



## **2021 – 2022 ADOPTED BUDGET**



**CITY OF  
FORT STOCKTON  
TEXAS**

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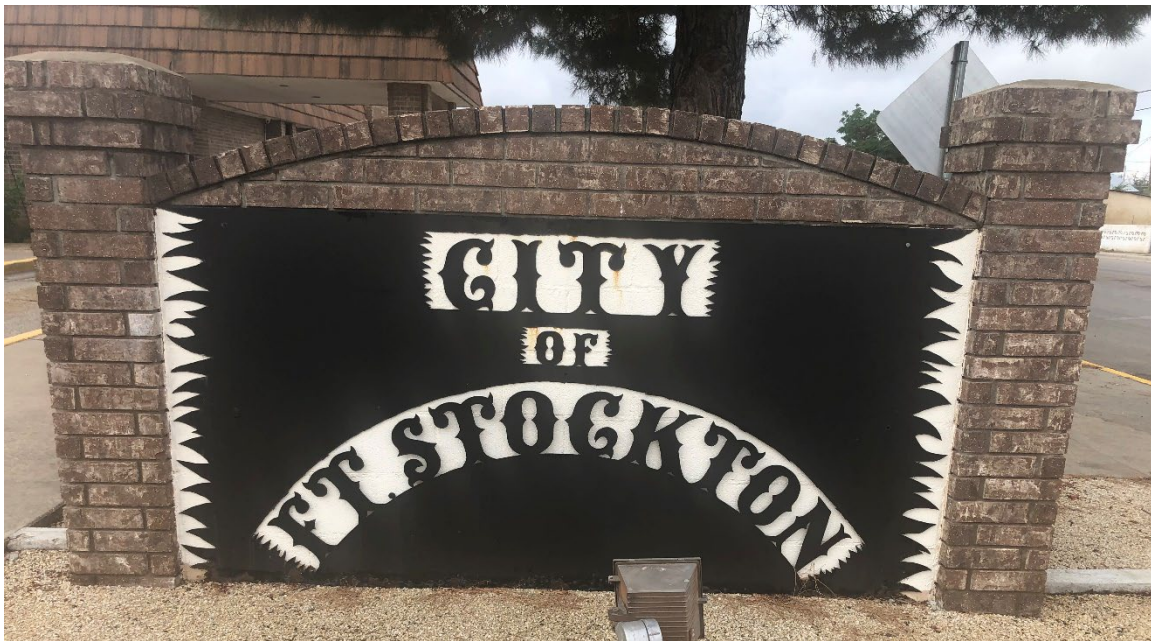
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# OUR MISSION

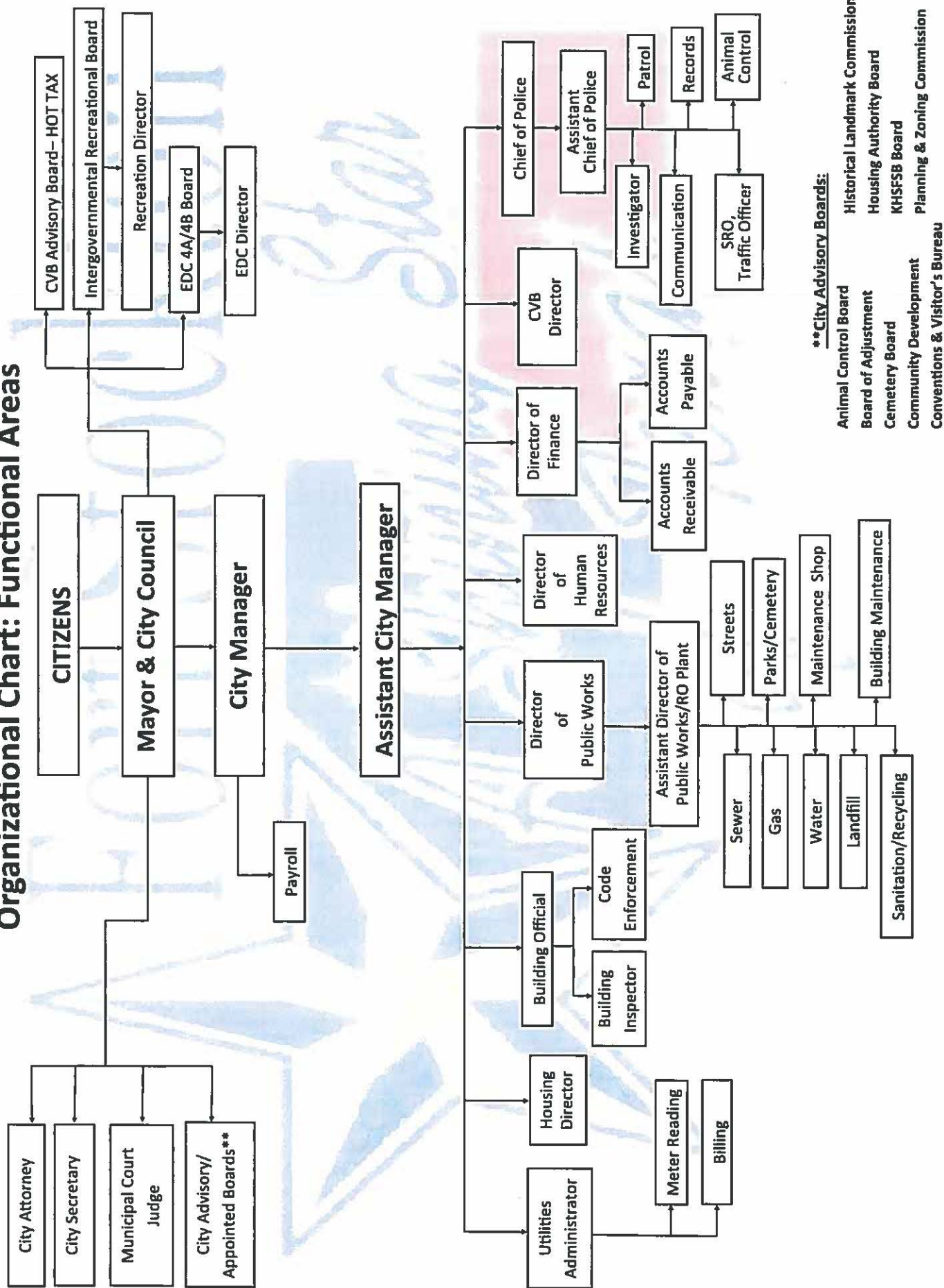
“The Mission of the City of Fort Stockton Municipal Government is to Promote & Value Public Confidence and Trust by the Accountable Use of Community Resources; to Ensure Public Safety; Improve Public Services; promote Local Recreation and Entertainment; and Generate Economic Development.”





# City of Fort Stockton

## Organizational Chart: Functional Areas



# CITY OFFICIALS

## City Council

(Elected Officials at Large)

### **Mayor**

Chris Alexander

[chalexander@cityfs.net](mailto:chalexander@cityfs.net)

### **Mayor Pro-Tem**

Paul Casias

[pacasias@cityfs.net](mailto:pacasias@cityfs.net)

### **Council Members**

James Warnock - [jawarnock@cityfs.net](mailto:jawarnock@cityfs.net)

Pam Palileo – [papalileo@cityfs.net](mailto:papalileo@cityfs.net)

Darren Hodges – [dahodges@cityfs.net](mailto:dahodges@cityfs.net)

Ruben Falcon – [rufalcon@cityfs.net](mailto:rufalcon@cityfs.net)



### Officials Appointed by the City Council



Frank Rodriguez III, **City Manager**

Puja Boinpally, **City Attorney**

Marina Cantu, **City Secretary**

Remijio Ramos, **Director of Economic Development**

Ruby Bernal, **Director of Recreation**

Maribel Perkins, **Municipal Court Judge**

ORDINANCE NO. 21-115

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FORT STOCKTON, TEXAS, BUDGET FOR THE FISCAL YEAR 2021-2022; 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 6<sup>th</sup> day of August 2021, the City Manager filed with the City Secretary a proposed budget of expenditures of the City of Fort Stockton for Fiscal Year 2021-2022; &

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 31<sup>st</sup> day of August 2021; 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 2021-2022." 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 31<sup>st</sup> day of August 2021,**

CITY OF FORT STOCKTON

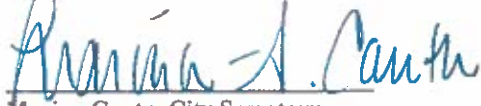


Joe Chris Alexander, Mayor



Frank Rodriguez III, City Manager

Attest:



Marina Cantu, City Secretary

Approved As To Form & Legality:



Puja Boinpally, City Attorney

**ORDINANCE NO. 21-116**

**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 2021-2022 & 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 2021-2022, upon all property subject to a tax of forty-three and sixty-five thousandths cents (\$0.4365) 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), \$0.1946 on each one hundred dollars (\$100.00) valuation of property. **IN ACCORDANCE WITH THE CITY'S 2021-2022 FISCAL YEAR, THIS TAX RATE WILL DECREASE BY 6.53% AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY \$ 13.60; &**
- b) For the Interest & Sinking Fund (I&S), \$0.2419 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 2021-2022 FISCAL YEAR, THE TAX RATE WILL INCREASE BY 5.95% AND WILL INCREASE TAXES FOR INTEREST & SINKING FUND ON A \$100,000 HOME BY APPROXIMATELY \$13.60.**

**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 (½%)** 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, 2022.

**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 Special Meeting, this 31<sup>st</sup> day of August 2021.



CITY OF FORT STOCKTON

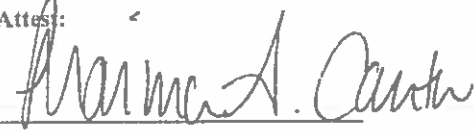


Joe Chris Alexander, Mayor



Frank Rodriguez III, City Manager

Attest:



Marina Cantu, City Secretary

Approved As To Form & Legality:



Puja Boinpally, City Attorney

# PROPERTY TAXES MESSAGE

**This Year's taxes will raise More Revenue from Property Taxes than last year's Budget by \$103,545.01, which is a 7.01% approximate increase.**

**The property Tax Revenue to be Raised from New Property added to the Tax Roll this year is \$29,443.89.**

The members of the governing body voted on the adoption of the Budget on August 31, 2021 as follows:

For: Ruben Falcon  
James Warnock  
Pam Palileo  
Paul Casias  
Darren Hodges

Against: None

Absent: None

Abstain: None

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022 Adopted</b>
Property Tax Rate	\$0.4533	\$0.4533	\$0.4365	\$0.4365
Effective Tax Rate	\$0.4209	\$0.3984	\$0.3924	\$0.4119
Effective M&O Tax Rate	\$0.2282	\$0.2233	\$0.1641	\$0.1700
Rollback Tax Rate	\$0.4534	\$0.4635	\$0.4367	\$0.4550
Debt Rate	\$0.2251	\$0.2300	\$0.2283	\$0.2419

**Total Municipal Debt Obligations are \$ 13,270,099.**

## EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 10 FORT STOCKTON CITY

1. 2016 Total Taxable Value	308,969,484
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2016 Taxable value of over-65/Disabled Homesteads with tax Ceiling	36,195,700
3. Preliminary 2016 Adjusted tax value	272,773,784
4. 2016 Total Tax Rate	0.4748 / \$100
5. 2016 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2016 Original ARB Value	0
5B. 2016 Values resulting from court decisions	0
5C. 2016 Value Loss	0
6. 2016 Taxable value, adjusted for court ordered reductions	272,773,784
7. 2016 Taxable value of property in Territory Deannexed After Jan 1, 2016	0
8. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2017.	
8A. Absolute Exemptions. Use 2016 Market Value	627,850
8B. Partial Exemptions. 2017 exemption amount or 2017 percent exemption times 2016 value.	558,410
8C. Value Loss	1,186,260
9. 2016 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2016 Market Value	0
9B. 2017 Productivity Or Special Appraised Value	0
9C. Value Loss	0
10. Total Adjustments For Lost Value	1,186,260
11. 2016 Adjusted Taxable Value	271,587,524
12. 2016 Adjusted Taxes	1,289,497.56
13. Taxes Refunded For Years Preceding Tax Year 2016	1,281.96
14. Taxes in tax increment financing for tax year 2016	0.00
15. 2016 Adjusted taxes with refunds	1,290,779.52
16. TOTAL 2017 TAXABLE VALUE ON THE 2017 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	312,359,957
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2017 value.	312,359,957
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2017 Taxable Value of properties under protest.	0
17B. 2017 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	37,473,620
19. 2017 Total Taxable Value	274,886,337
20. 2017 Total Taxable Value of properties annexed after Jan 2016	0
21. 2017 Total Taxable value of new improvements and new personal property	2,299,130
22. Total adjustments to 2017 taxable value	2,299,130
23. 2017 Adjusted Taxable value	272,587,207
24. 2017 Effective Tax Rate	0.473529 / \$100
25. Counties Only: Total of All 2017 Effective Tax Rate	/ \$100
2017 <u>ROLLBACK TAX RATE WORKSHEET</u>	
26. 2016 Maintenance And Operations Tax Rate	0.2784 / \$100
27. 2016 Adjusted Taxable Value	271,587,524
28. 2016 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	756,100
28B. Additional Sales Tax	362,945
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2016	1,282

last yr - ~~1295,526~~  
1296,412.

this yr - 1,301,587.

inc. 5175.

