

# CITY OF FORT STOCKTON



## ADOPTED BUDGET

2024-2025

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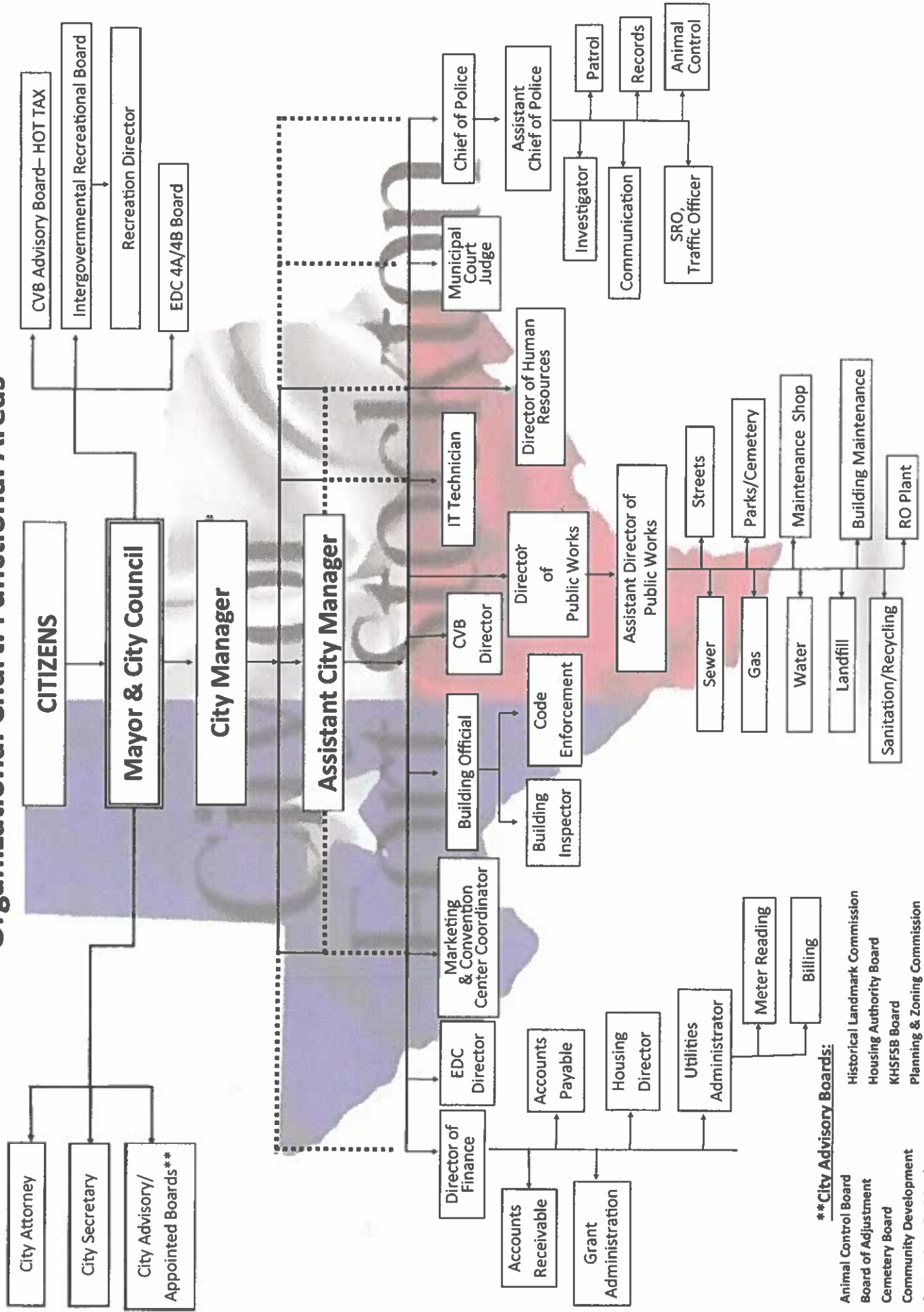
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# OUR MISSION

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

# City of Fort Stockton

## Organizational Chart: Functional Areas



**\*\*City 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 Council (Elected Officials at Large)

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

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

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

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

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

Council Member Jerome Chavez [jechavez@cityfs.net](mailto:jechavez@cityfs.net)



### Officials Appointed by City Council

Frank Rodriguez III, **City Manager**

Marina Cantu, **City Secretary**

Ruby Bernal, **Director of  
Recreation**

ORDINANCE NO. 24-117

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FORT STOCKTON, TEXAS, BUDGET FOR THE FISCAL YEAR 2024-2025; 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 26<sup>th</sup> day of July 2024, the City Manager filed with the City Secretary a proposed budget of expenditures of the City of Fort Stockton for Fiscal Year 2024-2025; &

**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 26<sup>th</sup> day of August 2024 & 9<sup>th</sup> day of September 2024; 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 2024-2025." 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 9<sup>th</sup> day of September 2024,**



CITY OF FORT STOCKTON

*Paul Casias*  
\_\_\_\_\_  
Paul Casias, Mayor

*Frank Rodriguez III*  
\_\_\_\_\_  
Frank Rodriguez III, City Manager

Attest:

*Marina Cantu*  
\_\_\_\_\_  
Marina Cantu, City Secretary

Approved As To Form & Legality:

*Puja Boinpally*  
\_\_\_\_\_  
Puja Boinpally, City Attorney

**ORDINANCE NO. 24-118**

**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 2024-2025 & 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 2024-2025, upon all property subject to a tax of (\$0.3096) on each one hundred dollars (\$100.00) valuation of property. Said tax being so levied and apportioned to the specific purpose herein set forth:

- a) For the Maintenance and Support of the General Government (M&O), \$0.1483 on each one hundred dollars (\$100.00) valuation of property. **IN ACCORDANCE WITH THE CITY'S 2024-2025 FISCAL YEAR, THIS TAX RATE WILL INCREASE BY 29.51% AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY \$33.80: &**
- b) For the Interest & Sinking Fund (I&S), \$0.1613 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 2024-2025 FISCAL YEAR, THE TAX RATE WILL DECREASE BY 17.32% AND WILL DECREASE TAXES FOR INTEREST & SINKING FUND ON A \$100,000 HOME BY APPROXIMATELY \$33.80.**

**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, 2025.

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

**PASSED & APPROVED by Majority Vote of City Council Members present at its Regular Meeting, this 9<sup>th</sup> day of September 2024.**



CITY OF FORT STOCKTON

Paul Casias  
Paul Casias, Mayor

Frank Rodriguez III  
Frank Rodriguez III, City Manager

Attest:

Marina Cantu  
Marina Cantu, City Secretary

Approved As To Form & Legality:

