tax Code §26.013(a).

⁴⁰ Tex. Tax Code §26.013(c).

⁴¹ Tex. Tax Code §26.0501(a) and (c).

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

⁴³ Tex. Tax Code §26.063(a)(1).

⁴⁴ Tex. Tax Code §26.012(8-a).

⁴⁵ Tex. Tax Code §26.063(a)(1).

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1383 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 471,825,508
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.1059 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1951 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.4393 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3549 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 415,694,664
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 461,775,028
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b).

⁴⁷ Tex. Tax Code §26.042(f).

⁴⁸ Tex. Tax Code §26.042(c).

⁴⁹ Tex. Tax Code §26.042(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.3455 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3196 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.3455 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

De minimis rate. \$ 0.4393 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁶

**print
here**

Santa S. Acosta, PCC

Printed Name of Taxing Unit Representative

**sign
here**Santa S. Acosta

Taxing Unit Representative

Date

07-28-2023⁵⁶ Tex. Tax Code §§26.04(c-2) and (d-2)

**CITY OF FORT STOCKTON
PREPARATION CALENDAR
2023-2024 FISCAL YEAR**

DATE	ITEM	ACTION
04/10/2023, Monday*	Set Budget Workshop Dates	City Council & City Manager
05/01/2023, Monday	Distribute budget worksheets: Dept Supervisors	Director of Finance
05/01/2023 - 05/14/2023	Estimate Revenues/Expenditures for Budget	Finance Department
06/02/2023, Friday	Submit initial draft budget request to Director of Finance	Department Supervisors
06/20/2023 - 06/23/2023	Meetings with all City Departments	City Manager & Dir. of Finance
07/07/2023, Friday	Submit Budget Draft to City Manager	Finance Department
07/21/2023, Friday	Budget Draft delivered to City Council	City Manager & Finance Dept
07/25/2023, Tuesday	Special Mtg: Budget Workshop	City Council & City Manager
07/26/2023, Wednesday	Special Mtg: Budget Workshop	City Council & City Manager
07/27/2023, Thursday	Special Mtg: Budget Workshop	City Council & City Manager
07/28/2023, Friday	Proposed 2023-2024 Budget filed in City Secretary's Office	City Manager, Director of Finance
07/31/2023, Monday	VOTE on Proposed Tax Rate and Set Public Hearing Dates	City Council
08/14/2023, Monday*	1 st Public Hearing on Budget and on Tax Rate	City Council & City Manager
08/28/2023, Monday*	2 nd Public Hearing on Budget and on Tax Rate	City Council & City Manager
08/28/2023, Monday*	Adopt Ordinance approving Budget and Setting Tax Rate & Tax Levy	City Council
09/07/2023, Thursday	Publish Tax Rate & Budget Ordinance	City Secretary
09/08/2023, Friday	File 2023-2024 Adopted Budget	City Manager
09/08/2023, Friday	File Copy of 2023-2024 Budget w/County Clerk	City Secretary

*** Regular Monday City Council Meetings**



General Fund Summary

**CITY OF FORT STOCKTON
BUDGET WORKSHEET
AS OF 06/30/2023**

GENERAL FUND EXPENSES DETAILED BY DEPARTMENT	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/2023	2023-2024 ADOPTED BUDGET
City Council	\$2,359,106	\$2,211,484	\$4,022,260	\$2,298,386	\$3,149,855
City Hall	\$301,986	\$325,745	\$296,100	\$195,735	\$317,560
City Manager	\$397,531	\$394,309	\$440,320	\$345,396	\$579,850
City Secretary	\$181,943	\$197,988	\$206,420	\$163,440	\$238,400
Finance	\$293,480	\$311,934	\$341,170	\$271,699	\$389,920
Municipal Court	\$125,182	\$174,781	\$186,380	\$145,348	\$199,010
Human Resources	\$129,587	\$139,055	\$151,330	\$112,518	\$156,200
Police Department	\$2,441,678	\$2,529,531	\$3,232,220	\$2,226,909	\$3,008,810
Streets	\$1,761,708	\$637,299	\$1,006,480	\$785,129	\$1,057,880
Code Enforcement	\$258,853	\$267,771	\$306,520	\$234,265	\$332,475
Parks	\$282,139	\$515,658	\$359,630	\$241,823	\$397,950
Cemetery	\$127,717	\$132,871	\$155,820	\$100,443	\$152,620
Public Works	\$401,918	\$563,576	\$609,000	\$502,322	\$861,820
Maintenance Shop	\$241,217	\$207,295	\$235,980	\$149,776	\$0
Housing	\$93,589	\$95,781	\$111,210	\$81,527	\$115,010
TOTAL GENERAL FUND EXPENSES	\$9,397,634	\$8,705,078	\$11,660,840	\$7,854,713	\$10,957,360
TOTAL GENERAL FUND REVENUES	\$8,303,208	\$9,629,956	\$10,826,840	\$8,965,571	\$10,957,360
REVENUES OVER EXPENSES	-\$1,094,426	\$924,878	-\$834,000	\$1,110,857	\$0



General Revenues

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-4-00-1010	Current Taxes	\$740,991	\$710,747	\$608,000	\$643,132	\$512,900
01-4-00-1050	Delinquent Taxes	\$24,610	\$22,794	\$35,000	\$22,873	\$35,000
01-4-00-1100	Tax Abatement Chapter 380	\$0	\$0	\$277,000	\$277,000	\$277,000
01-4-00-1200	Penalty & Interest	\$34,213	\$28,462	\$20,000	\$9,663	\$20,000
01-4-00-2000	Franchise Tax	\$230,305	\$211,189	\$220,000	\$95,366	\$220,000
01-4-00-2010	Sales Tax	\$2,634,459	\$2,582,394	\$3,000,000	\$2,107,737	\$3,200,000
01-4-00-2050	Mixed Drink Revenue	\$17,449	\$24,498	\$30,000	\$20,371	\$30,000
01-4-00-3010	Building Permits	\$43,307	\$36,189	\$70,000	\$38,017	\$70,000
01-4-00-3011	Electrical Permit	\$11,564	\$9,369	\$15,000	\$8,443	\$15,000
01-4-00-3012	Mechanical Permit	\$4,758	\$2,175	\$5,500	\$1,560	\$5,500
01-4-00-3013	Plumbing Permit	\$5,329	\$7,164	\$10,000	\$6,502	\$10,000
01-4-00-3014	Sign Permits	\$363	\$365	\$1,000	\$400	\$1,000
01-4-00-3015	General Contractors	\$1,075	\$2,075	\$1,200	\$2,800	\$2,500
01-4-00-3030	Health Permits	\$32,500	\$31,978	\$30,000	\$38,395	\$45,000
01-4-00-3200	Liquor/Beer/Wine Permits	\$9,085	\$4,428	\$6,000	\$3,030	\$6,000
01-4-00-3205	Inspections	\$70	\$180	\$500	\$10	\$500
01-4-00-3206	Vendor Permits	\$225	\$1,205	\$1,000	\$1,615	\$2,000
01-4-00-3207	Wrecker Permits	\$295	\$140	\$300	\$450	\$450
01-4-00-3305	Credit Card Processing	\$0	\$0	\$0	\$66,945	\$100,000
01-4-00-4021	Cemetery Lots & Upkeep	\$38,310	\$22,860	\$25,000	\$9,560	\$25,000
01-4-00-4103	Rental/City Parks	\$550	\$850	\$500	\$375	\$500
01-4-00-4105	ReportsDog /License/ Pound	\$3,295	\$5,582	\$5,000	\$5,155	\$6,000
01-4-00-4201	Interest Income	\$21,658	\$84,187	\$20,000	\$388,273	\$400,000
01-4-00-4202	Rental & Lease	\$2,641	\$2,241	\$3,000	\$2,041	\$3,000
01-4-00-4203	Sales of Assets	\$29,850	-\$850	\$5,000	\$9,945	\$5,000
01-4-00-4204	Return Check Fees	\$0	\$0	\$100	\$0	\$100
01-4-00-4206	Annexation Fees	\$120	\$300	\$500	\$0	\$500
01-4-00-4207	Copies & Faxes	\$28	\$1,252	\$50	\$351	\$50
01-4-00-4208	Medical Insurance- Retiree	\$16,160	\$16,075	\$121,840	\$11,321	\$16,000
01-4-00-4210	Other Income	\$12,818	\$2,745	\$10,000	\$14,618	\$20,000
01-4-00-4211	Medical Ins Active Employee	\$1,199,007	\$1,160,469	\$1,227,030	\$975,365	\$1,260,000
01-4-00-4213	Surface Lease Agreement	\$45,131	\$9,052	\$38,400	\$22,210	\$38,400
01-4-00-4220	Misc Income	\$60,525	\$3,392	\$5,000	\$9,320	\$8,000
01-4-00-4303	PD Revenue	\$0	\$0	\$500	\$0	\$500
01-4-00-4435	FSISD Funding	\$131,777	\$166,413	\$336,600	\$266,610	\$0
01-4-00-4436	FSISD Elections	\$0	\$0	\$0	\$0	\$0
01-4-00-4601	Event Center Rentals	\$0	\$19,500	\$15,000	\$24,988	\$30,000
01-4-00-4602	Theater Rental	\$0	\$1,010	\$1,200	\$2,000	\$2,400
01-4-00-5500	CVB-Audit & Accounting	\$25,000	\$25,000	\$25,000	\$18,750	\$25,000
01-4-00-5501	EDC-4A&4B Audit & Accounting	\$35,000	\$40,000	\$40,000	\$30,000	\$40,000
01-4-00-5504	HUD Audit & Accounting Srv	\$46,324	\$59,764	\$52,020	\$62,578	\$52,020
01-4-00-5640	Contributions & Donations	\$0	\$500,000	\$500,000	\$510,617	\$0
01-4-00-5641	KFSB Donations/Contributions	\$600	\$340	\$2,000	\$376	\$1,000
01-4-00-5801	EMS Lifeline	\$153	\$90	\$150	\$183	\$200
01-4-00-6010	Court Fines	\$34,342	\$56,323	\$50,000	\$42,479	\$50,000
01-4-00-6011	Local Municipal Jury Fund	\$23	\$34	\$1,200	\$25	\$1,200
01-4-00-6012	Local Court Technology Fund	\$906	\$1,376	\$1,200	\$1,014	\$1,200
01-4-00-6013	Local Truancy Prevention Fund	\$1,132	\$1,720	\$1,200	\$1,270	\$1,500
01-4-00-6014	Local Building Security Fund	\$1,109	\$1,685	\$1,200	\$1,251	\$1,500
01-4-00-7956	Insurance Recovery	\$10,248	\$9,162	\$0	\$204,849	\$0
01-4-00-8005	Water	\$1,343,115	\$1,602,150	\$2,159,320	\$1,619,490	\$2,385,670
01-4-00-8010	Sewer	\$594,885	\$882,100	\$795,900	\$596,925	\$629,400
01-4-00-8011	Gas	\$53,085	\$79,890	\$33,250	\$24,938	\$126,840
01-4-00-8015	Sanitation	\$804,818	\$966,810	\$1,019,180	\$764,385	\$1,273,530
01-4-00-8016	Transfer from EDC 4B	\$0	\$233,082	\$0	\$0	\$0
		\$8,303,208	\$9,629,956	\$10,826,840	\$8,965,571	\$10,957,360

2023 - 2024



		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-10-0101	Salaries	\$12,827	\$19,185	\$20,000	\$13,787	\$20,000
01-5-10-0300	Insurance	\$50,106	\$52,800	\$75,270	\$59,191	\$88,340
01-5-10-0301	Social Security	\$913	\$166	\$570	\$0	\$700
01-5-10-0302	TMRS	\$1,277	\$243	\$900	\$0	\$900
01-5-10-0303	Worker's Comp	\$0	\$0	\$20	\$0	\$20
01-5-10-0401	Dues Subscriptions & Education	\$6,740	\$16,328	\$15,000	\$13,815	\$20,000
01-5-10-0403	Travel & Motel	\$0	\$1,958	\$13,500	\$10,410	\$20,000
01-5-10-0406	Retired Employee Insurance	\$102,819	\$98,226	\$102,190	\$75,523	\$117,630
01-5-10-1101	Office Supplies	\$6,831	\$15,397	\$42,000	\$3,725	\$20,000
01-5-10-1102	Clothing Supplies	\$297	\$1,430	\$1,000	\$0	\$1,500
01-5-10-1118	Other Supplies	\$1,872	\$2,993	\$4,000	\$2,827	\$4,000
01-5-10-1463	Contingency	\$161,283	\$13,123	\$362,250	\$15,514	\$435,805
01-5-10-1500	EMS Support	\$300,000	\$300,000	\$300,000	\$300,000	\$0
01-5-10-1501	Fire Support to Pecos Co.	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
01-5-10-2201	Maint of Hodges Pavilion	\$0	\$0	\$1,000,000	\$287,500	\$0
01-5-10-3302	Property & Equipment Insurance	\$2,093	\$2,090	\$2,130	\$1,592	\$2,000
01-5-10-3303	Special Services including	\$21,139	\$14,495	\$15,500	\$4,989	\$15,000
01-5-10-3310	Legal Expense - Other	\$52,941	\$77,492	\$75,000	\$55,550	\$75,000
01-5-10-3312	Other Misc. Expense	\$3,561	\$5,081	\$2,500	\$679	\$2,500
01-5-10-3314	Professional Services	\$41,857	\$55,150	\$50,000	\$39,689	\$70,000
01-5-10-3315	Public Safety Building	\$0	\$0	\$50,000	\$0	\$50,000
01-5-10-3316	Emergency Mgmt Coordinator	\$0	\$0	\$2,500	\$1,635	\$2,500
01-5-10-3317	Lilah Smith House	\$0	\$0	\$10,000	\$10,000	\$0
01-5-10-3341	County Tax Fees	\$5,873	\$5,838	\$9,000	\$4,650	\$9,000
01-5-10-3342	Tax Attorney Fees	\$8,832	\$9,158	\$13,500	\$5,031	\$13,500
01-5-10-3344	Council Equipment	\$0	\$0	\$37,670	\$0	\$10,000
01-5-10-3345	T.V./Video Recording System	\$0	\$0	\$2,000	\$0	\$2,000
01-5-10-3346	TML Meeting	\$0	\$4,397	\$0	\$0	\$5,000
01-5-10-3504	Pecos Co. Appraisal District	\$15,478	\$17,206	\$16,000	\$10,797	\$18,000
01-5-10-3511	Library	\$0	\$0	\$1,000	\$0	\$1,000
01-5-10-3512	MHMR Building Repairs	\$0	\$0	\$500	\$0	\$500
01-5-10-3514	Fireworks Display	\$5,000	\$14,408	\$20,000	\$15,000	\$20,000
01-5-10-3519	Keep Ft Stockton Beautiful	\$3,597	\$6,425	\$15,000	\$3,509	\$10,000
01-5-10-3529	Webmaster Services/City Web	\$7,125	\$0	\$2,000	\$0	\$3,000
01-5-10-3564	Animal Exterminator	\$15,300	\$13,388	\$15,300	\$10,200	\$16,000
01-5-10-3615	Audits	\$67,526	\$49,930	\$90,000	\$61,460	\$90,000
01-5-10-4210	Medical Plan Administration	\$1,199,373	\$1,185,764	\$1,455,960	\$1,099,412	\$1,805,960
01-5-10-4211	Medical Plan Claims	\$64,248	\$0	\$0	\$0	\$0
01-5-10-5510	Machinery/Equipment	\$0	\$28,812	\$0	\$0	\$0
01-5-10-7956	Property Insurance Claims	\$0	\$0	\$0	\$21,903	\$0
01-5-10-8911	Transfer to Rec Dept	\$120,000	\$120,000	\$120,000	\$90,000	\$120,000
01-5-10-8912	Transfer to Grant Fund	\$197	\$0	\$0	\$0	\$0
CITY COUNCIL		\$2,359,106	\$2,211,484	\$4,022,260	\$2,298,386	\$3,149,855