# EFFECTIVE TAX RATE WORKSHEET FOR 2017

Jurisdiction: 10 FORT STOCKTON CITY

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	1,120,327
29. 2017 ADJUSTED TAXABLE VALUE	272,587,207
30. 2017 Effective Rollback Maintenance And Operations Rate	0.410997 / \$100
31. 2017 Rollback Maintenance And Operations Rate	0.443876 / \$100
32. Debt to be paid with 2017 property taxes and sales tax revenue	688,481.00
33. 2016 Certified excess debt collection	0.00
34. Adjusted 2017 debt	688,481.00
35. Certified 2017 anticipated collection Rate Percent	100. %
36. 2017 Debt adjusted for collection	688,481.00
37. 2017 Total taxable value	274,886,337
38. 2017 Debt Tax Rate	0.250460 / \$100
39. 2017 Rollback Tax Rate	0.694336 / \$100
40. Counties Only: 2017 Rollback tax rate	0 / \$100

## ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	362945.
43. 2017 Total Taxable value	274,886,337
44. Sales tax adjustment rate	0.132034 / \$100
45. 2017 Effective Tax Rate, unadjusted For Sales Tax	0.473058 / \$100
46. 2017 Effective Tax Rate adjusted For Sales Tax	0.473058 / \$100
47. 2017 Rollback Tax Rate, unadjusted For Sales Tax	0.693829 / \$100
48. 2017 Rollback tax rate adjusted for sales tax	0.561795 / \$100

## ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2017 Total Taxable value	274,886,337
51. Additional rate for For Pollution Control	0 / \$100
52. 2017 Rollback tax rate adjusted for Pollution Control	0.561795 / \$100



# 2018 Sample Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

<b>Taxing Unit Name</b>	<b>Phone (area code and number)</b>
<b>City of Fort Stockton</b>	<b>1-432-336-8525</b>
<b>Taxing Unit's Address, City, State, ZIP Code</b>	<b>Taxing Unit's Website Address</b>
<b>121 W. 2nd Street, Fort Stockton, Texas 79735</b>	<b>cityoffortstockton.com</b>

**GENERAL INFORMATION:** Tax Code Section 28.04(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 preparation 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.	2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 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). <sup>1</sup>	\$ 287,148,153
2.	2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 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 2017 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 107,770
3.	Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 287,040,383
4.	2017 total adopted tax rate.	0.473500
5.	2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value.	
	A. Original 2017 ARB values: .....	\$ -
	B. 2017 values resulting from final court decisions: .....	\$ -
	C. 2017 value loss. Subtract B from A. <sup>3</sup>	\$ -
6.	2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$ 287,040,383
7.	2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory. <sup>4</sup>	\$ -

<sup>1</sup>Tex. Tax Code § 26.012(14)

<sup>2</sup>Tex. Tax Code § 26.012(14)

<sup>3</sup>Tex. Tax Code § 26.012(13)

<sup>4</sup>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](http://comptroller.texas.gov/taxes/property-tax)

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Line	Effective Tax Rate Activity	Amount/Rate
8.	2017 taxable value lost because property first qualified for an exemption in 2018. 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.	
	A. Absolute exemptions. Use 2017 market value: .....	\$ 46,450
	B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value: .....	\$ 2,519,440
	C. Value loss. Add A and B. <sup>5</sup>	\$ 2,565,890
9.	2017 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 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.	
	A. 2017 market value: .....	\$ -
	B. 2018 productivity or special appraised value: .....	\$ -
	C. Value loss. Subtract B from A. <sup>6</sup>	\$ -

10.	Total adjustments for lost value. Add Lines 7, 8C and 9C.		\$ 2,565,890
11.	2017 adjusted taxable value. Subtract Line 10 from Line 6		\$ 284,474,493
12.	Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.		\$ 1,346,986.72
13.	Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017.		\$ 1,593.00
14.	Taxes in tax increment financing (TIF) for tax year 2017. 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 2018 captured appraised value in Line 18D, enter 0.		\$ -
15.	Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.		\$ 1,348,579.72
16.	Total 2018 taxable value on the 2018 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. A. Certified values: .....	\$ 322,730,860	
	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: .....	\$ -	
	D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup> .....	\$ -	
	E. Total 2018 value. Add A and B, then subtract C and D.		\$ 322,730,860

<sup>11</sup>Tex. Tax Code § 26.012(15)

<sup>12</sup>Tex. Tax Code § 26.012(15)

<sup>13</sup>Tex. Tax Code § 26.012(13)

<sup>14</sup>Tex. Tax Code § 26.03(c)

<sup>15</sup>Tex. Tax Code § 26.012(13)

<sup>16</sup>Tex. Tax Code § 26.012

<sup>17</sup>Tex. Tax Code § 26.03(c)

Line	Effective Tax Rate Activity	Amount/Rate
17.	Total value of properties under protest or not included on certified appraisal roll. A. 2018 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. <sup>18</sup> .....	\$ -
	B. 2018 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. <sup>14</sup> .....	\$ -
	C. Total value under protest or not certified. Add A and B.	\$ -
18.	2018 tax ceilings. Counties, cities and junior colleges 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 2017 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>19</sup>	\$ 36,120
19.	2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$ 322,694,740
20.	Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed. <sup>20</sup>	\$ -
21.	Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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, 2017, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. <sup>21</sup>	\$ 2,345,060
22.	Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$ 2,345,060
23.	2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$ 320,349,680
24.	2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. <sup>22</sup>	0.420971
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. <sup>23</sup>	0.000000

<sup>18</sup>Tex. Tax Code § 26.01(c) and (d)

<sup>19</sup>Tex. Tax Code § 26.01(c)

<sup>20</sup>Tex. Tax Code § 26.01(e)

\*Tax Code § 26 012(6)  
 \*Tax Code § 26 012(17)  
 \*Tax Code § 26 012(17)  
 \*Tax Code § 26 04(c)  
 \*Tax Code § 26 04(d)

## 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.	2017 maintenance and operations (M&O) tax rate.		0.223100
27.	2017 adjusted taxable value. Enter the amount from Line 11.	\$ 284,474,493	
28.	2017 M&O taxes.		
	A. Multiply Line 26 by Line 27 and divide by \$100. .... \$	\$ 634,662.59	
	B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 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. .... \$	\$ 509,698.00	
	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. .... \$	\$ -	
	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. .... \$	\$ -	
	E. Taxes refunded for years preceding tax year 2017: 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 2017. This line applies only to tax years preceding tax year 2017. .... \$	\$ 1,593.00	
	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. .... \$	\$ -	
	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 2018 captured appraised value in Line 16D, enter 0. .... \$	\$ -	
	H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract D if discontinuing function and add D if receiving function. Subtract G.	\$ 1,145,953.59	
29.	2018 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet	\$ 320,349,680	
30.	2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.		0.357719
31.	2018 rollback maintenance and operation rate. Multiply Line 30 by 1.06.		0.386336
32.	Total 2018 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. .... \$	\$ 1,753,451.00	
	B. Subtract unencumbered fund amount used to reduce total debt. .... \$	\$ 1,027,031.00	
	C. Subtract amount paid from other resources. .... \$	\$ -	
	D. Adjusted debt. Subtract B and C from A.	\$ 726,420.00	
33.	Certified 2017 excess debt collections. Enter the amount certified by the collector.		
34.	Adjusted 2018 debt. Subtract Line 33 from Line 32D.	\$ 726,420.00	
35.	Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.00%
36.	2018 debt adjusted for collections. Divide Line 34 by Line 35	\$ 726,420.00	
37.	2018 total taxable value. Enter the amount on Line 19.	\$ 322,694,740	



38.	2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.		0.225110
39.	2018 rollback tax rate. Add Lines 31 and 38.		0.611446
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 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

Line	Activity	Amount	Rate
41.	Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, 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 2017, 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 estimated sales tax revenue. Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. - or - Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	ENTER RATE BELOW 0.0000 \$ - \$ 509,698.00	

\*Tex. Tax Code § 26.041(d)  
\*Tex. Tax Code § 26.041(i)  
\*Tex. Tax Code § 26.041(d)

Line	Activity	Amount	Rate
43.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$ 322,694,740	
44.	Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.		0.157950
45.	2018 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Sample Effective Tax Rate Worksheet.		0.420971
46.	2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.		0.000000
47.	2018 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the Sample Rollback Tax Rate Worksheet.		0.611446
48.	2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47		0.453496

### 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.	2018 total taxable value. Enter the amount from Line 37 of the Sample Rollback Tax Rate Worksheet.	\$ 322,694,740	
51.	Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.		0.000000
52.	2018 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).		0.453496

### 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)	0.420971
Rollback tax rate ((Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	0.453496
Rollback tax rate adjusted for pollution control (Line 52)	0.453496

### 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.

print  
here

Printed Name of Taxing Unit Representative

sign  
here • Adrian A. Orante, PCC 08-09-2018

Taxing Unit Representative

\*Tex. Tax Code § 26.04(c)  
\*Tex. Tax Code § 26.04(c)  
\*Tex. Tax Code § 26.04(d)



## 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](http://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 freepport 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
10	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)

For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

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## Texas Comptroller of Public Accounts

Form  
50-856

Line	Effective Tax Rate Activity	Amount/Rate
17.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b> <b>A. 2019 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$ -
17.	<b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>	\$ -
17.	<b>C. Total value under protest or not certified. Add A and B</b>	\$ -
18.	<b>2019 tax ceilings.</b> 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. <sup>15</sup>	\$ 49,090
19.	<b>2019 total taxable value.</b> Add Lines 18E and 17C. Subtract Line 18	\$ 370,247,488
20.	<b>Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$ -
21.	<b>Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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. <sup>17</sup>	\$ 4,753,392
22.	<b>Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$ 4,753,392
23.	<b>2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$ 365,494,096
24.	<b>2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	0.398363
25.	<b>COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	0.000000

<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)<sup>13</sup> Tex. Tax Code § 26.01(d)<sup>14</sup> Tex. Tax Code § 26.01(d)<sup>15</sup> Tex. Tax Code § 26.01(2)(b)<sup>16</sup> Tex. Tax Code § 26.01(2)(b)<sup>17</sup> Tex. Tax Code § 26.01(2)(b)<sup>18</sup> Tex. Tax Code § 26.04(c)<sup>19</sup> Tex. Tax Code § 26.04(d)For more information, visit our website: [comptroller.texas.gov/taxes/property-tax](http://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. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 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. <sup>21</sup>	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. <sup>22</sup>	\$ -
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

<sup>20</sup> Tax. Tax Code § 28.041(d)  
<sup>21</sup> Tax. Tax Code § 28.041(d)  
<sup>22</sup> Tax. Tax Code § 28.041(d)

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](http://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.	<b>2019 total taxable value.</b> 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.	<b>2019 tax ceilings.</b> 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.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$334,436,754
4.	<b>2019 total adopted tax rate.</b>	\$ .453300
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>	
	<b>A. Original 2019 ARB values:</b>	\$0
	<b>B. 2019 values resulting from final court decisions:</b>	\$0
	<b>C. 2019 value loss.</b> 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]	
	<b>E. Total 2020 value</b> Add A and B, then subtract C and D	\$390,057,667
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.[13]</b>	
	<b>A. 2020 taxable value of properties under protest</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$0
	<b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>20.</b>	<b>2020 tax ceilings.</b> 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
<b>21.</b>	<b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20C.[17]	\$390,047,447
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$0
<b>23.</b>	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.	\$4,123,860
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.	\$385,923,587
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.392400 /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> 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

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[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.	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$ .223300
29.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	334,436,754
30.	<b>Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by 100.	746,797
31.	<b>Adjusted 2019 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. 2019 sales tax specifically to reduce property taxes.</b> 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>B. M&amp;O taxes refunded for years preceding tax year 2019.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	622
	<b>C. 2019 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	0
	<b>D. 2019 transferred function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	<b>E. 2019 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	678,037
	<b>F. Add Line 30 to 31E.</b>	1,424,834
32.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	385,923,587
33.	<b>2020 NNR M&amp;O rate (unadjusted)</b> Divide Line 31F by Line 32 and multiply by \$100.	0.3692
34.	<b>Rate adjustment for state criminal justice mandate.</b> [23]	
	<b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	<b>B. 2019 state criminal justice mandate</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

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.	<b>Rate adjustment for indigent health care expenditures[24]</b>	
	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.	<b>Rate adjustment for county indigent defense compensation.[25]</b>	
	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.	<b>Rate adjustment for county hospital expenditures.</b>	
	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.	<b>Adjusted 2020 NNR M&amp;O rate. Add Lines 33, 34D, 35D, 36E, and 37E.</b>	0.3692
39.	<b>2020 voter-approval M&amp;O rate. Enter the rate as calculated by the appropriate scenario below.</b> <b>Special Taxing Unit</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 <b>-or-</b> <b>Other Taxing Unit</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. <b>-or-</b> <b>Taxing unit affected by disaster declaration</b> 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.	<b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (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.	<b>2020 anticipated collection rate.</b>	
	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.	<b>Taxable sales.</b> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] <b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> 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- <b>Taxing units that adopted the sales tax before November 2019.</b> 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.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	390,047,447
52.	<b>Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.	0.1737
53.	<b>2020 NNR tax rate, unadjusted for sales tax[35].</b> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$392400
54.	<b>2020 NNR tax rate, adjusted for sales tax.</b> 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.	<b>2020 voter-approval tax rate, unadjusted for sales tax.[36]</b> Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.6104
56.	<b>2020 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> 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.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$390,047,447
59.	<b>Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.	0.0000
60.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> 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.	<b>2019 unused increment rate.</b> 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.	<b>2018 unused increment rate.</b> 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.	<b>2017 unused increment rate.</b> 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.	<b>2020 unused increment rate.</b> Add Lines 61, 62 and 63.	0.0000
65.	<b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> 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.	<b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.3692
67.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	390,047,447
68.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100.	0.1281
69.	<b>2020 debt rate</b> Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.2283
70.	<b>De minimis rate</b> Add Lines 66, 68 and 69.	0.7256

**STEP 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate</b>	0.3924
<b>Voter-Approval Tax Rate</b>	0.4367
<b>De minimis rate</b>	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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$377,770,217
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$39,963,640
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$337,806,577
<b>4. 2020 total adopted tax rate.</b>	\$0.4365/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$337,806,577
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$2,369,830
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$633,910
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$3,003,740
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$3,003,740
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$334,802,837
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$1,461,414
<b>16. Taxes refunded for years preceding tax year 2020.</b> 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. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$1,463,090
<p><b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup></p> <p><b>E. Total 2021 value.</b> 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><b>19. Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p>
<b>20. 2021 tax ceilings.</b> 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. <sup>16</sup>	\$43,771,280
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$361,912,030

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

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>*Reserved for expansion*

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. 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
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.2082/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$337,806,577
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$703,313
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$815
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$815
<b>E. Add Line 30 to 31D.</b>	\$704,128
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$355,166,580
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.1982/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0



<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> 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><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> 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>B. 2020 indigent defense compensation expenditures:</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> 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><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 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><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> 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>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.1982/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</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><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.3601/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$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"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> 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.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> 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>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$883,532
<p><b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></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%.<sup>31</sup></p>	<p>100.91%</p> <p>100.91%</p> <p>104.33%</p> <p>102.77%</p> <p>100.91%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$875,564
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.2419/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.6020/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> 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.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. 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
<b>51. Taxable Sales.</b> 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. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  - or - <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$532,064
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.1470/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.4119/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.4119/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.6020/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.4550/\$100

<sup>31</sup>Reserved for expansion

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>36</sup>Tex. 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
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$361,912,030
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.4550/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. 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.<sup>39</sup> 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; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> 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
<b>64. 2019 unused increment rate.</b> 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
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

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

<sup>43</sup>Tex. 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.<sup>44</sup>

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

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

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. 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.<sup>46</sup>

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

**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
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>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.</p> <p><b>- or -</b></p> <p>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.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></p> <p>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.</p>	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A

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

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. 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. <sup>50</sup>

**print here** Santa S. Acosta, PCC

Printed Name of Taxing Unit Representative

**sign here** Santa S. Acosta  
Taxing Unit Representative

08-04-2021  
Date



**CITY OF FORT STOCKTON  
PREPARATION CALENDAR  
2021-2022 FISCAL YEAR**

DATE	ITEM	ACTION
<b>04/13/2021, Tuesday*</b>	Set Budget Workshop Dates	City Council & City Manager
04/19/2021, Monday	Distribute budget worksheets: Dept Supervisors	Director of Finance
04/19/2021 - 04/30/2021	Estimate Revenues/Expenditures for Budget	Finance Department
05/21/2021, Friday	Submit initial draft budget request to Director of Finance	Department Supervisors
06/07/2021 - 06/09/2021	Meetings with all City Departments	City Manager & Dir. of Finance
07/02/2021, Friday	Submit Budget Draft to City Manager	Finance Department
<b>07/27/2021*</b>	Budget Draft delivered to City Council	City Manager & Finance Dept
08/03/2021, Tuesday	Special Mtg: Budget Workshop	City Council & City Manager
08/04/2021, Wednesday	Special Mtg: Budget Workshop	City Council & City Manager
08/05/2021, Thursday	Special Mtg: Budget Workshop	City Council & City Manager
8/06/2021, Friday	Proposed 2021-2022 Budget filed in City Secretary's Office	City Manager, Director of Finance
<b>08/10/2021, Tuesday*</b>	VOTE on Proposed Tax Rate and Set Public Hearing Dates	City Council
08/31/2021, Tuesday	1 <sup>st</sup> Public Hearing on Budget and on Tax Rate	City Council & City Manager
08/31/2021, Tuesday	Adopt Ordinance approving Budget and Setting Tax Rate & Tax Levy	City Council & City Manager

