



CITY OF FORT STOCKTON

2022  
2023

ADOPTED BUDGET

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# OUR MISSION

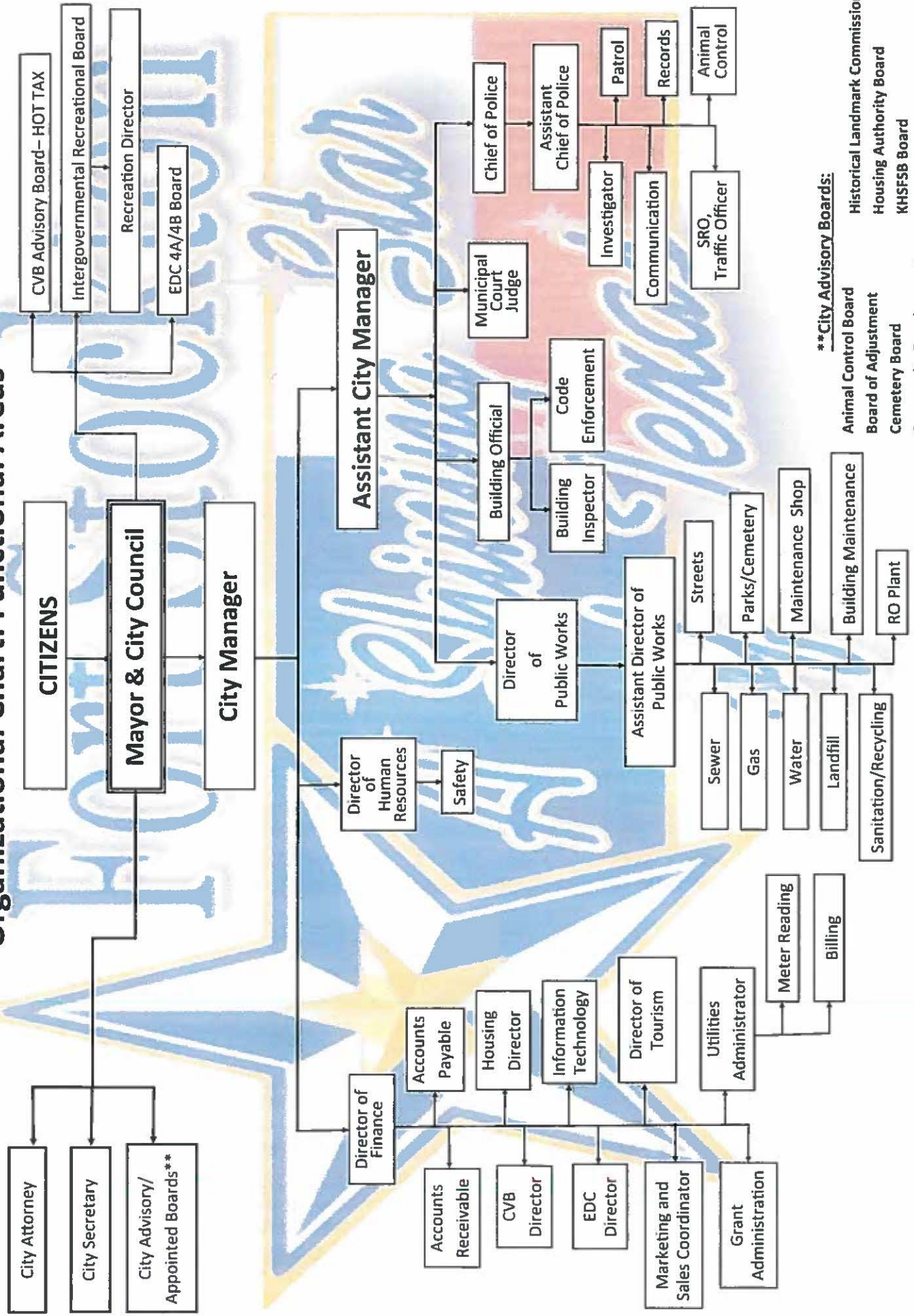


“The Mission of the City of Fort Stockton Municipal Government is to Promote & Value Public Confidence and Trust by the Accountable Use of Community Resources; to Ensure Public Safety; Improve Public Services; promote Local Recreation and Entertainment; and Generate Economic Development.”



# City of Fort Stockton

## Organizational Chart: Functional Areas



### \*\*City Advisory Boards:

- |                                |                                |
|--------------------------------|--------------------------------|
| Animal Control Board           | Historical Landmark Commission |
| Board of Adjustment            | Housing Authority Board        |
| Cemetery Board                 | KHSFSB Board                   |
| Community Development          | Planning & Zoning Commission   |
| Conventions & Visitor's Bureau |                                |

# CITY OFFICIALS

## **City Council**

(Elected Officials at Large)

Mayor Chis Alexander [chalexander@cityfs.net](mailto:chalexander@cityfs.net)

Mayor Pro-Tem Paul Casias [pacasias@cityfs.net](mailto:pacasias@cityfs.net)

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

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

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

Council Member Ruben Bernal [rubernal@cityfs.net](mailto:rubernal@cityfs.net)

## **Officials Appointed by City Council**

Frank Rodriguez III, **City Manager**

Puja Boinpally, **City Attorney**

Marina Cantu, **City Secretary**

Remijio Ramos, **Director of EDC**

Ruby Bernal, **Director of Recreation**

Maribel Perkins, **Municipal Court Judge**

ORDINANCE NO. 22-115

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FORT STOCKTON, TEXAS, BUDGET FOR THE FISCAL YEAR 2022-2023; 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 5<sup>th</sup> day of August 2022, the City Manager filed with the City Secretary a proposed budget of expenditures of the City of Fort Stockton for Fiscal Year 2022-2023; &

**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 6<sup>th</sup> day of September 2022; 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 2022-2023." 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 6<sup>th</sup> day of September 2022,**

**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. 22-116**

**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 2022-2023 & 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 2022-2023, upon all property subject to a tax of thirty-five and forty-nine thousandths cents (\$0.3549) 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), \$0.1533 on each one hundred dollars (\$100.00) valuation of property. **IN ACCORDANCE WITH THE CITY'S 2022-2023 FISCAL YEAR, THIS TAX RATE WILL DECREASE BY 21.223% AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY \$41.30: &**
- b) For the Interest & Sinking Fund (I&S), \$0.2016 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 2022-2023 FISCAL YEAR, THE TAX RATE WILL DECREASE BY 16.660% AND WILL DECREASE TAXES FOR INTEREST & SINKING FUND ON A \$100,000 HOME BY APPROXIMATELY \$40.30.**

**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, 2023.

**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 6<sup>th</sup> day of September 2022.**

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 Less Revenue from Property Taxes than last year's Budget by \$-23,711.21, which is a -1.56% approximate decrease.**

**The property Tax Revenue to be Raised from New Property added to the Tax Roll this year is \$14,688.21.**

The members of the governing body voted on the adoption of the Budget on September 6, 2022 as follows:

**For:** Ruben Falcon  
Ruben Bernal

James Warnock  
Paul Casias

Darren Hodges

**Against:** None

**Absent:** None

**Abstain:** None

	2019-2020	2020-2021	2021-2022	2022-2023 Proposed
Property Tax Rate	\$0.4533	\$0.4365	\$0.4365	\$0.3549
Effective Tax Rate	\$0.3984	\$0.3924	\$0.4119	\$0.3649
Effective M&O Tax Rate	\$0.2233	\$0.1641	\$0.1700	\$0.1533
Rollback Tax Rate	\$0.4635	\$0.4367	\$0.4550	\$0.4932
Debt Rate	\$0.2300	\$0.2283	\$0.2419	\$0.2016

**Total Municipal Debt Obligations are \$ 11,311,914.**



# 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.***	\$ -	
	E. Total 2018 value. Add A and B, then subtract C and D.		\$ 322,730,860

\*Tax: Tax Code § 26.012(15)

\*Tax: Tax Code § 26.012(15)

\*Tax: Tax Code § 26.012(13)

\*Tax: Tax Code § 26.03(c)

\*Tax: Tax Code § 26.012(13)

\*Tax: Tax Code § 26.012

\*Tax: 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.* .....	\$ -
	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.***	\$ -
	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.*	\$ 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.*	\$ -
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.**	\$ 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.*	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.*	0.000000

\*Tax: Tax Code § 26.01(c) and (d)

\*Tax: Tax Code § 26.01(c)

\*Tax: Tax Code § 26.01(e)



\*Tax Code § 26 01(2)(6)  
 \*Tax Code § 26 01(2)(7)  
 \*Tax Code § 26 01(2)(7)  
 \*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	\$ - \$ 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. Orsate, 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
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/Rate
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.	\$ -
19	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.	\$ -
20	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.	\$ -
21	E. Total 2019 value. Add A and B, then subtract C and D.	\$ 370,296,578

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

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## Texas Comptroller of Public Accounts

Form  
50-856

Line	Effective Tax Rate Activity	Amount/Rate
17.	<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 21 Rollback Tax Rate

The rollback tax rate is split into two separate rates:

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

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Line	Rollback Tax Rate Activity	Amount/Rate
26.	2018 maintenance and operations (M&O) tax rate.	0.228200
27.	2018 adjusted taxable value. Enter the amount from Line 11	\$ 320,954,453
28.	2018 M&O taxes.	
28. A.	Multiply Line 26 by Line 27 and divide by \$100.	\$ 732,418.06
28. B.	Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 661,346.00
28. C.	Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$ -
28. D.	Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$ -
28. E.	Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$ 1,110.00
28. F.	Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$ -
28. G.	Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$ -
28. H.	Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$ 1,394,874.06
29.	2019 adjusted taxable value. Enter Line 23 from the Sample Effective Tax Rate Worksheet.	\$ 365,494,096
30.	2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100	0.381640
31.	2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08	0.412171

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

**SECTION 3: Additional Sales Tax to Reduce Property Taxes**

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

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

in Tax. Tax Code § 20.041(d)  
in Tax. Tax Code § 20.041(d)  
in Tax. Tax Code § 20.041(d)

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

**SECTION 4: Additional Rollback Protection for Pollution Control**

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

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

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

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

**SECTION 6: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit.

Printed Name of Taxing Unit Representative:

Taxing Unit Representative - Signature

Date

*Santa J. Orantes - PCC*

8-29-2019

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

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# 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

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[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section



**STEP 2: Voter-Approval Tax Rate**

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

**1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

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

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	<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 2018 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



<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.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<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**   
Taxing Unit Representative

08-04-2021  
Date

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Fort Stockton	4323363386
Taxing Unit Name	Phone (area code and number)
200 S. Nelson	www.cityfs.net
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 393,355,097
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 43,771,280
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 349,583,817
4.	<b>2021 total adopted tax rate.</b>	\$ 0.4365 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> <div style="margin-left: 20px;"> <b>A. Original 2021 ARB values:</b> ..... \$ 0  <b>B. 2021 values resulting from final court decisions:</b> ..... - \$ 0  <b>C. 2021 value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> <div style="margin-left: 20px;"> <b>A. 2021 ARB certified value:</b> ..... \$ 0  <b>B. 2021 disputed value:</b> ..... - \$ 0  <b>C. 2021 undisputed value.</b> Subtract B from A.<sup>4</sup> </div>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<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(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 349,583,817
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</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 2022 does not create a new exemption or reduce taxable value. <p>A. <b>Absolute exemptions.</b> Use 2021 market value: ..... \$ 392,380</p> <p>B. <b>Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 793,790</p> <p>C. <b>Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,186,170
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <p>A. <b>2021 market value:</b> ..... \$ 0</p> <p>B. <b>2022 productivity or special appraised value:</b> ..... - \$ 0</p> <p>C. <b>Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,186,170
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 348,397,647
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,520,755
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 3,540
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,524,295
18.	<b>Total 2022 taxable value on the 2022 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>A. <b>Certified values:</b> ..... \$ 469,897,210</p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p>C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. <b>Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p>E. <b>Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ 469,897,210

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 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> ..... \$ _____ 0	
	<b>B. 2022 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> ..... + \$ _____ 0	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ _____ 0
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ _____ 48,075,910
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ _____ 421,821,300
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ _____ 0
23.	<b>Total 2022 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 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ _____ 4,138,690
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ _____ 4,138,690
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ _____ 417,682,610
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ _____ 0.3649 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ _____ 0.1946 /\$100
29.	<b>2021 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> .	\$ _____ 349,583,817

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

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

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

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 680,290
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2021.</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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 3,540	
	<b>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0	
	<b>C. 2021 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. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 3,540	
	<b>E.</b> Add Line 30 to 31D.	\$ 683,830
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 417,682,610
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1637 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. 2022 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. 2021 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	
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0/\$100	
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0	
	<b>B. 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. .... - \$ 0	
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0/\$100	
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code § 26.044<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose ..... \$ _____ 0 <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____ 0 <b>B. 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. .... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>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. <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____ 0 <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____ 0/\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.1637/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____ 493,513 <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____ 0.1181/\$100 <b>C.</b> Add Line 40B to Line 39.	\$ _____ 0.2818/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.2916/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	<b>Total 2022 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.  <b>A. 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 ..... \$ 1,419,460 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 128,469 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 483,063 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 807,928
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 807,928
45.	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 95.00 % <b>B.</b> Enter the 2021 actual collection rate. .... 94.76 % <b>C.</b> Enter the 2020 actual collection rate. .... 100.91 % <b>D.</b> Enter the 2019 actual collection rate. .... 104.33 % <b>E.</b> 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>	95.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 850,450
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 421,821,300
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.2016 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.4932 /\$100
D49.	<b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</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 2021, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 421,821,300
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 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> .	\$ 0.3649 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.3649 /\$100
57.	<b>2022 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> .	\$ 0.4932 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.4932 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 421,821,300
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 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).	\$ 0.4932 /\$100

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

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

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

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

<sup>36</sup> Tex. Tax Code § 26.04(c)

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

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<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;<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>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	<b>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.	\$ _____ 0/\$100
65.	<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/\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ _____ 0.4932/\$100

**SECTION 6: De Minimis Rate**

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.1637/\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 421,821,300
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.1185/\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.2016/\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ 0.4838/\$100

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

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

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

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

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

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

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

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

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

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

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

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

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

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



This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4365 / \$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.4365 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 348,397,647
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,520,755
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 417,682,610
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 / \$100
80.	<b>2022 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).	\$ 0.4932 / \$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3649 / \$100  
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

**Voter-approval tax rate** ..... \$ 0.4932 / \$100  
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 49

**De minimis rate.** ..... \$ 0.4838 / \$100  
If applicable, enter the 2022 de minimis rate from Line 72.

## SECTION 9: Taxing Unit Representative Name and Signature

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

print  
here

Santa S. Acosta, PCC

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

*Santa S. Acosta*

Date

*08-05-2022*

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

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

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

**CITY OF FORT STOCKTON  
PREPARATION CALENDAR  
2022-2023 FISCAL YEAR**

DATE	ITEM	ACTION
<b>04/11/2022, Monday*</b>	Set Budget Workshop Dates	City Council & City Manager
05/02/2022, Monday	Distribute budget worksheets: Dept Supervisors	Director of Finance
05/02/2022 - 05/13/2022	Estimate Revenues/Expenditures for Budget	Finance Department
06/03/2022, Friday	Submit initial draft budget request to Director of Finance	Department Supervisors
06/20/2022 - 06/23/2022	Meetings with all City Departments	City Manager & Dir. of Finance
07/08/2022, Friday	Submit Budget Draft to City Manager	Finance Department
<b>07/25/2022 Monday*</b>	Budget Draft delivered to City Council	City Manager & Finance Dept
08/02/2022, Tuesday	Special Mtg: Budget Workshop	City Council & City Manager
08/03/2022, Wednesday	Special Mtg: Budget Workshop	City Council & City Manager
08/04/2022, Thursday	Special Mtg: Budget Workshop	City Council & City Manager
8/05/2022, Friday	Proposed 2022-2023 Budget filed in City Secretary's Office	City Manager, Director of Finance
<b>08/08/2022, Monday*</b>	VOTE on Proposed Tax Rate and Set Public Hearing Dates	City Council
08/29/2022, Monday	1 <sup>st</sup> Public Hearing on Budget and on Tax Rate	City Council & City Manager
<b>09/12/2022, Monday*</b>	2 <sup>nd</sup> Public Hearing on Budget and on Tax Rate	City Council & City Manager
<b>09/12/2022, Monday*</b>	Adopt Ordinance approving Budget and Setting Tax Rate & Tax Levy	City Council
09/23/2022, Thursday	Publish Tax Rate & Budget Ordinance	City Secretary
09/24/2022, Friday	File 2022-2023 Adopted Budget	City Manager
09/24/2022, Friday	File Copy of 2022-2023 Budget w/County Clerk	City Secretary