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-11-1101	Office Supplies	\$3,298	\$4,456	\$5,000	\$4,326	\$5,500
01-5-11-1105	Cleaning Supplies	\$1,142	\$1,157	\$1,500	\$574	\$1,500
01-5-11-1118	Other Supplies	\$1,522	\$1,175	\$2,000	\$1,248	\$2,000
01-5-11-2201	Maintenance of Building	\$23,043	\$57,497	\$16,800	\$12,174	\$16,800
01-5-11-2202	Maintenance of Air Condition	\$7,688	\$2,977	\$10,000	\$1,599	\$10,000
01-5-11-2204	Maintenance of Office Equip	\$0	\$3,112	\$1,000	\$0	\$1,000
01-5-11-2206	Maintenance of Vehicles	\$165	\$1,980	\$500	\$0	\$0
01-5-11-2250	Maintenance of Other Equip	\$0	\$0	\$500	\$0	\$500
01-5-11-3301	Rental - Leases	\$11,069	\$9,152	\$12,000	\$5,650	\$6,840
01-5-11-3302	Property & Equipment Insurance	\$7,984	\$8,372	\$8,100	\$6,529	\$9,000
01-5-11-3305	Rental - Leases (Postage)	\$7,943	\$6,354	\$6,400	\$3,177	\$6,400
01-5-11-3306	Rental - Leases (Xerox-Annex)	\$2,830	\$2,804	\$3,000	\$1,876	\$3,120
01-5-11-3307	Communications	\$18,320	\$17,294	\$17,000	\$12,757	\$17,100
01-5-11-3308	Electric Services	\$8,166	\$9,318	\$8,300	\$6,731	\$10,000
01-5-11-3314	Information Technology	\$70,969	\$65,393	\$65,000	\$71,783	\$192,000
01-5-11-3315	Security	\$1,260	\$911	\$1,000	\$0	\$1,000
01-5-11-3316	IT Network/Software	\$118,588	\$114,141	\$120,000	\$52,460	\$15,000
01-5-11-3349	Custodian Service	\$18,000	\$19,650	\$18,000	\$14,850	\$19,800
CITY HALL		\$301,986	\$325,745	\$296,100	\$195,735	\$317,560



		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-12-0101	Salaries	\$302,174	\$299,878	\$330,650	\$260,693	\$422,590
01-5-12-0102	Overtime	\$0	\$0	\$300	\$0	\$300
01-5-12-0105	Longevity	\$1,690	\$910	\$2,600	\$2,600	\$4,060
01-5-12-0106	Merit Pay	\$0	\$0	\$0	\$0	\$12,480
01-5-12-0300	Insurance	\$28,606	\$27,530	\$32,760	\$25,093	\$40,680
01-5-12-0301	Social Security	\$22,513	\$21,871	\$25,460	\$18,893	\$33,620
01-5-12-0302	TMRS	\$30,742	\$29,434	\$32,350	\$26,917	\$45,220
01-5-12-0303	Worker's Comp	\$38	\$370	\$870	\$384	\$1,170
01-5-12-0401	Dues Subscriptions & Education	\$1,301	\$1,795	\$2,000	\$1,348	\$4,000
01-5-12-0403	Travel and Motel	\$0	\$734	\$5,000	\$4,045	\$7,000
01-5-12-1101	Office Supplies	\$1,063	\$848	\$1,200	\$995	\$1,200
01-5-12-1102	Clothing Supplies	\$0	\$150	\$400	\$153	\$400
01-5-12-1103	Fuel Supplies	\$1,626	\$2,725	\$2,630	\$2,068	\$2,630
01-5-12-1105	Equipment	\$5,009	\$4,169	\$1,000	\$500	\$1,000
01-5-12-2206	Maintenance of Vehicles	\$499	\$1,885	\$500	\$74	\$500
01-5-12-3302	Property & Equipment Insurance	\$654	\$306	\$900	\$566	\$1,000
01-5-12-3307	Communications	\$1,615	\$1,703	\$1,700	\$1,068	\$2,000
01-5-12-7956	Property Insurance Claims	\$0	\$0	\$0	\$0	\$0
CITY MANAGER		\$397,531	\$394,309	\$440,320	\$345,396	\$579,850



		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-14-0101	Salaries	\$102,331	\$105,504	\$110,370	\$83,669	\$118,170
01-5-14-0102	Overtime	\$0	\$0	\$200	\$0	\$200
01-5-14-0105	Longevity	\$780	\$1,040	\$2,600	\$2,600	\$3,750
01-5-14-0106	Merit Pay	\$0	\$0	\$0	\$0	\$6,240
01-5-14-0300	Insurance	\$15,586	\$15,684	\$17,880	\$13,341	17,880
01-5-14-0301	Social Security	\$7,525	\$7,782	\$8,600	\$6,568	\$9,820
01-5-14-0302	TMRS	\$10,381	\$10,466	\$10,930	\$8,884	\$13,210
01-5-14-0303	Worker's Comp	\$22	\$140	\$290	\$130	\$330
01-5-14-0401	Dues Subscriptions & Education	\$5,430	\$6,906	\$7,500	\$5,795	\$10,000
01-5-14-0403	Travel & Motel	\$854	\$3,921	\$3,500	\$3,736	\$10,000
01-5-14-1101	Office Supplies	\$1,421	\$3,373	\$3,500	\$1,570	\$3,500
01-5-14-1105	Equipment	\$0	\$0	\$500	\$0	\$100
01-5-14-3305	Elections Expense	\$16,926	\$17,387	\$20,000	\$18,951	\$20,000
01-5-14-3307	Communications	\$423	\$489	\$500	\$317	\$500
01-5-14-3337	Legal Publications	\$16,876	\$21,796	\$16,550	\$14,975	\$22,200
01-5-14-3514	Codification(Muni Code) Ord	\$3,387	\$3,500	\$3,500	\$2,904	\$2,500
CITY SECRETARY		\$181,943	\$197,988	\$206,420	\$163,440	\$238,400

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-15-0101	Salaries	\$191,291	\$203,094	\$214,890	\$170,246	\$236,090
01-5-15-0102	Overtime	\$0	\$0	\$200	\$0	\$200
01-5-15-0105	Longevity	\$4,550	\$4,160	\$9,100	\$9,100	\$11,860
01-5-15-0106	Merit Pay	\$0	\$0	\$0	\$0	\$7,280
01-5-15-0300	Insurance	\$28,996	\$29,437	\$33,480	\$21,250	\$28,320
01-5-15-0301	Social Security	\$14,032	\$16,097	\$16,950	\$14,205	\$19,550
01-5-15-0302	TMRS	\$19,698	\$21,948	\$21,530	\$19,084	\$26,290
01-5-15-0303	Worker's Comp	\$30	\$253	\$570	\$250	\$630
01-5-15-0401	Dues Subscriptions & Education	\$582	\$979	\$1,500	\$2,574	\$3,000
01-5-15-0403	Travel and Motel	\$0	\$800	\$5,000	\$1,978	\$3,000
01-5-15-1101	Office Supplies	\$761	\$1,025	\$1,000	\$832	\$1,200
01-5-15-1103	Fuel Supplies	\$39	\$363	\$500	\$289	\$500
01-5-15-1105	Equipment	\$1,109	\$0	\$500	\$0	\$500
01-5-15-2206	Maintenance of Vehicles	\$0	\$27	\$100	\$120	\$500
01-5-15-3302	Property & Equipment Insurance	\$0	\$0	\$350	\$253	\$500
01-5-15-3307	Communications	\$456	\$456	\$500	\$342	\$500
01-5-15-3616	Computer Support	\$31,935	\$33,295	\$35,000	\$31,176	\$50,000
01-5-15-7956	Property Insurance Claims	\$0	\$0	\$0	\$0	\$0
FINANCE		\$293,480	\$311,934	\$341,170	\$271,699	\$389,920



Municipal Court

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-16-0101	Salaries	\$83,426	\$118,158	\$124,100	\$91,903	\$124,560
01-5-16-0104	Longevity	\$0	\$2,470	\$5,460	\$5,460	\$7,180
01-5-16-0105	Overtime	\$260	\$0	\$500	\$0	\$500
01-5-16-0106	Merit Pay	\$0	\$0	\$0	\$0	\$4,160
01-5-16-0300	Insurance	\$11,834	\$14,001	\$15,120	\$11,326	\$15,120
01-5-16-0301	Social Security	\$6,265	\$9,060	\$9,830	\$7,612	\$10,440
01-5-16-0302	TMRS	\$8,383	\$11,860	\$12,490	\$10,010	\$14,040
01-5-16-0303	Worker's Comp	\$22	\$156	\$200	\$145	\$210
01-5-16-0401	Dues Subscriptions & Education	\$2,603	\$2,449	\$2,000	\$4,967	\$6,000
01-5-16-0403	Travel & Motel	\$0	\$1,556	\$1,500	\$1,203	\$1,500
01-5-16-1101	Office Supplies	\$2,200	\$2,399	\$2,500	\$1,329	\$2,500
01-5-16-1102	Clothing Supplies	\$0	\$83	\$0	\$0	\$100
01-5-16-1103	Fuel Supplies	\$201	\$411	\$550	\$62	\$0
01-5-16-1105	Equipment	\$57	\$0	\$0	\$0	\$0
01-5-16-2201	Maintenance of Building	\$351	\$570	\$500	\$973	\$500
01-5-16-2202	Maintenance of Air Condition	\$139	\$335	\$600	\$320	\$600
01-5-16-2206	Maintenance of Vehicles	\$8	\$76	\$70	\$0	\$0
01-5-16-3302	Property & Equipment Insurance	\$993	\$1,423	\$1,260	\$1,217	\$1,400
01-5-16-3307	Communications	\$0	\$0	\$0	\$0	\$0
01-5-16-3308	Electric Service	\$1,899	\$2,004	\$2,000	\$1,444	\$2,100
01-5-16-3313	Cash Over/Short	\$0	\$0	\$0	\$0	\$0
01-5-16-3315	Security	\$0	\$180	\$0	\$0	\$0
01-5-16-3349	Custodian Services	\$1,200	\$2,025	\$2,100	\$1,575	\$2,100
01-5-16-3410	Computer Support -Tyler Tech	\$5,340	\$5,565	\$5,600	\$5,802	\$6,000
MUNICIPAL COURT		\$125,182	\$174,781	\$186,380	\$145,348	\$199,010



Human Resources

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-17-0101	Salaries	\$70,554	\$73,685	\$76,990	\$57,014	\$77,300
01-5-17-0102	Overtime	\$0	\$0	\$0	\$0	\$0
01-5-17-0105	Longevity	\$520	\$650	\$1,560	\$1,560	\$2,190
01-5-17-0106	Merit Pay	\$0	\$0	\$0	\$0	\$2,080
01-5-17-0300	Insurance	\$13,206	\$10,297	\$10,560	\$7,909	\$10,560
01-5-17-0301	Social Security	\$4,870	\$5,351	\$5,980	\$4,449	\$6,250
01-5-17-0302	TMRS	\$7,154	\$7,306	\$7,600	\$6,032	\$8,400
01-5-17-0303	Worker's Comp	\$15	\$98	\$140	\$91	\$220
01-5-17-0401	Dues Subscriptions & Education	\$252	\$48	\$700	\$398	\$1,200
01-5-17-0403	Travel and Motel	\$0	\$0	\$500	\$15	\$500
01-5-17-0600	Employee Appreciation	\$9,679	\$15,587	\$20,000	\$18,088	\$20,000
01-5-17-1101	Office Supplies	\$542	\$997	\$1,000	\$775	\$1,000
01-5-17-1108	Educational Supplies	\$0	\$0	\$0	\$0	\$0
01-5-17-3303	Special Services	\$10,078	\$10,424	\$10,000	\$3,689	\$10,000
01-5-17-3304	Advertising	\$0	\$0	\$0	\$0	\$0
01-5-17-3410	Computer Support -Tyler Tech	\$6,587	\$6,916	\$8,300	\$7,262	\$8,500
01-5-17-3517	Personnel Manual & Drug Test	\$6,130	\$7,695	\$8,000	\$5,235	\$8,000
HUMAN RESOURCES		\$129,587	\$139,055	\$151,330	\$112,518	\$156,200