**\* Regular Tuesday City Council Meetings**

**Revised Calendar 8/10/21**



# GENERAL FUND SUMMARY

CITY OF FORT STOCKTON  
BUDGET WORKSHEET  
AS OF 07/31/2021

GENERAL FUND EXPENSES DETAILED BY DEPARTMENT	2018 - 2019 ACTUAL	2019- 2020 ACTUAL	2020-2021 CURRENT BUDGET	YTD ACTUAL AS OF 07/31/21	2021-2022 ADOPTED BUDGET
City Council	\$1,235,793	\$1,447,783	\$2,850,520	\$2,254,751	\$2,812,330
City Hall	\$245,804	\$298,206	\$307,400	\$241,953	\$295,800
City Manager	\$325,101	\$385,309	\$423,790	\$331,781	\$398,460
City Secretary	\$230,635	\$225,154	\$193,350	\$148,178	\$195,950
Finance	\$288,764	\$290,080	\$293,240	\$249,714	\$314,230
Municipal Court	\$134,992	\$140,033	\$142,500	\$97,265	\$154,660
Human Resources	\$176,501	\$138,810	\$143,370	\$109,157	\$146,190
Police Department	\$2,882,650	\$2,457,859	\$2,778,760	\$2,065,016	\$2,760,450
Streets	\$727,282	\$669,108	\$1,790,450	\$1,603,532	\$640,460
Code Enforcement	\$230,076	\$264,139	\$257,800	\$214,868	\$276,380
Parks	\$312,772	\$417,501	\$333,240	\$233,115	\$327,060
Cemetery	\$147,404	\$129,176	\$149,060	\$105,143	\$140,330
Public Works	\$275,578	\$360,349	\$409,510	\$328,671	\$513,390
Maintenance Shop	\$246,556	\$223,834	\$249,590	\$210,128	\$251,010
Housing	\$95,769	\$93,045	\$95,860	\$79,184	\$102,710
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$7,555,677</b>	<b>\$7,540,386</b>	<b>\$10,418,440</b>	<b>\$8,272,454</b>	<b>\$9,329,410</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$10,240,748</b>	<b>\$8,390,388</b>	<b>\$9,328,440</b>	<b>\$8,631,725</b>	<b>\$9,329,410</b>
<b>REVENUES OVER EXPENSES</b>	<b>\$2,685,071</b>	<b>\$850,002</b>	<b>-\$1,090,000</b>	<b>\$359,271</b>	<b>\$0</b>



# GENERAL REVENUES

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-4-00-1010	Current Taxes	678,653	760,106	731,570	739,568	694,190
01-4-00-1050	Delinquent Taxes	30,041	35,238	35,000	26,322	35,000
01-4-00-1200	Penalty & Interest	42,022	43,741	20,000	11,238	20,000
01-4-00-2000	Franchise Tax	284,403	239,468	250,000	171,024	250,000
01-4-00-2010	Sales Tax	3,607,500	3,112,655	2,850,000	2,018,252	3,000,000
01-4-00-2050	Mixed Drink Revenue	31,654	20,069	29,000	12,347	30,000
01-4-00-3010	Building Permits	59,634	84,976	70,000	38,171	70,000
01-4-00-3011	Electrical Permit	15,057	21,904	15,000	9,950	15,000
01-4-00-3012	Mechanical Permit	5,365	6,105	5,000	3,858	5,500
01-4-00-3013	Plumbing Permit	11,725	10,833	10,000	4,683	10,000
01-4-00-3014	Sign Permits	1,150	460	1,000	258	1,000
01-4-00-3015	General Contractors	1,075	1,425	1,200	1,025	1,200
01-4-00-3030	Health Permits	27,370	28,375	25,000	28,165	30,000
01-4-00-3200	Liquor/Beer/Wine Permits	6,398	4,575	4,000	5,573	6,000
01-4-00-3205	Inspections	5	0	500	70	500
01-4-00-3206	Vendor Permits	0	75	1,000	225	1,000
01-4-00-3207	Wrecker Permits	155	450	300	295	300
01-4-00-3305	Credit Card Processing	0	0	2,100	0	0
01-4-00-4021	Cemetery Lots & Upkeep	20,300	35,960	20,000	26,300	25,000
01-4-00-4103	Rental/City Parks	675	200	500	450	500
01-4-00-4105	ReportsDog /License/ Pound	5,066	4,983	5,000	2,884	5,000
01-4-00-4201	Interest Income	285,505	144,123	75,000	17,487	20,000
01-4-00-4202	Rental & Lease	11,640	7,641	2,500	2,241	3,000
01-4-00-4203	Sales of Assets	0	1,744	1,000	0	5,000
01-4-00-4204	Return Check Fees	0	0	100	0	100
01-4-00-4206	Annexation Fees	0	0	200	120	500
01-4-00-4207	Copies & Faxes	7	7	50	28	50
01-4-00-4208	Medical Insurance- Retiree	19,745	21,498	17,500	13,782	17,500
01-4-00-4210	Other Income	6,805	83,549	6,000	12,276	10,000
01-4-00-4211	Medical Ins Active Employee	428,018	277,535	1,100,000	960,768	1,200,000
01-4-00-4213	Surface Lease Agreement	63,615	39,247	38,400	43,689	38,400
01-4-00-4214	BR-Surface Lease Damages	650,913	3,000	10,000	0	0
01-4-00-4220	Misc Income	1,500	6,608	5,000	37,020	5,000
01-4-00-4303	PD Revenue	0	477	500	0	500
01-4-00-4307	Cares Act Grant	0	0	0	344,593	0
01-4-00-4435	FSISD Funding	218,548	61,824	100,000	99,472	124,250
01-4-00-4436	FSISD Elections	2,787	0	2,000	0	0
01-4-00-5500	CVB-Audit & Accounting	25,000	25,000	25,000	20,833	25,000
01-4-00-5501	EDC-4A&4B Audit & Accounting	30,000	35,000	35,000	29,167	40,000
01-4-00-5504	HUD Audit & Accounting Services	49,432	40,442	45,500	38,724	52,020
01-4-00-5641	KFSB Donations/Contribution	2,970	48,900	2,000	600	2,000
01-4-00-5801	EMS Lifeline	213	187	150	114	150
01-4-00-6010	Court Fines	36,639	54,843	50,000	24,702	50,000
01-4-00-6011	Local Municipal Jury Fund	0	28	7,000	17	1,200
01-4-00-6012	Local Court Technology Fund	0	1,125	500	700	1,200
01-4-00-6013	Local truancy Prevention Fund	0	1,406	500	875	1,200
01-4-00-6014	Local Building Security Fund	0	1,378	500	857	1,200
01-4-00-7956	Insurance Recovery	28,247	8,689	0	10,248	0
01-4-00-8000	Street	0	0	0	1,076,854	0
01-4-00-8005	Water	2,223,060	1,468,303	1,790,820	1,343,115	1,602,150
01-4-00-8010	Sewer	630,180	555,284	793,180	594,885	882,100
01-4-00-8011	Gas	79,280	21,590	70,780	53,085	79,890
01-4-00-8015	Sanitation	618,400	836,988	1,073,090	804,818	966,810
01-4-00-8016	Transfer from EDC 4B	0	232,375	0	0	0
<b>TOTAL NON DEPARTMENTAL</b>		<b>10,240,748</b>	<b>8,390,388</b>	<b>9,328,440</b>	<b>8,631,725</b>	<b>9,329,410</b>

**2021 - 2022**



# CITY COUNCIL

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-10-0101	Salaries	18,966	27,198	8,000	8,998	9,600
01-5-10-0300	Insurance	62,849	59,707	49,830	36,433	47,360
01-5-10-0301	Social Security	1,298	1,956	700	693	700
01-5-10-0302	TMRS	903	1,839	900	953	900
01-5-10-0303	Worker's Comp	0	8	0	0	20
01-5-10-0401	Dues Subscriptions & Education	15,811	7,988	8,000	6,740	15,000
01-5-10-0403	Travel & Motel	5,186	4,832	4,500	4,421	10,000
01-5-10-0406	Retired Employee Insurance	131,989	139,632	110,730	82,055	97,880
01-5-10-1101	Office Supplies	5,181	4,508	7,000	6,727	42,000
01-5-10-1102	Clothing Supplies	1,125	0	1,000	0	1,000
01-5-10-1118	Other Supplies	1,162	718	2,000	1,557	2,500
01-5-10-1463	Contingency	34,704	219,194	418,090	259,225	350,000
01-5-10-1500	EMS Support	300,000	300,000	300,000	300,000	300,000
01-5-10-1501	Fire Support to Pecos Co.	80,000	80,000	80,000	80,000	80,000
01-5-10-3302	Property & Equipment Insurance	2,092	2,091	2,120	2,093	2,000
01-5-10-3303	Special Services including Land	24,909	6,682	15,200	18,146	15,500
01-5-10-3310	Legal Expense - Other	94,990	51,000	73,000	43,441	75,000
01-5-10-3312	Other Misc Expense	0	0	100	3,561	2,500
01-5-10-3314	Professional Services	3,085	50,700	40,000	33,857	50,000
01-5-10-3315	Public Safety Building	178,004	196,249	15,000	0	100,000
01-5-10-3316	Emergency Mgmt Coordinator	0	0	5,000	0	2,500
01-5-10-3317	Lilah Smith House	10,000	0	10,000	0	10,000
01-5-10-3341	County Tax Fees	6,273	6,551	9,000	5,485	9,000
01-5-10-3342	Tax Attorney Fees	11,393	12,064	13,500	5,499	13,500
01-5-10-3344	Council Equipment	0	0	2,000	0	37,670
01-5-10-3345	T.V./Video Recording System	0	1,500	1,500	0	2,000
01-5-10-3504	Pecos Co. Appraisal Distr	16,867	15,603	16,000	11,609	16,000
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	5,000	5,000	5,000	5,000
01-5-10-3519	Keep Ft Stockton Beautiful	20,670	53,737	5,000	981	12,900
01-5-10-3529	Webmaster Services/City Website	0	0	9,500	7,125	2,000
01-5-10-3564	Animal Exterminator	15,300	15,300	15,300	11,475	15,300
01-5-10-3615	Audits	68,035	63,725	79,800	67,526	90,000
01-5-10-4210	Medical Plan Administration	0	0	1,273,000	1,096,706	1,273,000
01-5-10-4211	Medical Plan Claims	0	0	148,050	64,248	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	0	0	200	197	0
<b>TOTAL CITY COUNCIL</b>		<b>1,235,793</b>	<b>1,447,783</b>	<b>2,850,520</b>	<b>2,254,751</b>	<b>2,812,330</b>



# CITY HALL

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-11-1101	Office Supplies	5,421	4,648	5,000	2,549	5,000
01-5-11-1105	Cleaning Supplies	1,118	940	1,500	970	1,500
01-5-11-1118	Other Supplies	1,460	1,573	2,000	938	2,000
01-5-11-2201	Maintenance of Building	6,478	4,476	16,800	14,278	16,800
01-5-11-2202	Maintenance of Air Condition	0	4,078	10,000	2,086	10,000
01-5-11-2204	Maintenance of Office Equipment	295	0	1,000	0	1,000
01-5-11-2206	Maintenance of Vehicles	123	0	500	157	500
01-5-11-2250	Maintenance of Other Equipment	0	0	500	0	500
01-5-11-3301	Rental - Leases	11,797	11,262	12,000	9,385	12,000
01-5-11-3302	Property & Equipment Insurance	8,176	8,200	8,100	7,984	8,100
01-5-11-3305	Rental - Leases (Postage)	7,224	6,354	6,400	4,766	6,400
01-5-11-3306	Rental - Leases (Xerox-Annex)	3,311	3,578	3,800	2,366	3,000
01-5-11-3307	Communications	14,660	20,492	25,100	15,446	17,500
01-5-11-3308	Electric Services	7,389	8,829	8,200	5,646	8,500
01-5-11-3314	Information Technology	149,758	74,656	65,000	61,515	65,000
01-5-11-3315	Security	1,680	1,680	3,500	1,260	0
01-5-11-3316	IT Network/Software	9,813	129,441	120,000	97,607	120,000
01-5-11-3349	Custodian Service	17,100	18,000	18,000	15,000	18,000
<b>TOTAL CITY HALL</b>		<b>245,804</b>	<b>298,206</b>	<b>307,400</b>	<b>241,953</b>	<b>295,800</b>



# CITY MANAGER

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-12-0101	Salaries	241,529	283,611	315,580	250,011	287,110
01-5-12-0102	Overtime	89	0	300	0	300
01-5-12-0105	Longevity	702	1,300	1,690	1,690	2,080
01-5-12-0106	Merit Pay	0	0	0	0	14,350
01-5-12-0300	Insurance	23,759	32,052	32,040	24,330	25,680
01-5-12-0301	Social Security	18,433	21,337	24,320	19,216	23,250
01-5-12-0302	TMRS	24,953	28,036	32,210	26,264	30,780
01-5-12-0303	Worker's Comp	707	890	830	38	800
01-5-12-0401	Dues Subscriptions & Education	3,424	2,557	2,000	821	2,000
01-5-12-0403	Travel and Motel	6,092	5,180	3,950	0	5,000
01-5-12-1101	Office Supplies	1,240	728	900	806	1,200
01-5-12-1102	Clothing Supplies	373	334	700	0	400
01-5-12-1103	Fuel Supplies	988	1,185	1,200	1,112	1,560
01-5-12-1105	Equipment	0	5,309	5,200	5,009	1,000
01-5-12-2206	Maintenance of Vehicles	400	69	550	484	500
01-5-12-3302	Property & Equipment Insurance	308	616	660	654	750
01-5-12-3307	Communications	2,103	2,106	1,660	1,346	1,700
<b>TOTAL CITY MANAGER</b>		<b>325,101</b>	<b>385,309</b>	<b>423,790</b>	<b>331,781</b>	<b>398,460</b>





# CITY SECRETARY

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-14-0101	Salaries	145,276	151,557	102,890	83,923	100,010
01-5-14-0102	Overtime	0	86	200	0	200
01-5-14-0105	Longevity	2,574	4,550	780	780	1,040
01-5-14-0106	Merit Pay	0	0	0	0	5,000
01-5-14-0300	Insurance	20,780	15,404	15,600	12,973	15,720
01-5-14-0301	Social Security	10,798	11,547	7,730	6,408	8,130
01-5-14-0302	TMRS	15,284	15,617	10,230	8,822	10,770
01-5-14-0303	Worker's Comp	394	486	270	22	280
01-5-14-0401	Dues Subscriptions & Education	1,420	660	7,600	4,770	7,500
01-5-14-0403	Travel & Motel	2,456	120	3,950	0	7,100
01-5-14-1101	Office Supplies	2,300	2,397	2,300	791	3,700
01-5-14-1105	Equipment	700	1,000	1,000	0	500
01-5-14-3305	Elections Expense	7,164	979	18,000	16,926	18,000
01-5-14-3307	Communications	570	100	500	352	500
01-5-14-3337	Legal Publications	16,477	18,764	15,800	9,022	14,000
01-5-14-3514	Codification(Muni Code) Ord.	4,442	1,888	6,500	3,387	3,500
<b>TOTAL CITY SECRETARY</b>		<b>230,635</b>	<b>225,154</b>	<b>193,350</b>	<b>148,178</b>	<b>195,950</b>



# FINANCE

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-15-0101	Salaries	184,204	182,212	188,030	157,539	193,840
01-5-15-0102	Overtime	0	0	300	0	200
01-5-15-0105	Longevity	3,198	4,160	4,550	4,550	4,940
01-5-15-0106	Merit Pay	0	0	0	0	9,700
01-5-15-0300	Insurance	33,624	36,233	29,160	24,288	29,400
01-5-15-0301	Social Security	13,487	13,210	14,760	12,052	15,970
01-5-15-0302	TMRS	19,317	18,446	19,540	16,869	21,140
01-5-15-0303	Worker's Comp	535	709	500	30	540
01-5-15-0401	Dues Subscriptions & Education	1,757	958	1,000	283	1,500
01-5-15-0403	Travel and Motel	2,194	1,786	400	0	1,000
01-5-15-1101	Office Supplies	1,121	1,413	1,000	680	1,000
01-5-15-1105	Equipment	107	0	1,500	1,109	500
01-5-15-3307	Communications	0	0	500	380	500
01-5-15-3616	Computer Support	29,220	30,952	32,000	31,935	34,000
<b>TOTAL FINANCE</b>		<b>288,764</b>	<b>290,080</b>	<b>293,240</b>	<b>249,714</b>	<b>314,230</b>