Puja Boinpally  
Puja Boinpally, City Attorney

# Property Taxes Message

**This budget will raise More total Property Taxes than last year's Budget by \$127,884.00, which is an 8.91% approximate increase and of that amount \$14,946.93 is tax revenue to be raised from new property added to the tax roll this year.**

The members of the governing body voted on the adopted tax rate for the Budget on September 9, 2024 as follows:

**For:** Paul Casias  
James Warnock

Ruben Bernal  
Jerome Chavez

**Against:** Ruben Falcon

Darren Hodges

**Absent:** None

**Abstain:** None

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>ADOPTED 2024-2025</b>
Property Tax Rate	\$0.4365	\$0.3549	\$0.3096	\$0.3096
Effective Tax Rate	\$0.4119	\$0.3649	\$0.3196	\$0.2858
Effective M&O Tax Rate	\$0.1700	\$0.1633	\$0.1145	\$0.1245
Rollback Tax Rate	\$0.4550	\$0.3762	\$0.3455	\$0.3410
Debt Rate	\$0.2419	\$0.2016	\$0.1951	\$0.1613

Total Municipal Debt Obligations are \$ 8,479,436.

# 2024 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>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year 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>	\$ 519,992,512
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 57,563,010
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 462,429,502
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.3096 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values: ..... \$ 0	
	B. Prior year values resulting from final court decisions: ..... - \$ 0	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value: ..... \$ 0	
	B. Prior year disputed value: ..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 462,429,502
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>1</sup>	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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, goods in transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: .....	\$ 102,660
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .....	+ \$ 1,840,750
	C. Value loss. Add A and B. <sup>2</sup>	\$ 1,943,410
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year, do not use properties that qualified in the prior year.	
	A. Prior year market value: .....	\$ 0
	B. Current year productivity or special appraised value: .....	- \$ 0
	C. Value loss. Subtract B from A. <sup>3</sup>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,943,410
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>4</sup> If the taxing unit has not captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 460,486,092
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,425,664
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>5</sup>	\$ 3,911
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>6</sup>	\$ 1,429,575
18.	Total current year taxable value on the current year 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. <sup>7</sup>	
	A. Certified values: .....	\$ 567,692,274
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .....	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .....	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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>8</sup> .....	- \$ 0
	E. Total current year value. Add A and B, then subtract C and D.	\$ 567,692,274

<sup>1</sup> Tex. Tax Code §26.012(15)  
<sup>2</sup> Tex. Tax Code §26.012(15)  
<sup>3</sup> Tex. Tax Code §26.012(15)  
<sup>4</sup> Tex. Tax Code §26.03(c)  
<sup>5</sup> Tex. Tax Code §26.012(13)  
<sup>6</sup> Tex. Tax Code §26.012(13)  
<sup>7</sup> Tex. Tax Code §26.012, 26.04(c-2)  
<sup>8</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>	
A.	<b>Current year 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>Current year 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
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 62,693,570
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 504,998,704
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year 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 the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 4,827,820
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 4,827,820
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 500,170,884
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.2858 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.1145 /\$100
29.	<b>Prior year 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> .	\$ 462,429,502

<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(5)  
<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 prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 529,481
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year.	+ \$ 1,723
	<b>B. Prior year 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 current year captured appraised value in Line 18D, enter 0.	- \$ 0
	<b>C. Prior year 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. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 1,723
	<b>E. Add Line 30 to 31D.</b>	\$ 531,204
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 500,170,884
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1062 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.<sup>22</sup></b>	
	<b>A. Current year 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. Prior year 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. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	\$ 0.0000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b>	
	<b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
	<b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b>	\$ 0.0000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.0000 /\$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.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>24</sup></p> <p><b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>24</sup></p> <p><b>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p><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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.1082 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 611,179</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. \$ 0.1221 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.2283 /\$100
41.	<p><b>Current year 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>	\$ 0.2362 /\$100

<sup>24</sup> Tex. Tax Code §26.0442

<sup>25</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<p><b>D41. Disaster Line 41 (D41): Current year 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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>17</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>		\$ 0.0000 /\$100
<p><b>42. Total current year 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> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>18</sup></p> <p>Enter debt amount ..... \$ 1,405,452</p> <p>B. Subtract unencumbered fund amount used to reduce total debt ..... - \$ 163,494</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) ..... - \$ 0</p> <p>D. Subtract amount paid from other resources ..... - \$ 482,556</p> <p>E. Adjusted debt. Subtract B, C and D from A. .... \$ 759,402</p>		\$ 759,402
<p><b>43. Certified prior year excess debt collections.</b> Enter the amount certified by the collector.<sup>19</sup></p>		\$ 0
<p><b>44. Adjusted current year debt.</b> Subtract Line 43 from Line 42E.</p>		\$ 759,402
<p><b>45. Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector.<sup>20</sup> ..... 93.19 %</p> <p>B. Enter the prior year actual collection rate ..... 93.19 %</p> <p>C. Enter the 2022 actual collection rate ..... 94.24 %</p> <p>D. Enter the 2021 actual collection rate ..... 94.76 %</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>21</sup> ..... 93.19 %</p>		93.19 %
<p><b>46. Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>		\$ 814,896
<p><b>47. Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No New Revenue Tax Rate Worksheet</i>.</p>		\$ 504,998,704
<p><b>48. Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>		\$ 0.1613 /\$100
<p><b>49. Current year voter-approval tax rate.</b> Add Lines 41 and 48.</p>		\$ 0.3975 /\$100
<p><b>D49. Disaster Line 49 (D49): Current year 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.</p>		\$ 0.0000 /\$100

<sup>17</sup> Tex. Tax Code §26.042(a)  
<sup>18</sup> Tex. Tax Code §26.012(7)  
<sup>19</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>20</sup> Tex. Tax Code §26.04(b)  
<sup>21</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 current year county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>12</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 of the prior year, 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>13</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</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>14</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 611,179
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 504,998,704
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1210 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>15</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.2858 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.2858 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>16</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> .	\$ 0.3975 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.2765 /\$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>17</sup> The taxing unit shall provide its tax assessor/collector with a copy of the letter. <sup>18</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 504,998,704
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

<sup>12</sup> Tex. Tax Code §26.041(d)  
<sup>13</sup> Tex. Tax Code §26.041(f)  
<sup>14</sup> Tex. Tax Code §26.041(d)  
<sup>15</sup> Tex. Tax Code §26.04(c)  
<sup>16</sup> Tex. Tax Code §26.04(c)  
<sup>17</sup> Tex. Tax Code §26.045(d)  
<sup>18</sup> Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year 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).	\$ 0.2765 /\$100