Police Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-19-0101	Salaries	\$1,452,232	\$1,502,395	\$1,844,530	\$1,191,833	\$1,631,830
01-5-19-0102	Overtime	\$76,890	\$73,072	\$85,000	\$97,411	\$25,000
01-5-19-0103	Border Security	-\$425	\$0	\$0	\$0	\$0
01-5-19-0105	Longevity	\$10,920	\$8,970	\$24,440	\$24,440	\$33,700
01-5-19-0106	Merit Pay	\$0	\$0	\$8,290	\$0	\$121,200
01-5-19-0110	Lone Star Grant	\$0	-\$458	\$0	\$1,523	\$0
01-5-19-0300	Insurance	\$196,853	\$205,453	\$286,920	\$176,969	\$258,840
01-5-19-0301	Social Security	\$114,871	\$117,334	\$142,820	\$101,356	\$138,600
01-5-19-0302	TMRS	\$155,851	\$155,762	\$189,970	\$135,273	\$186,430
01-5-19-0303	Worker's Comp	\$25,402	\$25,198	\$43,820	\$22,905	\$37,480
01-5-19-0401	Dues Subscriptions & Education	\$28,043	\$22,552	\$60,000	\$30,762	\$60,000
01-5-19-0403	Travel & Motel	\$4,493	\$3,263	\$3,000	\$2,218	\$3,000
01-5-19-1101	Office Supplies	\$6,111	\$3,580	\$7,000	\$2,400	\$7,000
01-5-19-1102	Clothing Supplies	\$7,193	\$3,646	\$9,000	\$2,279	\$9,000
01-5-19-1103	Fuel Supplies	\$39,608	\$59,638	\$70,000	\$37,033	\$55,600
01-5-19-1105	Cleaning Supplies	\$247	\$268	\$600	\$480	\$1,000
01-5-19-1106	Vests	\$0	\$0	\$2,000	\$0	\$4,000
01-5-19-1109	Computer Equipment	\$906	\$13,586	\$8,000	\$0	\$2,000
01-5-19-1110	Humane Officer Supplies	\$1,904	\$4,234	\$4,000	\$1,860	\$4,000
01-5-19-1112	Field Supplies	\$18,844	\$11,665	\$15,000	\$2,721	\$7,500
01-5-19-1115	Minor Tools	\$0	\$0	\$1,000	\$951	\$500
01-5-19-2201	Maintenance of Building	\$9,765	\$16,084	\$8,000	\$108,862	\$8,000
01-5-19-2206	Maintenance of Vehicles	\$15,159	\$13,565	\$20,000	\$10,031	\$15,000
01-5-19-2207	Maintenance of K-9	\$3,619	\$271	\$1,500	\$916	\$3,000
01-5-19-3300	Miscellaneous Services	\$954	\$1,912	\$1,000	\$0	\$1,000
01-5-19-3301	Rental - Leases	\$4,743	\$4,769	\$6,000	\$3,385	\$4,080
01-5-19-3302	Property & Equipment Insurance	\$31,778	\$33,924	\$42,000	\$29,063	\$46,000
01-5-19-3304	Advertising	\$0	\$224	\$250	\$117	\$250
01-5-19-3306	Support of Prisoners	\$66	\$0	\$750	\$0	\$250
01-5-19-3307	Communications	\$28,641	\$30,172	\$27,200	\$24,470	\$33,200
01-5-19-3308	Electric Service	\$23,697	\$23,174	\$22,900	\$16,617	\$22,200
01-5-19-3343	Equipment - CID Equipment	\$984	\$1,587	\$2,500	\$991	\$2,500
01-5-19-3349	Custodian Services	\$10,700	\$11,900	\$11,350	\$9,000	\$11,350
01-5-19-3462	Victims Services	\$0	\$0	\$500	\$0	\$500
01-5-19-3700	Cop Sync	\$40,880	\$40,880	\$40,880	\$53,144	\$40,800
01-5-19-4622	Contract Labor	\$1,108	\$900	\$2,000	\$2,093	\$2,000
01-5-19-5510	Machinery /Equipment	\$0	\$6,349	\$0	\$0	\$0
01-5-19-5520	Vehicles	\$108,926	\$109,484	\$228,000	\$79,220	\$220,000
01-5-19-6912	Capital Lease Payment	\$12,000	\$12,000	\$12,000	\$9,000	\$12,000
01-5-19-7956	Property Insurance Claims	\$8,714	\$12,178	\$0	\$47,591	\$0
POLICE DEPARTMENT		\$2,441,678	\$2,529,531	\$3,232,220	\$2,226,909	\$3,008,810



Code Enforcement

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-22-0101	Salaries	\$166,989	\$168,530	\$188,660	\$146,563	\$195,090
01-5-22-0102	Overtime	\$370	\$100	\$880	\$877	\$880
01-5-22-0105	Longevity	\$780	\$1,300	\$5,720	\$5,720	\$7,800
01-5-22-0106	Merit Pay	\$0	\$0	\$830	\$0	\$8,320
01-5-22-0300	Insurance	\$25,325	\$26,226	\$36,960	\$25,695	\$36,960
01-5-22-0301	Social Security	\$12,669	\$12,529	\$14,930	\$11,635	\$16,230
01-5-22-0302	TMRS	\$16,901	\$16,610	\$18,970	\$15,779	\$21,830
01-5-22-0303	Worker's Comp	\$433	\$533	\$910	\$400	\$980
01-5-22-0401	Dues Subscriptions & Education	\$3,052	\$3,751	\$3,465	\$1,689	\$3,465
01-5-22-0403	Travel & Motel	\$3,384	\$987	\$2,820	\$1,697	\$2,820
01-5-22-1101	Office Supplies	\$1,662	\$2,397	\$2,800	\$2,854	\$5,500
01-5-22-1102	Clothing Supplies	\$242	\$383	\$500	\$417	\$500
01-5-22-1103	Fuel Supplies	\$4,851	\$6,632	\$6,200	\$3,708	\$6,200
01-5-22-1105	Equipment	\$60	\$0	\$1,335	\$1,888	\$5,000
01-5-22-1108	Educational Supplies	\$534	\$0	\$900	\$0	\$900
01-5-22-1119	Safety Equipment	\$200	\$0	\$100	\$0	\$100
01-5-22-2201	Maintenance of Building	\$387	\$11,081	\$500	\$1,568	\$500
01-5-22-2206	Maintenance of Vehicles	\$1,787	\$488	\$1,000	\$896	\$1,000
01-5-22-3302	Property & Equipment Insurance	\$1,187	\$1,262	\$840	\$1,328	\$1,100
01-5-22-3303	Special Services	\$2,936	\$631	\$3,000	\$470	\$3,000
01-5-22-3307	Communications	\$2,621	\$2,771	\$2,400	\$1,771	\$2,400
01-5-22-3308	Electricity	\$1,899	\$2,004	\$2,000	\$1,444	\$2,100
01-5-22-3349	Custodial Services	\$1,200	\$2,025	\$1,300	\$1,575	\$2,100
01-5-22-3410	Computer Support-Tyler Tec	\$2,118	\$2,223	\$2,200	\$2,335	\$2,400
01-5-22-3501	Performance Bonds	-\$250	\$0	\$0	\$0	\$0
01-5-22-5520	Vehicle	\$3,518	\$5,309	\$5,300	\$3,956	\$5,300
01-5-22-7956	Property Insurance Claims	\$4,000	\$0	\$2,000	\$0	\$0
CODE ENFORCEMENT		\$258,853	\$267,771	\$306,520	\$234,265	\$332,475



Streets Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-21-0101	Salaries	\$246,359	\$189,217	\$203,960	\$135,333	\$219,670
01-5-21-0102	Overtime	\$1,984	\$2,273	\$2,500	\$679	\$2,500
01-5-21-0105	Longevity	\$1,300	\$650	\$780	\$780	\$630
01-5-21-0106	Merit Pay	\$0	\$0	\$4,550	\$0	\$14,560
01-5-21-0300	Insurance	\$43,302	\$28,307	\$46,440	\$23,007	\$47,040
01-5-21-0301	Social Security	\$19,146	\$14,743	\$16,190	\$10,578	\$18,160
01-5-21-0302	TMRS	\$25,308	\$18,109	\$20,570	\$13,812	\$24,430
01-5-21-0303	Worker's Comp	\$15,168	\$9,311	\$10,170	\$4,472	\$11,020
01-5-21-0401	Dues Subscriptions & Education	\$0	\$0	\$500	\$0	\$500
01-5-21-0403	Travel & Motel	\$0	\$32	\$500	\$0	\$500
01-5-21-1101	Office Supplies	\$635	\$433	\$800	\$504	\$800
01-5-21-1102	Clothing Supplies	\$9,382	\$5,014	\$5,120	\$2,573	\$4,970
01-5-21-1103	Fuel Supplies	\$48,374	\$66,775	\$70,000	\$31,600	\$63,200
01-5-21-1104	Tools & Supplies	\$4,748	\$3,902	\$4,000	\$3,674	\$6,000
01-5-21-1105	Equipment	\$1,182	\$670	\$2,500	\$4,623	\$2,500
01-5-21-1107	Chemical Supplies-Weed Control	\$19,088	\$388	\$5,000	\$1,078	\$5,000
01-5-21-1111	Traffic Control Supplies	\$6,010	\$9,728	\$7,500	\$5,607	\$7,500
01-5-21-1119	Safety Equipment	\$3,132	\$3,478	\$4,800	\$1,442	\$4,800
01-5-21-2206	Maintenance of Vehicles	\$6,044	\$5,819	\$12,300	\$10,625	\$12,300
01-5-21-2209	Maintenance of Street Sign	\$17,634	\$14,429	\$20,000	\$36,946	\$29,000
01-5-21-2250	Maintenance of Other Equip	\$14,290	\$47,615	\$28,000	\$17,485	\$28,000
01-5-21-3301	Rental	\$1,290	\$0	\$0	\$0	\$0
01-5-21-3302	Property & Equipment Insurance	\$11,420	\$18,533	\$18,000	\$14,918	\$21,000
01-5-21-3307	Communications	\$4,511	\$4,857	\$1,200	\$1,135	\$1,200
01-5-21-3308	Electric Services	\$150,361	\$177,846	\$175,600	\$124,391	\$177,800
01-5-21-3401	Contracted Services	\$0	\$0	\$0	\$0	\$0
01-5-21-5510	Machinery/Equipment	\$1,104,844	\$0	\$334,000	\$334,000	\$347,000
01-5-21-5520	Vehicle	\$6,197	\$7,779	\$11,500	\$5,866	\$7,800
01-5-21-7956	Property Insurance Claims	\$0	\$7,392	\$0	\$0	\$0
STREETS		\$1,761,708	\$637,299	\$1,006,480	\$785,129	\$1,057,880



Parks Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-23-0101	Salaries	\$171,673	\$161,377	\$190,530	\$127,458	\$196,220
01-5-23-0102	Overtime	\$658	\$494	\$750	\$600	\$750
01-5-23-0105	Longevity	\$1,690	\$1,950	\$3,460	\$3,380	\$5,620
01-5-23-0106	Merit Pay	\$0	\$0	\$0	\$0	\$18,720
01-5-23-0300	Insurance	\$31,604	\$32,000	\$36,240	\$26,733	\$41,280
01-5-23-0301	Social Security	\$13,055	\$12,158	\$14,900	\$10,036	\$16,940
01-5-23-0302	TMRS	\$17,444	\$16,189	\$18,930	\$13,120	\$22,780
01-5-23-0303	Worker's Comp	\$2,967	\$3,826	\$4,390	\$1,945	\$4,640
01-5-23-0401	Dues Subscriptions & Education	\$0	\$0	\$900	\$0	\$0
01-5-23-0403	Travel and Motel	\$0	\$0	\$500	\$0	\$500
01-5-23-1101	Office Supplies	\$168	\$290	\$500	\$145	\$500
01-5-23-1102	Clothing Supplies	\$3,828	\$2,142	\$2,330	\$1,054	\$1,850
01-5-23-1103	Fuel Supplies	\$7,357	\$10,904	\$10,600	\$6,442	\$9,500
01-5-23-1104	Tools & Supplies	\$2,503	\$4,073	\$5,400	\$4,853	\$5,400
01-5-23-1105	Equipment	\$78	\$55	\$6,000	\$0	\$2,150
01-5-23-1112	Botanical Supplies	\$0	\$587	\$10,000	\$3,013	\$5,000
01-5-23-1119	Safety Equipment	\$367	\$888	\$1,500	\$414	\$1,000
01-5-23-2201	Maintenance of Buildings	\$509	\$330	\$3,000	\$55	\$500
01-5-23-2206	Maintenance of Vehicles	\$1,306	\$2,183	\$5,500	\$3,350	\$3,000
01-5-23-2210	Maintenance of Walks & Fences	\$1,530	\$1,763	\$5,000	\$0	\$1,000
01-5-23-2211	Maintenance of Mach/Tool	\$207	\$1,101	\$7,000	\$1,049	\$2,800
01-5-23-2212	Maintenance of Sprinkler System	\$3,661	\$3,588	\$6,500	\$125	\$3,500
01-5-23-3301	Rental	\$0	\$1,341	\$500	\$0	\$0
01-5-23-3302	Property & Equipment Insurance	\$4,364	\$5,564	\$5,500	\$4,138	\$6,100
01-5-23-3307	Communications/Radios	\$2,430	\$2,392	\$1,400	\$529	\$800
01-5-23-3308	Electric Service	\$10,136	\$12,073	\$12,000	\$10,276	\$14,200
01-5-23-5520	Vehicle	\$4,604	\$5,309	\$6,300	\$23,108	\$33,200
PARKS		\$282,139	\$515,658	\$359,630	\$241,823	\$397,950