# MUNICIPAL COURT

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-16-0101	Salaries	86,710	90,200	90,460	63,723	95,960
01-5-16-0104	Longevity	0	0	170	0	1,170
01-5-16-0105	Overtime	0	260	500	260	500
01-5-16-0106	Merit Pay	0	0	1,710	0	4,800
01-5-16-0300	Insurance	17,473	17,841	12,960	9,537	13,560
01-5-16-0301	Social Security	6,578	6,791	7,130	5,035	7,840
01-5-16-0302	TMRS	8,745	8,950	9,450	6,730	10,380
01-5-16-0303	Worker's Comp	248	430	250	22	270
01-5-16-0401	Dues Subscriptions & Education	653	1,709	3,500	1,184	2,000
01-5-16-0403	Travel & Motel	1,249	387	1,200	0	1,500
01-5-16-1101	Office Supplies	2,627	2,757	2,200	1,526	2,500
01-5-16-1102	Clothing Supplies	0	0	150	0	150
01-5-16-1103	Fuel Supplies	0	0	300	156	620
01-5-16-1105	Equipment	875	430	500	57	500
01-5-16-2201	Maintenance of Building Repair	341	386	500	326	500
01-5-16-2202	Maintenance of Air Condition	0	291	600	0	600
01-5-16-2206	Maintenance of Vehicles	0	0	100	8	100
01-5-16-3302	Property & Equipment Insurance	968	1,028	1,050	993	1,050
01-5-16-3307	Communications	0	0	0	0	560
01-5-16-3308	Electric Service	1,804	1,910	1,820	1,367	2,000
01-5-16-3313	Cash Over/Short	20	0	0	0	0
01-5-16-3315	Security	424	389	500	0	500
01-5-16-3349	Custodian Services	1,350	1,200	2,100	1,000	2,100
01-5-16-3410	Computer Support -Tyler Tech	4,927	5,074	5,350	5,340	5,500
<b>TOTAL MUNICIPAL COURT</b>		<b>134,992</b>	<b>140,033</b>	<b>142,500</b>	<b>97,265</b>	<b>154,660</b>



# HUMAN RESOURCES

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-17-0101	Salaries	92,007	72,051	70,370	57,778	69,420
01-5-17-0105	Longevity	936	390	520	520	650
01-5-17-0106	Merit Pay	0	0	0	0	3,470
01-5-17-0300	Insurance	18,598	16,342	13,320	10,998	13,320
01-5-17-0301	Social Security	6,741	4,982	5,310	4,147	5,630
01-5-17-0302	TMRS	9,612	7,080	7,030	6,072	7,450
01-5-17-0303	Worker's Comp	281	528	190	15	200
01-5-17-0401	Dues Subscriptions & Education	1,065	708	980	239	1,000
01-5-17-0403	Travel and Motel	21	1,061	1,000	0	500
01-5-17-0600	Employee Appreciation	15,593	12,337	16,500	9,299	17,000
01-5-17-1101	Office Supplies	2,053	1,876	1,500	524	1,000
01-5-17-1108	Educational Supplies	0	0	250	0	250
01-5-17-3303	Special Services	15,301	6,646	10,000	8,639	10,000
01-5-17-3304	Advertising	0	0	100	0	0
01-5-17-3410	Computer Support -Tyler Tech	6,942	6,273	8,300	6,587	8,300
01-5-17-3517	Personnel Manual & Drug Testing	7,350	8,537	8,000	4,340	8,000
<b>TOTAL HUMAN RESOURCES</b>		<b>176,501</b>	<b>138,810</b>	<b>143,370</b>	<b>109,157</b>	<b>146,190</b>



# POLICE

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
01-5-19-0101	Salaries	1,510,492	1,395,060	1,686,940	1,206,288	1,635,530
01-5-19-0102	Overtime	77,654	74,405	75,000	68,267	70,000
01-5-19-0103	Border Security	(3,136)	(3,532)	0	(425)	0
01-5-19-0105	Longevity	5,694	9,360	11,180	10,920	9,230
01-5-19-0106	Merit Pay	0	0	2,910	0	27,530
01-5-19-0300	Insurance	327,352	246,460	265,560	166,875	234,960
01-5-19-0301	Social Security	126,561	110,963	135,870	99,066	133,290
01-5-19-0302	TMRS	177,854	148,677	179,920	134,304	176,500
01-5-19-0303	Worker's Comp	39,172	32,411	38,730	25,402	38,080
01-5-19-0401	Dues Subscriptions & Education	9,762	4,481	8,000	27,986	20,000
01-5-19-0403	Travel & Motel	6,972	1,114	3,000	4,493	3,000
01-5-19-1101	Office Supplies	7,944	8,956	6,500	5,713	6,500
01-5-19-1102	Clothing Supplies	8,629	7,222	9,000	6,528	8,000
01-5-19-1103	Fuel Supplies	70,891	39,066	55,500	27,685	69,600
01-5-19-1105	Cleaning Supplies	499	416	500	154	500
01-5-19-1106	Vests	2,261	0	6,000	0	2,000
01-5-19-1109	Computer Equipment	4,215	3,771	2,500	906	3,000
01-5-19-1110	Humane Officer Supplies	9,791	2,543	3,000	1,404	2,000
01-5-19-1112	Field Supplies	52,329	21,233	10,000	18,411	15,000
01-5-19-1115	Minor Tools	0	0	500	0	1,000
01-5-19-2201	Maintenance of Building	4,117	5,238	5,000	6,475	8,000
01-5-19-2206	Maintenance of Vehicles	19,150	13,389	10,000	11,059	15,000
01-5-19-2207	Maintenance of K-9	2,087	1,842	2,500	2,846	1,000
01-5-19-3300	Miscellaneous Services	1,246	843	1,000	650	1,000
01-5-19-3301	Rental - Leases	6,908	6,621	5,000	3,940	5,000
01-5-19-3302	Property & Equipment Insurance	35,009	34,698	35,000	31,778	35,000
01-5-19-3304	Advertising	0	208	250	0	250
01-5-19-3306	Support of Prisoners	736	171	750	0	750
01-5-19-3307	Communications	26,412	26,211	26,000	24,021	27,800
01-5-19-3308	Electric Service	19,209	27,068	27,000	18,698	25,400
01-5-19-3343	Equipment - CID Equipment	4,492	2,208	2,500	834	2,500
01-5-19-3349	Custodian Services	9,742	9,600	11,350	8,900	11,350
01-5-19-3462	Victims Services	2,564	270	500	0	500
01-5-19-3700	Cop Sync	20,875	40,880	21,000	40,880	40,880
01-5-19-4622	Contract Labor	1,363	1,820	2,000	808	2,000
01-5-19-5520	Vehicles	272,827	162,998	116,300	90,435	116,300
01-5-19-6912	Capital Lease Payment	12,000	12,000	12,000	11,000	12,000
01-5-19-7956	Property Insurance Claims	8,978	9,189	0	8,714	0
<b>TOTAL POLICE DEPARTMENT</b>		<b>2,882,650</b>	<b>2,457,859</b>	<b>2,778,760</b>	<b>2,065,016</b>	<b>2,760,450</b>



# CODE ENFORCEMENT

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-22-0101	Salaries	149,699	154,233	159,465	136,483	169,570
01-5-22-0102	Overtime	0	0	500	370	500
01-5-22-0105	Longevity	0	260	780	780	1,300
01-5-22-0106	Merit Pay	0	0	0	0	8,250
01-5-22-0300	Insurance	30,747	33,979	26,040	20,986	26,040
01-5-22-0301	Social Security	11,217	11,235	12,080	10,746	13,750
01-5-22-0302	TMRS	15,283	15,253	15,990	14,319	18,200
01-5-22-0303	Worker's Comp	864	622	790	433	870
01-5-22-0401	Dues Subscriptions & Education	1,728	1,469	3,000	2,519	4,800
01-5-22-0403	Travel & Motel	1,558	971	4,000	3,384	4,800
01-5-22-1101	Office Supplies	2,594	2,982	2,245	1,568	2,500
01-5-22-1102	Clothing Supplies	1,746	705	500	242	500
01-5-22-1103	Fuel Supplies	1,727	2,112	2,000	3,296	5,000
01-5-22-1105	Equipment	1,298	4,535	215	60	200
01-5-22-1108	Educational Supplies	540	0	535	534	1,000
01-5-22-1119	Safety Equipment	0	0	200	200	200
01-5-22-2201	Maintenance of Building	231	703	600	224	500
01-5-22-2206	Maintenance of Vehicles	308	1,257	1,750	1,629	1,000
01-5-22-3302	Property & Equipment Insurance	1,023	692	1,200	1,187	700
01-5-22-3303	Special Services	2,248	1,844	9,380	2,858	3,500
01-5-22-3307	Communications	2,391	2,438	2,500	2,179	2,800
01-5-22-3308	Electricity	1,804	1,910	1,820	1,367	2,000
01-5-22-3349	Custodial Services	1,650	1,200	1,650	1,000	1,200
01-5-22-3410	Computer Support-Tyler Tec	1,921	2,017	2,120	2,118	2,200
01-5-22-3501	Performance Bonds	(500)	0	500	(250)	0
01-5-22-5520	Vehicle	0	23,723	3,920	2,638	3,000
01-5-22-7956	Property Insurance Claims	0	0	4,020	4,000	2,000
<b>TOTAL CODE ENFORCEMENT</b>		<b>230,076</b>	<b>264,139</b>	<b>257,800</b>	<b>214,868</b>	<b>276,380</b>





# STREETS

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
01-5-21-0101	Salaries	285,141	251,880	273,410	207,528	215,830
01-5-21-0102	Overtime	4,007	884	2,500	1,745	2,500
01-5-21-0105	Longevity	1,092	1,040	1,690	1,300	1,950
01-5-21-0106	Merit Pay	0	0	0	0	10,570
01-5-21-0300	Insurance	70,041	63,630	54,360	37,355	39,120
01-5-21-0301	Social Security	21,555	18,903	21,240	16,651	17,670
01-5-21-0302	TMRs	29,859	25,097	28,130	21,999	23,390
01-5-21-0303	Worker's Comp	18,450	15,705	15,220	15,168	10,830
01-5-21-0401	Dues Subscriptions & Education	12	245	1,000	0	500
01-5-21-0403	Travel & Motel	0	350	500	0	500
01-5-21-1101	Office Supplies	1,440	485	1,500	558	800
01-5-21-1102	Clothing Supplies	9,051	8,098	8,200	7,511	4,600
01-5-21-1103	Fuel Supplies	38,119	27,938	36,000	34,480	45,600
01-5-21-1104	Tools & Supplies	3,579	2,502	5,100	4,189	2,000
01-5-21-1105	Equipment	2,010	2,995	2,000	1,182	1,400
01-5-21-1107	Chemical Supplies-Weed Control	14,948	28,862	21,000	9,828	15,000
01-5-21-1111	Traffic Control Supplies	5,337	6,964	5,000	4,652	5,000
01-5-21-1119	Safety Equipment	2,314	3,326	3,400	3,028	3,800
01-5-21-2206	Maintenance of Vehicles	6,351	7,822	7,000	4,663	7,000
01-5-21-2209	Maintenance of Street Sign	11,337	16,985	25,960	12,143	20,000
01-5-21-2250	Maintenance of Other Equipment	20,387	23,194	11,000	12,909	15,000
01-5-21-3301	Rental	4,800	6,340	7,700	1,290	8,000
01-5-21-3302	Property & Equipment Insurance	11,771	9,772	11,440	11,420	9,400
01-5-21-3307	Communications	3,810	4,079	4,400	3,749	4,800
01-5-21-3308	Electric Services	159,467	141,557	145,900	108,429	168,400
01-5-21-5510	Machinery/Equipment	0	0	1,090,000	1,076,854	0
01-5-21-5520	Vehicle	0	0	6,300	4,901	6,300
01-5-21-7956	Property Insurance Claims	2,405	456	500	0	500
<b>TOTAL STREETS</b>		<b>727,282</b>	<b>669,108</b>	<b>1,790,450</b>	<b>1,603,532</b>	<b>640,460</b>



# PARKS

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-23-0101	Salaries	170,822	159,812	190,350	140,185	175,570
01-5-23-0102	Overtime	1,056	1,075	750	658	750
01-5-23-0105	Longevity	1,014	2,080	1,690	1,690	2,080
01-5-23-0106	Merit Pay	0	0	920	0	8,560
01-5-23-0300	Insurance	35,787	32,550	32,520	25,747	35,160
01-5-23-0301	Social Security	13,043	12,370	14,820	11,084	14,310
01-5-23-0302	TMRS	17,816	16,192	19,630	14,778	18,940
01-5-23-0303	Worker's Comp	4,796	3,112	4,310	2,967	4,140
01-5-23-0401	Dues Subscriptions & Education	110	110	400	0	200
01-5-23-0403	Travel and Motel	0	167	200	0	500
01-5-23-1101	Office Supplies	0	0	500	168	500
01-5-23-1102	Clothing Supplies	2,781	3,008	4,000	3,076	2,000
01-5-23-1103	Fuel Supplies	6,965	4,873	6,300	5,203	8,000
01-5-23-1104	Tools & Supplies	5,997	2,420	4,000	2,408	5,150
01-5-23-1105	Equipment	3,141	825	2,000	78	4,300
01-5-23-1112	Botanical Supplies	8,773	8,688	9,000	0	5,000
01-5-23-1119	Safety Equipment	1,889	1,206	1,500	367	1,000
01-5-23-2201	Maintenance of Buildings	862	821	2,500	509	2,500
01-5-23-2206	Maintenance of Vehicles	5,887	2,705	4,000	1,306	4,000
01-5-23-2210	Maintenance of Walks & Fences	2,227	143,214	2,000	1,530	2,000
01-5-23-2211	Maintenance of Mach/Tool/Equip	6,081	5,557	6,500	207	3,500
01-5-23-2212	Maintenance of Sprinkler System	3,501	2,818	4,000	3,500	4,500
01-5-23-3301	Rental	0	0	100	0	100
01-5-23-3302	Property & Equipment Insurance	9,155	4,147	4,370	4,364	4,000
01-5-23-3307	Communications/Radios	2,822	2,289	2,450	2,037	3,200
01-5-23-3308	Electric Service	8,246	7,460	8,500	7,527	10,800
01-5-23-5520	Vehicle	0	0	5,930	3,725	6,300
<b>TOTAL PARKS</b>		<b>312,772</b>	<b>417,501</b>	<b>333,240</b>	<b>233,115</b>	<b>327,060</b>