**\* Regular Monday City Council Meetings**

# GENERAL FUND SUMMARY

CITY OF FORT STOCKTON  
BUDGET WORKSHEET  
AS OF 07/31/2022

GENERAL FUND EXPENSES DETAILED BY DEPARTMENT	2019 - 2020 ACTUAL	2020- 2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
City Council	\$1,447,782	\$2,358,908	\$2,812,330	\$2,149,438	\$4,049,660
City Hall	\$298,207	\$301,987	\$295,800	\$282,169	\$296,100
City Manager	\$385,310	\$397,530	\$398,460	\$348,378	\$439,540
City Secretary	\$225,155	\$181,942	\$195,950	\$172,512	\$205,640
Finance	\$290,079	\$293,479	\$314,230	\$287,383	\$334,940
Municipal Court	\$140,033	\$125,181	\$154,660	\$158,193	\$184,750
Human Resources	\$138,991	\$129,587	\$146,190	\$126,118	\$150,870
Police Department	\$2,457,860	\$2,441,677	\$2,760,450	\$2,291,876	\$3,224,350
Streets	\$670,094	\$1,761,709	\$640,460	\$575,882	\$667,050
Code Enforcement	\$264,140	\$258,855	\$276,380	\$229,559	\$305,900
Parks	\$417,499	\$282,139	\$327,060	\$252,727	\$359,630
Cemetery	\$129,177	\$127,716	\$140,330	\$118,695	\$159,570
Public Works	\$360,350	\$401,919	\$513,390	\$513,345	\$605,700
Maintenance Shop	\$223,835	\$241,216	\$251,010	\$188,953	\$233,490
Housing	\$93,044	\$93,590	\$102,710	\$87,368	\$109,650
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$7,541,556</b>	<b>\$9,397,435</b>	<b>\$9,329,410</b>	<b>\$7,782,595</b>	<b>\$11,326,840</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$8,158,014</b>	<b>\$9,727,155</b>	<b>\$9,329,410</b>	<b>\$7,767,790</b>	<b>\$10,826,840</b>
<b>REVENUES OVER EXPENSES</b>	<b>\$616,458</b>	<b>\$329,720</b>	<b>\$0</b>	<b>-\$14,805</b>	<b>-\$500,000</b>

# GENERAL REVENUES

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-4-00-1010	Current Taxes	\$760,106	\$740,991	\$694,190	\$710,941	\$608,000
01-4-00-1050	Delinquent Taxes	\$35,238	\$24,610	\$35,000	\$27,634	\$35,000
01-4-00-1100	Tax Abatement Chapter 380					\$277,000
01-4-00-1200	Penalty & Interest	\$43,741	\$34,213	\$20,000	\$14,767	\$20,000
01-4-00-2000	Franchise Tax	\$239,468	\$230,305	\$250,000	\$153,741	\$220,000
01-4-00-2010	Sales Tax	\$3,112,655	\$2,634,459	\$3,000,000	\$2,120,565	\$3,000,000
01-4-00-2050	Mixed Drink Revenue	\$20,069	\$17,449	\$30,000	\$19,096	\$30,000
01-4-00-3010	Building Permits	\$84,976	\$43,307	\$70,000	\$34,855	\$70,000
01-4-00-3011	Electrical Permit	\$21,904	\$11,564	\$15,000	\$8,784	\$15,000
01-4-00-3012	Mechanical Permit	\$6,105	\$4,758	\$5,500	\$1,950	\$5,500
01-4-00-3013	Plumbing Permit	\$10,833	\$5,329	\$10,000	\$6,920	\$10,000
01-4-00-3014	Sign Permits	\$460	\$363	\$1,000	\$360	\$1,000
01-4-00-3015	General Contractors	\$1,425	\$1,075	\$1,200	\$1,675	\$1,200
01-4-00-3030	Health Permits	\$28,375	\$32,500	\$30,000	\$29,160	\$30,000
01-4-00-3200	Liquor/Beer/Wine Permits	\$4,575	\$9,085	\$6,000	\$3,985	\$6,000
01-4-00-3205	Inspections	\$0	\$70	\$500	\$175	\$500
01-4-00-3206	Vendor Permits	\$75	\$225	\$1,000	\$935	\$1,000
01-4-00-3207	Wrecker Permits	\$450	\$295	\$300	\$140	\$300
01-4-00-3305	Credit Card Processing	\$0	\$0	\$0	\$0	\$0
01-4-00-4021	Cemetery Lots & Upkeep	\$35,960	\$38,310	\$25,000	\$22,220	\$25,000
01-4-00-4103	Rental/City Parks	\$200	\$550	\$500	\$825	\$500
01-4-00-4105	ReportsDog /License/ Pound	\$4,983	\$3,295	\$5,000	\$4,881	\$5,000
01-4-00-4201	Interest Income	\$144,123	\$21,658	\$20,000	\$41,858	\$20,000
01-4-00-4202	Rental & Lease	\$7,641	\$2,641	\$3,000	\$2,241	\$3,000
01-4-00-4203	Sales of Assets	\$1,744	\$29,850	\$5,000	-\$850	\$5,000
01-4-00-4204	Return Check Fees	\$0	\$0	\$100	\$0	\$100
01-4-00-4206	Annexation Fees	\$0	\$120	\$500	\$300	\$500
01-4-00-4207	Copies & Faxes	\$7	\$28	\$50	\$1,247	\$50
01-4-00-4208	Medical Insurance- Retiree	\$21,498	\$16,160	\$17,500	\$14,483	\$121,840
01-4-00-4210	Other Income	\$83,549	\$12,818	\$10,000	\$2,745	\$10,000
01-4-00-4211	Medical Ins Active Employee	\$277,535	\$1,199,007	\$1,200,000	\$1,066,838	\$1,227,030
01-4-00-4213	Surface Lease Agreement	\$39,247	\$45,131	\$38,400	\$8,131	\$38,400
01-4-00-4214	BR-Surface Lease Damages	\$3,000	\$0	\$0	\$0	\$0
01-4-00-4215	TML Regional Meeting Income	\$0	\$0	\$0	\$2,640	\$0
01-4-00-4220	Misc Income	\$6,608	\$60,525	\$5,000	\$3,356	\$5,000
01-4-00-4303	PD Revenue	\$477	\$0	\$500	\$0	\$500
01-4-00-4307	Cares Act Grant	\$0	\$344,593	\$0	\$0	\$0
01-4-00-4435	FSISD Funding	\$61,824	\$131,777	\$124,250	\$135,453	\$336,600
01-4-00-4436	FSISD Elections	\$0	\$0	\$0	\$0	\$0
	Event Center Rentals	\$0	\$2,500	\$0		\$15,000
	Theater Rentals	\$0	\$0	\$0		\$1,200
01-4-00-5500	CVB-Audit & Accounting	\$25,000	\$25,000	\$25,000	\$22,917	\$25,000
01-4-00-5501	EDC-4A&4B Audit & Accounting	\$35,000	\$35,000	\$40,000	\$36,667	\$40,000
01-4-00-5504	HUD Audit & Accounting Services	\$40,442	\$46,324	\$52,020	\$52,421	\$52,020
01-4-00-5640	Contributions & Donations				\$500,000	\$500,000
01-4-00-5641	KFSB Donations/Contribution	\$48,900	\$600	\$2,000	\$340	\$2,000
01-4-00-5801	EMS Lifeline	\$187	\$153	\$150	\$72	\$150
01-4-00-6010	Court Fines	\$54,843	\$34,342	\$50,000	\$51,527	\$50,000

2022 - 2023

# GENERAL REVENUES

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-4-00-6011	Local Municipal Jury Fund	\$28	\$23	\$1,200	\$32	\$1,200
01-4-00-6012	Local Court Technology Fund	\$1,125	\$906	\$1,200	\$1,264	\$1,200
01-4-00-6013	Local Truancy Prevention Fund	\$1,406	\$1,132	\$1,200	\$1,580	\$1,200
01-4-00-6014	Local Building Security Fund	\$1,378	\$1,109	\$1,200	\$1,548	\$1,200
01-4-00-7956	Insurance Recovery	\$8,689	\$10,248	\$0	\$9,162	\$0
01-4-00-8000	Street	\$0	\$1,076,854	\$0	\$0	\$0
01-4-00-8005	Water	\$1,468,303	\$1,343,115	\$1,602,150	\$1,201,613	\$2,159,320
01-4-00-8010	Sewer	\$555,284	\$594,885	\$882,100	\$661,575	\$795,900
01-4-00-8011	Gas	\$21,590	\$53,085	\$79,890	\$59,918	\$33,250
01-4-00-8015	Sanitation	\$836,988	\$804,818	\$966,810	\$725,108	\$1,019,180
<b>TOTAL REVENUES</b>		<b>\$8,158,014</b>	<b>\$9,727,155</b>	<b>\$9,329,410</b>	<b>\$7,767,790</b>	<b>\$10,826,840</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-10-0101	Salaries	\$27,198	\$12,827	\$9,600	\$16,971	\$20,000
01-5-10-0300	Insurance	\$59,707	\$50,106	\$47,360	\$48,322	\$75,270
01-5-10-0301	Social Security	\$1,956	\$913	\$700	\$166	\$700
01-5-10-0302	TMRS	\$1,839	\$1,277	\$900	\$243	\$900
01-5-10-0303	Worker's Comp	\$8	\$0	\$20	\$0	\$20
01-5-10-0401	Dues Subscriptions & Education	\$7,988	\$6,740	\$15,000	\$13,841	\$15,000
01-5-10-0403	Travel & Motel	\$4,832	\$0	\$10,000	\$1,958	\$10,000
01-5-10-0406	Retired Employee Insurance	\$139,632	\$102,819	\$97,880	\$86,983	\$102,190
01-5-10-1101	Office Supplies	\$4,508	\$6,831	\$42,000	\$5,195	\$42,000
01-5-10-1102	Clothing Supplies	\$0	\$297	\$1,000	\$1,430	\$1,000
01-5-10-1118	Other Supplies	\$718	\$1,872	\$2,500	\$2,927	\$2,500
01-5-10-1463	Contingency	\$219,194	\$161,283	\$350,000	\$32,326	\$394,650
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
01-5-10-2201	Maintenance of Hodges Pavilion					\$1,000,000
01-5-10-3302	Property & Equipment Insurance	\$2,091	\$2,093	\$2,000	\$2,090	\$2,000
01-5-10-3303	Special Services including	\$6,682	\$21,139	\$15,500	\$11,352	\$15,500
01-5-10-3310	Legal Expense - Other	\$51,000	\$52,941	\$75,000	\$70,182	\$75,000
01-5-10-3312	Other Misc. Expense	\$0	\$3,561	\$2,500	\$5,081	\$2,500
01-5-10-3314	Professional Services	\$50,700	\$41,857	\$50,000	\$49,411	\$50,000
01-5-10-3315	Public Safety Building	\$196,249	\$0	\$100,000	\$0	\$50,000
01-5-10-3316	Emergency Mgmt Coordinator	\$0	\$0	\$2,500	\$0	\$2,500
01-5-10-3317	Lilah Smith House	\$0	\$0	\$10,000	\$0	\$10,000
01-5-10-3341	County Tax Fees	\$6,551	\$5,873	\$9,000	\$5,688	\$9,000
01-5-10-3342	Tax Attorney Fees	\$12,064	\$8,832	\$13,500	\$7,977	\$13,500
01-5-10-3344	Council Equipment	\$0	\$0	\$37,670	\$28,812	\$37,670
01-5-10-3345	T.V./Video Recording System	\$1,500	\$0	\$2,000	\$0	\$2,000
01-5-10-3346	TML Meeting	\$0	\$0	\$0	\$4,397	\$0
01-5-10-3504	Pecos Co. Appraisal District	\$15,603	\$15,478	\$16,000	\$12,905	\$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	\$14,408	\$20,000
01-5-10-3519	Keep Ft Stockton Beautiful	\$53,737	\$3,597	\$12,900	\$6,425	\$15,000
01-5-10-3529	Webmaster Services/City Website	\$0	\$7,125	\$2,000	\$0	\$2,000
01-5-10-3564	Animal Exterminator	\$15,300	\$15,300	\$15,300	\$12,113	\$15,300
01-5-10-3615	Audits	\$63,725	\$67,526	\$90,000	\$49,930	\$90,000
01-5-10-4210	Medical Plan Administration	\$0	\$1,199,373	\$1,273,000	\$1,188,305	\$1,455,960
01-5-10-4211	Medical Plan Claims	\$0	\$64,248	\$0	\$0	\$0
01-5-10-8911	Transfer to Rec Dept	\$120,000	\$120,000	\$120,000	\$90,000	\$120,000
<b>TOTAL CITY COUNCIL</b>		<b>\$1,447,782</b>	<b>\$2,358,908</b>	<b>\$2,812,330</b>	<b>\$2,149,438</b>	<b>\$4,049,660</b>