Cemetery Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-24-0101	Salaries	\$77,647	\$79,197	\$83,190	\$61,563	\$83,470
01-5-24-0102	Overtime	\$419	\$516	\$500	\$300	\$500
01-5-24-0105	Longevity	\$2,210	\$2,470	\$5,460	\$5,460	\$7,180
01-5-24-0106	Merit Pay	\$0	\$0	\$0	\$0	\$5,200
01-5-24-0300	Insurance	\$12,887	\$12,973	\$14,520	\$10,865	\$14,520
01-5-24-0301	Social Security	\$6,008	\$6,128	\$6,710	\$5,208	\$7,380
01-5-24-0302	TMRS	\$8,080	\$8,084	\$9,940	\$6,910	\$9,920
01-5-24-0303	Worker's Comp	\$2,360	\$1,415	\$3,690	\$1,620	\$3,890
01-5-24-1101	Office Supplies	\$199	\$421	\$500	\$75	\$500
01-5-24-1102	Clothing Supplies	\$1,224	\$821	\$850	\$556	\$810
01-5-24-1103	Fuel Supplies	\$4,484	\$7,775	\$6,300	\$4,394	\$6,700
01-5-24-1104	Tools & Supplies	\$1,733	\$368	\$1,000	\$1,249	\$750
01-5-24-1105	Equipment	\$0	\$55	\$1,000	\$0	\$1,000
01-5-24-1112	Botanical Supplies	\$0	\$0	\$5,000	\$197	\$1,500
01-5-24-1119	Safety Equipment	\$10	\$358	\$800	\$169	\$800
01-5-24-2201	Maintenance of Buildings	\$1,136	\$0	\$1,000	\$0	\$500
01-5-24-2206	Maintenance of Vehicles	\$527	\$56	\$2,000	\$0	\$0
01-5-24-2210	Maintenance of Walks & Fences	\$0	\$321	\$2,000	\$403	\$2,000
01-5-24-2211	Maintenance of Mach/Tool	\$0	\$1,127	\$5,000	\$67	\$2,000
01-5-24-2212	Maintenance of Sprinkler System	\$1,869	\$1,575	\$3,000	\$0	\$1,500
01-5-24-3302	Property & Equipment Insurance	\$237	\$241	\$360	\$220	\$500
01-5-24-3307	Communications	\$0	\$0	\$600	\$0	\$600
01-5-24-3308	Electric Services	\$186	\$252	\$300	\$198	\$300
01-5-24-3410	Computer Support- Tyler Tech	\$896	\$941	\$1,000	\$988	\$1,100
01-5-24-5520	Vehicle	\$5,604	\$7,779	\$1,100	\$0	\$0
CEMETERY		\$127,717	\$132,871	\$155,820	\$100,443	\$152,620



		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-27-0101	Salaries	\$281,483	\$379,681	\$403,290	\$337,953	\$537,860
01-5-27-0102	Overtime	\$1,276	\$3,227	\$500	\$234	\$500
01-5-27-0105	Longevity	\$5,720	\$6,240	\$10,400	\$10,400	\$17,790
01-5-27-0106	Merit Pay	\$0	\$0	\$430	\$0	\$28,080
01-5-27-0300	Insurance	\$45,772	\$55,225	\$76,800	\$64,844	\$96,120
01-5-27-0301	Social Security	\$20,833	\$28,532	\$31,470	\$26,705	\$44,700
01-5-27-0302	TMRS	\$26,265	\$34,950	\$39,990	\$35,364	\$60,120
01-5-27-0303	Workers' Comp	-\$467	\$4,317	\$7,300	\$2,818	\$7,820
01-5-27-0401	Dues Subscriptions & Educa	\$1,475	\$2,041	\$1,050	\$244	\$1,100
01-5-27-0403	Travel and Motel	\$132	\$2,294	\$1,250	\$0	\$1,100
01-5-27-1101	Office Supplies	\$1,765	\$1,328	\$2,500	\$1,181	\$2,800
01-5-27-1102	Clothing Supplies	\$453	\$1,518	\$2,120	\$1,090	\$3,080
01-5-27-1103	Fuel Supplies	-\$5,204	\$6,296	\$7,000	\$5,917	\$8,900
01-5-27-1104	Tools & Supplies	\$348	\$251	\$1,000	\$764	\$10,200
01-5-27-1105	Equipment	\$768	\$381	\$600	\$0	\$6,900
01-5-27-1119	Safety Equipment	\$331	\$904	\$1,100	\$801	\$2,600
01-5-27-2201	Maintenance of Building	\$2,009	\$19,089	\$1,500	\$1,405	\$2,400
01-5-27-2206	Maintenance of Vehicles	\$3,862	\$817	\$1,600	\$3,366	\$3,000
01-5-27-2219	Maintenance of Fences	\$0	\$89	\$400	\$93	\$400
01-5-27-2250	Maintenance of Other Equip	\$1,004	\$899	\$1,500	\$2,509	\$2,250
01-5-27-3302	Property & Equipment Insur	\$907	\$3,275	\$3,500	\$1,102	\$5,500
01-5-27-3306	Rental-Lease (Xerox)	\$3,920	\$3,768	\$4,500	\$2,674	\$3,400
01-5-27-3307	Communications	\$3,910	\$3,084	\$2,200	\$1,917	\$3,700
01-5-27-3308	Electric Service	\$1,357	\$1,368	\$1,400	\$943	\$3,700
01-5-27-3315	Security	\$0	\$0	\$500	\$0	\$0
01-5-27-5510	Machinery/Equipment	\$0	\$4,000	\$0	\$0	\$0
01-5-27-5520	Vehicle	\$4,000	\$0	\$5,100	\$0	\$7,800
01-5-27-7956	Property Insurance Claims	\$0	\$0	\$0	\$0	\$0
PUBLIC WORKS		\$401,918	\$563,576	\$609,000	\$502,322	\$861,820



		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
01-5-29-0101	Salaries	\$57,612	\$59,689	\$62,780	\$46,717	\$63,350
01-5-29-0105	Longevity	\$2,340	\$2,470	\$5,200	\$5,200	\$6,560
01-5-29-0106	Merit Pay	\$0	\$0	\$0	\$0	\$2,080
01-5-29-0300	Insurance	\$13,206	\$13,292	\$15,600	\$11,700	\$15,600
01-5-29-0301	Social Security	\$3,948	\$4,113	\$6,280	\$3,624	\$5,510
01-5-29-0302	TMRS	\$6,033	\$6,115	\$7,980	\$5,323	\$7,410
01-5-29-0303	Workers' Comp	\$15	\$82	\$170	\$76	\$180
01-5-29-0401	Dues Subscriptions & Education	\$2,836	\$2,516	\$4,000	\$2,788	\$4,500
01-5-29-0403	Travel and Motel	\$0	\$0	\$1,500	\$75	\$1,500
01-5-29-1101	Office Supplies/Equipment	\$1,184	\$899	\$1,000	\$502	\$1,300
01-5-29-2201	Maintenance of Building	\$237	\$213	\$0	\$0	\$0
01-5-29-3302	Property & Equipment Insurance	\$209	\$214	\$300	\$196	\$400
01-5-29-3311	Utilities	\$0	\$0	\$0	\$0	\$0
01-5-29-3313	Programming (HAPPY Software)	\$5,970	\$6,179	\$6,400	\$5,326	\$6,620
HOUSING ADMIN		\$93,589	\$95,781	\$111,210	\$81,527	\$115,010



Capital Improvement

CAPITAL IMPROVEMENTS		2019-2020 ADOPTED BUDGET	2020-2021 ADOPTED BUDGET	2021-2022 ADOPTED BUDGET	2023-2024 ADOPTED BUDGET
STREETS					
	938M WHEEL LOADER				\$286,320
	TOTAL	\$0	\$0	\$0	\$286,320
WATER					
	Sampling Stations	\$80,000	\$17,000	\$20,000	\$40,000
	TOTAL	\$80,000	\$17,000	\$20,000	\$40,000
SEWER					
	Clarifier/Pond Rehab/New Pond	\$0		\$1,000,000	\$1,000,000
	Scada	\$250,000	\$250,000		\$300,000
	TOTAL	\$250,000	\$250,000	\$1,000,000	\$1,300,000
RO PLANT					
	RO Membrane	\$240,000			
	Mid Size Maintainer	\$30,000			\$240,000
	TOTAL	\$270,000	\$0	\$0	\$240,000
GAS					
	Ditch Witch RT125 w/ attachments		\$200,000	\$250,000	\$250,000
	TOTAL	\$0	\$200,000	\$250,000	\$250,000
SANITATION					
	Replacement for 3yd container	\$130,000	\$75,000		\$150,000
	Sanitation Truck	\$214,000			\$250,000
	TOTAL	\$344,000	\$75,000	\$0	\$400,000
LANDFILL					
	Vermeer Grinder	\$460,000	\$460,000	\$395,000	\$400,000
	Loader	\$100,000	\$100,000	\$275,000	\$275,000
	Landfill Expansion Project-construction	\$1,000,000	\$1,600,000		\$2,200,000
	TOTAL	\$1,560,000	\$2,160,000	\$670,000	\$2,875,000
TOTAL CAPITAL IMPROVEMENTS		\$2,504,000	\$2,702,000	\$1,940,000	\$5,391,320

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
02-4-00-4210	Other Income	\$0	\$0	\$0	\$0	\$0
02-4-00-4440	Sales Tax	\$526,892	\$516,479	\$600,000	\$421,547	\$640,000
HB 445		\$526,892	\$516,479	\$600,000	\$421,547	\$640,000

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
02-5-00-0101	Salaries	\$169,586	\$170,173	\$187,180	\$138,745	\$184,680
02-5-00-0102	Overtime	\$866	\$3,523	\$1,000	\$685	\$1,000
02-5-00-0105	Longevity	\$2,600	\$3,120	\$7,830	\$5,720	\$8,430
02-5-00-0106	Merit Pay	\$0	\$0	\$0	\$0	\$17,680
02-5-00-0300	Insurance	\$32,947	\$32,907	\$42,480	\$26,596	\$42,480
02-5-00-0301	Social Security	\$12,591	\$12,895	\$15,000	\$11,037	\$16,210
02-5-00-0302	TMRS	\$17,452	\$17,442	\$19,060	\$14,807	\$21,800
02-5-00-0303	Worker's Comp	\$6,419	\$6,166	\$9,130	\$3,908	\$9,460
02-5-00-3315	Repairs & Materials	\$268,955	\$346,423	\$541,320	\$161,129	\$309,880
02-5-00-4702	Tax Note Debt Service	\$0	\$100,000	\$0	\$0	\$0
02-5-00-5510	Machinery/Equipment	\$115,057	\$8,799	\$27,000	\$4,081	\$28,380
HB 445		\$626,473	\$701,448	\$850,000	\$366,708	\$640,000



Court Technology

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
03-4-00-6100	Municipal Court Technology	\$134	\$145	\$700	\$65	\$700
COURT TECH		\$134	\$145	\$700	\$65	\$700

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
03-5-00-6505	Computers/ Software	\$1,897	\$0	\$700	\$0	\$700
COURT TECH		\$1,897	\$0	\$700	\$0	\$700



Recreation Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
04-4-50-4210	Miscellaneous Income	\$3,231	\$350	\$1,000	\$375	\$1,000
04-4-50-5150	FSISD Recreation Contribution	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
04-4-50-5151	County Recreation Contribution	\$120,000	\$120,000	\$120,000	\$105,000	\$120,000
04-4-50-5201	City Recreation Concession	\$500	\$1,050	\$1,700	\$800	\$3,000
04-4-50-5202	City Contribution	\$120,000	\$120,000	\$120,000	\$90,000	\$120,000
04-4-50-5204	CVB (Team Tournaments)	\$10,000	\$12,100	\$10,000	\$1,500	\$5,000
04-4-50-5210	Baseball	\$605	\$15,470	\$17,000	\$14,550	\$17,000
04-4-50-5212	Volleyball	\$3,870	\$4,250	\$7,500	\$0	\$7,500
04-4-50-5213	Softball	\$360	\$5,715	\$7,000	\$4,950	\$7,000
04-4-50-5220	General Registration	\$5,239	\$1,821	\$2,500	\$1,637	\$3,000
04-4-50-5221	Summer Registration	\$0	\$0	\$500	\$1,760	\$3,000
04-4-50-5225	Tournament	\$1,050	\$2,100	\$3,000	\$3,250	\$4,000
04-4-50-5241	Facility Rental	\$405	\$20	\$0	\$325	\$1,000
04-4-50-5250	Soccer	\$4,865	\$4,175	\$5,500	\$0	\$5,500
04-4-50-5251	Football	\$6,695	\$10,584	\$15,000	\$690	\$15,000
04-4-50-5252	Youth Basketball	\$3,910	\$16,752	\$18,000	\$19,170	\$20,000
04-4-50-7956	Insurance Recovery	\$0	\$0	\$0	\$13,015	\$0
		\$316,230	\$349,887	\$364,200	\$292,522	\$367,500