# CEMETERY

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
01-5-24-0101	Salaries	73,043	74,050	79,860	63,772	79,890
01-5-24-0102	Overtime	530	543	500	419	500
01-5-24-0105	Longevity	1,092	1,950	2,340	2,210	2,600
01-5-24-0106	Merit Pay	0	0	0	0	3,770
01-5-24-0300	Insurance	17,830	17,841	12,960	10,724	12,960
01-5-24-0301	Social Security	5,616	5,729	6,330	5,142	6,640
01-5-24-0302	TMRs	7,687	7,582	8,380	6,905	8,790
01-5-24-0303	Worker's Comp	3,174	2,778	3,340	2,360	3,510
01-5-24-1101	Office Supplies	918	117	500	78	100
01-5-24-1102	Clothing Supplies	1,136	1,134	1,000	945	620
01-5-24-1103	Fuel Supplies	2,283	1,771	2,400	2,966	3,500
01-5-24-1104	Tools & Supplies	3,878	1,148	2,500	517	500
01-5-24-1105	Equipment	140	1,485	1,000	0	750
01-5-24-1112	Botanical Supplies	5,416	4,788	7,000	0	1,000
01-5-24-1119	Safety Equipment	561	119	800	10	800
01-5-24-2201	Maintenance of Buildings	656	0	2,000	1,136	1,000
01-5-24-2206	Maintenance of Vehicles	4,972	1,487	2,000	527	1,000
01-5-24-2210	Maintenance of Walks & Fences	1,604	0	2,000	0	500
01-5-24-2211	Maintenance of Mach/Tool/Equip	3,900	3,699	3,500	0	1,500
01-5-24-2212	Maintenance of Sprinkler S	11,761	1,766	2,000	1,869	2,000
01-5-24-3302	Property & Equipment Insur	253	230	300	237	300
01-5-24-3307	Communications	0	0	1,000	0	600
01-5-24-3308	Electric Services	142	107	150	122	300
01-5-24-3410	Computer Support- Tyler Tech	813	853	900	896	900
01-5-24-5520	Vehicle	0	0	6,300	4,308	6,300
<b>TOTAL CEMETERY DEPARTMENT</b>		<b>147,404</b>	<b>129,176</b>	<b>149,060</b>	<b>105,143</b>	<b>140,330</b>



# PUBLIC WORKS

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-27-0101	Salaries	160,888	235,863	273,820	221,555	330,340
01-5-27-0102	Overtime	328	988	380	316	380
01-5-27-0105	Longevity	1,092	4,550	5,720	5,720	6,240
01-5-27-0106	Merit Pay	0	0	900	0	15,020
01-5-27-0300	Insurance	36,511	47,770	44,400	37,270	61,560
01-5-27-0301	Social Security	11,613	17,077	21,490	17,120	26,930
01-5-27-0302	TMRs	16,694	20,404	28,450	21,794	35,660
01-5-27-0303	Workers' Comp	2,824	2,759	2,700	(467)	5,760
01-5-27-0401	Dues Subscriptions & Education	2,424	2,230	1,800	1,025	1,250
01-5-27-0403	Travel and Motel	3,495	141	200	132	1,000
01-5-27-1101	Office Supplies	4,996	3,972	2,000	1,408	1,500
01-5-27-1102	Clothing Supplies	355	466	450	409	1,500
01-5-27-1103	Fuel Supplies	9,917	4,858	3,300	3,161	4,500
01-5-27-1104	Tools & Supplies	720	587	500	248	250
01-5-27-1105	Equipment	3,423	2,425	1,000	768	250
01-5-27-1119	Safety Equipment	240	349	340	331	1,000
01-5-27-2201	Maintenance of Building	5,163	2,954	2,060	1,546	1,500
01-5-27-2206	Maintenance of Vehicles	436	1,257	3,700	3,670	750
01-5-27-2219	Maintenance of Fences	1,663	0	100	0	100
01-5-27-2250	Maintenance of Other Equipment	1,333	963	1,500	1,004	1,500
01-5-27-3302	Property & Equipment Insurance	1,383	1,335	1,400	907	1,500
01-5-27-3306	Rental-Lease (Xerox)	3,941	3,926	3,500	3,120	4,400
01-5-27-3307	Communications	4,978	4,220	4,200	3,560	3,300
01-5-27-3308	Electric Service	1,162	1,256	1,500	956	1,600
01-5-27-3315	Security	0	0	100	0	500
01-5-27-5520	Vehicle	0	0	4,000	3,121	5,100
<b>TOTAL PUBLIC WORKS</b>		<b>275,578</b>	<b>360,349</b>	<b>409,510</b>	<b>328,671</b>	<b>513,390</b>



# MAINTENANCE SHOP

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-28-0101	Salaries	153,865	146,956	159,880	136,585	158,280
01-5-28-0102	Overtime	153	34	250	0	100
01-5-28-0105	Longevity	2,574	4,680	5,070	5,070	3,900
01-5-28-0106	Merit Pay	0	0	0	0	7,910
01-5-28-0300	Insurance	29,471	29,471	22,080	18,335	22,200
01-5-28-0301	Social Security	11,632	11,187	12,640	10,947	13,020
01-5-28-0302	TMRS	16,126	15,016	16,740	14,722	17,250
01-5-28-0303	Worker's Comp	4,067	3,624	4,280	2,905	4,450
01-5-28-0401	Dues Subscriptions & Education	0	0	50	0	50
01-5-28-0403	Travel and Motel	0	0	50	0	50
01-5-28-1101	Office Supplies	490	102	250	228	300
01-5-28-1102	Clothing Supplies	2,015	1,986	1,800	1,902	1,100
01-5-28-1103	Fuel Supplies	1,285	1,076	1,400	899	1,550
01-5-28-1104	Tools & Supplies	2,401	264	1,000	1,279	500
01-5-28-1105	Equipment	7,731	1,564	1,500	192	500
01-5-28-1119	Safety Equipment	979	1,430	1,500	807	750
01-5-28-1121	Oil & Lube Coolant Supplies	7,984	995	7,000	7,101	6,000
01-5-28-2201	Maintenance of Building	35	14	600	62	100
01-5-28-2206	Maintenance of Vehicle	593	8	1,900	907	1,000
01-5-28-2250	Maintenance of Other Equipment	411	533	750	146	750
01-5-28-3301	Rental	0	0	100	0	100
01-5-28-3302	Property & Equipment Insurance	704	720	750	714	750
01-5-28-3307	Communications	2,163	2,241	2,900	1,689	2,200
01-5-28-3311	Utilities	1,877	1,934	1,900	1,329	1,900
01-5-28-5520	Vehicle	0	0	5,200	4,308	6,300
<b>TOTAL MAINTENANCE SHOP</b>		<b>246,556</b>	<b>223,834</b>	<b>249,590</b>	<b>210,128</b>	<b>251,010</b>



# HOUSING

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
01-5-29-0101	Salaries	55,100	55,234	56,440	47,220	56,460
01-5-29-0105	Longevity	1,248	2,210	2,340	2,340	2,470
01-5-29-0106	Merit Pay	0	0	0	0	2,820
01-5-29-0300	Insurance	15,636	15,636	13,320	10,998	13,320
01-5-29-0301	Social Security	3,707	3,720	4,500	3,389	4,730
01-5-29-0302	TMRS	5,804	5,691	5,960	5,153	6,260
01-5-29-0303	Workers' Comp	153	207	150	15	160
01-5-29-0401	Dues Subscriptions & Education	2,881	2,557	3,000	2,836	5,540
01-5-29-0403	Travel and Motel	1,039	0	300	0	1,500
01-5-29-1101	Office Supplies/Equipment	1,238	1,607	2,000	956	1,500
01-5-29-2201	Maintenance of Building	381	553	600	99	500
01-5-29-3302	Property & Equipment Insurance	225	202	250	209	250
01-5-29-3311	Utilities	0	0	1,000	0	1,000
01-5-29-3313	Programming (HAPPY Software)	8,357	5,427	6,000	5,970	6,200
<b>TOTAL HOUSING</b>		<b>95,769</b>	<b>93,045</b>	<b>95,860</b>	<b>79,184</b>	<b>102,710</b>



# CAPITAL IMPROVEMENTS

CAPITAL IMPROVEMENTS		2019-2020 ADOPTED BUDGET	2020-2021 ADOPTED BUDGET	2021-2022 ADOPTED BUDGET
CITY HALL	City Hall Renovation	\$50,000		
	<b>TOTAL</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>
CODE ENFORCEMENT				
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
POLICE DEPT	New Tahoe 3 Chargers		\$45,000 \$130,000	
	<b>TOTAL</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$0</b>
STREETS	Super Shot 125 Diesel One Axle Melter	\$74,700		
	2014 Hamm H 11i Soil Compactor	\$89,500		
	3/4 TON TRUCK	\$35,000		
	2008 Rosco DS4000 Water Truck	\$61,750		
	<b>TOTAL</b>	<b>\$260,950</b>	<b>\$0</b>	<b>\$0</b>
PARKS	Portable Storage \$5k; Roof Repairs \$5k Concrete floor			\$10,000 \$8,000
	<b>TOTAL</b>			<b>\$18,000</b>
CEMETERY	New Vehicle		\$38,000	
	<b>TOTAL</b>	<b>\$0</b>	<b>\$38,000</b>	<b>\$0</b>
MAINTENANCE	1 Ton Mechanic Truck-2	\$75,000	\$75,000	
	New Shop Building	\$175,000	\$175,000	
	<b>TOTAL</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>
HB 445	Cold Planer	\$25,000	\$25,000	
	Asphalt Repair	\$75,200	\$75,200	
	Chip Spreader		\$325,000	
	Skid Steer & Trailer	\$120,000	\$120,000	
	Emulsion Tank			\$64,000
	Water Truck 4000 gallons	\$80,000	\$80,000	
	<b>TOTAL</b>	<b>\$300,200</b>	<b>\$625,200</b>	<b>\$64,000</b>
WATER	Building Improvements-	\$0		
	Water Lines	\$80,000		
	Dump Truck (12YD)	\$180,000	\$180,000	\$190,000
	EZ Valve Equipment	\$75,000	\$75,000	\$90,000
	Post Hydrant	\$9,000		
	Flushers	\$20,000		
	Sampling Stations	\$80,000	\$17,000	\$20,000
	2- 3/4 ton truck	\$100,000		
	1- 1 ton truck w/toolbox	\$80,000		
	<b>TOTAL</b>	<b>\$624,000</b>	<b>\$272,000</b>	<b>\$300,000</b>
SEWER	Clarifier/Pond Rehab/New Pond	\$0		
	Backhoe	\$103,000	\$130,000	
	Paddle Wheel	\$200,000		
	1 ton Truck	\$43,000		
	Scada	\$250,000	\$250,000	
	3/4 Truck	\$38,000		
	<b>TOTAL</b>	<b>\$634,000</b>	<b>\$380,000</b>	<b>\$0</b>

**2021 - 2022**





# CAPITAL IMPROVEMENTS

<b>RO PLANT</b>	RO Membrane	\$240,000		
	Forklift	\$30,000		
	Alternate RO & Main RO roof repairs			\$125,000
	All Motors VFD	\$30,000		
	<b>TOTAL</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$125,000</b>
<b>GAS</b>	Compact excavator	\$53,000		
	Dump Truck (14YD)		\$52,000	
	2021 Ram 3500 4x4			\$70,000
	Ditch Witch	\$74,285		
	Ditch Witch RT125 w/ attachments		\$200,000	\$250,000
	Valero Crossing	\$135,000		
	2 New Employees	\$80,000		
	<b>TOTAL</b>	<b>\$342,285</b>	<b>\$252,000</b>	<b>\$320,000</b>
<b>SANITATION</b>	Replacement for 3yd container	\$130,000	\$75,000	
	Building Repairs-Roof	\$0		
	5- 20yd Roll-off	\$24,200		
	5- Recycle Roll-off	\$25,000		
	15 Radios/ 12 Units	\$11,250		
	Flatbed	\$18,000		
	Switch-N-Go	\$35,000		
	Forklift	\$15,000	\$25,645	
	1/2 Ton Truck	\$30,000		
	Sanitation Truck	\$214,000		
	2022 Mack Roll-off Truck			\$178,267
	2022 Freightliner 36 YD Side Load Truck			\$183,323
	(1) 14 YD, 20 YD, 30 YD Rolloffs, & Recycle Roll			\$14,500
	New Building	\$450,000	\$303,000	
	Office Furniture	\$15,000		
	Additional Overtime	\$50,000		
	Additional Driver with benefits	\$50,000		
	<b>TOTAL</b>	<b>\$1,067,450</b>	<b>\$403,645</b>	<b>\$376,090</b>
<b>LANDFILL</b>	Vermeer Grinder	\$460,000	\$460,000	\$395,000
	Loader	\$100,000	\$100,000	\$275,000
	New Warehouse	\$150,000		
	New Landfill	\$328,600		
	2 Full time Employees w/benefits	\$80,000	\$60,000	
	Part-time employee	\$20,000		
	Water tank for water truck		\$18,000	
	Landfill Expansion Project-construction	\$1,000,000	\$1,600,000	
	<b>TOTAL</b>	<b>\$2,138,600</b>	<b>\$2,238,000</b>	<b>\$670,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>\$5,967,485</b>	<b>\$4,633,845</b>	<b>\$1,873,090</b>



# HB 445

	2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
	ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
	ACTUAL	ACTUAL	BUDGET	07/31/21	BUDGET
02-4-00-4210 Other Income	0	439	0	0	0
02-4-00-4440 Sales Tax	721,500	622,531	570,000	400,650	600,000
<b>TOTAL HB 445 ROAD REPAIR</b>	<b>721,500</b>	<b>622,970</b>	<b>570,000</b>	<b>400,650</b>	<b>600,000</b>
02-5-00-0101 Salaries	138,680	144,402	185,515	140,172	180,460
02-5-00-0102 Overtime	244	285	500	786	500
02-5-00-0105 Longevity	1,092	2,080	2,600	2,600	3,250
02-5-00-0106 Merit Pay	0	0	465	0	8,790
02-5-00-0300 Insurance	35,434	40,138	34,920	27,787	37,440
02-5-00-0301 Social Security	10,241	10,478	13,920	10,773	14,770
02-5-00-0302 TMRS	14,426	14,520	18,430	14,899	19,560
02-5-00-0303 Worker's Comp	7,685	8,279	8,500	6,419	9,010
02-5-00-3315 Repairs & Materials	214,281	139,584	305,150	283,347	226,220
02-5-00-4702 Tax Note-Debt Service	0	0	0	0	100,000
02-5-00-5510 Machinery/Equipment	48,401	152,962	0	115,057	0
<b>TOTAL HB 445 ROAD REPAIR</b>	<b>470,484</b>	<b>512,727</b>	<b>570,000</b>	<b>601,840</b>	<b>600,000</b>



# COURT TECHNOLOGY

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
03-4-00-6100	Municipal Court Technology	1,077	621	700	40	700
<b>TOTAL COURT TECHNOLOGY</b>		<b>1,077</b>	<b>621</b>	<b>700</b>	<b>40</b>	<b>700</b>
03-5-00-6505	Computers/ Software	0	0	2,900	0	700
<b>TOTAL COURT TECHNOLOGY</b>		<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>700</b>