**SECTION 5: Voter-Approval Tax Rate A or Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042,<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a),<sup>42</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>43</sup>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67)	\$ 0.3455 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.3455 /\$100
	D. Adopted Tax Rate	\$ 0.3096 /\$100
	E. Subtract D from C	\$ 0.0359 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 471,825,508
	G. Multiply E by F and divide the results by \$100	\$ 169,385
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67)	\$ 0.3762 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.3762 /\$100
	D. Adopted Tax Rate	\$ 0.3549 /\$100
	E. Subtract D from C	\$ 0.0213 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 421,821,300
	G. Multiply E by F and divide the results by \$100	\$ 89,847
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67)	\$ 0.4550 /\$100
	B. Unused increment rate (Line 65)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.4550 /\$100
	D. Adopted Tax Rate	\$ 0.4365 /\$100
	E. Subtract D from C	\$ 0.0185 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 361,912,030
	G. Multiply E by F and divide the results by \$100	\$ 66,953
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 326,185 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.0645 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.3410 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §26.042(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	0.1062
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 504,998,704
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0990 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.1613 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.3665 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.3096 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 460,486,092
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 500,170,884
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. <sup>49</sup>	\$ 0.0000 /\$100

<sup>41</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>42</sup> Tex. Tax Code §26.012(B-a)

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

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.42(c)

<sup>47</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.3410 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.2958 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate</b> .....	\$ 0.3410 /\$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	
<b>De minimis rate.</b> .....	\$ 0.3665 /\$100
If applicable, enter the current year de minimis rate from Line 73	

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>14</sup>

print here

Santa S. Acosta, PCC  
Printed Name of Taxing Unit Representative

sign here

*Santa S. Acosta*  
Taxing Unit Representative

07-29-2024  
Date

<sup>14</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

Reset

Print

# 2023 Tax Rate Calculation Worksheet

## 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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 464,506,244
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 48,075,910
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 416,430,334
4.	<b>2022 total adopted tax rate.</b>	\$ 0.3549 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	- \$ 0
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	- \$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 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>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 416,430,334
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2022 market value: ..... \$ 44,850 B. <b>Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 690,820 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 735,670
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. <b>2022 market value:</b> ..... \$ 0 B. <b>2023 productivity or special appraised value:</b> ..... - \$ 0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 735,670
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 415,694,664
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,475,300
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 915
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,476,215
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> A. <b>Certified values:</b> ..... \$ 529,388,518 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... 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 D. <b>Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 E. <b>Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 529,388,518

<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>	
A.	<b>2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0	
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 57,563,010
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 471,825,508
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 10,050,480
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 10,050,480
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 461,775,028
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.3196 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>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>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.1533 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 416,430,334

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

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.041

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

<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.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>29</sup></b></p> <p>Enter debt amount ..... \$ 1,413,019</p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 62,426</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 483,013</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. \$ 867,580</p>	\$ 867,580
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 867,580
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 94.24 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 94.24 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 94.76 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 100.91 %</p> <p><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></p>	94.24 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 920,606
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 471,825,508
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.1951 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.4733 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ /\$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 2023 county voter-approval tax rate.	\$ 0.0000 /\$100

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

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

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

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<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>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 471,825,508
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.3455 /\$100

<sup>31</sup> Tex. Tax Code §26.041(d)  
<sup>32</sup> Tex. Tax Code §26.041(f)  
<sup>33</sup> Tex. Tax Code §26.041(d)  
<sup>34</sup> Tex. Tax Code §26.04(c)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.045(d)  
<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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>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>

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

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

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

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

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

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

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

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

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 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).	\$ 0.3455 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.3196 /\$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.3455 /\$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
<b>De minimis rate.</b> .....	\$ 0.4393 /\$100
If applicable, enter the 2023 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>59</sup>

**print here** ▶ Santa S. Acosta, PCC  
 Printed Name of Taxing Unit Representative

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

07-28-2023  
 Date

<sup>59</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

## 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 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.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 392,380 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 793,790 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 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.  <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 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>  <b>A. Certified values:</b> ..... \$ 469,897,210 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 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 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 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.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><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</p> <p><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</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____ 0</p>	
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 exist-ing 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.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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</p> <p><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</p> <p><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</p> <p><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</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 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.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><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</p> <p><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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0/\$100</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0/\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><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</p> <p><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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0/\$100</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 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.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><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.</p> <p><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</p> <p><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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.1637 /\$100
40.	<p><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&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0.1181/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____ 0.2818 /\$100
41.	<p><b>2022 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>	\$ _____ 0.2916 /\$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
<b>D41.</b>	<p><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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
<b>42.</b>	<p><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:</p> <p>(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&amp;O expenses.</p> <p><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></p> <p>Enter debt amount ..... \$ <u>1,419,460</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>128,469</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>483,063</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>807,928</u></p>	\$ _____ 807,928
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 807,928
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>95.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>94.76</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>100.91</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>104.33</u> %</p> <p><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></p> <p style="text-align: right;">..... <u>95.00</u> %</p>	\$ _____ 95.00 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 850,450
<b>47.</b>	<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
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0.2016 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ _____ 0.4932 /\$100
<b>D49.</b>	<p><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.</p>	\$ _____ /\$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.	\$ _____ 493,512
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.	\$ _____ 0.1170 /\$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.	\$ _____ 0.3762 /\$100

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<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).	\$ _____ 0.3762 /\$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(j)

**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).	\$ _____ 0.3762 /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<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).	\$ 0.3762 / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.3649 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.3762 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
<b>De minimis rate.</b> .....	\$ 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** ▶ \_\_\_\_\_ Date

<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)

# 2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 10:32 AM

## Taxing Units Other Than School Districts or Water Districts

### City of Fort Stockton

**4323363386**

Taxing Unit Name

Phone (area code and number)

**200 S. Nelson**

**www.cityfs.net**

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$377,770,217
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$39,963,640
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$337,806,577
<b>4. 2020 total adopted tax rate.</b>	\$0.4365/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$337,806,577
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$2,369,830
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$633,910
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$3,003,740
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$3,003,740
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$334,802,837
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$1,461,414
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$1,676

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$1,463,090
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
<b>A. Certified values:</b>	\$405,683,310
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$0
<b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$405,683,310
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$0
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$0
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$43,771,280
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$361,912,030

<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$6,745,450
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$6,745,450
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$355,166,580
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.4119/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<sup>22</sup>Reserved for expansion

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

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

## SECTION 2: Voter-Approval Tax Rate

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

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

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

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

<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100
<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.	\$0
<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	\$0
<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.	\$0/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.1982/\$100
<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&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.	
<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$532,064
<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.	\$0.1498
<b>C.</b> Add Line 40B to Line 39.	\$0.3480
<b>41. 2021 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.	\$0.3601/\$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>	\$1,958,186
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$1,074,654
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$883,532
<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
<b>45. 2021 anticipated collection rate.</b>	
A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	100.91%
B. Enter the 2020 actual collection rate	100.91%
C. Enter the 2019 actual collection rate	104.33%
D. Enter the 2018 actual collection rate	102.77%
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>	100.91%
<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
<p><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.</p>	\$0
<p><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></p> <p><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></p> <p style="text-align: center;">- or -</p> <p><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.</p>	\$532,064
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$361,912,030
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.1470/\$100
<p><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>.</p>	\$0.4119/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><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.</p>	\$0.4119/\$100
<p><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>.</p>	\$0.6020/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.4550/\$100