		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-11-1101	Office Supplies	\$4,648	\$3,298	\$5,000	\$3,748	\$5,000
01-5-11-1105	Cleaning Supplies	\$940	\$1,142	\$1,500	\$883	\$1,500
01-5-11-1118	Other Supplies	\$1,573	\$1,522	\$2,000	\$1,099	\$2,000
01-5-11-2201	Maintenance of Building	\$4,476	\$23,043	\$16,800	\$50,482	\$16,800
01-5-11-2202	Maintenance of Air Conditioner	\$4,078	\$7,688	\$10,000	\$791	\$10,000
01-5-11-2204	Maintenance of Office Equip	\$0	\$0	\$1,000	\$3,112	\$1,000
01-5-11-2206	Maintenance of Vehicles	\$0	\$165	\$500	\$1,980	\$500
01-5-11-2250	Maintenance of Other Equip	\$0	\$0	\$500	\$0	\$500
01-5-11-3301	Rental - Leases	\$11,262	\$11,069	\$12,000	\$8,748	\$12,000
01-5-11-3302	Property & Equipment Insurance	\$8,200	\$7,984	\$8,100	\$8,372	\$8,100
01-5-11-3305	Rental - Leases (Postage)	\$6,354	\$7,943	\$6,400	\$4,766	\$6,400
01-5-11-3306	Rental - Leases (Xerox-Annex)	\$3,578	\$2,830	\$3,000	\$2,405	\$3,000
01-5-11-3307	Communications	\$20,492	\$18,320	\$17,500	\$15,904	\$17,000
01-5-11-3308	Electric Services	\$8,829	\$8,166	\$8,500	\$7,425	\$8,300
01-5-11-3314	Information Technology	\$74,656	\$70,969	\$65,000	\$56,463	\$65,000
01-5-11-3315	Security	\$1,680	\$1,260	\$0	\$911	\$1,000
01-5-11-3316	IT Network/Software	\$129,441	\$118,588	\$120,000	\$97,081	\$120,000
01-5-11-3349	Custodian Service	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
<b>TOTAL CITY HALL</b>		<b>\$298,207</b>	<b>\$301,987</b>	<b>\$295,800</b>	<b>\$282,169</b>	<b>\$296,100</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-12-0101	Salaries	\$283,611	\$302,174	\$299,100	\$266,411	\$314,900
01-5-12-0102	Overtime	\$0	\$0	\$300	\$0	\$300
01-5-12-0105	Longevity	\$1,300	\$1,690	\$2,080	\$910	\$1,820
01-5-12-0106	Merit Pay	\$0	\$0	\$2,360	\$0	\$15,750
01-5-12-0300	Insurance	\$32,052	\$28,606	\$25,680	\$25,136	\$32,760
01-5-12-0301	Social Security	\$21,337	\$22,513	\$23,250	\$20,085	\$25,460
01-5-12-0302	TMRS	\$28,036	\$30,742	\$30,780	\$27,080	\$32,350
01-5-12-0303	Worker's Comp	\$890	\$38	\$800	\$370	\$870
01-5-12-0401	Dues Subscriptions & Education	\$2,557	\$1,301	\$2,000	\$1,735	\$2,000
01-5-12-0403	Travel and Motel	\$5,180	\$0	\$5,000	\$734	\$5,000
01-5-12-1101	Office Supplies	\$728	\$1,063	\$1,200	\$678	\$1,200
01-5-12-1102	Clothing Supplies	\$334	\$0	\$400	\$0	\$400
01-5-12-1103	Fuel Supplies	\$1,185	\$1,626	\$1,560	\$2,263	\$2,630
01-5-12-1105	Equipment	\$5,309	\$5,009	\$1,000	\$0	\$1,000
01-5-12-2206	Maintenance of Vehicles	\$69	\$499	\$500	\$1,101	\$500
01-5-12-3302	Property & Equipment Insurance	\$616	\$654	\$750	\$306	\$900
01-5-12-3307	Communications	\$2,106	\$1,615	\$1,700	\$1,569	\$1,700
<b>TOTAL CITY MANAGER</b>		<b>\$385,310</b>	<b>\$397,530</b>	<b>\$398,460</b>	<b>\$348,378</b>	<b>\$439,540</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-14-0101	Salaries	\$151,557	\$102,331	\$105,010	\$94,147	\$105,120
01-5-14-0102	Overtime	\$86	\$0	\$200	\$0	\$200
01-5-14-0105	Longevity	\$4,550	\$780	\$1,040	\$1,040	\$1,820
01-5-14-0106	Merit Pay	\$0	\$0	\$0	\$0	\$5,250
01-5-14-0300	Insurance	\$15,404	\$15,586	\$15,720	\$14,391	\$17,880
01-5-14-0301	Social Security	\$11,547	\$7,525	\$8,130	\$7,183	\$8,600
01-5-14-0302	TMRS	\$15,617	\$10,381	\$10,770	\$9,666	\$10,930
01-5-14-0303	Worker's Comp	\$486	\$22	\$280	\$140	\$290
01-5-14-0401	Dues Subscriptions & Education	\$660	\$5,430	\$7,500	\$6,906	\$7,500
01-5-14-0403	Travel & Motel	\$120	\$854	\$7,100	\$3,433	\$3,500
01-5-14-1101	Office Supplies	\$2,397	\$1,421	\$3,700	\$3,373	\$3,500
01-5-14-1105	Equipment	\$1,000	\$0	\$500	\$0	\$500
01-5-14-3305	Elections Expense	\$979	\$16,926	\$18,000	\$17,387	\$20,000
01-5-14-3307	Communications	\$100	\$423	\$500	\$453	\$500
01-5-14-3337	Legal Publications	\$18,764	\$16,876	\$14,000	\$13,067	\$16,550
01-5-14-3514	Codification(Muni Code) Ord	\$1,888	\$3,387	\$3,500	\$1,327	\$3,500
<b>TOTAL CITY SECRETARY</b>		<b>\$225,155</b>	<b>\$181,942</b>	<b>\$195,950</b>	<b>\$172,512</b>	<b>\$205,640</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-15-0101	Salaries	\$182,212	\$191,291	\$203,440	\$183,996	\$204,660
01-5-15-0102	Overtime	\$0	\$0	\$200	\$0	\$200
01-5-15-0105	Longevity	\$4,160	\$4,550	\$4,940	\$4,160	\$6,370
01-5-15-0106	Merit Pay	\$0	\$0	\$100	\$0	\$10,230
01-5-15-0300	Insurance	\$36,233	\$28,996	\$29,400	\$27,043	\$33,480
01-5-15-0301	Social Security	\$13,210	\$14,032	\$15,970	\$14,842	\$16,950
01-5-15-0302	TMRS	\$18,446	\$19,698	\$21,140	\$20,251	\$21,530
01-5-15-0303	Worker's Comp	\$709	\$30	\$540	\$253	\$570
01-5-15-0401	Dues Subscriptions & Education	\$958	\$582	\$1,500	\$979	\$1,500
01-5-15-0403	Travel and Motel	\$1,786	\$0	\$1,000	\$800	\$1,500
01-5-15-1101	Office Supplies	\$1,413	\$761	\$1,000	\$1,015	\$1,000
01-5-15-1103	Fuel Supplies	\$0	\$39	\$0	\$305	\$500
01-5-15-1105	Equipment	\$0	\$1,109	\$500	\$0	\$500
01-5-15-2206	Maintenance of Vehicles	\$0	\$0	\$0	\$27	\$100
01-5-15-3302	Property & Equipment Insurance					\$350
01-5-15-3307	Communications	\$0	\$456	\$500	\$418	\$500
01-5-15-3616	Computer Support	\$30,952	\$31,935	\$34,000	\$33,295	\$35,000
<b>TOTAL FINANCE</b>		<b>\$290,079</b>	<b>\$293,479</b>	<b>\$314,230</b>	<b>\$287,383</b>	<b>\$334,940</b>

# MUNICIPAL COURT

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-16-0101	Salaries	\$90,200	\$83,426	\$100,760	\$105,627	\$118,190
01-5-16-0104	Longevity	\$0	\$0	\$1,170	\$2,470	\$3,830
01-5-16-0105	Overtime	\$260	\$260	\$500	\$0	\$500
01-5-16-0106	Merit Pay	\$0	\$0	\$0	\$0	\$5,910
01-5-16-0300	Insurance	\$17,841	\$11,834	\$13,560	\$12,848	\$15,120
01-5-16-0301	Social Security	\$6,791	\$6,265	\$7,840	\$8,378	\$9,830
01-5-16-0302	TMRS	\$8,950	\$8,383	\$10,380	\$10,977	\$12,490
01-5-16-0303	Worker's Comp	\$430	\$22	\$270	\$156	\$200
01-5-16-0401	Dues Subscriptions & Education	\$1,709	\$2,603	\$2,000	\$2,349	\$2,000
01-5-16-0403	Travel & Motel	\$387	\$0	\$1,500	\$1,556	\$1,500
01-5-16-1101	Office Supplies	\$2,757	\$2,200	\$2,500	\$2,110	\$2,500
01-5-16-1102	Clothing Supplies	\$0	\$0	\$150	\$0	\$0
01-5-16-1103	Fuel Supplies	\$0	\$201	\$620	\$349	\$550
01-5-16-1105	Equipment	\$430	\$57	\$500	\$0	\$0
01-5-16-2201	Maintenance of Building Repair	\$386	\$351	\$500	\$558	\$500
01-5-16-2202	Maintenance of Air Condition	\$291	\$139	\$600	\$0	\$600
01-5-16-2206	Maintenance of Vehicles	\$0	\$8	\$100	\$76	\$70
01-5-16-3302	Property & Equipment Insurance	\$1,028	\$993	\$1,050	\$1,423	\$1,260
01-5-16-3307	Communications	\$0	\$0	\$560	\$0	\$0
01-5-16-3308	Electric Service	\$1,910	\$1,899	\$2,000	\$1,721	\$2,000
01-5-16-3313	Cash Over/Short	\$0	\$0	\$0	\$0	\$0
01-5-16-3315	Security	\$389	\$0	\$500	\$180	\$0
01-5-16-3349	Custodian Services	\$1,200	\$1,200	\$2,100	\$1,850	\$2,100
01-5-16-3410	Computer Support -Tyler Tech	\$5,074	\$5,340	\$5,500	\$5,565	\$5,600
<b>TOTAL MUNICIPAL COURT</b>		<b>\$140,033</b>	<b>\$125,181</b>	<b>\$154,660</b>	<b>\$158,193</b>	<b>\$184,750</b>

# HUMAN RESOURCES

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-17-0101	Salaries	\$72,051	\$70,554	\$72,890	\$65,909	\$73,330
01-5-17-0102	Overtime	\$180	\$0	\$0	\$0	\$0
01-5-17-0105	Longevity	\$390	\$520	\$650	\$650	\$1,100
01-5-17-0106	Merit Pay	\$0	\$0	\$0	\$0	\$3,660
01-5-17-0300	Insurance	\$16,342	\$13,206	\$13,320	\$9,538	\$10,560
01-5-17-0301	Social Security	\$4,982	\$4,870	\$5,630	\$4,941	\$5,980
01-5-17-0302	TMRS	\$7,080	\$7,154	\$7,450	\$6,758	\$7,600
01-5-17-0303	Worker's Comp	\$528	\$15	\$200	\$98	\$140
01-5-17-0401	Dues Subscriptions & Education	\$708	\$252	\$1,000	\$32	\$700
01-5-17-0403	Travel and Motel	\$1,061	\$0	\$500	\$0	\$500
01-5-17-0600	Employee Appreciation	\$12,337	\$9,679	\$17,000	\$14,184	\$20,000
01-5-17-1101	Office Supplies	\$1,876	\$542	\$1,000	\$804	\$1,000
01-5-17-1108	Educational Supplies	\$0	\$0	\$250	\$0	\$0
01-5-17-3303	Special Services	\$6,646	\$10,078	\$10,000	\$10,424	\$10,000
01-5-17-3304	Advertising	\$0	\$0	\$0	\$0	\$0
01-5-17-3410	Computer Support -Tyler Tech	\$6,273	\$6,587	\$8,300	\$6,916	\$8,300
01-5-17-3517	Personnel Manual & Drug Testing	\$8,537	\$6,130	\$8,000	\$5,865	\$8,000
<b>TOTAL HUMAN RESOURCES</b>		<b>\$138,991</b>	<b>\$129,587</b>	<b>\$146,190</b>	<b>\$126,118</b>	<b>\$150,870</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-19-0101	Salaries	\$1,395,060	\$1,452,232	\$1,655,340	\$1,341,467	\$1,765,270
01-5-19-0102	Overtime	\$74,405	\$76,890	\$70,000	\$72,051	\$85,000
01-5-19-0103	Border Security	-\$3,532	-\$425	\$0	\$0	\$0
01-5-19-0105	Longevity	\$9,360	\$10,920	\$9,230	\$8,970	\$16,570
01-5-19-0106	Merit Pay	\$0	\$0	\$1,520	\$0	\$87,550
01-5-19-0110	Lone Star Grant	\$0	\$0	\$0	-\$458	\$0
01-5-19-0300	Insurance	\$246,460	\$196,853	\$234,960	\$189,523	\$286,920
01-5-19-0301	Social Security	\$110,963	\$114,871	\$133,290	\$108,705	\$142,820
01-5-19-0302	TMRS	\$148,677	\$155,851	\$176,500	\$144,414	\$189,970
01-5-19-0303	Worker's Comp	\$32,411	\$25,402	\$38,080	\$25,198	\$43,820
01-5-19-0401	Dues Subscriptions & Education	\$4,481	\$28,043	\$22,000	\$21,982	\$60,000
01-5-19-0403	Travel & Motel	\$1,114	\$4,493	\$3,000	\$3,263	\$3,000
01-5-19-1101	Office Supplies	\$8,956	\$6,111	\$6,500	\$2,948	\$7,000
01-5-19-1102	Clothing Supplies	\$7,222	\$7,193	\$8,000	\$1,387	\$9,000
01-5-19-1103	Fuel Supplies	\$39,066	\$39,608	\$69,600	\$49,267	\$70,000
01-5-19-1105	Cleaning Supplies	\$416	\$247	\$500	\$268	\$600
01-5-19-1106	Vests	\$0	\$0	\$2,000	\$0	\$2,000
01-5-19-1109	Computer Equipment	\$3,771	\$906	\$7,200	\$13,586	\$8,000
01-5-19-1110	Humane Officer Supplies	\$2,543	\$1,904	\$2,000	\$3,817	\$4,000
01-5-19-1112	Field Supplies	\$21,233	\$18,844	\$15,000	\$11,181	\$15,000
01-5-19-1115	Minor Tools	\$0	\$0	\$1,000	\$0	\$1,000
01-5-19-2201	Maintenance of Building	\$5,238	\$9,765	\$8,000	\$12,114	\$8,000
01-5-19-2206	Maintenance of Vehicles	\$13,389	\$15,159	\$15,000	\$10,410	\$20,000
01-5-19-2207	Maintenance of K-9	\$1,842	\$3,619	\$1,000	\$218	\$1,500
01-5-19-3300	Miscellaneous Services	\$843	\$954	\$1,000	\$797	\$1,000
01-5-19-3301	Rental - Leases	\$6,621	\$4,743	\$5,000	\$4,378	\$6,000
01-5-19-3302	Property & Equipment Insurance	\$34,698	\$31,778	\$35,000	\$33,924	\$42,000
01-5-19-3304	Advertising	\$208	\$0	\$250	\$224	\$250
01-5-19-3306	Support of Prisoners	\$171	\$66	\$750	\$0	\$750
01-5-19-3307	Communications	\$26,211	\$28,641	\$27,800	\$27,106	\$27,200
01-5-19-3308	Electric Service	\$27,068	\$23,697	\$25,400	\$21,066	\$22,900
01-5-19-3343	Equipment - CID Equipment	\$2,208	\$984	\$2,500	\$1,487	\$2,500
01-5-19-3349	Custodian Services	\$9,600	\$10,700	\$11,350	\$10,900	\$11,350
01-5-19-3462	Victims Services	\$270	\$0	\$500	\$0	\$500
01-5-19-3700	Cop Sync	\$40,880	\$40,880	\$40,880	\$40,880	\$40,880
01-5-19-4622	Contract Labor	\$1,820	\$1,108	\$2,000	\$900	\$2,000
01-5-19-5510	Machinery/Equipment			\$0	\$6,349	\$0
01-5-19-5520	Vehicles	\$162,998	\$108,926	\$116,300	\$100,377	\$228,000
01-5-19-6912	Capital Lease Payment	\$12,000	\$12,000	\$12,000	\$11,000	\$12,000
01-5-19-7956	Property Insurance Claims	\$9,189	\$8,714	\$0	\$12,178	\$0
<b>TOTAL POLICE DEPARTMENT</b>		<b>\$2,457,860</b>	<b>\$2,441,677</b>	<b>\$2,760,450</b>	<b>\$2,291,876</b>	<b>\$3,224,350</b>