# RECREATION

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
04-4-50-4210	Miscellaneous Income	0	0	0	3,231	0
04-4-50-5150	FSISD Recreation Contribut	35,500	35,500	35,500	35,500	35,500
04-4-50-5151	County Recreation Contribu	120,000	120,000	120,000	105,000	120,000
04-4-50-5201	City Recreation Concession	2,460	850	1,700	500	1,700
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	9,142	10,000	10,000	10,000
04-4-50-5210	Baseball	17,210	1,300	17,500	605	17,500
04-4-50-5212	Volleyball	7,440	875	7,500	335	7,500
04-4-50-5213	Softball	7,540	425	8,000	630	7,500
04-4-50-5220	General Registration	1,802	2,226	1,500	4,419	2,500
04-4-50-5225	Tournament	3,755	3,000	3,500	1,050	3,000
04-4-50-5241	Facility Rental	530	50	500	405	500
04-4-50-5250	Soccer	6,955	0	5,500	850	5,500
04-4-50-5251	Football	7,554	975	15,000	445	15,000
04-4-50-5252	Youth Basketball	17,725	17,305	18,000	3,910	18,000
04-4-50-5255	Summer League Programs	0	0	0	0	500
<b>TOTAL RECREATION</b>		<b>358,471</b>	<b>311,648</b>	<b>364,200</b>	<b>256,880</b>	<b>364,700</b>
04-5-50-0101	Salaries	116,908	107,873	132,600	109,896	128,290
04-5-50-0102	Overtime	1,377	812	1,500	1,496	2,500
04-5-50-0104	Stipend	3,000	2,100	3,000	2,400	3,000
04-5-50-0105	Longevity	156	520	520	520	910
04-5-50-0106	Merit Pay	0	0	920	0	6,420
04-5-50-0300	Insurance	19,807	18,098	22,440	18,972	22,200
04-5-50-0301	Social Security	8,913	8,261	10,270	8,975	10,800
04-5-50-0302	TMRS	9,326	8,594	13,600	11,278	14,300
04-5-50-0303	Worker's Comp.	2,336	949	1,200	37	1,240
04-5-50-0401	Dues Subscriptions & Education	0	0	8,440	60	800
04-5-50-0403	Travel & Motel	2,242	1,049	2,000	351	2,000
04-5-50-0404	Tournament Travel & Motel	8,680	0	15,530	19,975	15,530
04-5-50-0411	Tournament Registration Fee	3,000	0	4,000	1,200	3,000
04-5-50-1101	Office Supplies	1,377	1,200	1,000	394	1,000
04-5-50-1103	Fuel Supplies	962	673	1,000	737	1,100
04-5-50-2204	Maintenance of Office Equipment	3,934	3,084	3,500	2,302	3,500
04-5-50-2206	Maintenance of Vehicles	75	49	5,000	3,753	500
04-5-50-3220	Recreation Sup Insurance	1,125	1,125	1,200	1,124	1,200
04-5-50-3302	Property & Equipment Insurance	1,458	1,496	1,550	1,469	1,550
04-5-50-3307	Communications	3,131	3,016	4,000	4,413	5,100
04-5-50-3409	Office Equipment	2,745	0	1,220	1,207	1,000
04-5-50-3602	Physical Cond.-Supplies	2,000	35	1,000	0	1,000
04-5-50-3616	Computer Support-Tyler Tech	0	22,738	5,500	2,560	6,500
04-5-50-3701	Youth Basketball-Personnel	12,570	14,965	14,980	3,785	14,000
04-5-50-3702	Youth Basketball-Supplies	1,748	1,996	3,500	2,691	2,500
04-5-50-3703	Basketball Uniforms	7,329	7,927	4,000	1,771	8,000
04-5-50-3704	Basketball Awards	1,445	1,695	800	0	800
04-5-50-3820	Girls Softball-Personnel	4,540	0	5,000	3,580	4,000
04-5-50-3821	Girls Softball-Supplies	3,944	4,531	3,650	1,240	3,000
04-5-50-3822	Softball Uniforms	5,568	0	7,500	2,445	6,000
04-5-50-3823	Softball Awards	887	0	800	393	800
04-5-50-3824	Summer Program Supplies	0	0	0	0	400
04-5-50-3825	Summer Program Personnel	0	0	0	0	2,000
04-5-50-3840	Flag Football-Personnel	8,730	11,175	13,000	0	13,000



# RECREATION

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
04-5-50-3841	Flag Football - Supplies	4,084	4,624	3,500	0	3,000
04-5-50-3842	Football Uniforms	2,634	1,165	2,500	0	2,500
04-5-50-3843	Football Awards	1,070	880	900	0	900
04-5-50-3850	Summer Baseball- Personnel	9,235	0	9,000	4,960	10,000
04-5-50-3851	Summer Baseball-Supplies	4,110	3,920	5,000	3,659	4,000
04-5-50-3852	Baseball Uniforms	11,913	6,373	12,800	11,524	12,570
04-5-50-3853	Baseball Awards	1,845	0	1,300	1,035	1,000
04-5-50-3854	Charter Fees	1,888	348	2,000	1,786	2,000
04-5-50-3865	Soccer Supplies	258	384	300	0	500
04-5-50-3866	Soccer Personnel	1,740	2,110	0	0	2,200
04-5-50-3867	Soccer Uniforms	4,805	4,254	400	0	4,200
04-5-50-3868	Soccer Awards	436	367	500	0	500
04-5-50-3869	Volleyball Uniforms	4,740	1,296	1,800	0	1,500
04-5-50-3870	Girls Volleyball	2,171	236	500	392	1,000
04-5-50-3871	Volleyball - Personnel	3,805	4,510	4,500	0	4,000
04-5-50-3874	Tournament Supplies	3,553	2,741	4,500	3,373	4,000
04-5-50-3876	Racquetball Court	0	0	500	0	500
04-5-50-3877	Tournament Officials	17,379	13,058	16,000	18,983	16,000
04-5-50-3878	Volleyball Awards	1,091	825	300	0	300
04-5-50-3881	Field Supplies	4,185	491	1,500	1,102	1,000
04-5-50-3885	Miscellaneous	2,315	(1,027)	1,730	1,326	2,000
04-5-50-4622	Contract labor	8,533	250	450	400	3,090
<b>TOTAL RECREATION</b>		<b>331,101</b>	<b>270,763</b>	<b>364,200</b>	<b>257,563</b>	<b>364,700</b>



# CONVENTION VISITOR'S BUREAU

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
22-4-60-1600	Occupancy Tax Income	2,072,803	1,197,141	1,131,610	806,838	1,275,000
22-4-60-1601	Gift Sales	585	3,030	200	1,995	0
22-4-60-1602	Main Street Events	1,161	3,025	5,000	1,200	0
22-4-60-4220	Interest Earned	73,936	35,430	15,000	46,664	1,500
22-4-60-4250	Misc Income	7,929	1,381	0	1,887	0
22-4-60-7956	Insurance Recovery	7,014	0	0	6,630	0
<b>TOTAL CVB</b>		<b>2,163,428</b>	<b>1,240,007</b>	<b>1,151,810</b>	<b>865,216</b>	<b>1,276,500</b>
22-5-60-0101	Salaries	130,341	197,951	223,890	183,154	247,520
22-5-60-0102	Overtime	2,350	1,300	2,500	2,187	2,500
22-5-60-0104	Special Events-Labor	0	5,300	12,000	39,811	32,000
22-5-60-0105	Longevity	1,529	5,200	6,110	5,980	6,760
22-5-60-0106	Merit Pay	0	0	0	0	12,370
22-5-60-0300	Insurance	30,021	49,906	41,760	40,610	48,360
22-5-60-0301	Social Security	9,480	14,850	18,170	17,055	23,040
22-5-60-0302	TMRs	13,755	20,727	24,050	23,721	30,510
22-5-60-0303	Worker's Comp	1,806	2,655	2,820	1,647	2,970
22-5-60-0401	Dues Subscriptions & Education	1,140	212	4,000	444	4,000
22-5-60-0403	Travel & Motel	2,411	1,497	1,300	0	2,500
22-5-60-1101	Office Supplies	10,439	789	8,000	7,079	5,000
22-5-60-1102	Clothing Supplies	954	1,322	1,600	1,184	1,500
22-5-60-1103	Fuel Supplies	532	913	1,500	1,822	2,250
22-5-60-1104	Tools & Supplies	296	2,854	3,500	838	2,000
22-5-60-1119	Safety Equipment	0	322	500	352	500
22-5-60-1300	CVB Property Maintenance	31,185	12,742	218,000	244,516	50,000
22-5-60-1301	CVB Property Utilities	11,987	12,692	14,000	15,706	85,000
22-5-60-1302	CVB Property Insurance	7,044	8,538	10,000	10,583	15,000
22-5-60-1327	Chamber of Commerce	76,800	76,800	76,800	64,000	54,600
22-5-60-1535	Historical Society Contract	135,000	160,000	160,000	133,333	160,000
22-5-60-1576	Postage / Shipping	826	303	3,000	397	1,000
22-5-60-2206	Maintenance of Vehicle	2,210	1,660	1,000	105	1,000
22-5-60-2250	Maintenance of Other Equip	15	0	1,500	3,551	1,500
22-5-60-3301	Rental - Leases (Xerox)	0	0	0	958	4,000
22-5-60-3307	Communications	1,308	1,867	4,400	3,694	4,800
22-5-60-3313	Professional Services	50,000	625	22,500	22,425	1,000
22-5-60-3320	Audit & Accounting Service	25,000	25,000	25,000	20,833	25,000
22-5-60-4601	Advertising - Printed	52,800	43,529	65,000	17,668	45,000
22-5-60-4603	Advertising - Outdoor	30,607	25,929	45,000	19,926	30,000
22-5-60-4610	Water Carnival Contract	10,000	0	9,500	9,500	10,000
22-5-60-4611	BBORR Contract	40,000	0	35,000	30,000	60,000
22-5-60-4612	USTA (Tennis Event)-Rainwater	8,038	2,698	7,500	0	8,100
22-5-60-4613	Fourth of July - Chamber	15,000	10,000	15,000	11,600	15,000
22-5-60-4615	Non-Contracted Events	100,163	75,423	74,010	34,801	131,420
22-5-60-4617	Fall Fest	35,070	30,963	0	0	20,000
22-5-60-4619	Downtown Association Expense	0	4,062	10,000	3,252	10,000
22-5-60-4621	Civic Center Repairs	27,000	300,000	0	0	0
22-5-60-4623	Sheepdog Trails	10,000	0	10,000	10,000	9,000
22-5-60-4625	Meetings & Conventions	1,510	1,325	5,000	1,270	10,000
22-5-60-4630	Community Theater	3,900	0	6,300	6,300	6,300
22-5-60-4646	Depot Repairs	0	0	30,000	0	0
22-5-60-4648	Pop Warner	10,000	10,000	10,000	10,000	10,000
22-5-60-4649	Class Reunion	8,500	0	15,000	12,169	13,000





# CONVENTION VISITOR'S BUREAU

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
22-5-60-4650	Main Street Dance	0	0	15,000	2,500	18,000
22-5-60-4651	Livestock Show Dance	0	0	0	0	13,000
22-5-60-5175	Fort Rehabilitation & Repair	0	164,000	50,000	20,000	0
22-5-60-5510	Machinery/Equipment	0	0	200,000	77,243	0
22-5-60-5530	Building Purchase	0	109,639	1,500,000	1,497,988	0
22-5-60-7210	SportsFields &Concess 2008	41,000	41,000	41,000	41,000	41,000
<b>TOTAL CVB</b>		<b>940,017</b>	<b>1,424,594</b>	<b>2,826,810</b>	<b>2,651,203</b>	<b>1,276,500</b>



# HOUSING

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
06-4-00-4221	Interest Earned	623	165	200	92	0
06-4-00-5000	HAP Revenue	403,476	375,411	380,000	335,570	432,810
06-4-00-5001	CARES Act Revenue	0	3,886	0	0	0
06-4-00-5700	Admin Revenue	49,432	40,442	47,500	38,724	52,020
06-4-00-5800	Fraud Recovery-Restricted	764	2,958	500	4,123	2,000
06-4-00-5801	Fraud Recovery-Unrestricted	764	2,958	500	4,123	2,000
<b>TOTAL HOUSING AUTHORITY</b>		<b>455,059</b>	<b>425,819</b>	<b>428,700</b>	<b>382,632</b>	<b>488,830</b>
06-5-00-3306	CARES Act Expenses	0	3,886	0	4,386	0
06-5-00-3308	Stockton Village Apt. Assistance	17,045	18,953	21,000	14,945	16,500
06-5-00-3320	Audit & Accounting Service	49,432	40,509	47,700	38,724	54,020
06-5-00-3522	Rent Payments 003,004,006,	369,557	379,746	360,000	321,926	418,310
<b>TOTAL HOUSING AUTHORITY</b>		<b>436,034</b>	<b>443,094</b>	<b>428,700</b>	<b>379,981</b>	<b>488,830</b>



# ECONOMIC DEVELOPMENT 4A

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
20-4-40-2010	Sales Tax	721,500	622,531	570,000	403,650	600,000
20-4-40-4202	Rental & Lease	52,630	58,084	50,000	36,748	40,000
20-4-40-4203	Land Sales	1,316	1	0	78,216	0
20-4-40-4221	Interest Earned	45,890	25,644	12,000	2,823	3,000
20-4-40-4250	Miscellaneous Income	0	12	0	0	0
20-4-40-5220	County Funds	40,000	50,000	100,000	100,000	100,000
20-4-40-5510	4B Contract	50,000	50,000	50,000	41,667	75,000
<b>TOTAL EDC 4A</b>		<b>911,336</b>	<b>806,272</b>	<b>782,000</b>	<b>663,104</b>	<b>818,000</b>
20-5-40-0101	Salaries	103,548	88,871	91,530	74,608	90,060
20-5-40-0105	Longevity	421	130	260	260	390
20-5-40-0106	Merit Pay	0	0	0	0	4,500
20-5-40-0300	Insurance	12,450	8,980	6,480	5,362	6,480
20-5-40-0301	Social Security	7,678	6,710	6,910	5,933	7,270
20-5-40-0302	TMRS	19,068	16,186	9,150	7,803	9,620
20-5-40-0303	Worker's Comp	286	71	240	15	250
20-5-40-0403	Meeting & Travel & Motel	4,628	2,509	4,000	175	4,000
20-5-40-0410	Dues & Membership	1,119	565	650	1,050	650
20-5-40-1101	Office Supplies/Equipment	4,459	4,711	5,500	1,495	2,000
20-5-40-1103	Fuel Supplies	1,573	729	1,000	557	1,680
20-5-40-2206	Maintenance of Vehicle	966	28	1,000	8	1,000
20-5-40-3302	Property & Equipment Insurance	2,454	2,352	10,000	1,142	5,000
20-5-40-3307	Communication	595	597	1,000	483	600
20-5-40-3318	Loans & Business Exploration	86,760	332,258	463,580	231,660	369,400
20-5-40-3319	Commercial Infrastructure	65,894	67,650	75,000	9,396	175,000
20-5-40-3320	Audit & Accounting Service	15,000	20,000	20,000	16,667	20,000
20-5-40-3321	Professional Services	20,750	15,420	15,000	8,100	15,000
20-5-40-3322	Legal & Special Services	4,825	5,829	6,500	10,379	5,000
20-5-40-3323	Support	20,000	30,000	46,500	25,000	53,400
20-5-40-3326	Workforce Training (WRTTC)	9,016	0	10,000	0	39,000
20-5-40-3424	Promotions	775	1,210	5,000	1,643	5,000
20-5-40-3501	IT Support	1,500	7,351	2,700	2,631	2,700
<b>TOTAL EDC 4A</b>		<b>383,765</b>	<b>612,156</b>	<b>782,000</b>	<b>404,365</b>	<b>818,000</b>