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
04-5-50-0101	Salaries	\$131,994	\$137,833	\$144,520	\$107,092	\$146,440
04-5-50-0102	Overtime	\$1,496	\$2,701	\$2,500	\$1,333	\$2,500
04-5-50-0104	Stipend	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
04-5-50-0105	Longevity	\$520	\$910	\$1,820	\$2,600	\$4,060
04-5-50-0106	Merit Pay	\$0	\$0	\$0	\$0	\$7,320
04-5-50-0300	Insurance	\$22,267	\$22,171	\$25,080	\$18,773	\$25,080
04-5-50-0301	Social Security	\$10,325	\$10,843	\$11,570	\$8,900	\$12,450
04-5-50-0302	TMRS	\$12,850	\$12,888	\$14,710	\$10,730	\$16,490
04-5-50-0303	Worker's Comp.	\$37	\$1,151	\$1,290	\$1,134	\$1,400
04-5-50-0401	Dues Subscriptions & Education	\$60	\$290	\$600	\$0	\$300
04-5-50-0403	Travel & Motel	\$902	\$1,463	\$1,500	\$0	\$1,500
04-5-50-0404	Tournament Travel & Motel	\$19,975	\$8,050	\$12,650	\$0	\$12,000
04-5-50-0411	Tournament Registration Fees	\$1,200	\$1,590	\$800	\$1,100	\$800
04-5-50-1101	Office Supplies	\$475	\$997	\$1,000	\$395	\$800
04-5-50-1103	Fuel Supplies	\$1,032	\$2,709	\$1,600	\$1,919	\$2,200
04-5-50-2204	Maintenance of Office Equip	\$2,792	\$2,931	\$3,500	\$1,592	\$3,500
04-5-50-2206	Maintenance of Vehicles	\$4,079	\$579	\$500	\$1,133	\$1,000
04-5-50-3220	Recreation Sup Insurance	\$1,124	\$1,124	\$1,200	\$1,124	\$1,150
04-5-50-3302	Property & Equipment Insurance	\$1,469	\$1,555	\$2,000	\$1,647	\$2,300
04-5-50-3307	Communications	\$6,329	\$5,104	\$5,100	\$3,276	\$4,500
04-5-50-3409	Office Equipment	\$1,207	\$456	\$800	\$323	\$500
04-5-50-3501	Summer Recreation-Personnel	\$0	\$0	\$2,000	\$2,541	\$2,000
04-5-50-3502	Summer Recreation- Supplies	\$0	\$0	\$400	\$243	\$300
04-5-50-3602	Physical Cond.-Supplies	\$490	\$578	\$1,000	\$543	\$1,000
04-5-50-3616	Computer Support-Tyler Tech	\$2,560	\$5,788	\$6,500	\$6,123	\$6,500
04-5-50-3701	Youth Basketball-Personnel	\$3,785	\$16,020	\$14,000	\$13,560	\$13,500
04-5-50-3702	Youth Basketball-Supplies	\$2,691	\$3,987	\$2,520	\$2,519	\$2,000
04-5-50-3703	Basketball Uniforms	\$1,771	\$9,662	\$11,095	\$10,480	\$11,000
04-5-50-3704	Basketball Awards	\$0	\$930	\$1,120	\$1,116	\$1,000
04-5-50-3820	Girls Softball-Personnel	\$4,390	\$2,860	\$2,500	\$2,810	\$2,000
04-5-50-3821	Girls Softball-Supplies	\$1,240	\$4,553	\$4,170	\$4,081	\$3,000
04-5-50-3822	Softball Uniforms	\$3,070	\$3,119	\$3,000	\$2,874	\$2,000
04-5-50-3823	Softball Awards	\$393	\$730	\$800	\$0	\$700
04-5-50-3840	Flag Football-Personnel	\$0	\$6,224	\$7,475	\$7,475	\$6,500
04-5-50-3841	Flag Football - Supplies	\$1,234	\$6,818	\$1,900	\$1,805	\$5,000



Recreation Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
04-5-50-3842	Football Uniforms	\$3,148	\$7,574	\$3,785	\$1,878	\$3,000
04-5-50-3843	Football Awards	\$0	\$1,700	\$1,235	\$1,140	\$1,200
04-5-50-3850	Summer Baseball- Personnel	\$5,500	\$5,730	\$6,000	\$5,330	\$4,500
04-5-50-3851	Summer Baseball-Supplies	\$3,659	\$14,950	\$7,300	\$7,021	\$4,000
04-5-50-3852	Baseball Uniforms	\$11,524	\$12,009	\$12,560	\$13,135	\$12,000
04-5-50-3853	Baseball Awards	\$1,035	\$1,271	\$1,005	\$1,005	\$1,000
04-5-50-3854	Charter Fees	\$1,786	\$2,445	\$3,750	\$2,151	\$2,000
04-5-50-3865	Soccer Supplies	\$1,789	\$780	\$800	\$795	\$500
04-5-50-3866	Soccer Personnel	\$0	\$2,285	\$1,350	\$1,340	\$1,300
04-5-50-3867	Soccer Uniforms	\$0	\$4,245	\$2,050	\$2,049	\$2,000
04-5-50-3868	Soccer Awards	\$0	\$0	\$180	\$180	\$250
04-5-50-3869	Volleyball Uniforms	\$1,890	\$3,186	\$0	\$0	\$2,500
04-5-50-3870	Girls Volleyball Supplies	\$1,786	\$15,468	\$600	\$600	\$660
04-5-50-3871	Volleyball - Personnel	\$0	\$2,585	\$4,365	\$4,365	\$3,000
04-5-50-3874	Tournament Supplies	\$4,036	\$7,129	\$4,100	\$5,100	\$3,000
04-5-50-3876	Racquetball Court	\$0	\$0	\$500	\$0	\$500
04-5-50-3877	Tournament Officials	\$18,983	\$15,383	\$16,000	\$14,535	\$12,000
04-5-50-3878	Volleyball Awards	\$0	\$0	\$300	\$255	\$300
04-5-50-3881	Field Supplies	\$1,295	\$2,287	\$2,000	\$4,413	\$2,000
04-5-50-3885	Miscellaneous	\$1,943	\$3,923	\$2,000	\$1,821	\$1,500
04-5-50-4622	Contract labor	\$400	\$300	\$700	\$400	\$500
04-5-50-5520	Vehicle	\$0	\$1,528	\$0	\$3,471	\$4,600
04-5-50-7956	Property Insurance Claims	\$0	\$0	\$0	\$0	\$0
RECREATION		\$302,930	\$383,790	\$364,200	\$292,623	\$367,500



Convention and Visitor's Bureau

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
22-4-60-1600	Occupancy Tax Income	\$1,074,172	\$1,324,511	\$1,200,000	\$663,247	\$1,300,000
22-4-60-1603	CVB Special Events Vendor	\$1,140	\$3,190	\$500	\$350	\$1,500
22-4-60-4203	Sale of Assets	\$45,264	\$2,137	\$1,000	\$0	\$0
22-4-60-4220	Interest Earned	\$2,138	\$4,914	\$0	\$14,736	\$15,000
22-4-60-4250	Misc Income	\$6,750	\$1,572	\$600	\$0	\$600
22-4-60-7956	Insurance Recovery	\$0	\$2,855	\$1,000	\$10,496	\$0
CVB		\$1,131,964	\$1,514,025	\$1,203,100	\$688,079	\$1,317,100

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
22-5-60-0101	Salaries	\$223,347	\$236,351	\$259,360	\$120,076	\$168,700
22-5-60-0102	Overtime	\$2,187	\$3,772	\$2,500	\$160	\$2,500
22-5-60-0104	Special Events-Labor	\$43,272	\$10,123	\$15,000	\$1,351	\$10,000
22-5-60-0105	Longevity	\$5,980	\$6,760	\$4,010	\$5,720	\$8,120
22-5-60-0106	Merit Pay	\$0	\$0	\$3,090	\$0	\$13,520
22-5-60-0300	Insurance	\$47,602	\$36,248	\$43,440	\$22,154	\$37,320
22-5-60-0301	Social Security	\$19,710	\$18,959	\$21,730	\$9,856	\$15,520
22-5-60-0302	TMRS	\$27,466	\$25,094	\$27,610	\$11,416	\$20,880
22-5-60-0303	Worker's Comp	\$1,647	\$2,606	\$2,840	\$981	\$2,120
22-5-60-0401	Dues Subscriptions & Education	\$552	\$1,531	\$5,000	\$1,367	\$5,000
22-5-60-0403	Travel & Motel	\$0	\$0	\$2,500	\$0	\$3,000
22-5-60-1101	Office Supplies	\$10,164	\$7,786	\$5,000	\$4,700	\$8,000
22-5-60-1102	Clothing Supplies	\$1,545	\$2,090	\$1,500	\$338	\$1,500
22-5-60-1103	Fuel Supplies	\$2,548	\$3,701	\$3,400	\$1,620	\$3,400
22-5-60-1104	Tools & Supplies	\$2,312	\$1,954	\$2,000	\$734	\$3,000
22-5-60-1119	Safety Equipment	\$352	\$355	\$500	\$0	\$1,000
22-5-60-1300	CVB Property Maintenance	\$301,711	\$493,077	\$42,000	\$48,574	\$60,000
22-5-60-1301	CVB Property Utilities	\$25,956	\$53,870	\$60,000	\$33,117	\$80,000
22-5-60-1302	CVB Property Insurance	\$10,583	\$12,079	\$20,000	\$6,275	\$30,000
22-5-60-1327	Chamber of Commerce	\$69,000	\$51,000	\$54,600	\$29,517	\$54,600
22-5-60-1535	Historical Society Contract	\$160,000	\$160,000	\$160,000	\$93,333	\$160,000
22-5-60-1576	Postage / Shipping	\$502	\$621	\$1,000	\$55	\$1,000
22-5-60-2206	Maintenance of Vehicle	\$418	\$4,364	\$2,000	\$211	\$2,000
22-5-60-2250	Maintenance of Other Equipment	\$3,559	\$2,885	\$1,500	\$884	\$1,500
22-5-60-3301	Rental - Leases (Xerox)	\$1,542	\$4,211	\$4,000	\$2,490	\$4,100
22-5-60-3307	Communications	\$6,069	\$5,713	\$5,600	\$2,960	\$4,900
22-5-60-3313	Professional Services	\$22,425	\$0	\$9,000	\$8,000	\$9,000
22-5-60-3320	Audit & Accounting Service	\$25,000	\$25,000	\$25,000	\$14,583	\$25,000
22-5-60-4601	Advertising - Printed	\$24,422	\$84,679	\$45,000	\$17,618	\$45,000
22-5-60-4603	Advertising - Outdoor	\$24,852	\$27,824	\$30,000	\$17,654	\$27,000
22-5-60-4610	Water Carnival Contract	\$9,500	\$15,000	\$10,000	\$0	\$10,000
22-5-60-4611	BBORR Contract	\$30,000	\$75,000	\$80,000	\$60,000	\$80,000
22-5-60-4613	Fourth of July - Chamber	\$12,094	\$7,705	\$0	\$0	\$0
22-5-60-4615	Non-Contracted Events	\$56,336	\$73,857	\$176,620	\$69,521	\$388,120
22-5-60-4617	Fall Fest	\$59	\$18,763	\$20,000	\$396	\$20,000
22-5-60-4619	Downtown Association Expense	\$3,252	\$0	\$0	\$0	\$0

2023 - 2024



Convention and Visitor's Bureau

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
22-5-60-4623	Sheepdog Trails	\$10,000	\$10,000	\$0	\$0	\$0
22-5-60-4625	Meetings & Conventions	\$3,262	\$7,599	\$10,000	\$982	\$5,000
22-5-60-4630	Community Theater	\$8,616	\$6,300	\$6,300	\$3,600	\$6,300
22-5-60-4648	Pop Warner	\$10,000	\$10,000	\$0	\$0	\$0
22-5-60-4649	Class Reunion	\$14,339	\$6,630	\$0	\$0	\$0
22-5-60-4650	Main Street Dance	\$17,433	\$10,980	\$0	\$0	\$0
22-5-60-4651	Livestock Show Dance	\$0	\$5,500	\$0	\$0	\$0
22-5-60-5175	Fort Rehabilitation & Repair	\$35,000	\$12,100	\$0	\$0	\$0
22-5-60-5510	Machinery/Equipment	\$146,326	\$220,126	\$0	\$0	\$0
22-5-60-5530	Building Purchase	\$1,497,988	\$0	\$0	\$0	\$0
CVB		\$2,918,928	\$1,762,213	\$1,162,100	\$590,243	\$1,317,100



Housing Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
06-4-00-4221	Interest Earned	\$116	\$108	\$70	\$386	\$600
06-4-00-5000	HAP Revenue	\$404,559	\$477,504	\$415,180	\$396,942	\$517,650
06-4-00-5001	CARES Act Revenue	\$0	\$0	\$0	\$0	\$0
06-4-00-5700	Admin Revenue	\$46,324	\$59,764	\$50,790	\$55,023	\$63,930
06-4-00-5800	Fraud Recovery-Restricted	\$4,123	\$2,243	\$2,500	\$2,933	\$3,600
06-4-00-5801	Fraud Recovery-Unrestricted	\$4,123	\$2,243	\$2,500	\$2,933	\$3,600
HOUSING AUTHORITY		\$459,245	\$541,861	\$471,040	\$458,217	\$589,380

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
06-5-00-3306	CARES Act Expenses	\$4,752	\$11,859	\$0	\$0	\$0
06-5-00-3308	Stockton Village Apt. Assistance	\$16,901	\$12,536	\$14,000	\$10,362	\$14,500
06-5-00-3320	Audit & Accounting Service	\$46,324	\$59,764	\$53,360	\$62,578	\$68,130
06-5-00-3522	Rent Payments 003,004,006,	\$392,499	\$469,367	\$403,680	\$387,322	\$506,750
HOUSING AUTHORITY		\$460,476	\$553,526	\$471,040	\$460,262	\$589,380



Economic Development Corporation 4A

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
20-4-40-2010	Sales Tax	\$526,892	\$516,479	\$600,000	\$421,547	\$640,000
20-4-40-4202	Rental & Lease	\$50,198	\$53,233	\$40,000	\$49,278	\$45,000
20-4-40-4203	Land Sales	\$33,900	-\$16,257	\$0	\$0	\$0
20-4-40-4221	Interest Earned	\$3,429	\$22,744	\$3,000	\$106,020	\$50,000
20-4-40-4250	Miscellaneous Income	\$0	\$1,600	\$0	\$0	\$0
20-4-40-5220	County Funds	\$100,000	\$100,000	\$200,000	\$0	\$200,000
20-4-40-5510	4B Contract	\$50,000	\$75,000	\$75,000	\$56,250	\$75,000
20-4-40-7956	Insurance Recovery	\$0	\$0	\$0	\$13,462	\$0
EDC 4A		\$764,418	\$752,798	\$918,000	\$646,557	\$1,010,000