# CODE ENFORCEMENT

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-22-0101	Salaries	\$154,233	\$166,989	\$177,600	\$149,062	\$180,470
01-5-22-0102	Overtime	\$0	\$370	\$500	\$100	\$500
01-5-22-0105	Longevity	\$260	\$780	\$1,300	\$1,300	\$5,100
01-5-22-0106	Merit Pay	\$0	\$0	\$220	\$0	\$9,020
01-5-22-0300	Insurance	\$33,979	\$25,325	\$26,040	\$23,537	\$36,960
01-5-22-0301	Social Security	\$11,235	\$12,669	\$13,750	\$11,529	\$14,930
01-5-22-0302	TMRS	\$15,253	\$16,901	\$18,200	\$15,251	\$18,970
01-5-22-0303	Worker's Comp	\$622	\$433	\$870	\$533	\$910
01-5-22-0401	Dues Subscriptions & Education	\$1,469	\$3,052	\$4,800	\$3,751	\$4,800
01-5-22-0403	Travel & Motel	\$971	\$3,384	\$4,800	\$987	\$4,000
01-5-22-1101	Office Supplies	\$2,982	\$1,662	\$2,500	\$1,717	\$2,000
01-5-22-1102	Clothing Supplies	\$705	\$242	\$500	\$383	\$500
01-5-22-1103	Fuel Supplies	\$2,112	\$4,851	\$5,000	\$5,503	\$6,200
01-5-22-1105	Equipment	\$4,535	\$60	\$200	\$0	\$200
01-5-22-1108	Educational Supplies	\$0	\$534	\$1,000	\$0	\$900
01-5-22-1119	Safety Equipment	\$0	\$200	\$200	\$0	\$100
01-5-22-2201	Maintenance of Building	\$703	\$387	\$500	\$717	\$500
01-5-22-2206	Maintenance of Vehicles	\$1,257	\$1,787	\$1,000	\$170	\$800
01-5-22-3302	Property & Equipment Insurance	\$692	\$1,187	\$700	\$1,262	\$840
01-5-22-3303	Special Services	\$1,844	\$2,936	\$3,500	\$631	\$3,000
01-5-22-3307	Communications	\$2,438	\$2,621	\$2,800	\$2,493	\$2,400
01-5-22-3308	Electricity	\$1,910	\$1,899	\$2,000	\$1,721	\$2,000
01-5-22-3349	Custodial Services	\$1,200	\$1,200	\$1,200	\$1,850	\$1,300
01-5-22-3410	Computer Support-Tyler Tech	\$2,017	\$2,118	\$2,200	\$2,223	\$2,200
01-5-22-3501	Performance Bonds	\$0	-\$250	\$0	\$0	\$0
01-5-22-5520	Vehicle	\$23,723	\$3,518	\$3,000	\$4,838	\$5,300
01-5-22-7956	Property Insurance Claims	\$0	\$4,000	\$2,000	\$0	\$2,000
<b>TOTAL CODE ENFORCEMENT</b>		<b>\$264,140</b>	<b>\$258,855</b>	<b>\$276,380</b>	<b>\$229,559</b>	<b>\$305,900</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-21-0101	Salaries	\$251,880	\$246,359	\$225,030	\$172,993	\$198,580
01-5-21-0102	Overtime	\$884	\$1,984	\$2,500	\$2,273	\$2,500
01-5-21-0105	Longevity	\$1,040	\$1,300	\$1,950	\$650	\$550
01-5-21-0106	Merit Pay	\$0	\$0	\$1,370	\$0	\$9,930
01-5-21-0300	Insurance	\$63,630	\$43,302	\$39,120	\$27,240	\$46,440
01-5-21-0301	Social Security	\$18,903	\$19,146	\$17,670	\$13,775	\$16,190
01-5-21-0302	TMRS	\$25,097	\$25,308	\$23,390	\$16,880	\$20,570
01-5-21-0303	Worker's Comp	\$15,705	\$15,168	\$10,830	\$9,311	\$10,170
01-5-21-0401	Dues Subscriptions & Education	\$245	\$0	\$500	\$0	\$500
01-5-21-0403	Travel & Motel	\$350	\$0	\$500	\$0	\$500
01-5-21-1101	Office Supplies	\$485	\$635	\$800	\$321	\$800
01-5-21-1102	Clothing Supplies	\$8,098	\$9,382	\$4,600	\$4,124	\$5,120
01-5-21-1103	Fuel Supplies	\$27,938	\$48,374	\$45,600	\$54,537	\$70,000
01-5-21-1104	Tools & Supplies	\$2,502	\$4,748	\$4,000	\$3,902	\$4,000
01-5-21-1105	Equipment	\$2,995	\$1,182	\$1,400	\$615	\$2,500
01-5-21-1107	Chemical Supplies-Weed Control	\$28,862	\$19,088	\$5,000	\$388	\$10,000
01-5-21-1111	Traffic Control Supplies	\$6,964	\$6,010	\$5,000	\$9,728	\$7,500
01-5-21-1119	Safety Equipment	\$3,326	\$3,132	\$3,800	\$3,213	\$4,800
01-5-21-2206	Maintenance of Vehicles	\$7,822	\$6,044	\$7,000	\$5,770	\$7,300
01-5-21-2209	Maintenance of Street Sign	\$16,985	\$17,634	\$20,000	\$12,714	\$20,000
01-5-21-2250	Maintenance of Other Equip	\$23,194	\$14,290	\$23,000	\$39,435	\$28,000
01-5-21-3301	Rental	\$6,340	\$1,290	\$8,000	\$0	\$0
01-5-21-3302	Property & Equipment Insurance	\$9,772	\$11,420	\$9,400	\$18,533	\$18,000
01-5-21-3307	Communications	\$4,079	\$4,511	\$4,800	\$4,202	\$1,200
01-5-21-3308	Electric Services	\$141,557	\$150,361	\$168,400	\$160,757	\$175,600
01-5-21-3401	Contracted Services	\$985	\$0	\$0	\$0	\$0
01-5-21-5510	Machinery/Equipment	\$0	\$1,104,844	\$0	\$0	\$0
01-5-21-5520	Vehicle	\$0	\$6,197	\$6,300	\$7,130	\$6,300
01-5-21-7956	Property Insurance Claims	\$456	\$0	\$500	\$7,392	\$0
<b>TOTAL STREETS</b>		<b>\$670,094</b>	<b>\$1,761,709</b>	<b>\$640,460</b>	<b>\$575,882</b>	<b>\$667,050</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-23-0101	Salaries	\$159,812	\$171,673	\$184,130	\$142,779	\$181,460
01-5-23-0102	Overtime	\$1,075	\$658	\$750	\$366	\$750
01-5-23-0105	Longevity	\$2,080	\$1,690	\$2,080	\$1,950	\$3,460
01-5-23-0106	Merit Pay	\$0	\$0	\$0	\$0	\$9,070
01-5-23-0300	Insurance	\$32,550	\$31,604	\$35,160	\$29,012	\$36,240
01-5-23-0301	Social Security	\$12,370	\$13,055	\$14,310	\$11,091	\$14,900
01-5-23-0302	TMRS	\$16,192	\$17,444	\$18,940	\$14,789	\$18,930
01-5-23-0303	Worker's Comp	\$3,112	\$2,967	\$4,140	\$3,826	\$4,390
01-5-23-0401	Dues Subscriptions & Education	\$110	\$0	\$200	\$0	\$900
01-5-23-0403	Travel and Motel	\$167	\$0	\$500	\$0	\$500
01-5-23-1101	Office Supplies	\$0	\$168	\$500	\$290	\$500
01-5-23-1102	Clothing Supplies	\$3,008	\$3,828	\$2,000	\$1,569	\$2,330
01-5-23-1103	Fuel Supplies	\$4,873	\$7,357	\$8,000	\$8,829	\$10,600
01-5-23-1104	Tools & Supplies	\$2,420	\$2,503	\$5,150	\$3,702	\$5,400
01-5-23-1105	Equipment	\$825	\$78	\$4,300	\$0	\$6,000
01-5-23-1112	Botanical Supplies	\$8,688	\$0	\$5,000	\$587	\$10,000
01-5-23-1119	Safety Equipment	\$1,206	\$367	\$1,000	\$888	\$1,500
01-5-23-2201	Maintenance of Buildings	\$821	\$509	\$2,500	\$330	\$3,000
01-5-23-2206	Maintenance of Vehicles	\$2,705	\$1,306	\$4,000	\$2,183	\$5,500
01-5-23-2210	Maintenance of Walks & Fenes	\$143,214	\$1,530	\$2,000	\$1,190	\$5,000
01-5-23-2211	Maintenance of Mach/Tool/Equip	\$5,557	\$207	\$3,500	\$1,101	\$7,000
01-5-23-2212	Maintenance of Sprinkler System	\$2,818	\$3,661	\$4,500	\$3,588	\$6,500
01-5-23-3301	Rental	\$0	\$0	\$100	\$1,341	\$500
01-5-23-3302	Property & Equipment Insurance	\$4,147	\$4,364	\$4,000	\$5,564	\$5,500
01-5-23-3307	Communications/Radios	\$2,289	\$2,430	\$3,200	\$2,158	\$1,400
01-5-23-3308	Electric Service	\$7,460	\$10,136	\$10,800	\$10,725	\$12,000
01-5-23-5520	Vehicle	\$0	\$4,604	\$6,300	\$4,870	\$6,300
<b>TOTAL PARKS</b>		<b>\$417,499</b>	<b>\$282,139</b>	<b>\$327,060</b>	<b>\$252,727</b>	<b>\$359,630</b>

## CEMETERY

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-24-0101	Salaries	\$74,050	\$77,647	\$83,660	\$70,802	\$79,230
01-5-24-0102	Overtime	\$543	\$419	\$500	\$516	\$500
01-5-24-0105	Longevity	\$1,950	\$2,210	\$2,600	\$2,470	\$4,010
01-5-24-0106	Merit Pay	\$0	\$0	\$0	\$0	\$3,960
01-5-24-0300	Insurance	\$17,841	\$12,887	\$12,960	\$11,906	\$14,520
01-5-24-0301	Social Security	\$5,729	\$6,008	\$6,640	\$5,675	\$6,710
01-5-24-0302	TMRS	\$7,582	\$8,080	\$8,790	\$7,492	\$9,940
01-5-24-0303	Worker's Comp	\$2,778	\$2,360	\$3,510	\$1,415	\$3,690
01-5-24-1101	Office Supplies	\$117	\$199	\$100	\$398	\$500
01-5-24-1102	Clothing Supplies	\$1,134	\$1,224	\$620	\$701	\$850
01-5-24-1103	Fuel Supplies	\$1,771	\$4,484	\$3,500	\$6,281	\$6,300
01-5-24-1104	Tools & Supplies	\$1,148	\$1,733	\$500	\$368	\$1,000
01-5-24-1105	Equipment	\$1,485	\$0	\$750	\$0	\$1,000
01-5-24-1112	Botanical Supplies	\$4,788	\$0	\$1,000	\$0	\$5,000
01-5-24-1119	Safety Equipment	\$119	\$10	\$800	\$274	\$800
01-5-24-2201	Maintenance of Buildings	\$0	\$1,136	\$1,000	\$0	\$1,000
01-5-24-2206	Maintenance of Vehicles	\$1,487	\$527	\$1,000	\$56	\$2,000
01-5-24-2210	Maintenance of Walks & Fences	\$0	\$0	\$500	\$188	\$2,000
01-5-24-2211	Maintenance of Mach/Tool/Equip	\$3,699	\$0	\$1,500	\$37	\$5,000
01-5-24-2212	Maintenance of Sprinkler System	\$1,766	\$1,869	\$2,000	\$1,575	\$3,000
01-5-24-3302	Property & Equipment Insurance	\$230	\$237	\$300	\$241	\$360
01-5-24-3307	Communications	\$0	\$0	\$600	\$0	\$600
01-5-24-3308	Electric Services	\$107	\$186	\$300	\$229	\$300
01-5-24-3410	Computer Support- Tyler Tech	\$853	\$896	\$900	\$941	\$1,000
01-5-24-5520	Vehicle	\$0	\$5,604	\$6,300	\$7,130	\$6,300
<b>TOTAL CEMETERY DEPARTMENT</b>		<b>\$129,177</b>	<b>\$127,716</b>	<b>\$140,330</b>	<b>\$118,695</b>	<b>\$159,570</b>

# PUBLIC WORKS

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-27-0101	Salaries	\$235,863	\$281,483	\$343,920	\$337,826	\$384,490
01-5-27-0102	Overtime	\$988	\$1,276	\$380	\$3,227	\$500
01-5-27-0105	Longevity	\$4,550	\$5,720	\$6,240	\$6,240	\$7,100
01-5-27-0106	Merit Pay	\$0	\$0	\$1,440	\$0	\$19,230
01-5-27-0300	Insurance	\$47,770	\$45,772	\$61,560	\$50,142	\$76,800
01-5-27-0301	Social Security	\$17,077	\$20,833	\$26,930	\$26,406	\$31,470
01-5-27-0302	TMRS	\$20,404	\$26,265	\$35,660	\$32,281	\$39,990
01-5-27-0303	Workers' Comp	\$2,759	-\$467	\$5,760	\$4,317	\$7,300
01-5-27-0401	Dues Subscriptions & Education	\$2,230	\$1,475	\$1,250	\$2,041	\$1,050
01-5-27-0403	Travel and Motel	\$141	\$132	\$1,000	\$2,294	\$1,250
01-5-27-1101	Office Supplies	\$3,972	\$1,765	\$1,500	\$892	\$2,500
01-5-27-1102	Clothing Supplies	\$466	\$453	\$1,500	\$1,327	\$2,120
01-5-27-1103	Fuel Supplies	\$4,858	-\$5,204	\$4,500	\$5,168	\$7,000
01-5-27-1104	Tools & Supplies	\$587	\$348	\$250	\$251	\$1,000
01-5-27-1105	Equipment	\$2,425	\$768	\$250	\$198	\$600
01-5-27-1119	Safety Equipment	\$349	\$331	\$1,000	\$661	\$1,100
01-5-27-2201	Maintenance of Building	\$2,954	\$2,009	\$1,500	\$18,964	\$1,500
01-5-27-2206	Maintenance of Vehicles	\$1,257	\$3,862	\$750	\$817	\$1,600
01-5-27-2219	Maintenance of Fences	\$0	\$0	\$100	\$0	\$400
01-5-27-2250	Maintenance of Other Equip	\$963	\$1,004	\$1,500	\$899	\$1,500
01-5-27-3302	Property & Equipment Insurance	\$1,335	\$907	\$1,500	\$3,275	\$3,500
01-5-27-3306	Rental-Lease (Xerox)	\$3,926	\$3,920	\$4,400	\$3,248	\$4,500
01-5-27-3307	Communications	\$4,220	\$3,910	\$3,300	\$2,818	\$2,200
01-5-27-3308	Electric Service	\$1,256	\$1,357	\$1,600	\$1,184	\$1,400
01-5-27-3315	Security	\$0	\$0	\$500	\$0	\$500
01-5-27-5510	Machinery/Equipment	\$0	\$0	\$0	\$4,000	\$0
01-5-27-5520	Vehicle	\$0	\$4,000	\$5,100	\$4,870	\$5,100
<b>TOTAL PUBLIC WORKS</b>		<b>\$360,350</b>	<b>\$401,919</b>	<b>\$513,390</b>	<b>\$513,345</b>	<b>\$605,700</b>

# MAINTENANCE SHOP

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-28-0101	Salaries	\$146,956	\$156,765	\$163,880	\$121,824	\$144,860
01-5-28-0102	Overtime	\$34	\$0	\$100	\$0	\$100
01-5-28-0105	Longevity	\$4,680	\$5,070	\$3,900	\$3,900	\$5,830
01-5-28-0106	Merit Pay	\$0	\$0	\$2,310	\$0	\$7,250
01-5-28-0300	Insurance	\$29,471	\$20,506	\$22,200	\$15,694	\$21,720
01-5-28-0301	Social Security	\$11,187	\$12,222	\$13,020	\$9,786	\$12,100
01-5-28-0302	TMRS	\$15,016	\$16,431	\$17,250	\$12,691	\$15,370
01-5-28-0303	Worker's Comp	\$3,624	\$2,905	\$4,450	\$2,795	\$4,070
01-5-28-0401	Dues Subscriptions & Education	\$0	\$0	\$50	\$0	\$50
01-5-28-0403	Travel and Motel	\$0	\$0	\$50	\$0	\$100
01-5-28-1101	Office Supplies	\$102	\$242	\$300	\$256	\$300
01-5-28-1102	Clothing Supplies	\$1,986	\$2,244	\$1,100	\$1,371	\$1,390
01-5-28-1103	Fuel Supplies	\$1,076	\$1,323	\$1,550	\$1,891	\$2,200
01-5-28-1104	Tools & Supplies	\$264	\$1,405	\$500	\$454	\$1,000
01-5-28-1105	Equipment	\$1,564	\$372	\$500	\$294	\$2,000
01-5-28-1119	Safety Equipment	\$1,430	\$1,233	\$750	\$590	\$1,500
01-5-28-1121	Oil & Lube Coolant Supplies	\$995	\$7,101	\$6,000	\$5,913	\$6,000
01-5-28-2201	Maintenance of Building	\$14	\$62	\$100	\$0	\$900
01-5-28-2206	Maintenance of Vehicle	\$8	\$1,072	\$1,000	\$5	\$500
01-5-28-2250	Maintenance of Other Equip	\$533	\$188	\$750	\$60	\$750
01-5-28-3301	Rental	\$0	\$0	\$100	\$0	\$100
01-5-28-3302	Property & Equipment Insurance	\$720	\$714	\$750	\$1,308	\$1,300
01-5-28-3307	Communications	\$2,241	\$1,863	\$2,200	\$1,349	\$900
01-5-28-3311	Utilities	\$1,934	\$1,815	\$1,900	\$1,642	\$1,900
01-5-28-5520	Vehicle	\$0	\$5,604	\$6,300	\$7,130	\$1,300
01-5-28-7956	Property Insurance Claims	\$0	\$2,079	\$0	\$0	\$0
<b>TOTAL MAINTENANCE SHOP</b>		<b>\$223,835</b>	<b>\$241,216</b>	<b>\$251,010</b>	<b>\$188,953</b>	<b>\$233,490</b>