# ECONOMIC DEVELOPMENT 4B

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
21-4-41-2010	Sales Tax	721,500	622,531	570,000	403,650	600,000
21-4-41-4221	Interest Earned	29,918	17,758	10,000	2,111	2,500
21-4-41-4250	Miscellaneous Income	0	0	0	0	0
<b>TOTAL EDC 4B</b>		<b>751,418</b>	<b>640,289</b>	<b>580,000</b>	<b>405,762</b>	<b>602,500</b>
21-5-41-3302	Property & Equipment Insurance	451	405	500	419	500
21-5-41-3319	Business Rehab/Job Retainage	6,000	98,000	129,500	64,830	252,000
21-5-41-3320	Audit & Accounting Service	15,000	15,000	15,000	12,500	20,000
21-5-41-3321	Professional Services	2,232	358	5,000	0	2,500
21-5-41-3322	Legal & Special Services	993	648	3,000	1,091	1,500
21-5-41-3324	Workforce Training (WRTTC)	8,801	0	10,000	0	0
21-5-41-3470	Debt Retirement Sports Com	41,000	41,000	41,000	41,000	41,000
21-5-41-3471	4A-4B Contract	50,000	50,000	50,000	41,667	75,000
21-5-41-3472	Community Development	4,440	386,000	250,000	0	200,000
21-5-41-5200	Infrastructure	18,716	0	50,000	0	0
21-5-41-5300	Building	0	0	1,000	0	0
21-5-41-5400	Improvements other than Bldg	536	4,195	25,000	149	10,000
<b>TOTAL EDC 4B</b>		<b>148,169</b>	<b>595,606</b>	<b>580,000</b>	<b>161,655</b>	<b>602,500</b>



# ENTERPRISE FUND SUMMARY

	2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
<b>REVENUES</b>					
Water	\$5,032,367	\$5,239,170	\$4,581,300	\$3,189,102	\$4,380,800
Sewer	\$1,664,658	\$1,497,666	\$1,544,250	\$1,171,758	\$1,600,350
Gas	\$1,430,083	\$1,158,641	\$1,270,500	\$1,259,003	\$1,351,500
Collection & Disposal	\$2,961,643	\$2,732,706	\$2,666,100	\$2,054,904	\$2,719,200
Utility Administration	\$0	\$0	\$0	\$16,281	\$0
<b>TOTAL REVENUES</b>	<b>\$11,088,751</b>	<b>\$10,628,183</b>	<b>\$10,062,150</b>	<b>\$7,691,047</b>	<b>\$10,051,850</b>
<b>EXPENSES</b>					
Water	\$606,267	\$1,324,884	\$635,380	\$664,039	\$672,960
Sewer	\$719,200	\$690,094	\$641,580	\$503,392	\$605,200
RO Plant	\$978,475	\$803,736	\$985,600	\$686,395	\$932,640
Gas	\$999,176	\$955,719	\$1,126,730	\$1,015,150	\$1,196,250
Solid Waste Collection	\$866,332	\$788,510	\$928,830	\$1,219,205	\$1,054,120
Solid Waste Disposal	\$701,674	\$555,247	\$518,190	\$1,846,297	\$547,540
Utility Administration	\$444,825	\$438,392	\$437,970	\$368,121	\$452,190
<b>TOTAL EXPENSES</b>	<b>\$5,315,949</b>	<b>\$5,556,582</b>	<b>\$5,274,280</b>	<b>\$6,302,599</b>	<b>\$5,460,900</b>
<b>INTERFUND TRANSFERS</b>					
Water & RO Plant (to General)	\$2,223,060	\$1,468,303	\$1,790,820	\$1,343,115	\$1,602,150
Water & RO Plant (to Debt Service)	\$260,000	\$260,000	\$260,000	\$0	\$260,000
Infrastructure Fund	\$1,267,749	\$1,048,668	\$800,000	\$664,462	\$800,000
Sewer (to General)	\$630,180	\$555,284	\$793,180	\$594,885	\$882,100
Gas (to General)	\$79,280	\$21,590	\$70,780	\$53,085	\$79,890
Collection & Disposal (to General)	\$618,400	\$836,988	\$1,073,090	\$804,818	\$966,810
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$5,078,669</b>	<b>\$4,190,833</b>	<b>\$4,787,870</b>	<b>\$3,460,365</b>	<b>\$4,590,950</b>



# ENTERPRISE REVENUES

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
10-4-01-3001	Water Sales	3,157,979	3,798,957	3,300,000	2,520,627	3,400,000
10-4-01-3002	Water Taps & Lines	65,429	65,617	75,000	47,878	75,000
10-4-01-3003	Industrial Water Sales	412,054	210,200	260,000	0	0
10-4-01-3004	Special Assessment	1,267,749	1,048,668	800,000	519,480	800,000
10-4-01-3100	Disconnect Fee	54,394	36,636	40,000	37,141	40,000
10-4-01-3101	Returned Check Fees	1,470	1,112	500	735	500
10-4-01-3200	Water Deposit Transfer Fee	480	690	500	710	500
10-4-01-3305	Credit Card Processing	0	0	47,000	0	0
10-4-01-3402	BR/Riley Farms Grazing, Hay Sales	14,000	23,333	15,000	15,400	15,000
10-4-01-3406	Miscellaneous Income-Water	3,876	6,813	500	4,124	5,000
10-4-01-3408	Hay Sales	1,149	0	2,000	0	2,000
10-4-01-3409	Land Lease	19,000	10,800	10,800	10,800	10,800
10-4-01-4206	Penalty on Billing	34,785	36,343	30,000	32,207	32,000
<b>TOTAL WATER</b>		<b>5,032,367</b>	<b>5,239,170</b>	<b>4,581,300</b>	<b>3,189,102</b>	<b>4,380,800</b>
10-4-02-3101	Sewer Charges	1,616,272	1,445,668	1,500,000	1,137,783	1,557,100
10-4-02-3102	Sewer Taps & Lines	18,278	20,181	20,000	8,980	15,000
10-4-02-3103	Capital Recovery Fee	15,500	17,000	10,000	12,000	14,000
10-4-02-4201	Interest Income	602	335	250	171	250
10-4-02-4206	Penalty on Billing	14,006	14,483	14,000	12,823	14,000
<b>TOTAL SEWER</b>		<b>1,664,658</b>	<b>1,497,666</b>	<b>1,544,250</b>	<b>1,171,758</b>	<b>1,600,350</b>
10-4-04-3001	Gas Sales	1,385,894	1,132,995	1,250,000	1,230,566	1,330,000
10-4-04-3002	Gas Taps & Lines	27,644	10,593	5,000	3,000	5,000
10-4-04-3200	Gas Deposit Transfer Fee	380	410	500	170	500
10-4-04-4206	Penalty on Billing	14,984	13,065	14,000	15,022	15,000
10-4-04-4250	Misc Income-Gas	1,180	1,577	1,000	7,531	1,000
10-4-04-7956	Insurance Recovery	0	0	0	2,713	0
<b>TOTAL GAS</b>		<b>1,430,083</b>	<b>1,158,641</b>	<b>1,270,500</b>	<b>1,259,003</b>	<b>1,351,500</b>
10-4-05-4206	Penalty on Billing	22,844	23,485	23,000	20,037	23,000
10-4-05-7956	Insurance Recovery	0	0	0	3,500	0
10-4-05-8001	Sanitation Charges	2,046,707	1,899,054	1,850,000	1,501,419	1,900,000
10-4-05-8002	County Sanitation Charges	170,411	186,339	160,000	163,850	216,000
<b>TOTAL SANITATION</b>		<b>2,239,963</b>	<b>2,108,878</b>	<b>2,033,000</b>	<b>1,688,806</b>	<b>2,139,000</b>
10-4-06-4206	Late Fees - Landfill	6,042	5,506	4,000	1,643	2,600
10-4-06-5700	Recycling	19,713	12,239	20,000	3,733	10,000
10-4-06-8500	Landfill Use Fee	491,915	450,940	440,000	304,209	440,000
10-4-06-8501	Landfill App Processing Fee	1,400	600	1,000	750	1,000
10-4-06-8502	Container Set Up Fee	625	400	600	250	600
10-4-06-8503	Roll-Off Container Haul Fee	11,175	11,550	10,000	5,250	8,000
10-4-06-8504	Roll-Off Container Rent	10,925	9,188	7,500	6,075	8,000
10-4-06-8510	Septic Disposal - Landfill	179,885	133,405	150,000	44,189	110,000
<b>TOTAL LANDFILL</b>		<b>721,680</b>	<b>623,828</b>	<b>633,100</b>	<b>366,098</b>	<b>580,200</b>
10-4-07-4250	Miscellaneous Income-Utility Adm	0	0	0	16,281	0
<b>TOTAL UTILITY ADMIN</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>16,281</b>	<b>0</b>





# WATER

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
10-5-01-0101	Salaries	180,096	184,506	196,490	161,653	231,430
10-5-01-0102	Overtime	12,451	8,318	10,000	10,099	9,000
10-5-01-0105	Longevity	312	1,040	1,690	1,430	3,380
10-5-01-0106	Merit Pay	0	0	0	0	11,120
10-5-01-0300	Insurance	45,997	57,162	48,240	36,663	50,760
10-5-01-0301	Social Security	14,326	13,896	15,930	12,958	19,510
10-5-01-0302	TMRS	21,610	16,884	21,090	18,107	25,830
10-5-01-0303	Worker's Comp	7,455	5,110	5,540	3,413	6,900
10-5-01-0401	Dues Subscriptions & Education	3,596	2,713	2,500	1,444	2,500
10-5-01-0403	Travel & Motel	497	0	200	0	1,000
10-5-01-1101	Office Supplies	3,071	1,382	1,500	938	1,500
10-5-01-1102	Clothing Supplies	4,340	3,911	3,800	3,728	2,100
10-5-01-1103	Fuel Supplies	12,355	9,231	11,000	8,679	13,630
10-5-01-1104	Tools & Supplies	15,969	7,964	8,000	7,009	8,000
10-5-01-1105	Equipment	10,472	2,804	7,000	5,643	7,000
10-5-01-1106	Chemical Supplies	1,358	925	1,200	1,391	1,200
10-5-01-1119	Safety Equipment	5,159	2,283	3,000	2,090	3,000
10-5-01-2201	Maintenance of Buildings	3,665	0	500	0	500
10-5-01-2206	Maintenance of Vehicles	10,079	9,644	7,000	3,418	10,000
10-5-01-2230	Maintenance of Water Lines	35,393	38,670	35,000	33,838	40,000
10-5-01-2250	Maintenance of Other Equip	13,635	15,394	8,000	8,998	10,000
10-5-01-3101	Fees & Samples	19,705	18,934	22,000	17,762	20,000
10-5-01-3301	Rental	0	0	1,000	1,380	1,000
10-5-01-3302	Property & Equipment Insurance	16,264	15,828	16,000	15,191	16,000
10-5-01-3307	Communications	3,630	3,672	3,600	3,285	3,900
10-5-01-3308	Electric Service	1,994	1,815	2,000	1,466	2,000
10-5-01-3415	Meters	82,950	50,407	48,000	21,559	25,000
10-5-01-3418	Water Mains	79,888	72,558	75,000	77,370	66,600
10-5-01-3419	New Water Taps	0	32,127	75,000	24,275	75,000
10-5-01-4700	Inter Government Fee	2,223,060	1,468,303	1,790,820	1,343,115	1,602,150
10-5-01-4702	2009 Series Debt Service	260,000	260,000	260,000	0	260,000
10-5-01-4800	Special Assessment Project	1,267,749	1,048,668	800,000	664,462	800,000
10-5-01-5520	Vehicle	0	0	5,100	4,493	5,100
10-5-01-6799	In-Kind Services	0	747,707	0	175,758	0
<b>TOTAL WATER</b>		<b>4,357,076</b>	<b>4,101,855</b>	<b>3,486,200</b>	<b>2,671,616</b>	<b>3,335,110</b>



# SEWER

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
10-5-02-0101	Salaries	231,323	220,769	226,840	185,333	196,860
10-5-02-0102	Overtime	15,267	12,919	10,000	9,612	9,000
10-5-02-0105	Longevity	2,496	4,550	4,680	4,550	5,070
10-5-02-0106	Merit Pay	0	0	0	0	9,390
10-5-02-0300	Insurance	61,929	57,610	45,840	35,120	35,400
10-5-02-0301	Social Security	16,715	16,855	18,480	14,655	16,860
10-5-02-0302	TMRS	27,359	21,163	24,470	20,753	22,320
10-5-02-0303	Worker's Comp	5,045	4,349	5,470	3,501	4,950
10-5-02-0401	Dues Subscriptions & Education	1,775	1,382	1,600	1,766	1,500
10-5-02-0403	Travel & Motel	497	15	100	0	500
10-5-02-1101	Office Supplies	841	369	500	133	500
10-5-02-1102	Clothing Supplies	2,865	3,398	3,200	2,499	1,650
10-5-02-1103	Fuel Supplies	13,245	10,613	11,700	10,303	16,000
10-5-02-1104	Tools & Supplies	7,674	4,492	5,000	4,063	4,000
10-5-02-1105	Equipment	5,601	600	2,500	2,446	1,000
10-5-02-1106	Chemical Supplies	1,795	1,676	2,000	815	1,500
10-5-02-1119	Safety Equipment	1,183	869	1,500	831	1,000
10-5-02-2202	Maintenance of Building	500	0	500	0	500
10-5-02-2206	Maintenance of Vehicles	7,626	6,075	5,000	3,303	4,000
10-5-02-2218	Maintenance of Sewage Disposal	194,723	161,525	60,000	39,149	70,000
10-5-02-2219	Maintenance of Fences	1,154	0	1,000	0	500
10-5-02-2231	Maintenance of Sewer Lines	12,499	23,388	25,000	18,776	25,000
10-5-02-2250	Maintenance of Other Equip	4,863	6,125	7,500	7,121	7,000
10-5-02-3101	Fees & Samples	10,134	21,947	15,000	6,461	10,000
10-5-02-3301	Rental	1,542	1,782	600	0	1,000
10-5-02-3302	Property & Equipment Insurance	4,205	5,968	6,000	5,692	6,000
10-5-02-3307	Communications	3,429	1,650	3,100	2,534	3,100
10-5-02-3308	Electric Service/ Utilitie	82,255	87,393	90,200	65,575	87,700
10-5-02-3315	Security	660	660	700	330	700
10-5-02-4700	Inter Government Fee	630,180	555,284	793,180	594,885	882,100
10-5-02-5520	Vehicle	0	0	6,000	4,433	5,100
10-5-02-6799	In-Kind Services	0	11,953	0	6,072	0
10-5-02-6912	Capital Lease Payment	0	0	57,100	47,565	57,100
<b>TOTAL SEWER</b>		<b>1,349,380</b>	<b>1,245,378</b>	<b>1,434,760</b>	<b>1,098,277</b>	<b>1,487,300</b>



# Ro PLANT

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 07/31/21	ADOPTED BUDGET
10-5-03-0101	Salaries	232,118	214,094	220,125	164,409	179,030
10-5-03-0102	Overtime	5,551	7,915	7,500	2,899	6,500
10-5-03-0105	Longevity	3,042	5,330	5,850	5,850	4,810
10-5-03-0106	Merit Pay	0	0	995	0	8,510
10-5-03-0300	Insurance	33,062	46,603	51,240	31,616	39,480
10-5-03-0301	Social Security	17,551	16,632	17,990	12,728	15,220
10-5-03-0302	TMRS	23,085	20,000	23,820	18,073	20,150
10-5-03-0303	Worker's Comp	8,630	2,177	6,280	1,509	5,270
10-5-03-0401	Dues Subscriptions & Education	3,024	1,195	1,000	851	500
10-5-03-0403	Travel & Motel	296	0	200	0	200
10-5-03-1101	Office Supplies	2,487	1,164	600	439	1,000
10-5-03-1102	Clothing Supplies	2,183	2,935	3,000	2,421	1,500
10-5-03-1103	Fuel Supplies	5,392	3,123	4,400	2,907	5,070
10-5-03-1104	Tools & Supplies	2,805	3,186	1,500	1,349	2,000
10-5-03-1105	Office Equipment/Computers	1,060	0	1,500	192	1,500
10-5-03-1106	Chemical Supplies	55,210	(3,350)	51,600	38,097	50,000
10-5-03-1119	Safety Equipment	8,418	814	3,000	1,752	1,500
10-5-03-2201	Maintenance of Buildings	7,782	6,316	3,000	1,896	6,000
10-5-03-2206	Maintenance of Vehicles	6,445	1,695	3,000	595	500
10-5-03-2219	Maintenance of Fences	33,404	0	0	0	15,000
10-5-03-2250	Maintenance of Equipment	161,457	92,212	149,000	79,184	100,000
10-5-03-3101	Fees & Samples	7,044	3,812	1,000	0	1,000
10-5-03-3301	Rental	0	3,220	3,000	0	3,500
10-5-03-3302	Property & Equipment Insurance	25,216	26,672	27,000	26,174	27,000
10-5-03-3307	Communications	7,126	8,537	8,000	9,888	10,000
10-5-03-3308	Electric Service	309,726	329,448	313,000	267,700	379,900
10-5-03-3313	Programming & Automation	3,259	0	52,000	4,656	32,000
10-5-03-3315	Security	6,840	6,840	7,000	5,550	7,000
10-5-03-3464	Lab Supply & Equipment	1,761	322	2,000	2,310	5,000
10-5-03-3468	Water Tanks Inspections	4,500	2,843	11,900	0	3,500
10-5-03-5520	Vehicle	0	0	5,100	3,350	0
<b>TOTAL RO PLANT</b>		<b>978,475</b>	<b>803,736</b>	<b>985,600</b>	<b>686,395</b>	<b>932,640</b>