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
20-5-40-0101	Salaries	\$90,602	\$108,906	\$147,490	\$109,106	\$147,540
20-5-40-0105	Longevity	\$260	\$390	\$3,280	\$4,680	\$6,240
20-5-40-0106	Merit Pay	\$0	\$0	\$0	\$0	\$4,160
20-5-40-0300	Insurance	\$6,444	\$7,909	\$14,880	\$11,129	\$14,880
20-5-40-0301	Social Security	\$6,993	\$7,917	\$11,540	\$9,039	\$12,090
20-5-40-0302	TMRS	\$1,192	-\$2,964	\$14,660	\$11,684	\$16,260
20-5-40-0303	Worker's Comp	\$15	\$124	\$390	\$603	\$410
20-5-40-0403	Meeting & Travel & Motel	\$461	\$11,104	\$5,000	\$4,864	\$12,000
20-5-40-0410	Dues & Membership	\$1,050	\$525	\$8,650	\$8,625	\$9,000
20-5-40-1101	Office Supplies/Equipment	\$3,607	\$4,066	\$2,000	\$226	\$9,000
20-5-40-1102	Uniforms	\$0	\$63	\$1,000	\$276	\$1,000
20-5-40-1103	Fuel Supplies	\$869	\$1,289	\$1,600	\$1,219	\$1,500
20-5-40-1104	Tools & Supplies	\$0	\$0	\$0	\$112	\$500
20-5-40-2206	Maintenance of Vehicle	\$193	\$8	\$500	\$472	\$500
20-5-40-3302	Property & Equipment Insurance	\$1,142	\$1,526	\$3,000	\$1,219	\$3,400
20-5-40-3307	Communication	\$579	\$579	\$600	\$437	\$600
20-5-40-3308	Electric Service	\$0	\$0	\$0	\$73	\$400
20-5-40-3318	Loans & Business Exploration	\$41,000	\$297,407	\$330,780	0	\$471,620
20-5-40-3319	Commercial Infrastructure	\$11,165	\$14,910	\$150,000	\$58,000	\$150,000
20-5-40-3320	Audit & Accounting Service	\$20,000	\$20,000	\$20,000	\$15,000	\$20,000
20-5-40-3321	Professional Services	\$8,100	\$5,400	\$10,000	\$5,400	\$10,000
20-5-40-3322	Legal & Special Services	\$10,652	\$3,077	\$5,000	\$217	\$5,000
20-5-40-3323	Support	\$37,800	\$53,400	\$53,400	\$40,050	\$53,400
20-5-40-3326	Workforce Training (WRTTC)	\$0	\$38,919	\$39,000	\$38,919	\$39,000
20-5-40-3424	Promotions	\$1,643	\$1,163	\$5,000	3,871	\$5,000
20-5-40-3500	Contract Labor-Maintenance	\$0	\$1,977	\$10,430	7,814	\$10,000
20-5-40-3501	IT Support	\$2,631	\$4,800	\$4,800	\$5,419	\$6,500
20-5-40-5520	Vehicle	\$0	\$0	\$75,000	\$37,377	\$0
20-5-40-6800	Depreciation Expense	\$29,186	\$31,642	\$0	\$0	\$0
20-5-40-7955	Property Insurance Claims	\$0	\$0	\$0	\$6,735	\$0
EDC 4A		\$275,582	\$614,136	\$918,000	\$382,564	\$1,010,000



Economic Development Corporation 4B

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
21-4-41-2010	Sales Tax	\$526,892	\$516,479	\$600,000	\$421,547	\$640,000
21-4-41-4221	Interest Earned	\$2,583	\$14,272	\$2,500	\$64,110	\$20,000
21-4-41-4250	Miscellaneous Income	\$0	\$657	\$0	\$0	\$0
EDC 4B		\$529,475	\$531,408	\$602,500	\$485,658	\$660,000

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
21-5-41-3302	Property & Equipment Insurance	\$419	\$428	\$500	\$391	\$500
21-5-41-3319	Business Rehab/Job Retainage	\$64,830	\$30,000	\$167,000	\$88,338	\$116,000
21-5-41-3320	Audit & Accounting Service	\$15,000	\$20,000	\$20,000	\$15,000	\$20,000
21-5-41-3321	Professional Services	\$0	\$0	\$2,500	\$0	\$2,500
21-5-41-3322	Legal & Special Services	\$1,647	\$1,854	\$1,500	\$3,924	\$5,000
21-5-41-3324	Workforce Training (WRTTC)	\$0	\$0	\$45,000	\$0	\$25,000
21-5-41-3470	Debt Retirement Sports Complex	\$41,000	\$41,000	\$41,000	\$0	\$41,000
21-5-41-3471	4A-4B Contract	\$50,000	\$75,000	\$75,000	\$56,250	\$75,000
21-5-41-3472	Community Development	\$0	\$2,500	\$200,000	\$245,846	\$350,000
21-5-41-5400	Improvements other than Bldg	\$149	\$0	\$50,000	\$33,105	\$25,000
EDC 4B		\$176,768	\$582,433	\$602,500	\$442,854	\$660,000



Enterprise Fund Summary

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
REVENUES					
Water	\$4,606,999	\$4,894,074	\$4,751,920	\$3,382,941	\$5,089,270
Sewer	\$1,569,260	\$1,623,820	\$1,549,250	\$1,227,064	\$1,611,780
Gas	\$1,546,828	\$1,713,400	\$1,454,900	\$1,299,824	\$1,579,820
Collection & Disposal	\$2,698,797	\$2,743,120	\$2,774,900	\$2,429,894	\$3,067,600
Utility Administration	\$16,281	\$2,607	\$1,000	\$0	\$500
TOTAL REVENUES	\$10,438,165	\$10,977,021	\$10,531,970	\$8,339,724	\$11,348,970

EXPENSES					
Water	\$4,233,523	\$4,585,042	\$704,510	\$2,939,365	\$810,380
Sewer	\$823,493	\$1,413,918	\$625,410	\$1,116,298	\$840,650
RO Plant	\$817,941	\$812,168	\$961,150	\$625,593	\$951,980
Gas	\$1,232,667	\$2,010,955	\$1,336,360	\$986,852	\$1,358,490
Solid Waste Collection	\$1,683,066	\$1,967,492	\$918,270	\$1,292,299	\$832,620
Solid Waste Disposal	\$624,897	\$766,241	\$666,860	\$517,200	\$772,470
Utility Administration	\$421,101	\$494,026	\$511,760	\$396,534	\$566,940
TOTAL EXPENSES	\$9,836,688	\$12,049,842	\$5,724,320	\$7,874,141	\$6,133,530

INTERFUND TRANSFERS					
Water & RO Plant (to General)	\$1,343,115	\$1,602,150	\$2,159,320	\$1,619,490	\$2,385,670
Water & RO Plant (to Debt Service)	\$260,000	\$260,000	\$0	\$0	\$0
Infrastructure Fund	\$894,206	\$851,579	\$800,000	\$496,172	\$800,000
Sewer (to General)	\$594,885	\$882,100	\$795,900	\$596,925	\$629,400
Gas (to General)	\$53,085	\$79,890	\$33,250	\$24,938	\$126,840
Collection & Disposal (to General)	\$804,818	\$966,810	\$1,019,180	\$764,385	\$1,273,530
TOTAL INTERFUND TRANSFERS	\$3,950,109	\$4,642,529	\$4,807,650	\$3,501,910	\$5,215,440



Enterprise Revenues

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-4-01-3001	Water Sales	\$3,713,016	\$3,946,210	\$3,744,220	\$2,729,483	\$4,081,570
10-4-01-3002	Water Taps & Lines	\$49,378	\$59,156	\$75,000	\$13,765	\$75,000
10-4-01-3003	Industrial Water Sales	\$0	\$0	\$0	\$0	\$0
10-4-01-3004	Special Assessment	\$719,432	\$743,924	\$800,000	\$494,330	\$800,000
10-4-01-3100	Disconnect Fee	\$43,841	\$46,250	\$46,000	\$32,693	\$46,000
10-4-01-3101	Returned Check Fees	\$1,260	\$1,284	\$1,000	\$455	\$1,000
10-4-01-3200	Water Deposit Transfer Fee	\$840	\$480	\$500	\$280	\$500
10-4-01-3305	Credit Card Processing	\$0	\$0	\$0	\$0	\$0
10-4-01-3402	BR/Riley Farms Grazing, Hay	\$24,564	\$24,600	\$26,400	\$1,400	\$26,400
10-4-01-3406	Miscellaneous Income-Water	\$4,338	\$12,260	\$12,000	\$1,961	\$12,000
10-4-01-3408	Hay Sales	\$0	\$1,096	\$2,000	\$0	\$2,000
10-4-01-3409	Land Lease	\$10,800	\$21,600	\$10,800	\$0	\$10,800
10-4-01-4206	Penalty on Billing	\$39,530	\$37,214	\$34,000	\$26,205	\$34,000
10-4-01-7956	Insurance Recovery	\$0	\$0	\$0	\$9,533	\$0
		\$4,606,999	\$4,894,074	\$4,751,920	\$3,310,104	\$5,089,270

10-4-02-3101	Sewer Charges	\$1,531,640	\$1,568,786	\$1,500,000	\$1,157,494	\$1,544,780
10-4-02-3102	Sewer Taps & Lines	\$9,580	\$20,144	\$20,000	\$29,239	\$35,000
10-4-02-3103	Capital Recovery Fee	\$12,500	\$19,000	\$14,000	\$12,923	\$14,000
10-4-02-4201	Interest Income	\$235	\$629	\$250	\$2,655	\$3,000
10-4-02-4206	Penalty on Billing	\$15,305	\$15,261	\$15,000	\$11,303	\$15,000
10-4-02-7956	Insurance Recovery	\$0	\$0	\$0	\$13,450	\$0
		\$1,569,260	\$1,623,820	\$1,549,250	\$1,227,064	\$1,611,780

10-4-03-7956	Insurance Recovery	\$0	\$0	\$0	\$72,837	\$0
		\$0	\$0	\$0	\$72,837	\$0

10-4-04-3001	Gas Sales	\$1,515,186	\$1,687,805	\$1,429,400	\$1,272,814	\$1,554,320
10-4-04-3002	Gas Taps & Lines	\$3,600	\$5,409	\$6,000	\$3,000	\$6,000
10-4-04-3200	Gas Deposit Transfer Fee	\$220	\$230	\$500	\$100	\$500
10-4-04-4206	Penalty on Billing	\$17,398	\$19,027	\$18,000	\$13,817	\$18,000
10-4-04-4250	Misc Income-Gas	\$7,711	\$930	\$1,000	\$315	\$1,000
10-4-04-7956	Insurance Recovery	\$2,713	\$0	\$0	\$9,778	\$0
		\$1,546,828	\$1,713,400	\$1,454,900	\$1,299,824	\$1,579,820

10-4-05-4206	Penalty on Billing	\$24,178	\$23,772	\$23,000	\$18,399	\$23,000
10-4-05-4250	Miscellaneous Income			\$0	\$120	\$0
10-4-05-7956	Insurance Recovery	\$19,687	\$0	\$0	\$6,296	\$0
10-4-05-8001	Sanitation Charges	\$2,007,996	\$1,995,768	\$2,020,700	\$1,568,760	\$2,064,400
10-4-05-8002	County Sanitation Charges	\$208,358	\$216,031	\$230,000	\$170,020	\$230,000
10-4-05-8003	Sanitation Bulk Charges	-\$4	\$0	\$0	\$0	\$0
		\$2,260,215	\$2,235,570	\$2,273,700	\$1,763,594	\$2,317,400

10-4-06-4206	Late Fees - Landfill	\$1,691	\$5,336	\$4,000	\$15,611	\$4,000
10-4-06-5700	Recycling	\$5,179	\$15,671	\$15,000	\$10,126	\$15,000
10-4-06-7956	Insurance Recovery	\$0	\$0	\$0	\$2,283	\$0
10-4-06-8500	Landfill Use Fee	\$361,989	\$412,539	\$400,000	\$579,180	\$650,000
10-4-06-8501	Landfill App Processing Fees	\$800	\$1,300	\$1,200	\$700	\$1,200
10-4-06-8502	Container Set Up Fee	\$300	\$1,250	\$1,000	\$850	\$1,000
10-4-06-8503	Roll-Off Container Haul Fees	\$7,875	\$14,025	\$12,000	\$13,300	\$17,000
10-4-06-8504	Roll-Off Container Rent	\$7,600	\$10,980	\$8,000	\$12,150	\$17,000
10-4-06-8510	Septic Disposal - Landfill	\$53,148	\$46,449	\$60,000	\$32,100	\$45,000
		\$438,582	\$507,550	\$501,200	\$666,300	\$750,200

10-4-07-4250	Miscellaneous Income-Utilities	\$16,281	\$0	\$1,000	\$0	\$500
10-4-07-7956	Insurance Recovery	\$0	\$2,607	\$0	\$0	\$0
		\$16,281	\$2,607	\$1,000	\$0	\$500

2023 - 2024



Water Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-01-0101	Salaries	\$197,248	\$221,140	\$236,230	\$168,276	\$243,700
10-5-01-0102	Overtime	\$10,099	\$9,055	\$9,000	\$8,350	\$9,000
10-5-01-0105	Longevity	\$1,430	\$3,380	\$4,010	\$5,720	\$6,240
10-5-01-0106	Merit Pay	\$0	\$0	\$0	\$0	\$13,520
10-5-01-0300	Insurance	\$45,107	\$39,756	\$47,280	\$29,468	\$55,680
10-5-01-0301	Social Security	\$15,425	\$16,828	\$19,070	\$13,965	\$20,850
10-5-01-0302	TMRS	\$256	\$28,037	\$24,230	\$18,720	\$28,040
10-5-01-0303	Worker's Comp	\$3,413	\$4,550	\$6,970	\$3,039	\$7,420
10-5-01-0401	Dues Subscriptions & Education	\$2,451	\$2,748	\$2,800	\$2,501	\$4,020
10-5-01-0403	Travel & Motel	\$0	\$0	\$1,000	\$0	\$1,500
10-5-01-1101	Office Supplies	\$993	\$1,261	\$2,000	\$882	\$2,000
10-5-01-1102	Clothing Supplies	\$4,621	\$2,790	\$3,220	\$1,639	\$2,910
10-5-01-1103	Fuel Supplies	\$11,688	\$17,964	\$20,500	\$13,065	\$19,800
10-5-01-1104	Tools & Supplies	\$7,061	\$8,148	\$10,000	\$9,351	\$10,000
10-5-01-1105	Equipment	\$6,880	\$855	\$7,000	\$2,520	\$10,000
10-5-01-1106	Chemical Supplies	\$1,391	\$1,970	\$1,200	\$0	\$1,200
10-5-01-1119	Safety Equipment	\$2,190	\$2,656	\$3,000	\$1,407	\$5,000
10-5-01-2201	Maintenance of Buildings	\$0	\$261	\$4,000	\$118	\$4,000
10-5-01-2206	Maintenance of Vehicles	\$3,834	\$9,886	\$12,000	\$6,834	\$12,000
10-5-01-2230	Maintenance of Water Lines	\$40,117	\$32,118	\$40,000	\$58,860	\$75,000
10-5-01-2250	Maintenance of Other Equip	\$9,478	\$10,934	\$10,000	\$14,758	\$20,000
10-5-01-3101	Fees & Samples	\$20,677	\$19,773	\$24,000	\$20,205	\$20,000
10-5-01-3301	Rental	\$1,380	\$0	\$1,000	\$0	\$0
10-5-01-3302	Property & Equipment Insurance	\$15,191	\$16,552	\$19,200	\$14,195	\$22,000
10-5-01-3307	Communications	\$3,926	\$4,009	\$1,900	\$1,377	\$1,900
10-5-01-3308	Electric Service	\$1,972	\$1,878	\$1,900	\$1,251	\$1,800
10-5-01-3415	Meters	\$17,822	\$17,227	\$30,000	\$30,063	\$50,000
10-5-01-3418	Water Mains	\$60,209	\$79,859	\$80,000	\$92,862	\$80,000
10-5-01-3419	New Water Taps	-\$13,985	\$24,665	\$75,000	\$10,534	\$75,000
10-5-01-3613	Other Misc. Services	\$1,190	\$710	\$0	\$5	\$0
10-5-01-4700	Inter Government Fee	\$1,343,115	\$1,602,150	\$2,159,320	\$1,619,490	\$2,385,670
10-5-01-4702	2009 Series Debt Service	\$260,000	\$260,000	\$0	\$0	\$260,000
10-5-01-4800	Special Assessment Project	\$894,206	\$851,579	\$800,000	\$496,172	\$800,000
10-5-01-5520	Vehicle	\$5,788	\$10,830	\$8,000	\$5,838	\$7,800
10-5-01-7956	Property Insurance Claims	\$0	\$0	\$0	\$3,569	\$0
WATER		\$4,233,523	\$4,585,042	\$704,510	\$2,939,365	\$810,380