# HOUSING

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
01-5-29-0101	Salaries	\$55,234	\$57,612	\$59,280	\$53,354	\$59,790
01-5-29-0105	Longevity	\$2,210	\$2,340	\$2,470	\$2,470	\$3,640
01-5-29-0106	Merit Pay	\$0	\$0	\$0	\$0	\$2,990
01-5-29-0300	Insurance	\$15,636	\$13,206	\$13,320	\$12,191	\$15,600
01-5-29-0301	Social Security	\$3,720	\$3,948	\$4,730	\$3,814	\$6,280
01-5-29-0302	TMRS	\$5,691	\$6,033	\$6,260	\$5,667	\$7,980
01-5-29-0303	Workers' Comp	\$207	\$15	\$160	\$82	\$170
01-5-29-0401	Dues Subscriptions & Education	\$2,557	\$2,836	\$5,540	\$2,516	\$4,000
01-5-29-0403	Travel and Motel	\$0	\$0	\$1,500	\$0	\$1,500
01-5-29-1101	Office Supplies/Equipment	\$1,607	\$1,184	\$1,500	\$666	\$1,000
01-5-29-2201	Maintenance of Building	\$553	\$237	\$500	\$213	\$0
01-5-29-3302	Property & Equipment Insurance	\$202	\$209	\$250	\$214	\$300
01-5-29-3311	Utilities	\$0	\$0	\$1,000	\$0	\$0
01-5-29-3313	Programming (HAPPY Software)	\$5,427	\$5,970	\$6,200	\$6,179	\$6,400
<b>TOTAL HOUSING</b>		<b>\$93,044</b>	<b>\$93,590</b>	<b>\$102,710</b>	<b>\$87,368</b>	<b>\$109,650</b>



		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
02-4-00-4210	Other Income	\$439	\$0	\$0	\$0	\$0
02-4-00-4440	Sales Tax	\$622,531	\$526,892	\$600,000	\$424,113	\$600,000
<b>TOTAL HB 445 ROAD REPAIR</b>		<b>\$622,970</b>	<b>\$526,892</b>	<b>\$600,000</b>	<b>\$424,113</b>	<b>\$600,000</b>

02-5-00-0101	Salaries	\$144,402	\$169,586	\$189,250	\$156,241	\$178,270
02-5-00-0102	Overtime	\$285	\$866	\$500	\$3,523	\$1,000
02-5-00-0105	Longevity	\$2,080	\$2,600	\$3,250	\$3,120	\$7,830
02-5-00-0106	Merit Pay	\$0	\$0	\$0	\$0	\$8,910
02-5-00-0300	Insurance	\$40,138	\$32,947	\$37,440	\$30,884	\$42,480
02-5-00-0301	Social Security	\$10,478	\$12,591	\$14,770	\$12,180	\$15,000
02-5-00-0302	TMRS	\$14,520	\$17,452	\$19,560	\$16,463	\$19,060
02-5-00-0303	Worker's Comp	\$8,279	\$6,419	\$9,010	\$6,166	\$9,130
02-5-00-3315	Repairs & Materials	\$139,584	\$268,955	\$226,220	\$230,994	\$318,320
02-5-00-4702	Tax Note Debt Service	\$0	\$0	\$100,000	\$0	\$0
02-5-00-5510	Machinery/Equipment	\$152,962	\$115,057	\$0	\$8,799	\$0
<b>TOTAL HB 445 ROAD REPAIR</b>		<b>\$512,728</b>	<b>\$626,473</b>	<b>\$600,000</b>	<b>\$468,370</b>	<b>\$600,000</b>

# COURT TECHNOLOGY

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
03-4-00-6100	Municipal Court Technology	\$621	\$134	\$700	\$115	\$700
<b>TOTAL COURT TECHNOLOGY</b>		<b>\$621</b>	<b>\$134</b>	<b>\$700</b>	<b>\$115</b>	<b>\$700</b>

03-5-00-6505	Computers/ Software	\$0	\$1,897	\$700	\$0	\$700
<b>TOTAL COURT TECHNOLOGY</b>		<b>\$0</b>	<b>\$1,897</b>	<b>\$700</b>	<b>\$0</b>	<b>\$700</b>

# RECREATION

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
04-4-50-4210	Miscellaneous Income	\$45	\$3,231	\$0	\$200	\$1,000
04-4-50-5150	FSISD Recreation Contribution	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
04-4-50-5151	County Recreation Contribution	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
04-4-50-5201	City Recreation Concession	\$850	\$500	\$1,700	\$1,050	\$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)	\$9,142	\$10,000	\$10,000	\$10,000	\$10,000
04-4-50-5210	Baseball	\$1,300	\$605	\$17,500	\$15,470	\$17,000
04-4-50-5212	Volleyball	\$875	\$3,870	\$7,500	\$4,200	\$7,500
04-4-50-5213	Softball	\$425	\$360	\$7,500	\$5,715	\$7,000
04-4-50-5220	General Registration	\$2,226	\$5,239	\$2,500	\$1,821	\$2,500
04-4-50-5221	Summer Registration	\$0	\$0	\$500	\$0	\$500
04-4-50-5225	Tournament	\$3,000	\$1,050	\$3,000	\$2,100	\$3,000
04-4-50-5241	Facility Rental	\$50	\$405	\$500	\$20	\$0
04-4-50-5250	Soccer	\$0	\$4,865	\$5,500	\$4,175	\$5,500
04-4-50-5251	Football	\$975	\$6,695	\$15,000	\$8,454	\$15,000
04-4-50-5252	Youth Basketball	\$17,305	\$3,910	\$18,000	\$16,752	\$18,000
04-4-50-5255	Summer League Programs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL RECREATION</b>		<b>\$311,693</b>	<b>\$316,230</b>	<b>\$364,700</b>	<b>\$315,457</b>	<b>\$364,200</b>

04-5-50-0101	Salaries	\$107,873	\$131,994	\$134,640	\$123,075	\$137,640
04-5-50-0102	Overtime	\$812	\$1,496	\$2,500	\$2,701	\$2,500
04-5-50-0104	Stipend	\$2,100	\$2,400	\$3,000	\$1,200	\$2,400
04-5-50-0105	Longevity	\$520	\$520	\$910	\$910	\$1,820
04-5-50-0106	Merit Pay	\$0	\$0	\$70	\$0	\$6,880
04-5-50-0300	Insurance	\$18,098	\$22,267	\$22,200	\$20,344	\$25,080
04-5-50-0301	Social Security	\$8,261	\$10,325	\$10,800	\$10,050	\$11,570
04-5-50-0302	TMRS	\$8,594	\$12,850	\$14,300	\$11,957	\$14,710
04-5-50-0303	Worker's Comp.	\$949	\$37	\$1,240	\$1,151	\$1,290
04-5-50-0401	Dues Subscriptions & Education	\$0	\$60	\$800	\$290	\$600
04-5-50-0403	Travel & Motel	\$1,049	\$902	\$2,000	\$1,463	\$1,500
04-5-50-0404	Tournament Travel & Motel	\$0	\$19,975	\$15,530	\$8,050	\$12,650
04-5-50-0411	Tournament Registration Fees	\$0	\$1,200	\$800	\$1,590	\$800
04-5-50-1101	Office Supplies	\$1,200	\$475	\$1,000	\$687	\$1,000
04-5-50-1103	Fuel Supplies	\$673	\$1,032	\$1,100	\$2,058	\$1,600
04-5-50-2204	Maintenance of Office Equip	\$3,084	\$2,792	\$3,500	\$2,870	\$3,500
04-5-50-2206	Maintenance of Vehicles	\$49	\$4,079	\$500	\$393	\$500
04-5-50-3220	Recreation Sup Insurance	\$1,125	\$1,124	\$1,200	\$1,124	\$1,200
04-5-50-3302	Property & Equipment Insurance	\$1,496	\$1,469	\$1,555	\$1,555	\$2,000
04-5-50-3307	Communications	\$3,016	\$6,329	\$5,100	\$4,655	\$5,100
04-5-50-3409	Office Equipment	\$0	\$1,207	\$1,000	\$456	\$800
04-5-50-3501	Summer Recreation-Personnel	\$0	\$0	\$2,000	\$0	\$2,000
04-5-50-3502	Summer Recreation- Supplies	\$0	\$0	\$400	\$0	\$400
04-5-50-3602	Physical Cond.-Supplies	\$35	\$490	\$1,000	\$578	\$1,000
04-5-50-3616	Computer Support-Tyler Tech	\$22,738	\$2,560	\$6,500	\$5,788	\$6,500
04-5-50-3701	Youth Basketball-Personnel	\$14,965	\$3,785	\$16,000	\$16,020	\$16,000
04-5-50-3702	Youth Basketball-Supplies	\$1,996	\$2,691	\$2,500	\$1,637	\$2,500
04-5-50-3703	Basketball Uniforms	\$7,927	\$1,771	\$9,700	\$9,662	\$9,700
04-5-50-3704	Basketball Awards	\$1,695	\$0	\$950	\$930	\$950
04-5-50-3820	Girls Softball-Personnel	\$0	\$4,390	\$4,000	\$2,860	\$2,500
04-5-50-3821	Girls Softball-Supplies	\$4,531	\$1,240	\$3,000	\$2,753	\$3,000

# RECREATION

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
04-5-50-3822	Softball Uniforms	\$0	\$3,070	\$6,000	\$2,399	\$3,000
04-5-50-3823	Softball Awards	\$0	\$393	\$800	\$730	\$800
04-5-50-3824	Summer Program Supplies	\$0	\$0	\$0	\$0	\$0
04-5-50-3825	Summer Program Personnel	\$0	\$0	\$0	\$0	\$0
04-5-50-3840	Flag Football-Personnel	\$11,175	\$0	\$8,600	\$6,224	\$6,500
04-5-50-3841	Flag Football - Supplies	\$4,624	\$1,234	\$1,900	\$1,978	\$2,000
04-5-50-3842	Football Uniforms	\$1,165	\$3,148	\$3,000	\$3,106	\$4,050
04-5-50-3843	Football Awards	\$880	\$0	\$1,850	\$1,700	\$1,800
04-5-50-3850	Summer Baseball- Personnel	\$0	\$5,500	\$10,000	\$5,730	\$6,000
04-5-50-3851	Summer Baseball-Supplies	\$3,920	\$3,659	\$5,000	\$5,035	\$5,200
04-5-50-3852	Baseball Uniforms	\$6,373	\$11,524	\$12,570	\$10,784	\$12,560
04-5-50-3853	Baseball Awards	\$0	\$1,035	\$1,000	\$1,271	\$1,000
04-5-50-3854	Charter Fees	\$348	\$1,786	\$4,200	\$2,445	\$4,000
04-5-50-3865	Soccer Supplies	\$384	\$1,789	\$500	\$0	\$800
04-5-50-3866	Soccer Personnel	\$2,110	\$0	\$2,300	\$2,285	\$2,000
04-5-50-3867	Soccer Uniforms	\$4,254	\$0	\$3,700	\$4,245	\$3,700
04-5-50-3868	Soccer Awards	\$367	\$0	\$500	\$0	\$500
04-5-50-3869	Volleyball Uniforms	\$1,296	\$1,890	\$1,500	\$1,980	\$1,500
04-5-50-3870	Girls Volleyball	\$236	\$1,786	\$1,000	\$335	\$1,000
04-5-50-3871	Volleyball - Personnel	\$4,510	\$0	\$2,595	\$2,585	\$2,600
04-5-50-3874	Tournament Supplies	\$2,741	\$4,036	\$4,000	\$7,129	\$4,000
04-5-50-3876	Racquetball Court	\$0	\$0	\$500	\$0	\$500
04-5-50-3877	Tournament Officials	\$13,058	\$18,983	\$16,000	\$16,583	\$16,000
04-5-50-3878	Volleyball Awards	\$825	\$0	\$300	\$0	\$300
04-5-50-3881	Field Supplies	\$491	\$1,295	\$2,000	\$2,287	\$2,000
04-5-50-3885	Miscellaneous	-\$1,027	\$1,943	\$2,000	\$1,604	\$2,000
04-5-50-4622	Contract labor	\$250	\$400	\$3,090	\$300	\$700
<b>TOTAL RECREATION</b>		<b>\$270,766</b>	<b>\$302,931</b>	<b>\$364,700</b>	<b>\$317,540</b>	<b>\$364,200</b>

# CONVENTION AND VISITOR'S BUREAU

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
22-4-60-1600	Occupancy Tax Income	\$1,197,141	\$1,074,172	\$1,275,000	\$1,092,168	\$1,200,000
22-4-60-1601	Gift Sales	\$3,030	\$1,995	\$0	\$0	\$0
22-4-60-1602	Main Street Events	\$3,025	\$1,200	\$0	\$0	\$0
22-4-60-1603	CVB Special Events Vendor	\$0	\$1,140	\$0	\$2,640	\$500
22-4-60-1604	Event Center Rentals				\$23,825	\$0
22-4-60-1607	Theater Rental				\$1,210	\$0
22-4-60-4203	Sale of Assets	\$0	\$45,264	\$0	\$2,137	\$1,000
22-4-60-4220	Interest Earned	\$35,430	\$2,138	\$1,500	\$2,410	\$0
22-4-60-4250	Misc Income	\$1,381	\$6,750	\$0	\$1,572	\$600
22-4-60-7956	Insurance Recovery	\$0	\$0	\$0	\$2,855	\$1,000
<b>TOTAL CVB</b>		<b>\$1,240,007</b>	<b>\$1,132,659</b>	<b>\$1,276,500</b>	<b>\$1,128,817</b>	<b>\$1,203,100</b>