<sup>31</sup>Reserved for expansion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.4550/\$100

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

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

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

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

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

## SECTION 6: De Minimis Rate

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

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

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

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

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

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

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

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

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

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	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
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

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

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

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

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

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

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

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

Indicate the line number used: 26

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.4550/\$100

Indicate the line number used: 58

**De minimis rate**

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

**SECTION 9: Taxing Unit Representative Name and Signature**

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

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

Printed Name of Taxing Unit Representative

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

08-04-2021  
Date

# 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 For 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>	S.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.</b> [13]	
	<b>A. 2020 taxable value of properties under protest</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$0
	<b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
<b>20.</b>	<b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$10,220
<b>21.</b>	<b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20C.[17]	\$390,047,447
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$0
<b>23.</b>	<b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$4,123,860
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.	\$4,123,860
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.	\$385,923,587
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.392400 /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[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.	\$ 223,300
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
<b>35.</b>	<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
<b>36.</b>	<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
<b>37.</b>	<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
<b>38.</b>	<b>Adjusted 2020 NNR M&amp;O rate. Add Lines 33, 34D, 35D, 36E, and 37E.</b>	<b>0.3692</b>
<b>39.</b>	<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]	<b>0.3821</b>

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.	<b>Certified 2019 excess debt collections</b> Enter the amount certified by the collector.	14,909
42.	<b>Adjusted 2020 debt</b> 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.	<b>2020 debt adjusted for collections.</b> Divide Line 42 by Line 43E.	890,724
45.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	390,047,447
46.	<b>2020 debt rate</b> Divide Line 44 by Line 45 and multiply by \$100.	0.2283
47.	<b>2020 voter-approval tax rate.</b> Add Line 39 and 46.	0.6104
48.	<b>COUNTIES ONLY.</b> 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.	
<b>STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes</b>		

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</b> [35]. 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.</b> [36] 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.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 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.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.0000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.0000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

**STEP 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. [42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

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

**STEP 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

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

**STEP 8: Taxing Unit Representative Name and Signature**

print here \_\_\_\_\_  
Printed Name of Taxing Unit Representative

sign here \_\_\_\_\_  
Taxing Unit Representative

\_\_\_\_\_ Date

**CITY OF FORT STOCKTON  
PREPARATION CALENDAR  
2024-2025 FISCAL YEAR**

DATE	ITEM	ACTION
4/8/2024*	Set Budget Workshop Dates	City Council & City Manager
04/29/2024, Monday	Distribute budget worksheets: Dept Supervisors	Director of Finance
04/29/2024 - 05/10/2024	Estimate Revenues/Expenditures for Budget	Finance Department
5/31/2024, Friday	Submit initial draft budget request to Director of Finance	Department Supervisors
06/11/2024-06/13/2024	Meetings with all City Departments	City Manager & Dir. of Finance
07/05/2024, Friday	Submit Budget Draft to City Manager	Finance Department
7/19/2024, Friday	Budget Draft delivered to City Council	City Manager & Finance Dept
7/23/2024, Tuesday	Special Mtg: Budget Workshop	City Council & City Manager
7/24/2024, Wednesday	Special Mtg: Budget Workshop	City Council & City Manager
7/25/2024, Thursday	Special Mtg: Budget Workshop	City Council & City Manager
07/26/2024, Friday	Proposed 2024-2025 Budget filed in City Secretary's Office	City Manager, Director of Finance
8/12/2024, Monday*	VOTE on Proposed Tax Rate and Set Public Hearing Dates	City Council
8/26/2024, Monday*	1 <sup>st</sup> Public Hearing on Budget and on Tax Rate	City Council & City Manager
9/09/2024, Monday*	2 <sup>nd</sup> Public Hearing on Budget and on Tax Rate	City Council & City Manager
9/09/2024, Monday*	Adopt Ordinance approving Budget and Setting Tax Rate & Tax Levy	City Council
9/12/2024, Thursday	Publish Tax Rate & Budget Ordinance	City Secretary
9/13/2024, Friday	File 2024-2025 Adopted Budget	City Manager
09/13/2024, Friday	File Copy of 2024-2025 Budget w/County Clerk	City Secretary

\* Regular Monday City Council Meetings



# General Fund Summary

## CITY OF FORT STOCKTON BUDGET WORKSHEET AS OF 8/21/2024

GENERAL FUND EXPENSES DETAILED BY DEPARTMENT	2021 - 2022 ACTUAL	2022 - 2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024 - 2025 ADOPTED BUDGET
City Council	1,882,672	3,058,217	3,147,155	2,435,865	3,358,150
City Hall	323,765	295,295	320,260	248,516	129,800
City Manager	394,309	496,739	579,850	539,772	565,050
City Secretary	197,988	235,565	238,400	200,111	257,680
Finance	311,934	359,545	389,920	357,076	423,990
Municipal Court	174,031	194,049	199,010	184,600	220,210
Human Resources	139,055	146,334	156,200	141,053	167,550
Information Technology	0	0	0	0	306,840
Police Department	2,523,182	3,016,193	3,008,810	2,276,881	3,083,780
Streets	637,299	963,558	1,057,880	1,468,817	721,460
Code Enforcement	267,771	341,642	332,475	331,893	418,560
Parks	281,236	501,415	397,950	324,563	409,290
Cemetery	132,816	137,010	152,620	133,748	158,590
Public Works	559,576	698,832	861,820	767,226	964,200
Housing	95,568	107,319	115,010	116,877	138,980
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>7,921,202</b>	<b>10,551,713</b>	<b>10,957,360</b>	<b>9,526,997</b>	<b>11,324,130</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>9,230,458</b>	<b>11,641,258</b>	<b>10,957,360</b>	<b>9,005,115</b>	<b>11,324,130</b>
<b>REVENUES OVER EXPENSES</b>	<b>1,309,256</b>	<b>1,089,545</b>	<b>0</b>	<b>-521,883</b>	<b>0</b>