Sewer Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-02-0101	Salaries	\$219,593	\$204,622	\$207,840	\$161,879	\$213,200
10-5-02-0102	Overtime	\$11,411	\$9,603	\$9,000	\$9,476	\$9,000
10-5-02-0105	Longevity	\$4,550	\$4,940	\$7,830	\$10,920	\$14,360
10-5-02-0106	Merit Pay	\$0	\$0	\$0	\$0	\$9,360
10-5-02-0300	Insurance	\$41,022	\$35,462	\$40,680	\$30,473	\$40,680
10-5-02-0301	Social Security	\$16,890	\$15,582	\$17,190	\$13,480	\$18,820
10-5-02-0302	TMRS	\$284	\$26,501	\$21,840	\$18,675	\$25,310
10-5-02-0303	Worker's Comp	\$3,501	\$3,976	\$5,220	\$3,014	\$5,500
10-5-02-0401	Dues Subscriptions & Education	\$2,573	\$2,604	\$1,500	\$1,362	\$5,300
10-5-02-0403	Travel & Motel	\$0	\$648	\$500	\$0	\$2,500
10-5-02-1101	Office Supplies	\$224	\$184	\$500	\$422	\$500
10-5-02-1102	Clothing Supplies	\$3,112	\$1,715	\$1,750	\$1,152	\$1,660
10-5-02-1103	Fuel Supplies	\$14,448	\$20,440	\$24,500	\$13,748	\$22,100
10-5-02-1104	Tools & Supplies	\$4,901	\$3,523	\$2,500	\$2,144	\$11,000
10-5-02-1105	Equipment	\$2,446	\$245	\$1,500	\$0	\$9,500
10-5-02-1106	Chemical Supplies	\$815	\$1,415	\$1,500	\$0	\$6,300
10-5-02-1119	Safety Equipment	\$1,065	\$815	\$1,500	\$1,315	\$3,500
10-5-02-2202	Maintenance of Building	\$0	\$150	\$500	\$0	\$5,000
10-5-02-2206	Maintenance of Vehicles	\$3,905	\$8,662	\$9,000	\$8,526	\$12,000
10-5-02-2218	Maintenance of Sewage Disposal	-\$260,375	\$25,427	\$65,000	\$40,533	\$130,000
10-5-02-2219	Maintenance of Fences	\$0	\$134	\$0	\$0	\$1,000
10-5-02-2231	Maintenance of Sewer Lines	\$20,177	\$35,495	\$30,000	\$66,380	\$64,000
10-5-02-2250	Maintenance of Other Equip	\$7,493	\$5,149	\$9,500	\$9,282	\$47,500
10-5-02-3101	Fees & Samples	\$8,903	\$9,215	\$10,000	\$6,900	\$21,000
10-5-02-3301	Rental	\$0	\$0	\$1,000	\$0	\$0
10-5-02-3302	Property & Equipment Insurance	\$5,692	\$6,120	\$7,200	\$4,880	\$8,300
10-5-02-3307	Communications	\$3,040	\$3,155	\$1,700	\$1,210	\$1,700
10-5-02-3308	Electric Service/ Utilities	\$87,316	\$84,397	\$83,300	\$55,879	\$86,000
10-5-02-3315	Security	\$330	\$0	\$660	\$0	\$660
10-5-02-4700	Inter Government Fee	\$594,885	\$882,100	\$795,900	\$596,925	\$629,390
10-5-02-5520	Vehicle	\$5,729	\$7,774	\$5,100	\$5,863	\$7,800
10-5-02-6912	Capital Lease Payment	\$0	\$0	\$57,100	\$42,809	\$57,100
10-5-02-7956	Property Insurance Claims	\$0	\$0	\$0	\$0	\$0
SEWER		\$823,493	\$1,413,918	\$625,410	\$1,116,298	\$840,650



Ro Plant Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-03-0101	Salaries	\$185,344	\$190,054	\$198,120	\$136,564	\$190,370
10-5-03-0102	Overtime	\$3,242	\$6,107	\$6,500	\$4,709	\$6,500
10-5-03-0105	Longevity	\$5,850	\$4,810	\$8,560	\$12,480	\$12,480
10-5-03-0106	Merit Pay	\$0	\$0	\$0	\$0	\$8,320
10-5-03-0300	Insurance	\$34,913	\$34,386	\$45,720	\$24,867	\$34,080
10-5-03-0301	Social Security	\$14,050	\$14,275	\$16,310	\$11,367	\$16,660
10-5-03-0302	TMRS	\$236	\$24,083	\$20,730	\$15,769	\$22,400
10-5-03-0303	Worker's Comp	\$1,509	\$3,469	\$5,850	\$2,888	\$5,760
10-5-03-0401	Dues Subscriptions & Education	\$1,251	\$1,700	\$2,450	\$890	\$1,500
10-5-03-0403	Travel & Motel	\$0	\$0	\$850	\$0	\$850
10-5-03-1101	Office Supplies	\$591	\$1,519	\$2,000	\$1,262	\$2,000
10-5-03-1102	Clothing Supplies	\$2,806	\$1,824	\$1,860	\$1,007	\$1,920
10-5-03-1103	Fuel Supplies	\$4,230	\$4,939	\$6,000	\$3,852	\$5,000
10-5-03-1104	Tools & Supplies	\$1,506	\$7,980	\$4,000	\$3,263	\$4,000
10-5-03-1105	Office Equipment/Computers	\$192	\$179	\$3,500	\$332	\$1,500
10-5-03-1106	Chemical Supplies	\$52,614	\$70,626	\$83,000	\$26,515	\$73,000
10-5-03-1119	Safety Equipment	\$1,752	\$3,003	\$2,000	\$879	\$2,000
10-5-03-2201	Maintenance of Buildings	\$2,359	\$1,806	\$6,000	\$3,706	\$6,000
10-5-03-2206	Maintenance of Vehicles	\$2,657	\$2,578	\$4,500	\$75	\$2,000
10-5-03-2219	Maintenance of Fences	\$0	\$134	\$500	\$0	\$500
10-5-03-2250	Maintenance of Equipment	\$82,668	\$46,801	\$95,000	\$71,178	\$95,000
10-5-03-3101	Fees & Samples	\$0	\$3,470	\$3,000	\$0	\$500
10-5-03-3301	Rental	\$0	\$970	\$3,500	\$500	\$1,000
10-5-03-3302	Property & Equipment Insurance	\$26,174	\$28,776	\$32,400	\$24,785	\$35,000
10-5-03-3307	Communications	\$10,924	\$11,242	\$10,200	\$6,733	\$10,000
10-5-03-3308	Electric Service	\$367,318	\$354,676	\$350,100	\$254,673	\$381,300
10-5-03-3313	Programming & Automation	\$0	-\$22,694	\$16,000	\$10,306	\$16,000
10-5-03-3315	Security	\$6,390	\$5,040	\$7,000	\$2,970	\$5,040
10-5-03-3464	Lab Supply & Equipment	\$2,310	\$5,139	\$4,500	\$34	\$2,000
10-5-03-3468	Water Tanks Inspections	\$2,941	\$0	\$16,000	\$0	\$4,000
10-5-03-5520	Vehicle	\$4,114	\$5,278	\$5,000	\$3,990	\$5,300
RO PLANT		\$817,941	\$812,168	\$961,150	\$625,593	\$951,980



Gas Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-04-0101	Salaries	\$244,378	\$242,447	\$249,510	\$174,752	\$255,310
10-5-04-0102	Overtime	\$7,779	\$7,038	\$6,500	\$6,601	\$6,500
10-5-04-0105	Longevity	\$4,420	\$5,200	\$6,740	\$9,100	\$12,480
10-5-04-0106	Merit Pay	\$0	\$0	\$670	\$0	\$16,640
10-5-04-0300	Insurance	\$46,287	\$47,272	\$60,480	\$38,061	\$57,240
10-5-04-0301	Social Security	\$19,187	\$18,597	\$20,160	\$14,284	\$22,260
10-5-04-0302	TMRS	\$312	\$30,795	\$25,610	\$19,496	\$29,940
10-5-04-0303	Worker's Comp	\$2,505	\$2,746	\$4,390	\$1,921	\$4,620
10-5-04-0401	Dues Subscriptions & Education	\$16,654	\$27,795	\$16,500	\$10,161	\$15,850
10-5-04-0403	Travel & Motel	\$0	\$0	\$1,000	\$0	\$700
10-5-04-0501	Field Evaluations	\$10,005	\$4,200	\$10,000	\$9,975	\$10,000
10-5-04-1101	Office Supplies	\$1,305	\$1,940	\$1,400	\$673	\$1,200
10-5-04-1103	Fuel Supplies	\$10,465	\$15,365	\$16,000	\$8,502	\$14,000
10-5-04-1104	Tools & Supplies	\$11,143	\$11,142	\$8,000	\$2,447	\$5,000
10-5-04-1105	Equipment	\$4,095	\$2,406	\$500	\$0	\$500
10-5-04-1119	Safety Equipment	\$1,526	\$2,514	\$2,100	\$691	\$2,100
10-5-04-1120	Gas Purchases	\$638,158	\$1,394,811	\$800,000	\$611,399	\$800,000
10-5-04-2201	Maintenance of Buildings	\$463	\$806	\$1,000	\$558	\$1,500
10-5-04-2206	Maintenance of Vehicles	\$5,528	\$2,827	\$6,000	\$2,766	\$6,000
10-5-04-2211	Maintenance of Mach/Tool	\$5,550	\$5,106	\$4,860	\$292	\$2,000
10-5-04-2219	Maintenance of Fences	\$0	\$134	\$0	\$0	\$250
10-5-04-2250	Maintenance of Other Equip	\$5,656	\$988	\$1,860	\$615	\$3,000
10-5-04-3302	Property & Equipment Insurance	\$8,618	\$8,999	\$9,600	\$7,601	\$11,500
10-5-04-3303	Uniforms	\$13,205	\$16,053	\$17,500	\$11,982	\$17,400
10-5-04-3307	Communications	\$3,927	\$4,009	\$2,400	\$1,739	\$2,400
10-5-04-3308	Electric Service	\$4,106	\$3,802	\$3,800	\$2,710	\$3,800
10-5-04-3415	Meters	\$12,163	-\$1,094	\$15,000	\$5,827	\$20,000
10-5-04-3417	Upgrade System	\$9,988	\$7,416	\$10,000	\$0	\$10,000
10-5-04-3703	Public Awareness/Advertising	\$1,248	\$3,210	\$5,000	\$587	\$5,000
10-5-04-3704	Chart Service	\$4,943	\$4,790	\$4,500	\$3,399	\$6,000
10-5-04-3705	Repair/Replace Gas Lines	\$44,891	\$6,780	\$20,000	\$499	10,000
10-5-04-4700	Inter Government Fee	\$53,085	\$79,890	\$33,250	\$24,938	\$126,840
10-5-04-5520	Vehicle	\$4,605	\$5,276	\$5,280	\$3,965	\$5,300
GAS		\$1,232,667	\$2,010,955	\$1,336,360	\$986,852	\$1,358,490



Sanitation Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-05-0101	Salaries	\$314,767	\$356,113	\$390,410	\$238,832	\$316,130
10-5-05-0102	Overtime	\$16,764	\$16,789	\$15,000	\$14,311	\$15,000
10-5-05-0105	Longevity	\$2,730	\$3,900	\$6,560	\$9,360	\$4,060
10-5-05-0106	Merit Pay	\$0	\$0	\$2,970	\$0	\$21,840
10-5-05-0300	Insurance	\$58,601	\$61,227	\$78,600	\$46,978	\$71,400
10-5-05-0301	Social Security	\$24,348	\$27,989	\$31,750	\$20,037	\$27,320
10-5-05-0302	TMRS	\$402	\$45,731	\$40,340	\$26,940	\$36,740
10-5-05-0303	Worker's Comp	\$8,560	\$10,521	\$16,290	\$6,436	\$13,550
10-5-05-0401	Dues Subscriptions & Education	\$0	\$1,999	\$200	\$2,143	\$2,000
10-5-05-0403	Travel and Motel	\$0	\$0	\$500	\$0	\$0
10-5-05-1101	Office Supplies	\$411	\$372	\$600	\$578	\$350
10-5-05-1102	Clothing Supplies	\$3,679	\$3,242	\$1,750	\$2,077	\$3,530
10-5-05-1103	Fuel Supplies	\$61,241	\$97,410	\$125,000	\$55,371	\$105,900
10-5-05-1104	Tools & Supplies	\$1,962	\$1,028	\$3,000	\$1,818	\$3,000
10-5-05-1105	Equipment	\$522	\$978	\$5,000	\$2,826	\$3,000
10-5-05-1119	Safety Equipment	\$409	\$2,057	\$3,100	\$942	\$2,300
10-5-05-2201	Maintenance of Building	\$21,163	\$6,732	\$1,700	\$2,152	\$1,700
10-5-05-2203	Maintenance of Containers	\$1,364	\$356	\$2,500	\$996	\$3,700
10-5-05-2206	Maintenance of Vehicles	\$539	\$1,135	\$900	\$314	\$2,700
10-5-05-2250	Maintenance of Other Equip	\$65,762	\$56,983	\$60,000	\$38,316	\$60,000
10-5-05-3300	Property & Equipment Insurance	\$23,610	\$24,431	\$28,000	\$19,145	\$31,500
10-5-05-3301	Rental	\$0	\$0	\$3,000	\$0	\$1,000
10-5-05-3306	Electric Service	\$0	\$235	\$1,200	\$870	\$1,200
10-5-05-3307	Communications	\$6,199	\$6,915	\$4,900	\$3,283	\$4,700
10-5-05-3800	New Containers	\$2,900	\$0	\$95,000	\$30,690	\$100,000
10-5-05-4700	Inter Government Fee	\$804,818	\$966,810	\$1,019,180	\$764,385	\$1,273,530
SANITATION		\$1,683,066	\$1,967,492	\$918,270	\$1,292,299	\$832,620