22-5-60-0101	Salaries	\$197,951	\$223,347	\$258,970	\$215,947	\$249,950
22-5-60-0102	Overtime	\$1,300	\$2,187	\$2,500	\$3,772	\$2,500
22-5-60-0104	Special Events-Labor	\$5,300	\$43,272	\$32,000	\$8,775	\$15,000
22-5-60-0105	Longevity	\$5,200	\$5,980	\$6,760	\$6,760	\$4,010
22-5-60-0106	Merit Pay	\$0	\$0	\$920	\$0	\$12,500
22-5-60-0300	Insurance	\$49,906	\$47,602	\$48,360	\$34,647	\$43,440
22-5-60-0301	Social Security	\$14,850	\$19,710	\$23,040	\$17,715	\$21,730
22-5-60-0302	TMRS	\$20,727	\$27,466	\$30,510	\$23,508	\$27,610
22-5-60-0303	Worker's Comp	\$2,655	\$1,647	\$2,970	\$2,606	\$2,840
22-5-60-0401	Dues Subscriptions & Education	\$212	\$552	\$4,000	\$1,528	\$5,000
22-5-60-0403	Travel & Motel	\$1,497	\$0	\$2,500	\$0	\$2,500
22-5-60-1101	Office Supplies	\$789	\$10,164	\$5,000	\$7,216	\$5,000
22-5-60-1102	Clothing Supplies	\$1,322	\$1,545	\$1,500	\$2,035	\$1,500
22-5-60-1103	Fuel Supplies	\$913	\$2,548	\$2,250	\$3,040	\$3,400
22-5-60-1104	Tools & Supplies	\$2,854	\$2,312	\$2,000	\$1,464	\$2,000
22-5-60-1119	Safety Equipment	\$322	\$352	\$500	\$355	\$500
22-5-60-1300	CVB Property Maintenance	\$12,742	\$301,711	\$50,000	\$506,801	\$50,000
22-5-60-1301	CVB Property Utilities	\$12,692	\$25,956	\$85,000	\$49,438	\$60,000
22-5-60-1302	CVB Property Insurance	\$8,538	\$10,583	\$15,000	\$12,079	\$20,000
22-5-60-1327	Chamber of Commerce	\$76,800	\$69,000	\$54,600	\$46,783	\$54,600
22-5-60-1535	Historical Society Contract	\$160,000	\$160,000	\$160,000	\$146,667	\$160,000
22-5-60-1576	Postage / Shipping	\$303	\$502	\$1,000	\$368	\$1,000
22-5-60-2206	Maintenance of Vehicle	\$1,660	\$418	\$1,000	\$4,329	\$2,000
22-5-60-2250	Maintenance of Other Equip	\$0	\$3,559	\$1,500	\$2,656	\$1,500
22-5-60-3301	Rental - Leases (Xerox)	\$0	\$1,542	\$4,000	\$3,876	\$4,000
22-5-60-3307	Communications	\$1,867	\$6,069	\$4,800	\$5,201	\$5,600
22-5-60-3313	Professional Services	\$625	\$22,425	\$1,000	\$0	\$1,000
22-5-60-3320	Audit & Accounting Service	\$25,000	\$25,000	\$25,000	\$22,917	\$25,000
22-5-60-4601	Advertising - Printed	\$43,529	\$24,422	\$45,000	\$74,190	\$45,000
22-5-60-4603	Advertising - Outdoor	\$25,929	\$24,852	\$30,000	\$25,666	\$30,000
22-5-60-4610	Water Carnival Contract	\$0	\$9,500	\$10,000	\$15,000	\$10,000
22-5-60-4611	BBORR Contract	\$0	\$30,000	\$60,000	\$75,000	\$80,000
22-5-60-4612	USTA (Tennis Event)-Rainwater	\$2,698	\$0	\$8,100	\$0	\$0
22-5-60-4613	Fourth of July - Chamber	\$10,000	\$12,094	\$15,000	\$7,705	\$0
22-5-60-4615	Non-Contracted Events	\$75,423	\$56,336	\$131,420	\$55,057	\$176,620
22-5-60-4617	Fall Fest	\$30,963	\$59	\$20,000	\$17,944	\$20,000
22-5-60-4619	Downtown Association Expense	\$4,062	\$3,252	\$10,000	\$0	\$0
22-5-60-4621	Civic Center Repairs	\$300,000	\$0	\$0	\$0	\$0

# CONVENTION AND VISITOR'S BUREAU

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
22-5-60-4623	Sheepdog Trails	\$0	\$10,000	\$9,000	\$10,000	\$0
22-5-60-4625	Meetings & Conventions	\$1,325	\$3,262	\$10,000	\$6,288	\$10,000
22-5-60-4630	Community Theater	\$0	\$8,616	\$6,300	\$6,300	\$6,300
22-5-60-4646	Depot Repairs	\$0	\$0	\$0	\$0	\$0
22-5-60-4648	Pop Warner	\$10,000	\$10,000	\$10,000	\$10,000	\$0
22-5-60-4649	Class Reunion	\$0	\$14,339	\$13,000	\$6,630	\$0
22-5-60-4650	Main Street Dance	\$0	\$17,433	\$18,000	\$3,000	\$0
22-5-60-4651	Livestock Show Dance	\$0	\$0	\$13,000	\$5,500	\$0
22-5-60-5175	Fort Rehabilitation & Repair	\$164,000	\$35,000	\$0	\$12,100	\$0
22-5-60-5510	Machinery/Equipment	\$0	\$146,326	\$0	\$29,928	\$0
22-5-60-5530	Building Purchase	\$109,639	\$1,497,988	\$0	\$0	\$0
22-5-60-7210	SportsFields &Concess 2008	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000
<b>TOTAL CVB</b>		<b>\$1,424,593</b>	<b>\$2,959,928</b>	<b>\$1,276,500</b>	<b>\$1,531,790</b>	<b>\$1,203,100</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
06-4-00-4221	Interest Earned	\$165	\$116	\$0	\$69	\$70
06-4-00-5000	HAP Revenue	\$375,411	\$404,559	\$432,810	\$431,763	\$415,180
06-4-00-5001	CARES Act Revenue	\$3,886	\$0	\$0	\$0	\$0
06-4-00-5700	Admin Revenue	\$40,442	\$46,324	\$52,020	\$52,421	\$50,790
06-4-00-5800	Fraud Recovery-Restricted	\$2,958	\$4,123	\$2,000	\$2,243	\$2,500
06-4-00-5801	Fraud Recovery-Unrestricted	\$2,958	\$4,123	\$2,000	\$2,243	\$2,500
<b>TOTAL HOUSING AUTHORITY</b>		<b>\$425,819</b>	<b>\$459,245</b>	<b>\$488,830</b>	<b>\$488,738</b>	<b>\$471,040</b>

06-5-00-3306	CARES Act Expenses	\$3,886	\$4,752	\$0	\$11,859	\$0
06-5-00-3308	Stockton Village Apt. Assistance	\$18,953	\$16,901	\$16,500	\$11,478	\$14,000
06-5-00-3320	Audit & Accounting Service	\$40,509	\$46,324	\$54,020	\$52,421	\$53,360
06-5-00-3522	Rent Payments 003,004,006,	\$379,746	\$392,499	\$418,310	\$426,598	\$403,680
<b>TOTAL HOUSING AUTHORITY</b>		<b>\$443,094</b>	<b>\$460,476</b>	<b>\$488,830</b>	<b>\$502,356</b>	<b>\$471,040</b>



# ECONOMIC DEVELOPMENT CORPORATION 4A

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
20-4-40-2010	Sales Tax	\$622,531	\$526,892	\$600,000	\$424,113	\$600,000
20-4-40-4202	Rental & Lease	\$58,084	\$50,198	\$40,000	\$48,853	\$40,000
20-4-40-4203	Land Sales	\$1	\$33,900	\$0	\$84,744	\$0
20-4-40-4221	Interest Earned	\$25,644	\$3,429	\$3,000	\$11,239	\$3,000
20-4-40-4250	Miscellaneous Income	\$12	\$0	\$0	\$1,600	\$0
20-4-40-5220	County Funds	\$50,000	\$100,000	\$100,000	\$100,000	\$200,000
20-4-40-5510	4B Contract	\$50,000	\$50,000	\$75,000	\$62,500	\$75,000
<b>TOTAL EDC 4A</b>		<b>\$806,272</b>	<b>\$764,419</b>	<b>\$818,000</b>	<b>\$733,048</b>	<b>\$918,000</b>

20-5-40-0101	Salaries	\$88,871	\$90,602	\$94,560	\$89,756	\$140,470
20-5-40-0105	Longevity	\$130	\$260	\$390	\$390	\$3,280
20-5-40-0106	Merit Pay	\$0	\$0	\$0	\$0	\$7,020
20-5-40-0300	Insurance	\$8,980	\$6,444	\$6,480	\$6,813	\$14,880
20-5-40-0301	Social Security	\$6,710	\$6,993	\$7,270	\$7,096	\$11,540
20-5-40-0302	TMRS	\$16,186	\$1,192	\$9,620	\$9,132	\$14,660
20-5-40-0303	Worker's Comp	\$71	\$15	\$250	\$124	\$390
20-5-40-0403	Meeting & Travel & Motel	\$2,509	\$461	\$4,000	\$10,122	\$5,000
20-5-40-0410	Dues & Membership	\$565	\$1,050	\$650	\$525	\$650
20-5-40-1101	Office Supplies/Equipment	\$4,711	\$3,607	\$2,000	\$4,066	\$2,000
20-5-40-1102	Uniforms				\$24	\$1,000
20-5-40-1103	Fuel Supplies	\$729	\$869	\$1,680	\$978	\$1,600
20-5-40-2206	Maintenance of Vehicle	\$28	\$193	\$1,000	\$8	\$500
20-5-40-3302	Property & Equipment Insurance	\$2,352	\$1,142	\$5,000	\$1,526	\$3,000
20-5-40-3307	Communication	\$597	\$579	\$600	\$531	\$600
20-5-40-3318	Loans & Business Exploration	\$332,258	\$41,000	\$367,900	\$457,516	\$346,210
20-5-40-3319	Commercial Infrastructure	\$67,650	\$11,165	\$175,000	\$30,647	\$150,000
20-5-40-3320	Audit & Accounting Service	\$20,000	\$20,000	\$20,000	\$18,333	\$20,000
20-5-40-3321	Professional Services	\$15,420	\$8,100	\$15,000	\$5,400	\$10,000
20-5-40-3322	Legal & Special Services	\$5,829	\$10,652	\$5,000	\$3,077	\$5,000
20-5-40-3323	Support	\$30,000	\$37,800	\$53,400	\$48,950	\$53,400
20-5-40-3326	Workforce Training (WRTTC)	\$0	\$0	\$39,000	\$38,919	\$39,000
20-5-40-3424	Promotions	\$1,210	\$1,643	\$5,000	\$1,163	\$5,000
20-5-40-3500	Contract Labor-Maintenance	\$0	\$0	\$1,500	\$1,977	\$3,000
20-5-40-3501	IT Support	\$7,351	\$2,631	\$2,700	\$4,800	\$4,800
20-5-40-5520	Vehicle	\$0	\$0	\$0	\$0	\$75,000
<b>TOTAL EDC 4A</b>		<b>\$612,157</b>	<b>\$246,398</b>	<b>\$818,000</b>	<b>\$741,872</b>	<b>\$918,000</b>

# ECONOMIC DEVELOPMENT CORPORATION 4B

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
21-4-41-2010	Sales Tax	\$622,531	\$526,892	\$600,000	\$424,113	\$600,000
21-4-41-4221	Interest Earned	\$17,758	\$2,583	\$2,500	\$7,467	\$2,500
21-4-41-4250	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EDC 4B</b>		<b>\$640,289</b>	<b>\$529,475</b>	<b>\$602,500</b>	<b>\$431,580</b>	<b>\$602,500</b>

21-5-41-3302	Property & Equipment Insurance	\$405	\$419	\$500	\$428	\$500
21-5-41-3319	Business Rehab/Job Retainage	\$98,000	\$64,830	\$252,000	\$44,000	\$167,000
21-5-41-3320	Audit & Accounting Service	\$15,000	\$15,000	\$20,000	\$18,333	\$20,000
21-5-41-3321	Professional Services	\$358	\$0	\$2,500	\$0	\$2,500
21-5-41-3322	Legal & Special Services	\$648	\$1,647	\$1,500	\$1,168	\$1,500
21-5-41-3324	Workforce Training (WRTTC)	\$0	\$0	\$0	\$0	\$45,000
21-5-41-3470	Debt Retirement Sports Complex	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000
21-5-41-3471	4A-4B Contract	\$50,000	\$50,000	\$75,000	\$68,750	\$75,000
21-5-41-3472	Community Development	\$386,000	\$0	\$200,000	\$410,428	\$200,000
21-5-41-5200	Infrastructure	\$0	\$0	\$0	\$0	\$0
21-5-41-5300	Building	\$0	\$0	\$0	\$0	\$0
21-5-41-5400	Improvements other than Bldg	\$4,195	\$149	\$10,000	\$0	\$50,000
<b>TOTAL EDC 4B</b>		<b>\$595,606</b>	<b>\$173,045</b>	<b>\$602,500</b>	<b>\$584,107</b>	<b>\$602,500</b>

# ENTERPRISE FUND SUMMARY

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
<b>REVENUES</b>					
Water	\$5,247,162	\$4,606,999	\$4,380,800	\$3,884,787	\$4,751,920
Sewer	\$1,497,667	\$1,569,260	\$1,600,350	\$1,343,443	\$1,549,250
Gas	\$1,161,572	\$1,546,828	\$1,351,500	\$1,452,119	\$1,454,900
Collection & Disposal	\$2,732,706	\$2,698,801	\$2,719,200	\$2,293,247	\$2,774,900
Utility Administration	\$0	\$16,281	\$0	\$2,607	\$1,000
<b>TOTAL REVENUES</b>	<b>\$10,639,107</b>	<b>\$10,438,169</b>	<b>\$10,051,850</b>	<b>\$8,976,203</b>	<b>\$10,531,970</b>

<b>EXPENSES</b>					
Water	\$577,178	\$477,852	\$672,960	\$984,586	\$704,510
Sewer	\$678,142	\$209,045	\$605,200	\$530,795	\$625,410
RO Plant	\$803,735	\$817,941	\$932,640	\$731,591	\$961,150
Gas	\$947,314	\$1,143,110	\$1,636,250	\$2,357,515	\$1,336,360
Solid Waste Collection	\$782,984	\$634,370	\$1,054,120	\$962,151	\$918,270
Solid Waste Disposal	\$555,245	\$624,897	\$547,540	\$995,167	\$666,860
Utility Administration	\$438,393	\$415,813	\$452,190	\$434,298	\$511,760
<b>TOTAL EXPENSES</b>	<b>\$4,782,991</b>	<b>\$4,323,028</b>	<b>\$5,900,900</b>	<b>\$6,996,102</b>	<b>\$5,724,320</b>

<b>INTERFUND TRANSFERS</b>					
Water & RO Plant (to General)	\$1,468,303	\$1,343,115	\$1,602,150	\$1,201,613	\$2,159,320
Water & RO Plant (to Debt Service)	\$260,000	\$260,000	\$260,000	\$0	\$0
Infrastructure Fund	\$1,048,668	\$894,206	\$800,000	\$682,130	\$800,000
Sewer (to General)	\$555,284	\$594,885	\$882,100	\$661,575	\$795,900
Gas (to General)	\$21,590	\$53,085	\$79,890	\$59,918	\$33,250
Collection & Disposal (to General)	\$836,988	\$804,818	\$966,810	\$725,108	\$1,019,180
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$4,190,833</b>	<b>\$3,950,109</b>	<b>\$4,590,950</b>	<b>\$3,330,342</b>	<b>\$4,807,650</b>

# ENTERPRISE REVENUES

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-4-01-3001	Water Sales	3,806,950	3,713,016	3,400,000	3,125,360	3,744,220
10-4-01-3002	Water Taps & Lines	65,617	49,378	75,000	39,642	75,000
10-4-01-3003	Industrial Water Sales	210,200	0	0	0	0
10-4-01-3004	Special Assessment	1,048,668	719,432	800,000	593,676	800,000
10-4-01-3100	Disconnect Fee	36,636	43,841	40,000	42,550	46,000
10-4-01-3101	Returned Check Fees	1,112	1,260	500	1,109	1,000
10-4-01-3200	Water Deposit Transfer Fee	690	840	500	440	500
10-4-01-3305	Credit Card Processing	0	0	0	0	0
10-4-01-3402	BR/Riley Farms Grazing, Hay	23,333	24,564	15,000	24,600	26,400
10-4-01-3406	Miscellaneous Income-Water	6,813	4,338	5,000	12,191	12,000
10-4-01-3408	Hay Sales	0	0	2,000	1,096	2,000
10-4-01-3409	Land Lease	10,800	10,800	10,800	10,800	10,800
10-4-01-4206	Penalty on Billing	36,343	39,530	32,000	33,322	34,000
<b>TOTAL WATER</b>		<b>5,247,162</b>	<b>4,606,999</b>	<b>4,380,800</b>	<b>3,884,787</b>	<b>4,751,920</b>

10-4-02-3101	Sewer Charges	1,445,668	1,531,640	1,557,100	1,290,219	1,500,000
10-4-02-3102	Sewer Taps & Lines	20,181	9,580	15,000	20,144	20,000
10-4-02-3103	Capital Recovery Fee	17,000	12,500	14,000	19,000	14,000
10-4-02-4201	Interest Income	335	235	250	299	250
10-4-02-4206	Penalty on Billing	14,483	15,305	14,000	13,780	15,000
<b>TOTAL SEWER</b>		<b>1,497,667</b>	<b>1,569,260</b>	<b>1,600,350</b>	<b>1,343,443</b>	<b>1,549,250</b>