# General Revenues

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-4-00-1010	Current Taxes	710,747	670,949	512,900	548,172	696,490
01-4-00-1050	Delinquent Taxes	22,794	23,643	35,000	18,826	35,000
01-4-00-1100	Tax Abatement Chapter 380	0	277,000	277,000	277,000	277,000
01-4-00-1200	Penalty & Interest	28,462	26,560	20,000	9,656	20,000
01-4-00-2000	Franchise Tax	211,189	206,381	220,000	152,202	200,000
01-4-00-2010	Sales Tax	2,582,394	3,118,608	3,200,000	2,627,172	3,200,000
01-4-00-2050	Mixed Drink Revenue	24,498	29,386	30,000	23,355	30,000
01-4-00-3010	Building Permits	36,189	51,729	70,000	90,292	100,000
01-4-00-3011	Electrical Permit	9,369	12,816	15,000	22,819	25,000
01-4-00-3012	Mechanical Permit	2,175	1,920	5,500	7,525	10,000
01-4-00-3013	Plumbing Permit	7,164	9,848	10,000	26,190	40,000
01-4-00-3014	Sign Permits	365	400	1,000	1,100	1,000
01-4-00-3015	General Contractors	2,075	3,425	2,500	6,075	2,500
01-4-00-3016	Game Room Fees	0	0	0	973	0
01-4-00-3017	Registration Permits	0	0	0	0	0
01-4-00-3030	Health Permits	31,978	50,253	45,000	27,875	45,000
01-4-00-3200	Liquor/Beer/Wine Permits	4,428	4,713	6,000	3,913	6,000
01-4-00-3205	Inspections	180	15	500	5	500
01-4-00-3206	Vendor Permits	1,205	2,800	2,000	4,615	5,000
01-4-00-3207	Wrecker Permits	140	450	450	65	450
01-4-00-3305	Credit Card Processing	0	90,835	100,000	81,191	100,000
01-4-00-4021	Cemetery Lots & Upkeep	22,860	11,840	25,000	16,940	25,000
01-4-00-4103	Rental/City Parks	850	550	500	400	500
01-4-00-4105	ReportsDog /License/ Pound	5,582	6,656	6,000	5,949	6,000
01-4-00-4201	Interest Income	84,187	560,157	400,000	543,704	500,000
01-4-00-4202	Rental & Lease	2,241	2,641	3,000	3,162	3,000
01-4-00-4203	Sales of Assets	-850	9,945	5,000	26,750	5,000
01-4-00-4204	Return Check Fees	0	0	100	35	100
01-4-00-4206	Annexation Fees	300	120	500	60	500
01-4-00-4207	Copies & Faxes	1,252	351	50	80	50
01-4-00-4208	Medical Insurance- Retiree	16,075	14,774	16,000	11,294	16,000
01-4-00-4210	Other Income	2,745	15,042	20,000	0	20,000
01-4-00-4211	Medical Ins Active Employee	1,160,469	1,287,066	1,260,000	1,358,881	1,260,000
01-4-00-4213	Surface Lease Agreement	9,052	23,652	38,400	22,210	406,400
01-4-00-4220	Misc Income	3,392	53,201	8,000	62,164	8,000
01-4-00-4303	PD Revenue	0	0	500	14,999	500
01-4-00-4601	Event Center Rentals	19,500	42,875	30,000	14,769	30,000
01-4-00-4602	Theater Rental	1,010	2,600	2,400	800	6,000
01-4-00-5500	CVB-Audit & Accounting	25,000	25,000	25,000	20,833	25,000
01-4-00-5501	EDC-4A&4B Audit & Accounting	40,000	40,000	40,000	33,333	40,000
01-4-00-5504	HUD Audit & Accounting Service	59,764	86,240	52,020	73,161	66,170
01-4-00-5640	Contributions & Donations	500,000	509,945	0	75	0
01-4-00-5641	KFSB Donations/Contributions	340	448	1,000	380	1,000
01-4-00-5801	EMS Lifeline	90	159	200	75	200
01-4-00-6010	Court Fines	56,323	55,372	50,000	67,346	70,000
01-4-00-6011	Local Municipal Jury Fund	34	35	1,200	46	1,200
01-4-00-6012	Local Court Technology Fund	1,376	1,411	1,200	1,814	1,300
01-4-00-6013	Local Truancy Prevention Fund	1,720	1,770	1,500	2,262	1,800
01-4-00-6014	Local Building Security Fund	1,685	1,740	1,500	2,212	1,800
01-4-00-7956	Insurance Recovery	9,162	298,289	0	32,711	0



# General Revenues

01-4-00-8005	Water	1,602,150	2,159,320	2,385,670	1,491,044	1,876,080
01-4-00-8010	Sewer	882,100	795,900	629,400	393,375	833,250
01-4-00-8011	Gas	79,890	33,250	126,840	79,275	188,320
01-4-00-8015	Sanitation	966,810	1,019,180	1,273,530	795,956	1,137,020
<b>TOTAL GENERAL REVENUES</b>		<b>9,230,458</b>	<b>11,641,258</b>	<b>10,957,360</b>	<b>9,005,115</b>	<b>11,324,130</b>



		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-10-0101	Salaries	19,185	19,387	20,000	16,800	20,000
01-5-10-0300	Insurance	52,800	76,038	88,340	86,944	96,800
01-5-10-0301	Social Security	166	0	700	27	0
01-5-10-0302	TMRS	243	0	900	36	0
01-5-10-0303	Worker's Comp	0	0	20	0	0
01-5-10-0401	Dues Subscriptions & Education	16,328	15,840	20,000	17,852	20,000
01-5-10-0403	Travel & Motel	1,958	14,013	20,000	6,150	20,000
01-5-10-0406	Retired Employee Insurance	98,226	95,519	117,630	95,764	105,230
01-5-10-1101	Office Supplies	15,397	9,719	20,000	8,233	10,000
01-5-10-1102	Clothing Supplies	1,430	782	1,500	1,630	1,500
01-5-10-1118	Other Supplies	2,993	3,693	4,000	2,587	4,000
01-5-10-1463	Contingency	13,123	63,366	433,105	28,688	331,670
01-5-10-1501	Fire Support to Pecos Co.	80,000	80,000	80,000	80,000	80,000
01-5-10-2201	Maint of Hodges Pavilion	0	944,150	0	98,263	0
01-5-10-3302	Property & Equipment Insurance	2,090	2,122	2,000	2,606	2,000
01-5-10-3303	Special Services including	14,495	12,106	15,000	8,938	15,000
01-5-10-3310	Legal Expense - Other	77,492	70,550	75,000	50,000	75,000
01-5-10-3312	Other Misc. Expense	5,081	1,914	2,500	2,007	2,000
01-5-10-3314	Professional Services	55,150	52,064	70,000	62,080	70,000
01-5-10-3315	Public Safety Building	0	0	50,000	200,026	300,000
01-5-10-3316	Emergency Mgmt Coordinator	0	2,500	2,500	2,211	0
01-5-10-3341	County Tax Fees	5,838	5,469	9,000	4,264	9,000
01-5-10-3342	Tax Attorney Fees	9,158	9,739	13,500	4,575	13,500
01-5-10-3344	Council Equipment	0	14,967	10,000	3,654	9,000
01-5-10-3345	T.V./Video Recording System	0	0	2,000	0	1,000
01-5-10-3346	TML Meeting	4,397	0	5,000	0	5,000
01-5-10-3504	Pecos Co. Appraisal District	17,206	14,395	18,000	8,792	13,450
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	14,408	15,000	20,000	20,000	25,000
01-5-10-3519	Keep Ft Stockton Beautiful	6,425	5,853	10,000	8,670	8,500
01-5-10-3529	Webmaster Services/City Web	0	2,850	3,000	2,850	3,000
01-5-10-3564	Animal Exterminator	13,388	15,300	16,000	12,750	16,000
01-5-10-3615	Audits	49,930	64,786	90,000	55,365	80,000
01-5-10-4210	Medical Plan Administration	1,185,764	1,326,095	1,805,960	1,424,104	1,900,000
01-5-10-8911	Transfer to Rec Dept	120,000	120,000	120,000	120,000	120,000
<b>TOTAL CITY COUNCIL</b>		<b>1,882,672</b>	<b>3,058,217</b>	<b>3,147,155</b>	<b>2,435,865</b>	<b>3,358,150</b>