# GAS

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
10-5-04-0101	Salaries	267,011	274,006	242,670	202,540	243,180
10-5-04-0102	Overtime	7,745	9,019	7,500	7,150	6,500
10-5-04-0105	Longevity	3,744	4,030	4,420	4,420	5,200
10-5-04-0106	Merit Pay	0	0	0	0	11,710
10-5-04-0300	Insurance	57,866	58,541	48,120	37,940	46,320
10-5-04-0301	Social Security	19,622	21,132	19,480	16,398	20,400
10-5-04-0302	TMRS	30,519	25,394	25,790	22,294	27,010
10-5-04-0303	Worker's Comp	3,590	3,585	4,100	2,505	4,320
10-5-04-0401	Dues Subscriptions & Education	17,273	21,265	11,900	8,408	15,850
10-5-04-0403	Travel & Motel	5,739	81	200	0	200
10-5-04-0501	Field Evaluations	11,484	3,080	3,100	10,005	6,100
10-5-04-1101	Office Supplies	2,600	2,115	1,500	1,156	2,000
10-5-04-1103	Fuel Supplies	9,537	8,019	9,400	7,756	12,210
10-5-04-1104	Tools & Supplies	12,211	15,754	8,500	8,124	8,500
10-5-04-1105	Equipment	2,164	3,862	3,500	2,816	2,000
10-5-04-1119	Safety Equipment	1,995	879	2,100	1,526	2,100
10-5-04-1120	Gas Purchases	467,887	372,541	600,000	569,428	650,000
10-5-04-2201	Maintenance of Buildings	126	394	500	250	500
10-5-04-2206	Maintenance of Vehicles	4,853	9,935	5,000	5,013	8,000
10-5-04-2211	Maintenance of Mach/Tool/Equip	1,337	4,163	6,500	5,550	7,500
10-5-04-2219	Maintenance of Fences	0	90	150	0	250
10-5-04-2250	Maintenance of Other Equip	3,759	7,166	5,500	5,656	6,000
10-5-04-3302	Property & Equipment Insurance	8,019	7,505	8,000	8,618	8,000
10-5-04-3303	Uniforms	10,954	11,735	12,700	9,771	12,900
10-5-04-3307	Communications	3,995	4,000	4,000	3,284	4,100
10-5-04-3308	Electric Service	4,384	4,164	4,500	3,116	4,300
10-5-04-3415	Meters	21,604	8,561	18,000	12,163	15,000
10-5-04-3417	Upgrade System	2,586	14,262	17,980	10,573	10,000
10-5-04-3703	Public Awareness/Advertising	4,489	4,535	6,500	1,248	5,000
10-5-04-3704	Chart Service	4,515	4,492	5,020	3,839	6,000
10-5-04-3705	Repair/Replace Gas Lines	7,567	43,009	35,000	34,885	40,000
10-5-04-4700	Inter Government Fee	79,280	21,590	70,780	53,085	79,890
10-5-04-5520	Vehicle	0	0	5,100	3,726	5,100
10-5-04-6799	In-Kind Services	0	8,404	0	4,993	0
<b>TOTAL GAS</b>		<b>1,078,456</b>	<b>977,309</b>	<b>1,197,510</b>	<b>1,068,235</b>	<b>1,276,140</b>



# SANITATION

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
10-5-05-0101	Salaries	365,403	328,586	310,780	246,902	366,910
10-5-05-0102	Overtime	26,870	20,931	15,000	16,764	15,000
10-5-05-0105	Longevity	2,886	2,470	2,730	2,730	4,160
10-5-05-0106	Merit Pay	0	0	930	0	18,350
10-5-05-0300	Insurance	82,136	84,091	69,240	47,722	71,880
10-5-05-0301	Social Security	28,803	25,451	25,210	19,920	30,940
10-5-05-0302	TMRS	43,925	31,082	33,380	27,636	40,970
10-5-05-0303	Worker's Comp	16,265	12,048	12,910	8,560	15,960
10-5-05-0401	Dues, Subscriptions, & Education	0	0	0	0	100
10-5-05-0403	Travel/Motel	0	0	0	0	500
10-5-05-1101	Office Supplies	2,468	2,590	1,000	249	300
10-5-05-1102	Clothing Supplies	6,308	4,628	4,500	2,547	2,900
10-5-05-1103	Fuel Supplies	68,592	56,255	66,000	44,410	75,700
10-5-05-1104	Tools & Supplies	1,168	1,716	2,000	1,962	1,000
10-5-05-1105	Equipment	3,760	2,648	3,000	115	1,500
10-5-05-1119	Safety Equipment	2,048	1,108	1,500	194	1,000
10-5-05-2201	Maintenance of Building	1,257	10,680	1,000	428,952	1,500
10-5-05-2203	Maintenance of Containers	2,430	1,269	1,000	1,364	1,000
10-5-05-2206	Maintenance of Vehicles	3,068	1,016	750	359	750
10-5-05-2250	Maintenance of Other Equip	110,814	98,566	60,000	58,403	60,000
10-5-05-3300	Property & Equipment Insurance	24,924	25,447	26,000	23,610	26,000
10-5-05-3301	Rental	0	0	100	0	1,000
10-5-05-3307	Communications	6,446	6,396	6,800	5,104	6,700
10-5-05-3800	New Containers	66,762	66,006	60,000	46,269	70,000
10-5-05-4700	Inter Government Fee	618,400	836,988	1,073,090	804,818	966,810
10-5-05-5520	Vehicle	0	0	225,000	213,583	240,000
10-5-05-6799	In-Kind Services	0	5,526	0	1,662	0
10-5-05-7956	Property Insurance Claims	0	0	0	20,187	0
<b>TOTAL SANITATION</b>		<b>1,484,732</b>	<b>1,625,498</b>	<b>2,001,920</b>	<b>2,024,023</b>	<b>2,020,930</b>



# LANDFILL

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
10-5-06-0101	Salaries	210,489	219,200	225,880	182,915	225,940
10-5-06-0102	Overtime	14,606	15,494	10,000	7,774	7,500
10-5-06-0105	Longevity	2,340	4,030	4,680	4,680	5,330
10-5-06-0106	Merit Pay	0	0	0	0	11,080
10-5-06-0300	Insurance	49,738	52,882	43,080	34,137	43,320
10-5-06-0301	Social Security	16,079	17,480	18,410	14,736	19,120
10-5-06-0302	TMRS	25,110	21,121	24,370	20,292	25,310
10-5-06-0303	Worker's Comp	9,525	10,853	11,420	10,739	11,990
10-5-06-0401	Dues Subscriptions & Education	900	0	1,500	695	1,200
10-5-06-0403	Travel & Motel	0	224	400	244	400
10-5-06-1101	Office Supplies	4,625	2,416	2,500	1,546	2,500
10-5-06-1102	Clothing Supplies	2,173	2,676	2,700	2,238	1,500
10-5-06-1103	Fuel Supplies	46,241	29,624	43,000	21,213	46,700
10-5-06-1104	Tools & Supplies	2,631	1,476	2,500	2,295	2,700
10-5-06-1105	Equipment	6,173	1,546	500	415	3,000
10-5-06-1119	Safety Equipment	2,019	1,082	1,300	329	1,000
10-5-06-2201	Maintenance of Building	4,895	131	500	142	200
10-5-06-2206	Maintenance of Vehicles	4,224	6,501	4,000	1,490	2,000
10-5-06-2218	Maintenance of Landfill	118,289	85,332	3,500	3,092	2,500
10-5-06-2219	Maintenance of Fences	0	0	500	0	500
10-5-06-2250	Maintenance of Other Equip	60,387	39,610	60,000	52,152	60,000
10-5-06-3302	Property & Equipment Insurance	8,198	10,032	10,100	9,615	10,000
10-5-06-3307	Communications	3,214	3,609	6,000	5,287	6,300
10-5-06-3308	Electric Service	3,177	3,425	3,800	2,254	2,900
10-5-06-3313	Cash Short/Over	0	(204)	0	0	0
10-5-06-3315	Security	1,440	1,440	2,000	1,200	2,000
10-5-06-3614	Permits & Fees	17,209	15,418	20,000	8,644	20,000
10-5-06-3615	Landfill Expansion Project	0	0	0	1,441,855	0
10-5-06-3700	Recycling Services	86,002	9,847	8,500	9,416	12,000
10-5-06-3804	Gate-Road Work-Signs	347	0	750	0	1,250
10-5-06-3805	Programming & Automation	1,641	0	0	0	10,000
10-5-06-5520	Vehicle	0	0	6,300	4,308	6,300
10-5-06-7956	Property Insurance Claims	0	0	0	2,593	3,000
<b>TOTAL LANDFILL</b>		<b>701,674</b>	<b>555,247</b>	<b>518,190</b>	<b>1,846,297</b>	<b>547,540</b>





# UTILITY ADMINISTRATION

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
10-5-07-0101	Salaries	215,241	198,338	204,410	173,129	209,700
10-5-07-0102	Overtime	1,887	23	1,000	0	500
10-5-07-0105	Longevity	1,326	2,730	2,990	2,990	3,770
10-5-07-0106	Merit Pay	0	0	0	0	10,480
10-5-07-0300	Insurance	59,630	58,671	49,200	36,671	44,280
10-5-07-0301	Social Security	15,831	14,656	15,950	13,413	17,180
10-5-07-0302	TMRS	23,111	17,651	21,120	18,332	22,740
10-5-07-0303	Worker's Comp	3,052	2,245	2,300	1,240	2,430
10-5-07-0401	Dues Subscriptions & Education	7,374	8,682	12,000	1,082	9,000
10-5-07-0403	Travel and Motel	0	0	50	0	0
10-5-07-1101	Office Supplies	33,420	33,938	35,000	26,598	35,000
10-5-07-1102	Clothing Supplies	1,388	1,030	1,100	810	620
10-5-07-1103	Fuel Supplies	4,276	3,080	4,000	2,480	4,640
10-5-07-1104	Tools & Supplies	586	146	500	459	500
10-5-07-1105	Equipment	625	0	500	0	500
10-5-07-1119	Safety Equipment	317	208	500	108	500
10-5-07-2206	Maintenance of Vehicles	1,066	1,849	1,200	1,017	2,000
10-5-07-2250	Maintenance of Other Equip	391	16,532	500	25	1,000
10-5-07-3211	Collection Fee for Bad Deb	3,691	1,663	2,700	2,200	2,000
10-5-07-3302	Property & Equipment Insur	902	899	1,000	1,492	1,000
10-5-07-3305	Credit Card Processing Fee	50,350	55,523	55,000	60,432	55,000
10-5-07-3307	Communications	2,941	2,968	3,200	4,128	5,600
10-5-07-3313	Cash Short/Over	(183)	(61)	0	50	0
10-5-07-3410	Computer Support	17,603	17,622	19,000	18,812	19,000
10-5-07-5520	Vehicle	0	0	4,750	2,653	4,750
<b>TOTAL UTILITY ADMIN</b>		<b>444,825</b>	<b>438,392</b>	<b>437,970</b>	<b>368,121</b>	<b>452,190</b>



# INTEREST & SINKING

		2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	07/31/21	BUDGET
50-4-00-2100	Undesignated Funds/Gen Continge	88,890	150,000	80,320	166	110,720
50-4-00-4221	Interest Income	9,791	4,288	3,000	1,520	2,000
50-4-00-5000	Property Taxes-Current	692,298	813,308	890,470	807,852	970,000
50-4-00-5001	Property Taxes - Delinquent	30,220	35,406	36,000	26,035	32,000
50-4-00-5002	Penalties & Interest	41,164	28,141	15,000	10,828	15,000
50-4-00-5101	2008 Series - CVB	41,000	41,000	41,000	41,000	41,000
50-4-00-5102	2008 Series- EDC 4B	41,000	41,000	41,000	41,000	41,000
50-4-00-5200	2009 Series - Water	260,000	260,000	260,000	0	260,000
50-4-00-5206	Tax Notes 2020- HB 445	0	0	0	0	100,000
50-4-00-5204	2017 Series - Special Assessment	0	0	400,270	314,949	400,715
<b>TOTAL DEBT SERVICE</b>		<b>1,204,363</b>	<b>1,373,142</b>	<b>1,767,060</b>	<b>1,243,351</b>	<b>1,972,435</b>
50-5-00-3341	Tax Collection & Attorney	17,600	12,202	13,810	10,950	13,840
50-5-00-6003	Principal - 2012 Series	505,000	886,000	914,000	0	943,000
50-5-00-6004	Principal - 2014 Series	15,000	15,000	15,000	15,000	15,000
50-5-00-6005	Principal - 2015 Series	605,000	245,000	250,000	250,000	250,000
50-5-00-6006	Principal - 2017 Series	0	0	225,000	225,000	230,000
50-5-00-6007	Principal -Tax Notes 2020	0	0	0	0	195,000
50-5-00-6103	Interest - 2012 Series	92,243	77,901	52,740	26,369	26,785
50-5-00-6104	Interest - 2014 Series	88,540	88,084	87,630	43,928	87,175
50-5-00-6105	Interest - 2015 Series	48,605	38,873	33,210	18,034	27,480
50-5-00-6106	Interest - 2017 Series	0	0	175,270	88,756	170,715
50-5-00-6107	Interest- Tax Notes 2020	0	0	0	3,474	13,040
50-5-00-6200	Fiscal Agent Fees	200	400	400	200	400
<b>TOTAL DEBT SERVICE</b>		<b>1,372,188</b>	<b>1,363,459</b>	<b>1,767,060</b>	<b>681,711</b>	<b>1,972,435</b>



# SPECIAL ASSESSMENT

	2018-2019	2019-2020	2020-2021	YTD ACTUAL	2021-2022
	ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
	ACTUAL	ACTUAL	BUDGET	07/31/21	BUDGET
60-4-01-3001 Surcharge Revenues	1,267,749	1,048,668	800,000	591,296	800,000
60-4-01-4201 Interest Income	35,314	16,102	15,000	2,209	2,000
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>1,303,064</b>	<b>1,064,769</b>	<b>815,000</b>	<b>593,505</b>	<b>802,000</b>
60-5-00-1463 Contingency	0	0	414,730	198	401,285
60-5-00-6900 2017 Series Debt Service	1,395,444	399,713	400,270	314,949	400,715
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>1,395,444</b>	<b>399,713</b>	<b>815,000</b>	<b>315,147</b>	<b>802,000</b>