10-4-04-3001	Gas Sales	1,135,927	1,515,186	1,330,000	1,428,154	1,429,400
10-4-04-3002	Gas Taps & Lines	10,593	3,600	5,000	5,409	6,000
10-4-04-3200	Gas Deposit Transfer Fee	410	220	500	190	500
10-4-04-4206	Penalty on Billing	13,065	17,398	15,000	17,516	18,000
10-4-04-4250	Misc Income-Gas	1,577	7,711	1,000	850	1,000
10-4-04-7956	Insurance Recovery	0	2,713	0	0	0
<b>TOTAL GAS</b>		<b>1,161,572</b>	<b>1,546,828</b>	<b>1,351,500</b>	<b>1,452,119</b>	<b>1,454,900</b>

10-4-05-4206	Penalty on Billing	23,485	24,178	23,000	21,484	23,000
10-4-05-7956	Insurance Recovery	0	19,687	0	0	0
10-4-05-8001	Sanitation Charges	1,899,054	2,007,996	1,900,000	1,650,609	2,020,700
10-4-05-8002	County Sanitation Charges	186,339	208,358	216,000	189,104	230,000
<b>TOTAL SANITATION</b>		<b>2,108,878</b>	<b>2,260,219</b>	<b>2,139,000</b>	<b>1,861,197</b>	<b>2,273,700</b>

10-4-06-4206	Late Fees - Landfill	5,506	1,691	2,600	4,650	4,000
10-4-06-5700	Recycling	12,239	5,179	10,000	14,201	15,000
10-4-06-8500	Landfill Use Fee	450,940	361,989	440,000	353,261	400,000
10-4-06-8501	Landfill App Processing Fee	600	800	1,000	1,100	1,200
10-4-06-8502	Container Set Up Fee	400	300	600	950	1,000
10-4-06-8503	Roll-Off Container Haul Fee	11,550	7,875	8,000	11,325	12,000
10-4-06-8504	Roll-Off Container Rent	9,188	7,600	8,000	7,860	8,000
10-4-06-8510	Septic Disposal - Landfill	133,405	53,148	110,000	38,704	60,000
<b>TOTAL LANDFILL</b>		<b>623,828</b>	<b>438,582</b>	<b>580,200</b>	<b>432,051</b>	<b>501,200</b>

10-4-07-4250	Miscellaneous Income-Utilities	0	16,281	0	0	1,000
10-4-07-7956	Insurance Recovery	0	0	0	2,607	0
<b>TOTAL UTILITY ADMIN</b>		<b>0</b>	<b>16,281</b>	<b>0</b>	<b>2,607</b>	<b>1,000</b>

<b>TOTAL REVENUES</b>		<b>10,639,107</b>	<b>10,438,169</b>	<b>10,051,850</b>	<b>8,976,203</b>	<b>10,531,970</b>
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2022 - 2023

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-01-0101	Salaries	\$184,506	\$197,248	\$242,550	\$194,897	\$224,980
10-5-01-0102	Overtime	\$8,318	\$10,099	\$9,000	\$7,908	\$9,000
10-5-01-0105	Longevity	\$1,040	\$1,430	\$3,380	\$3,380	\$4,010
10-5-01-0106	Merit Pay	\$0	\$0	\$0	\$0	\$11,250
10-5-01-0300	Insurance	\$57,162	\$45,107	\$50,760	\$36,813	\$47,280
10-5-01-0301	Social Security	\$13,896	\$15,425	\$19,510	\$15,428	\$19,070
10-5-01-0302	TMRS	\$16,884	\$256	\$25,830	\$21,002	\$24,230
10-5-01-0303	Worker's Comp	\$5,110	\$3,413	\$6,900	\$4,550	\$6,970
10-5-01-0401	Dues Subscriptions & Education	\$2,713	\$2,451	\$2,500	\$2,575	\$2,800
10-5-01-0403	Travel & Motel	\$0	\$0	\$1,000	\$0	\$1,000
10-5-01-1101	Office Supplies	\$1,382	\$993	\$1,500	\$1,163	\$2,000
10-5-01-1102	Clothing Supplies	\$3,911	\$4,621	\$2,100	\$2,403	\$3,220
10-5-01-1103	Fuel Supplies	\$9,231	\$11,688	\$13,630	\$14,022	\$20,500
10-5-01-1104	Tools & Supplies	\$7,964	\$7,061	\$8,000	\$8,029	\$8,000
10-5-01-1105	Equipment	\$2,804	\$6,880	\$7,000	\$6,481	\$7,000
10-5-01-1106	Chemical Supplies	\$925	\$1,391	\$1,200	\$1,966	\$1,200
10-5-01-1119	Safety Equipment	\$2,283	\$2,190	\$3,000	\$2,331	\$3,000
10-5-01-2201	Maintenance of Buildings	\$0	\$0	\$500	\$261	\$10,000
10-5-01-2206	Maintenance of Vehicles	\$9,644	\$3,834	\$10,000	\$9,151	\$12,000
10-5-01-2230	Maintenance of Water Lines	\$38,670	\$40,117	\$40,000	\$76,236	\$40,000
10-5-01-2250	Maintenance of Other Equip	\$15,394	\$9,478	\$10,000	\$10,635	\$10,000
10-5-01-3101	Fees & Samples	\$18,934	\$20,677	\$20,000	\$19,051	\$20,000
10-5-01-3301	Rental	\$0	\$1,380	\$1,000	\$0	\$1,000
10-5-01-3302	Property & Equipment Insurance	\$15,828	\$15,191	\$16,000	\$16,552	\$19,200
10-5-01-3307	Communications	\$3,672	\$3,926	\$3,900	\$3,536	\$1,900
10-5-01-3308	Electric Service	\$1,815	\$1,972	\$2,000	\$1,694	\$1,900
10-5-01-3415	Meters	\$50,407	\$17,822	\$25,000	\$38,583	\$30,000
10-5-01-3418	Water Mains	\$72,558	\$60,209	\$66,600	\$79,859	\$80,000
10-5-01-3419	New Water Taps	\$32,127	-\$13,985	\$75,000	\$23,296	\$75,000
10-5-01-3613	Other Misc. Services	\$0	\$1,190	\$0	\$710	\$0
10-5-01-4700	Inter Government Fee	\$1,468,303	\$1,343,115	\$1,602,150	\$1,201,613	\$2,159,320
10-5-01-4702	2009 Series Debt Service	\$260,000	\$260,000	\$260,000	\$0	\$0
10-5-01-4800	Special Assessment Project	\$1,048,668	\$894,206	\$800,000	\$682,130	\$800,000
10-5-01-5520	Vehicle	\$0	\$5,788	\$5,100	\$11,328	\$8,000
<b>TOTAL WATER</b>		<b>\$3,354,149</b>	<b>\$2,975,173</b>	<b>\$3,335,110</b>	<b>\$2,868,328</b>	<b>\$3,663,830</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-02-0101	Salaries	\$220,769	\$219,593	\$206,250	\$183,593	\$197,950
10-5-02-0102	Overtime	\$12,919	\$11,411	\$9,000	\$8,568	\$9,000
10-5-02-0105	Longevity	\$4,550	\$4,550	\$5,070	\$4,940	\$7,830
10-5-02-0106	Merit Pay	\$0	\$0	\$0	\$0	\$9,890
10-5-02-0300	Insurance	\$57,610	\$41,022	\$35,400	\$32,534	\$40,680
10-5-02-0301	Social Security	\$16,855	\$16,890	\$16,860	\$14,416	\$17,190
10-5-02-0302	TMRS	\$21,163	\$284	\$22,320	\$19,980	\$21,840
10-5-02-0303	Worker's Comp	\$4,349	\$3,501	\$4,950	\$3,976	\$5,220
10-5-02-0401	Dues Subscriptions & Education	\$1,382	\$2,573	\$1,500	\$2,248	\$1,500
10-5-02-0403	Travel & Motel	\$15	\$0	\$500	\$648	\$500
10-5-02-1101	Office Supplies	\$369	\$224	\$500	\$139	\$500
10-5-02-1102	Clothing Supplies	\$3,398	\$3,112	\$1,650	\$1,487	\$1,750
10-5-02-1103	Fuel Supplies	\$10,613	\$14,448	\$16,000	\$16,800	\$24,500
10-5-02-1104	Tools & Supplies	\$4,492	\$4,901	\$4,000	\$3,136	\$2,500
10-5-02-1105	Equipment	\$600	\$2,446	\$1,000	\$190	\$1,500
10-5-02-1106	Chemical Supplies	\$1,676	\$815	\$1,500	\$1,415	\$1,500
10-5-02-1119	Safety Equipment	\$869	\$1,065	\$1,000	\$715	\$1,500
10-5-02-2202	Maintenance of Building	\$0	\$0	\$500	\$150	\$500
10-5-02-2206	Maintenance of Vehicles	\$6,075	\$3,905	\$9,000	\$8,107	\$9,000
10-5-02-2218	Maintenance of Sewage Disposal	\$161,525	-\$260,375	\$65,000	\$27,527	\$65,000
10-5-02-2219	Maintenance of Fences	\$0	\$0	\$500	\$0	\$2,500
10-5-02-2231	Maintenance of Sewer Lines	\$23,388	\$20,177	\$25,000	\$35,495	\$30,000
10-5-02-2250	Maintenance of Other Equip	\$6,125	\$7,493	\$7,000	\$5,141	\$7,000
10-5-02-3101	Fees & Samples	\$21,947	\$8,903	\$10,000	\$8,905	\$10,000
10-5-02-3301	Rental	\$1,782	\$0	\$1,000	\$0	\$1,000
10-5-02-3302	Property & Equipment Insurance	\$5,968	\$5,692	\$6,000	\$6,120	\$7,200
10-5-02-3307	Communications	\$1,650	\$3,040	\$3,100	\$2,786	\$1,700
10-5-02-3308	Electric Service/ Utilities	\$87,393	\$87,316	\$87,700	\$74,439	\$83,300
10-5-02-3315	Security	\$660	\$330	\$700	\$0	\$660
10-5-02-4700	Inter Government Fee	\$555,284	\$594,885	\$882,100	\$661,575	\$795,900
10-5-02-5520	Vehicle	\$0	\$5,729	\$5,100	\$7,126	\$5,100
10-5-02-6912	Capital Lease Payment	\$0	\$0	\$57,100	\$52,322	\$57,100
<b>TOTAL SEWER</b>		<b>\$1,233,426</b>	<b>\$803,930</b>	<b>\$1,487,300</b>	<b>\$1,192,370</b>	<b>\$1,421,310</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-03-0101	Salaries	\$214,094	\$185,344	\$186,170	\$169,104	\$188,680
10-5-03-0102	Overtime	\$7,915	\$3,242	\$6,500	\$5,486	\$6,500
10-5-03-0105	Longevity	\$5,330	\$5,850	\$4,810	\$4,810	\$8,560
10-5-03-0106	Merit Pay	\$0	\$0	\$1,370	\$0	\$9,440
10-5-03-0300	Insurance	\$46,603	\$34,913	\$39,480	\$31,343	\$45,720
10-5-03-0301	Social Security	\$16,632	\$14,050	\$15,220	\$13,159	\$16,310
10-5-03-0302	TMRS	\$20,000	\$236	\$20,150	\$18,091	\$20,730
10-5-03-0303	Worker's Comp	\$2,177	\$1,509	\$5,270	\$3,469	\$5,850
10-5-03-0401	Dues Subscriptions & Education	\$1,195	\$1,251	\$500	\$1,700	\$2,450
10-5-03-0403	Travel & Motel	\$0	\$0	\$200	\$0	\$850
10-5-03-1101	Office Supplies	\$1,164	\$591	\$1,000	\$1,519	\$2,000
10-5-03-1102	Clothing Supplies	\$2,935	\$2,806	\$1,500	\$1,591	\$1,860
10-5-03-1103	Fuel Supplies	\$3,123	\$4,230	\$5,070	\$3,697	\$6,000
10-5-03-1104	Tools & Supplies	\$3,186	\$1,506	\$9,000	\$7,958	\$4,000
10-5-03-1105	Office Equipment/Computers	\$0	\$192	\$1,500	\$123	\$3,500
10-5-03-1106	Chemical Supplies	-\$3,350	\$52,614	\$50,000	\$57,375	\$83,000
10-5-03-1119	Safety Equipment	\$814	\$1,752	\$3,000	\$3,003	\$2,000
10-5-03-2201	Maintenance of Buildings	\$6,316	\$2,359	\$6,000	\$1,806	\$6,000
10-5-03-2206	Maintenance of Vehicles	\$1,695	\$2,657	\$2,500	\$1,736	\$4,500
10-5-03-2219	Maintenance of Fences	\$0	\$0	\$4,500	\$0	\$500
10-5-03-2250	Maintenance of Equipment	\$92,212	\$82,668	\$100,000	\$46,663	\$95,000
10-5-03-3101	Fees & Samples	\$3,812	\$0	\$1,000	\$1,700	\$3,000
10-5-03-3301	Rental	\$3,220	\$0	\$3,500	\$970	\$3,500
10-5-03-3302	Property & Equipment Insurance	\$26,672	\$26,174	\$27,000	\$28,776	\$32,400
10-5-03-3307	Communications	\$8,537	\$10,924	\$10,000	\$9,146	\$10,200
10-5-03-3308	Electric Service	\$329,448	\$367,318	\$379,900	\$295,563	\$350,100
10-5-03-3313	Programming & Automation	\$0	\$0	\$32,000	\$13,464	\$16,000
10-5-03-3315	Security	\$6,840	\$6,390	\$7,000	\$4,200	\$7,000
10-5-03-3464	Lab Supply & Equipment	\$322	\$2,310	\$5,000	\$5,139	\$4,500
10-5-03-3468	Water Tanks Inspections	\$2,843	\$2,941	\$3,500	\$0	\$16,000
10-5-03-5510	Machinery/Equipment	\$0	\$0	\$0	\$0	\$5,000
10-5-03-5520	Vehicle	\$0	\$4,114	\$0	\$0	\$0
<b>TOTAL RO PLANT</b>		<b>\$803,735</b>	<b>\$817,941</b>	<b>\$932,640</b>	<b>\$731,591</b>	<b>\$961,150</b>