		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-11-1101	Office Supplies	4,456	5,093	8,200	6,959	8,200
01-5-11-1105	Cleaning Supplies	1,157	770	1,500	813	1,500
01-5-11-1118	Other Supplies	1,175	1,758	2,000	1,022	2,000
01-5-11-2201	Maintenance of Building	57,497	13,269	16,800	2,312	10,000
01-5-11-2202	Maintenance of Air Condition	2,977	2,133	10,000	3,209	10,000
01-5-11-2204	Maintenance of Office Equip	3,112	0	500	0	500
01-5-11-2250	Maintenance of Other Equip	0	0	500	0	500
01-5-11-3301	Rental - Leases	9,152	7,745	6,940	5,983	6,840
01-5-11-3302	Property & Equipment Insurance	8,372	8,705	9,400	9,395	10,340
01-5-11-3305	Rental - Leases (Postage)	6,354	6,354	6,400	4,742	6,400
01-5-11-3306	Rental - Leases (Xerox-Annex)	2,804	2,909	3,120	2,503	3,120
01-5-11-3307	Communications	17,294	16,890	17,100	7,876	40,000
01-5-11-3308	Electric Services	9,318	10,507	10,000	8,441	10,100
01-5-11-3314	Information Technology	65,393	143,273	199,000	167,674	0
01-5-11-3315	Security	911	0	1,000	0	500
01-5-11-3316	IT Network/Software	114,141	56,089	8,000	11,087	0
01-5-11-3349	Custodian Service	19,650	19,800	19,800	16,500	19,800
<b>TOTAL CITY HALL</b>		<b>323,765</b>	<b>295,295</b>	<b>320,260</b>	<b>248,516</b>	<b>129,800</b>



		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-12-0101	Salaries	299,878	378,305	434,400	400,574	382,590
01-5-12-0102	Overtime	0	0	630	630	200
01-5-12-0105	Longevity	910	2,600	4,400	4,394	5,830
01-5-12-0106	Merit Pay	0	0	0	0	23,260
01-5-12-0300	Insurance	27,530	34,638	40,680	47,035	52,440
01-5-12-0301	Social Security	21,871	26,447	33,620	27,777	31,510
01-5-12-0302	TMRS	29,434	37,210	45,220	39,120	44,650
01-5-12-0303	Worker's Comp	370	544	1,170	784	1,050
01-5-12-0401	Dues Subscriptions & Education	1,795	2,498	4,000	4,794	6,000
01-5-12-0403	Travel and Motel	734	4,909	7,000	7,692	7,500
01-5-12-1101	Office Supplies	848	1,269	1,200	849	1,200
01-5-12-1102	Clothing Supplies	150	153	400	80	400
01-5-12-1103	Fuel Supplies	2,725	3,362	2,630	2,778	3,100
01-5-12-1105	Equipment	4,169	500	1,000	0	1,000
01-5-12-2206	Maintenance of Vehicles	1,885	2,142	500	959	1,000
01-5-12-3302	Property & Equipment Insurance	306	755	1,200	1,172	1,320
01-5-12-3307	Communications	1,703	1,408	1,800	1,132	2,000
<b>TOTAL CITY MANAGER</b>		<b>394,309</b>	<b>496,739</b>	<b>579,850</b>	<b>539,772</b>	<b>565,050</b>



		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-14-0101	Salaries	105,504	118,682	124,410	120,344	125,390
01-5-14-0102	Overtime	0	0	200	0	200
01-5-14-0105	Longevity	1,040	2,600	4,060	4,056	5,100
01-5-14-0106	Merit Pay	0	0	0	0	7,630
01-5-14-0300	Insurance	15,684	17,783	17,880	19,610	22,920
01-5-14-0301	Social Security	7,782	8,809	9,820	9,139	10,590
01-5-14-0302	TMRS	10,466	11,949	13,210	11,653	15,000
01-5-14-0303	Worker's Comp	140	184	330	226	350
01-5-14-0401	Dues Subscriptions & Education	6,906	7,447	10,000	8,725	15,500
01-5-14-0403	Travel & Motel	3,921	4,647	9,690	3,148	12,000
01-5-14-1101	Office Supplies	3,373	1,570	3,500	3,360	3,000
01-5-14-1105	Equipment	0	0	100	2,121	500
01-5-14-3305	Elections Expense	17,387	29,883	20,000	688	10,000
01-5-14-3307	Communications	489	422	500	352	500
01-5-14-3337	Legal Publications	21,796	27,075	22,200	16,689	25,000
01-5-14-3514	Codification(Muni Code) Ord	3,500	4,515	2,500	0	4,000
<b>TOTAL CITY SECRETARY</b>		<b>197,988</b>	<b>235,565</b>	<b>238,400</b>	<b>200,111</b>	<b>257,680</b>