Landfill Department

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-06-0101	Salaries	\$221,098	\$212,018	\$231,260	\$192,390	\$274,230
10-5-06-0102	Overtime	\$8,998	\$7,819	\$7,500	\$7,292	\$7,500
10-5-06-0105	Longevity	\$4,680	\$5,330	\$6,010	\$8,580	\$11,860
10-5-06-0106	Merit Pay	\$0	\$0	\$0	\$0	\$19,760
10-5-06-0300	Insurance	\$41,405	\$40,897	\$49,680	\$39,631	\$56,880
10-5-06-0301	Social Security	\$17,342	\$17,514	\$18,730	\$16,575	\$23,980
10-5-06-0302	TMRS	\$284	\$29,284	\$23,800	\$22,741	\$32,250
10-5-06-0303	Worker's Comp	\$10,739	\$9,166	\$12,130	\$5,330	\$13,600
10-5-06-0401	Dues Subscriptions & Education	\$695	\$5,743	\$1,200	\$0	\$1,200
10-5-06-0403	Travel & Motel	\$244	\$286	\$500	\$219	\$600
10-5-06-1101	Office Supplies	\$2,395	\$2,293	\$2,000	\$1,499	\$2,500
10-5-06-1102	Clothing Supplies	\$2,883	\$1,867	\$2,700	\$1,123	\$1,660
10-5-06-1103	Fuel Supplies	\$30,130	\$54,501	\$65,000	\$34,503	\$52,300
10-5-06-1104	Tools & Supplies	\$2,372	\$1,229	\$2,000	\$625	\$2,700
10-5-06-1105	Equipment	\$415	\$601	\$1,500	\$6,588	\$6,800
10-5-06-1119	Safety Equipment	\$643	\$1,566	\$1,500	\$995	\$1,500
10-5-06-2201	Maintenance of Building	\$558	\$662	\$650	\$0	\$650
10-5-06-2206	Maintenance of Vehicles	\$1,709	\$2,805	\$2,300	\$2,654	\$2,300
10-5-06-2218	Maintenance of Landfill	\$162,909	\$270,630	\$5,000	\$4,924	\$5,000
10-5-06-2219	Maintenance of Fences	\$0	\$0	\$500	\$0	\$1,500
10-5-06-2250	Maintenance of Other Equipment	\$66,033	\$51,324	\$60,000	\$71,849	\$80,000
10-5-06-3302	Property & Equipment Insurance	\$9,615	\$9,979	\$12,000	\$9,804	\$14,000
10-5-06-3307	Communications	\$6,329	\$6,265	\$3,800	\$2,886	\$3,900
10-5-06-3308	Electric Service	\$3,128	\$3,582	\$3,800	\$3,045	\$3,700
10-5-06-3313	Cash Short/Over	\$0	\$0	\$0	\$31	\$0
10-5-06-3315	Security	\$1,440	\$1,440	\$2,000	\$1,080	\$2,000
10-5-06-3614	Permits & Fees	\$11,240	\$9,678	\$20,000	\$11,155	\$20,000
10-5-06-3615	Landfill Expansion Project	\$0	\$0	\$0	\$32,210	\$0
10-5-06-3700	Recycling Services	\$9,416	\$11,983	\$12,000	\$7,921	\$12,000
10-5-06-3804	Gate-Road Work-Signs	\$0	\$0	\$1,300	\$0	\$1,300
10-5-06-3805	Programming & Automation	\$0	\$0	\$5,000	\$0	\$5,000
10-5-06-5520	Vehicle	\$5,604	\$7,779	\$9,000	\$5,841	\$7,800
10-5-06-6912	Capital Lease Payment	\$0	\$0	\$104,000	\$25,708	\$104,000
LANDFILL		\$624,897	\$766,241	\$666,860	\$517,200	\$772,470



Utility Administration

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
10-5-07-0101	Salaries	\$207,436	\$206,505	\$231,200	\$169,340	\$229,200
10-5-07-0102	Overtime	\$0	\$0	\$500	\$0	\$500
10-5-07-0105	Longevity	\$2,990	\$2,600	\$4,010	\$5,720	\$8,740
10-5-07-0106	Merit Pay	\$0	\$0	\$0	\$0	\$21,840
10-5-07-0300	Insurance	\$42,448	\$44,548	\$58,440	\$38,008	\$50,640
10-5-07-0301	Social Security	\$15,549	\$15,119	\$18,040	\$13,376	\$19,920
10-5-07-0302	TMRS	\$252	\$25,180	\$22,920	\$17,984	\$26,790
10-5-07-0303	Worker's Comp	\$1,240	\$1,431	\$2,450	\$1,060	\$2,610
10-5-07-0401	Dues Subscriptions & Education	\$1,418	\$18,372	\$20,000	\$1,092	\$22,000
10-5-07-0403	Travel and Motel	\$0	\$0	\$500	\$0	\$500
10-5-07-1101	Office Supplies	\$32,823	\$36,923	\$35,000	\$26,283	\$37,000
10-5-07-1102	Clothing Supplies	\$953	\$1,135	\$950	\$722	\$900
10-5-07-1103	Fuel Supplies	\$3,579	\$6,841	\$6,000	\$6,204	\$6,900
10-5-07-1104	Tools & Supplies	\$459	\$468	\$300	\$264	\$300
10-5-07-1105	Equipment	\$0	\$2,371	\$1,500	\$0	\$1,500
10-5-07-1119	Safety Equipment	\$108	\$281	\$200	\$60	\$400
10-5-07-2206	Maintenance of Vehicles	\$1,048	\$1,245	\$1,500	\$1,443	\$1,000
10-5-07-2250	Maintenance of Other Equipment	\$25	\$99	\$500	\$0	\$500
10-5-07-3211	Collection Fee for Bad Debt	\$2,439	\$951	\$2,000	\$1,440	\$2,000
10-5-07-3302	Property & Equipment Insurance	\$1,492	\$1,895	\$2,200	\$1,501	\$3,000
10-5-07-3305	Credit Card Processing Fee	\$74,243	\$93,875	\$75,000	\$85,598	\$100,000
10-5-07-3307	Communications	\$4,982	\$5,243	\$4,800	\$3,586	\$5,100
10-5-07-3313	Cash Short/Over	\$100	\$400	\$0	\$10	\$0
10-5-07-3410	Computer Support	\$18,812	\$18,672	\$19,000	\$19,372	\$21,000
10-5-07-5520	Vehicle	\$3,417	\$4,584	\$4,750	\$3,471	\$4,600
UTILITY ADMIN		\$421,101	\$494,026	\$511,760	\$396,534	\$566,940



Debt Service Fund

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
50-4-00-2100	Undesignated Funds/Gen Cont	\$80,486	\$0	\$60,810	\$0	\$46,410
50-4-00-4221	Interest Income	\$2,368	\$3,752	\$2,000	\$8,394	\$10,000
50-4-00-5000	Property Taxes-Current	\$850,445	\$936,625	\$842,000	\$855,545	\$842,000
50-4-00-5001	Property Taxes - Delinquent	\$25,974	\$25,675	\$32,000	\$25,698	\$32,000
50-4-00-5002	Penalties & Interest	\$19,212	\$22,758	\$15,000	\$9,683	\$15,000
50-4-00-5101	2008 Series - CVB	\$41,000	\$41,000	\$41,000	\$0	\$41,000
50-4-00-5102	2008 Series- EDC 4B	\$41,000	\$41,000	\$41,000	\$0	\$41,000
50-4-00-5200	2009 Series - Water	\$260,000	\$260,000	\$0	\$0	\$0
50-4-00-5204	2017 Series - Special Assessment	\$0	\$3	\$401,070	\$401,070	\$401,020
50-4-00-5205	2020 Series Tax Notes	\$3,474	\$100,000	\$0	\$0	\$0
DEBT SERVICE		\$1,323,960	\$1,430,812	\$1,434,880	\$1,300,390	\$1,428,430

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
50-5-00-3341	Tax Collection & Attorney	\$9,375	\$10,595	\$15,000	\$11,156	\$15,000
50-5-00-6003	Principal - 2012 Series	\$914,000	\$943,000	\$0	\$0	
50-5-00-6004	Principal - 2014 Series	\$15,000	\$15,000	\$445,000	\$445,000	\$455,000
50-5-00-6005	Principal - 2015 Series	\$250,000	\$250,000	\$260,000	\$260,000	\$265,000
50-5-00-6006	Principal - 2017 Series	\$0	\$0	\$235,000	\$235,000	\$240,000
50-5-00-6007	Principal -Tax Notes 2020	\$25,000	\$195,000	\$200,000	\$0	\$200,000
50-5-00-6103	Interest - 2012 Series	\$52,739	\$26,781	\$0	\$0	\$0
50-5-00-6104	Interest - 2014 Series	\$87,628	\$87,172	\$80,180	\$43,472	\$66,500
50-5-00-6105	Interest - 2015 Series	\$33,205	\$27,480	\$21,650	\$12,309	\$15,630
50-5-00-6106	Interest - 2017 Series	\$0	\$0	\$166,070	\$84,206	\$161,020
50-5-00-6107	Interest- Tax Notes 2020	\$10,055	\$13,039	\$11,580	\$5,788	\$9,880
50-5-00-6200	Fiscal Agent Fees	\$400	\$400	\$400	\$200	\$400
DEBT SERVICE		\$1,397,402	\$1,568,467	\$1,434,880	\$1,097,131	\$1,428,430



Special Assessment

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
60-4-01-3001	Surcharge Revenues	\$894,206	\$851,579	\$800,000	\$357,916	\$800,000
60-4-01-4201	Interest Income	\$2,935	\$19,947	\$2,000	\$57,643	\$60,000
		\$897,141	\$871,526	\$802,000	\$415,559	\$860,000

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
60-5-00-1463	Contingency	\$198	\$0	\$400,930	\$0	\$458,980
60-5-00-6900	2017 Series Debt Service	\$401,456	\$400,715	\$401,070	\$401,070	\$401,020
Special Assessment		\$401,653	\$400,715	\$802,000	\$401,070	\$860,000



American Rescue

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
41-4-00-2000	American Rescue Plan Reven	\$1,043,303	\$1,047,427	\$1,043,303	\$0	\$0
		\$1,043,303	\$1,047,427	\$1,043,303	\$0	\$0

		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
41-5-00-4301	American Rescue Plan - Admin	\$0	\$13,856	\$15,000	\$6,643	\$13,000
41-5-00-4302	American Rescue Plan - Water	\$0	\$333,349	\$350,000	\$69,503	\$623,790
41-5-00-4303	American Rescue Plan - Sewer	\$0	\$131,716	\$348,303	\$233,786	\$0
41-5-00-4304	American Rescue Plan-Broadband	\$0	\$311,717	\$330,000	\$34,648	\$29,640
		\$0	\$790,639	\$1,043,303	\$344,581	\$666,430



Venue Tax

		2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
42-4-00-1600	Venue Tax Income	\$303,836	\$250,000	\$193,103	\$360,000
42-4-00-4201	Interest Income	\$1,151	\$200	\$4,124	\$5,000
42-4-00-7956	Insurance Recovery	\$0	\$0	\$22,733	\$0
VENUE TAX		\$304,987	\$250,200	\$219,960	\$365,000

		2021-2022 ACTUAL	2022-2023 CURRENT BUDGET	YTD ACTUAL AS OF 06/30/23	ADOPTED BUDGET
42-5-00-0101	Salaries	\$0	\$0	\$0	\$94,150
42-5-00-0102	Overtime	\$0	\$0	\$0	\$500
42-5-00-0105	Longevity	\$0	\$0	\$0	\$3,440
42-5-00-0106	Merit Pay	\$0	\$0	\$0	\$4,160
42-5-00-0300	Insurance	\$0	\$0	\$0	\$19,560
42-5-00-0301	Social Security	\$0	\$0	\$0	\$7,830
42-5-00-0302	TMRS	\$0	\$0	\$0	\$10,530
42-5-00-0303	Worker's Comp	\$0	\$0	\$0	\$1,140
42-5-00-0401	Dues Subscriptions & Education	\$0	\$0	\$0	\$1,500
42-5-00-0403	Travel & Motel	\$0	\$0	\$0	\$2,000
42-5-00-1101	Office Supplies	\$0	\$6,400	\$0	\$5,000
42-5-00-1104	Tools & Supplies	\$12,385	\$3,800	\$0	\$2,000
42-5-00-2201	Maintenance of Buildings	\$10,690	\$240,000	\$174,091	\$158,190
42-5-00-3472	Community Events	\$435	\$0	\$0	\$0
42-5-00-5510	Machinery/Equipment	\$21,740	\$0	\$0	\$55,000
42-5-00-7956	Property Insurance Claims	\$0	\$0	\$22,733	\$0
VENUE TAX		\$45,249	\$250,200	\$196,824	\$365,000