		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-04-0101	Salaries	\$274,006	\$244,378	\$254,890	\$218,381	\$238,270
10-5-04-0102	Overtime	\$9,019	\$7,779	\$6,500	\$6,977	\$6,500
10-5-04-0105	Longevity	\$4,030	\$4,420	\$5,200	\$5,200	\$6,740
10-5-04-0106	Merit Pay	\$0	\$0	\$0	\$0	\$11,910
10-5-04-0300	Insurance	\$58,541	\$46,287	\$46,320	\$43,666	\$60,480
10-5-04-0301	Social Security	\$21,132	\$19,187	\$20,400	\$17,376	\$20,160
10-5-04-0302	TMRS	\$25,394	\$312	\$27,010	\$23,438	\$25,610
10-5-04-0303	Worker's Comp	\$3,585	\$2,505	\$4,320	\$2,746	\$4,390
10-5-04-0401	Dues Subscriptions & Education	\$21,265	\$16,654	\$15,850	\$27,177	\$16,500
10-5-04-0403	Travel & Motel	\$81	\$0	\$200	\$0	\$1,000
10-5-04-0501	Field Evaluations	\$3,080	\$10,005	\$6,100	\$4,200	\$10,000
10-5-04-1101	Office Supplies	\$2,115	\$1,305	\$2,000	\$1,712	\$1,400
10-5-04-1103	Fuel Supplies	\$8,019	\$10,465	\$12,210	\$12,527	\$16,000
10-5-04-1104	Tools & Supplies	\$15,754	\$11,143	\$8,500	\$10,265	\$8,000
10-5-04-1105	Equipment	\$3,862	\$4,095	\$2,000	\$2,406	\$500
10-5-04-1119	Safety Equipment	\$879	\$1,526	\$2,100	\$2,514	\$2,100
10-5-04-1120	Gas Purchases	\$372,541	\$638,158	\$650,000	\$1,261,803	\$800,000
10-5-04-2201	Maintenance of Buildings	\$394	\$463	\$500	\$664	\$1,000
10-5-04-2206	Maintenance of Vehicles	\$9,935	\$5,528	\$8,000	\$2,796	\$6,000
10-5-04-2211	Maintenance of Mach/Tool/Equip	\$4,163	\$5,550	\$7,500	\$5,106	\$7,500
10-5-04-2219	Maintenance of Fences	\$90	\$0	\$250	\$0	\$0
10-5-04-2250	Maintenance of Other Equip	\$7,166	\$5,656	\$6,000	\$988	\$4,500
10-5-04-3302	Property & Equipment Insurance	\$7,505	\$8,618	\$8,000	\$8,999	\$9,600
10-5-04-3303	Uniforms	\$11,735	\$13,205	\$12,900	\$14,065	\$17,500
10-5-04-3307	Communications	\$4,000	\$3,927	\$4,100	\$3,641	\$2,400
10-5-04-3308	Electric Service	\$4,164	\$4,106	\$4,300	\$3,460	\$3,800
10-5-04-3415	Meters	\$8,561	\$12,163	\$15,000	\$1,494	\$15,000
10-5-04-3417	Upgrade System	\$14,262	\$9,988	\$450,000	\$525,228	\$10,000
10-5-04-3703	Public Awareness/Advertising	\$4,535	\$1,248	\$5,000	\$1,273	\$5,000
10-5-04-3704	Chart Service	\$4,492	\$4,943	\$6,000	\$3,680	\$4,500
10-5-04-3705	Repair/Replace Gas Lines	\$43,009	\$44,891	\$40,000	\$129,647	\$20,000
10-5-04-4700	Inter Government Fee	\$21,590	\$53,085	\$79,890	\$59,918	\$33,250
10-5-04-5520	Vehicle	\$0	\$4,605	\$5,100	\$4,837	\$0
10-5-04-6799	In-kind Services				\$11,252	
<b>TOTAL GAS</b>		<b>\$968,904</b>	<b>\$1,196,195</b>	<b>\$1,716,140</b>	<b>\$2,417,432</b>	<b>\$1,369,610</b>

# SANITATION

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-05-0101	Salaries	\$328,586	\$314,767	\$382,030	\$319,152	\$374,650
10-5-05-0102	Overtime	\$20,931	\$16,764	\$15,000	\$16,160	\$15,000
10-5-05-0105	Longevity	\$2,470	\$2,730	\$4,160	\$3,900	\$6,560
10-5-05-0106	Merit Pay	\$0	\$0	\$3,230	\$0	\$18,730
10-5-05-0300	Insurance	\$84,091	\$58,601	\$71,880	\$56,050	\$78,600
10-5-05-0301	Social Security	\$25,451	\$24,348	\$30,940	\$25,831	\$31,750
10-5-05-0302	TMRS	\$31,082	\$402	\$40,970	\$34,402	\$40,340
10-5-05-0303	Worker's Comp	\$12,048	\$8,560	\$15,960	\$10,521	\$16,290
10-5-05-0401	Dues Subscriptions & Education	\$0	\$0	\$100	\$1,999	\$200
10-5-05-0403	Travel and Motel	\$0	\$0	\$500	\$0	\$500
10-5-05-1101	Office Supplies	\$2,590	\$411	\$300	\$356	\$600
10-5-05-1102	Clothing Supplies	\$4,628	\$3,679	\$2,900	\$2,793	\$1,750
10-5-05-1103	Fuel Supplies	\$56,255	\$61,241	\$75,700	\$80,872	\$125,000
10-5-05-1104	Tools & Supplies	\$1,716	\$1,962	\$1,000	\$1,018	\$3,000
10-5-05-1105	Equipment	\$2,648	\$522	\$1,500	\$922	\$5,000
10-5-05-1119	Safety Equipment	\$1,108	\$409	\$1,000	\$2,057	\$3,100
10-5-05-2201	Maintenance of Building	\$10,680	\$21,163	\$1,500	\$14,994	\$1,700
10-5-05-2203	Maintenance of Containers	\$1,269	\$1,364	\$1,000	\$181	\$2,500
10-5-05-2206	Maintenance of Vehicles	\$1,016	\$539	\$750	\$1,135	\$900
10-5-05-2250	Maintenance of Other Equip	\$98,566	\$65,762	\$60,000	\$38,383	\$60,000
10-5-05-3300	Property & Equipment Insurance	\$25,447	\$23,610	\$26,000	\$24,431	\$28,000
10-5-05-3301	Rental	\$0	\$0	\$1,000	\$0	\$3,000
10-5-05-3306	Electric Service	\$0	\$0	\$0	\$167	\$1,200
10-5-05-3307	Communications	\$6,396	\$6,199	\$6,700	\$6,256	\$4,900
10-5-05-3800	New Containers	\$66,006	\$2,900	\$70,000	\$74,574	\$95,000
10-5-05-4700	Inter Government Fee	\$836,988	\$804,818	\$966,810	\$725,108	\$1,019,180
10-5-05-5520	Vehicle	\$0	\$0	\$240,000	\$240,092	\$0
10-5-05-7956	Property Insurance Claims	\$0	\$18,437	\$0	\$1,750	\$0
<b>TOTAL SANITATION</b>		<b>\$1,619,972</b>	<b>\$1,439,188</b>	<b>\$2,020,930</b>	<b>\$1,687,259</b>	<b>\$1,937,450</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-06-0101	Salaries	\$219,200	\$221,098	\$237,020	\$188,624	\$220,250
10-5-06-0102	Overtime	\$15,494	\$8,998	\$7,500	\$7,528	\$7,500
10-5-06-0105	Longevity	\$4,030	\$4,680	\$5,330	\$5,330	\$6,010
10-5-06-0106	Merit Pay	\$0	\$0	\$0	\$0	\$11,010
10-5-06-0300	Insurance	\$52,882	\$41,405	\$43,320	\$37,320	\$49,680
10-5-06-0301	Social Security	\$17,480	\$17,342	\$19,120	\$16,164	\$18,730
10-5-06-0302	TMRS	\$21,121	\$284	\$25,310	\$22,022	\$23,800
10-5-06-0303	Worker's Comp	\$10,853	\$10,739	\$11,990	\$9,166	\$12,130
10-5-06-0401	Dues Subscriptions & Education	\$0	\$695	\$1,200	\$5,743	\$1,200
10-5-06-0403	Travel & Motel	\$224	\$244	\$400	\$235	\$500
10-5-06-1101	Office Supplies	\$2,416	\$2,395	\$2,500	\$1,753	\$2,000
10-5-06-1102	Clothing Supplies	\$2,676	\$2,883	\$1,500	\$1,590	\$2,700
10-5-06-1103	Fuel Supplies	\$29,624	\$30,130	\$46,700	\$46,044	\$65,000
10-5-06-1104	Tools & Supplies	\$1,476	\$2,372	\$2,700	\$967	\$2,000
10-5-06-1105	Equipment	\$1,546	\$415	\$3,000	\$246	\$1,500
10-5-06-1119	Safety Equipment	\$1,082	\$643	\$1,000	\$1,566	\$1,500
10-5-06-2201	Maintenance of Building	\$131	\$558	\$200	\$662	\$650
10-5-06-2206	Maintenance of Vehicles	\$6,501	\$1,709	\$2,000	\$2,805	\$2,300
10-5-06-2218	Maintenance of Landfill	\$85,332	\$162,909	\$2,500	\$74	\$5,000
10-5-06-2219	Maintenance of Fences	\$0	\$0	\$500	\$0	\$500
10-5-06-2250	Maintenance of Other Equip	\$39,610	\$66,033	\$60,000	\$49,746	\$60,000
10-5-06-3302	Property & Equipment Insurance	\$10,032	\$9,615	\$10,000	\$9,979	\$12,000
10-5-06-3307	Communications	\$3,609	\$6,329	\$6,300	\$5,647	\$3,800
10-5-06-3308	Electric Service	\$3,425	\$3,128	\$2,900	\$3,377	\$3,800
10-5-06-3313	Cash Short/Over	-\$204	\$0	\$0	\$0	\$0
10-5-06-3315	Security	\$1,440	\$1,440	\$2,000	\$1,200	\$2,000
10-5-06-3614	Permits & Fees	\$15,418	\$11,240	\$20,000	\$9,678	\$20,000
10-5-06-3615	Landfill Expansion Project	\$0	\$0	\$0	\$551,875	\$0
10-5-06-3700	Recycling Services	\$9,847	\$9,416	\$12,000	\$8,696	\$12,000
10-5-06-3804	Gate-Road Work-Signs	\$0	\$0	\$1,250	\$0	\$1,300
10-5-06-3805	Programming & Automation	\$0	\$0	\$10,000	\$0	\$5,000
10-5-06-5520	Vehicle	\$0	\$5,604	\$6,300	\$7,130	\$9,000
10-5-06-6912	Capital Lease Payment	\$0	\$0	\$0	\$0	\$104,000
10-5-06-7956	Property Insurance Claims	\$0	\$2,593	\$3,000	\$0	\$0
<b>TOTAL LANDFILL</b>		<b>\$555,245</b>	<b>\$624,897</b>	<b>\$547,540</b>	<b>\$995,167</b>	<b>\$666,860</b>

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
10-5-07-0101	Salaries	\$198,338	\$207,436	\$220,180	\$183,440	\$220,190
10-5-07-0102	Overtime	\$23	\$0	\$500	\$0	\$500
10-5-07-0105	Longevity	\$2,730	\$2,990	\$3,770	\$2,600	\$4,010
10-5-07-0106	Merit Pay	\$0	\$0	\$0	\$0	\$11,010
10-5-07-0300	Insurance	\$58,671	\$42,448	\$44,280	\$40,327	\$58,440
10-5-07-0301	Social Security	\$14,656	\$15,549	\$17,180	\$13,931	\$18,040
10-5-07-0302	TMRS	\$17,651	\$252	\$22,740	\$18,899	\$22,920
10-5-07-0303	Worker's Comp	\$2,245	\$1,240	\$2,430	\$1,431	\$2,450
10-5-07-0401	Dues Subscriptions & Education	\$8,682	\$1,418	\$9,000	\$18,295	\$20,000
10-5-07-0403	Travel and Motel	\$0	\$0	\$0	\$0	\$500
10-5-07-1101	Office Supplies	\$33,938	\$32,823	\$35,000	\$30,718	\$35,000
10-5-07-1102	Clothing Supplies	\$1,030	\$953	\$620	\$762	\$950
10-5-07-1103	Fuel Supplies	\$3,080	\$3,579	\$4,640	\$4,892	\$6,000
10-5-07-1104	Tools & Supplies	\$146	\$459	\$500	\$468	\$300
10-5-07-1105	Equipment	\$0	\$0	\$500	\$2,371	\$1,500
10-5-07-1119	Safety Equipment	\$208	\$108	\$500	\$281	\$200
10-5-07-2206	Maintenance of Vehicles	\$1,849	\$1,048	\$2,000	\$1,245	\$1,500
10-5-07-2250	Maintenance of Other Equip	\$16,532	\$25	\$1,000	\$99	\$500
10-5-07-3211	Collection Fee for Bad Debt	\$1,663	\$2,439	\$2,000	\$682	\$2,000
10-5-07-3302	Property & Equipment Insurance	\$899	\$1,492	\$1,000	\$1,895	\$2,200
10-5-07-3305	Credit Card Processing Fee	\$55,523	\$74,243	\$55,000	\$84,381	\$75,000
10-5-07-3307	Communications	\$2,968	\$4,982	\$5,600	\$4,509	\$4,800
10-5-07-3313	Cash Short/Over	-\$61	\$100	\$0	\$200	\$0
10-5-07-3410	Computer Support	\$17,622	\$18,812	\$19,000	\$18,672	\$19,000
10-5-07-5520	Vehicle	\$0	\$3,417	\$4,750	\$4,202	\$4,750
<b>TOTAL UTILITY ADMIN</b>		<b>\$438,393</b>	<b>\$415,813</b>	<b>\$452,190</b>	<b>\$434,298</b>	<b>\$511,760</b>

# DEBT SERVICE FUND

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
50-4-00-2100	Undesignated Funds/Gen Con	\$150,000	\$80,486	\$110,720	\$0	\$60,810
50-4-00-4221	Interest Income	\$4,288	\$2,368	\$2,000	\$1,579	\$2,000
50-4-00-5000	Property Taxes-Current	\$813,308	\$850,445	\$970,000	\$925,215	\$842,000
50-4-00-5001	Property Taxes - Delinquent	\$35,406	\$25,974	\$32,000	\$29,936	\$32,000
50-4-00-5002	Penalties & Interest	\$28,141	\$19,212	\$15,000	\$16,419	\$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	\$0
50-4-00-5204	2017 Series - Special Assessment	\$0	\$0	\$400,715	\$0	\$401,070
50-4-00-5205	2020 Series Tax Notes	\$0	\$3,474	\$100,000	\$0	\$0
<b>TOTAL DEBT SERVICE</b>		<b>\$1,373,143</b>	<b>\$1,323,959</b>	<b>\$1,972,435</b>	<b>\$1,055,148</b>	<b>\$1,434,880</b>

50-5-00-3341	Tax Collection & Attorney	\$12,202	\$9,375	\$13,840	\$14,891	\$15,000
50-5-00-6003	Principal - 2012 Series	\$886,000	\$914,000	\$943,000	\$0	\$0
50-5-00-6004	Principal - 2014 Series	\$15,000	\$15,000	\$15,000	\$15,000	\$445,000
50-5-00-6005	Principal - 2015 Series	\$245,000	\$250,000	\$250,000	\$250,000	\$260,000
50-5-00-6006	Principal - 2017 Series	\$0	\$0	\$230,000	\$230,000	\$235,000
50-5-00-6007	Principal -Tax Notes 2020	\$0	\$25,000	\$195,000	\$0	\$200,000
50-5-00-6103	Interest - 2012 Series	\$77,901	\$52,739	\$26,785	\$13,391	\$0
50-5-00-6104	Interest - 2014 Series	\$88,084	\$87,628	\$87,175	\$43,700	\$80,180
50-5-00-6105	Interest - 2015 Series	\$38,873	\$33,205	\$27,480	\$15,171	\$21,650
50-5-00-6106	Interest - 2017 Series	\$0	\$0	\$170,715	\$86,506	\$166,070
50-5-00-6107	Interest- Tax Notes 2020	\$0	\$10,055	\$13,040	\$6,519	\$11,580
50-5-00-6200	Fiscal Agent Fees	\$400	\$400	\$400	\$200	\$400
<b>TOTAL DEBT SERVICE</b>		<b>\$1,363,460</b>	<b>\$1,397,402</b>	<b>\$1,972,435</b>	<b>\$675,378</b>	<b>\$1,434,880</b>

# SPECIAL ASSESSMENT

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 CURRENT BUDGET	YTD ACTUAL AS OF 8/31/2022	2022-2023 ADOPTED BUDGET
60-4-01-3001	Surcharge Revenues	\$1,048,668	\$894,206	\$800,000	\$518,874	\$800,000
60-4-01-4201	Interest Income	\$16,102	\$2,935	\$2,000	\$6,300	\$2,000
<b>TOTAL SPECIAL ASSESSMENT</b>		<b>\$1,064,770</b>	<b>\$897,141</b>	<b>\$802,000</b>	<b>\$525,174</b>	<b>\$802,000</b>

60-5-00-1463	Contingency	\$0	\$198	\$401,285	\$0	\$400,930
60-5-00-4000	Water Pipe, Valves & Fittings	\$0	\$0	\$0	\$0	\$0
60-5-00-4302	Engineering Services	\$0	\$0	\$0	\$0	\$0
60-5-00-6900	2017 Series Debt Service	\$399,713	\$401,456	\$400,715	\$0	\$401,070
<b>TOTAL SPECIAL ASSESSMENT</b>		<b>\$399,713</b>	<b>\$401,654</b>	<b>\$802,000</b>	<b>\$0</b>	<b>\$802,000</b>