		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-15-0101	Salaries	203,094	237,261	243,370	223,723	244,870
01-5-15-0102	Overtime	0	0	200	0	200
01-5-15-0105	Longevity	4,160	9,100	12,850	12,844	14,930
01-5-15-0106	Merit Pay	0	0	0	0	14,030
01-5-15-0300	Insurance	29,437	28,325	28,320	31,440	36,840
01-5-15-0301	Social Security	16,097	18,717	19,550	17,804	20,970
01-5-15-0302	TMRS	21,948	25,233	26,290	23,611	29,710
01-5-15-0303	Worker's Comp	253	355	630	422	640
01-5-15-0401	Dues Subscriptions & Education	979	3,348	3,000	3,030	4,000
01-5-15-0403	Travel and Motel	800	3,729	4,000	3,843	5,000
01-5-15-1101	Office Supplies	1,025	966	1,200	1,050	1,500
01-5-15-1103	Fuel Supplies	363	422	500	358	500
01-5-15-1105	Equipment	0	0	500	500	1,500
01-5-15-2206	Maintenance of Vehicles	27	120	500	107	250
01-5-15-3302	Property & Equipment Insurance	0	337	500	346	550
01-5-15-3307	Communications	456	456	500	380	500
01-5-15-3616	Computer Support	33,295	31,176	48,010	33,130	48,000
01-5-15-7956	Property Insurance Claims	0	0	0	4,487	0
<b>TOTAL FINANCE</b>		<b>311,934</b>	<b>359,545</b>	<b>389,920</b>	<b>357,076</b>	<b>423,990</b>



# Municipal Court

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-16-0101	Salaries	118,158	128,637	128,720	117,880	128,720
01-5-16-0104	Longevity	2,470	5,460	7,780	7,774	9,100
01-5-16-0105	Overtime	0	0	0	0	0
01-5-16-0106	Merit Pay	0	0	0	0	7,820
01-5-16-0300	Insurance	14,001	15,096	15,120	16,096	18,480
01-5-16-0301	Social Security	9,060	10,022	10,440	9,484	11,150
01-5-16-0302	TMRS	11,860	13,223	14,040	12,307	15,790
01-5-16-0303	Worker's Comp	156	205	240	234	360
01-5-16-0401	Dues Subscriptions & Education	2,449	1,700	5,860	1,575	5,860
01-5-16-0403	Travel & Motel	1,556	1,218	1,470	1,521	1,470
01-5-16-1101	Office Supplies	2,399	1,587	2,500	2,462	2,800
01-5-16-2201	Maintenance of Building	570	1,130	530	368	530
01-5-16-2202	Maintenance of Air Condition	335	320	450	0	450
01-5-16-3302	Property & Equipment Insurance	1,423	1,538	1,520	1,516	1,680
01-5-16-3305	Credit Card Processing Fee	0	3,945	0	3,728	5,000
01-5-16-3307	Communications					800
01-5-16-3308	Electric Service	2,004	2,066	2,100	1,769	2,100
01-5-16-3313	Cash Over/Short	0	0	0	0	0
01-5-16-3349	Custodian Services	2,025	2,100	2,100	1,750	2,100
01-5-16-3410	Computer Support -Tyler Tech	5,565	5,802	6,140	6,137	6,000
<b>TOTAL MUNICIPAL COURT</b>		<b>174,031</b>	<b>194,049</b>	<b>199,010</b>	<b>184,600</b>	<b>220,210</b>



# Human Resources

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-17-0101	Salaries	73,685	79,424	79,380	72,214	79,380
01-5-17-0105	Longevity	650	1,560	2,370	2,366	2,920
01-5-17-0106	Merit Pay	0	0	0	0	4,820
01-5-17-0300	Insurance	10,297	10,542	10,560	11,831	14,040
01-5-17-0301	Social Security	5,351	5,871	6,250	5,472	6,670
01-5-17-0302	TMRS	7,306	7,988	8,400	7,298	9,450
01-5-17-0303	Worker's Comp	98	129	220	151	220
01-5-17-0401	Dues Subscriptions & Education	48	413	1,200	1,229	1,500
01-5-17-0403	Travel and Motel	0	30	1,350	1,435	1,350
01-5-17-0600	Employee Appreciation	15,587	20,856	20,000	22,362	22,000
01-5-17-1101	Office Supplies	997	950	1,000	716	1,000
01-5-17-3303	Special Services	10,424	3,689	9,700	2,125	8,000
01-5-17-3410	Computer Support -Tyler Tech	6,916	7,262	7,770	7,770	8,200
01-5-17-3517	Personnel Manual & Drug Test	7,695	7,620	8,000	6,085	8,000
<b>TOTAL HUMAN RESOURCES</b>		<b>139,055</b>	<b>146,334</b>	<b>156,200</b>	<b>141,053</b>	<b>167,550</b>



# Information Technology

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-18-0101	Salaries	0	0	0	0	62,400
01-5-18-0102	Overtime	0	0	0	0	0
01-5-18-0105	Longevity	0	0	0	0	370
01-5-18-0106	Merit Pay	0	0	0	0	3,800
01-5-18-0300	Insurance	0	0	0	0	9,000
01-5-18-0301	Social Security	0	0	0	0	5,100
01-5-18-0302	TMRS	0	0	0	0	7,220
01-5-18-0303	Worker's Comp	0	0	0	0	180
01-5-18-0401	Dues Subscriptions & Education	0	0	0	0	500
01-5-18-0403	Travel and Motel	0	0	0	0	1,000
01-5-18-1101	Office Supplies	0	0	0	0	150
01-5-18-1102	Clothing Supplies	0	0	0	0	0
01-5-18-1103	Fuel Supplies	0	0	0	0	800
01-5-18-1104	Tools and Supplies	0	0	0	0	500
01-5-18-1105	Equipment	0	0	0	0	1,000
01-5-18-2206	Maintenance of Vehicles	0	0	0	0	500
01-5-18-3302	Property & Equipment Insurance	0	0	0	0	1,320
01-5-18-3307	Communications	0	0	0	0	3,000
01-5-18-3314	Information Technology	0	0	0	0	200,000
01-5-18-3316	IT Network/Software	0	0	0	0	10,000
<b>TOTAL INFORMATION TECHNOLOGY</b>						<b>306,840</b>



# Police Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-19-0101	Salaries	1,502,395	1,617,969	1,753,030	1,297,470	1,667,130
01-5-19-0102	Overtime	73,072	121,240	25,000	26,599	45,000
01-5-19-0103	Border Security	0	0	0	6,430	0
01-5-19-0105	Longevity	8,970	24,440	33,700	30,420	40,410
01-5-19-0106	Merit Pay	0	0	0	0	100,700
01-5-19-0108	Stonegarden	0	0	0	-1,770	0
01-5-19-0110	Lone Star Grant	-458	-384	0	0	0
01-5-19-0300	Insurance	205,453	231,235	258,840	222,484	297,840
01-5-19-0301	Social Security	117,334	130,846	138,600	102,096	141,780
01-5-19-0302	TMRS	155,762	175,139	186,430	134,751	200,900
01-5-19-0303	Worker's Comp	25,198	32,482	37,480	32,382	40,390
01-5-19-0401	Dues Subscriptions & Education	22,552	31,603	60,000	26,502	60,000
01-5-19-0403	Travel & Motel	3,263	4,519	3,000	4,365	6,000
01-5-19-1101	Office Supplies	3,580	3,562	7,000	2,651	7,000
01-5-19-1102	Clothing Supplies	3,646	5,495	9,000	413	8,000
01-5-19-1103	Fuel Supplies	59,638	56,471	55,600	40,532	55,900
01-5-19-1105	Cleaning Supplies	268	864	1,000	668	1,500
01-5-19-1106	Vests	0	16,591	4,000	0	2,000
01-5-19-1109	Computer Equipment	13,586	8,049	2,000	0	1,000
01-5-19-1110	Humane Officer Supplies	4,234	2,798	4,000	3,497	4,000
01-5-19-1112	Field Supplies	11,665	13,328	7,500	20,494	10,000
01-5-19-1115	Minor Tools	0	951	500	425	500
01-5-19-2201	Maintenance of Building	16,084	30,475	8,000	17,444	8,000
01-5-19-2206	Maintenance of Vehicles	13,565	10,007	15,000	25,120	14,000
01-5-19-2207	Maintenance of K-9	271	1,264	3,000	1,237	3,000
01-5-19-3300	Miscellaneous Services	1,912	0	1,000	125	1,000
01-5-19-3301	Rental - Leases	4,769	4,566	4,080	2,766	4,080
01-5-19-3302	Property & Equipment Insurance	33,924	38,750	46,000	37,190	50,600
01-5-19-3304	Advertising	224	117	250	0	250
01-5-19-3306	Support of Prisoners	0	0	250	0	250
01-5-19-3307	Communications	30,172	32,828	33,200	46,764	31,700
01-5-19-3308	Electric Service	23,174	22,083	22,200	18,757	22,100
01-5-19-3343	Equipment - CID Equipment	1,587	1,344	2,500	1,010	2,000
01-5-19-3349	Custodian Services	11,900	12,000	11,350	11,800	12,000
01-5-19-3462	Victims Services	0	0	500	424	500
01-5-19-3700	Cop Sync	40,880	53,144	40,800	58,458	82,250
01-5-19-4622	Contract Labor	900	2,250	2,000	1,244	2,000
01-5-19-5520	Vehicles	109,484	103,847	220,000	92,510	148,000
01-5-19-6912	Capital Lease Payment	12,000	12,000	12,000	11,000	12,000
01-5-19-7956	Property Insurance Claims	12,178	214,319	0	622	0
<b>TOTAL POLICE DEPARTMENT</b>		<b>2,523,182</b>	<b>3,016,193</b>	<b>3,008,810</b>	<b>2,276,881</b>	<b>3,083,780</b>



# Code Enforcement

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-22-0101	Salaries	168,530	202,594	203,410	193,620	230,130
01-5-22-0102	Overtime	100	877	880	471	750
01-5-22-0105	Longevity	1,300	5,720	8,450	8,450	10,560
01-5-22-0106	Merit Pay	0	0	0	0	13,570
01-5-22-0300	Insurance	26,226	33,668	36,960	42,692	62,760
01-5-22-0301	Social Security	12,529	15,220	16,230	15,028	19,510
01-5-22-0302	TMRS	16,610	20,566	21,830	20,145	27,650
01-5-22-0303	Worker's Comp	533	566	980	679	1,140
01-5-22-0401	Dues Subscriptions & Education	3,751	2,258	3,465	1,932	3,500
01-5-22-0403	Travel & Motel	987	1,697	1,900	535	2,500
01-5-22-1101	Office Supplies	2,397	3,936	5,500	4,047	4,000
01-5-22-1102	Clothing Supplies	383	417	500	429	500
01-5-22-1103	Fuel Supplies	6,632	5,342	6,200	4,194	7,550
01-5-22-1105	Equipment	0	2,213	5,000	5,289	2,500
01-5-22-1108	Educational Supplies	0	1,853	900	563	1,000
01-5-22-1119	Safety Equipment	0	0	100	0	500
01-5-22-2201	Maintenance of Building	11,081	1,725	530	338	500
01-5-22-2206	Maintenance of Vehicles	488	1,175	1,035	981	1,500
01-5-22-3302	Property & Equipment Insurance	1,262	1,855	1,370	1,363	2,200
01-5-22-3303	Special Services	631	12,415	3,000	14,054	10,000
01-5-22-3307	Communications	2,771	2,354	2,335	2,005	3,200
01-5-22-3308	Electricity	2,004	2,066	2,100	1,769	2,100
01-5-22-3349	Custodial Services	2,025	2,100	2,100	1,750	3,000
01-5-22-3410	Computer Support-Tyler Tech	2,223	2,335	2,400	2,795	2,640
01-5-22-5520	Vehicle	5,309	5,275	5,300	4,403	5,300
01-5-22-7956	Property Insurance Claims	0	13,417	0	4,361	0
<b>TOTAL CODE ENFORCEMENT</b>		<b>267,771</b>	<b>341,642</b>	<b>332,475</b>	<b>331,893</b>	<b>418,560</b>



# Streets Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-21-0101	Salaries	189,217	186,216	230,070	204,929	193,370
01-5-21-0102	Overtime	2,273	954	2,500	449	1,500
01-5-21-0105	Longevity	650	780	630	338	1,820
01-5-21-0106	Merit Pay	0	0	0	0	11,480
01-5-21-0300	Insurance	28,307	28,720	47,040	42,068	49,920
01-5-21-0301	Social Security	14,743	14,182	18,160	15,382	15,930
01-5-21-0302	TMRS	18,109	17,841	24,430	18,092	22,570
01-5-21-0303	Worker's Comp	9,311	6,367	11,020	7,096	9,580
01-5-21-0401	Dues Subscriptions & Education	0	0	0	0	200
01-5-21-0403	Travel & Motel	32	0	240	0	0
01-5-21-1101	Office Supplies	433	655	800	463	800
01-5-21-1102	Clothing Supplies	5,014	3,924	4,970	3,653	7,140
01-5-21-1103	Fuel Supplies	66,775	49,477	63,200	46,130	57,900
01-5-21-1104	Tools & Supplies	3,902	11,375	6,000	5,850	3,000
01-5-21-1105	Equipment	670	4,623	2,500	2,527	1,500
01-5-21-1107	Chemical Supplies-Weed Control	388	6,717	5,000	204	2,500
01-5-21-1111	Traffic Control Supplies	9,728	13,720	7,500	4,842	5,000
01-5-21-1119	Safety Equipment	3,478	2,564	4,800	2,184	3,500
01-5-21-2201	Maintenance of Buildings	0	0	0	36,097	5,000
01-5-21-2206	Maintenance of Vehicles	5,819	11,876	12,300	4,226	7,500
01-5-21-2209	Maintenance of Street Sign	14,429	42,550	29,000	16,728	25,000
01-5-21-2250	Maintenance of Other Equipment	47,615	26,311	28,000	76,863	25,000
01-5-21-3302	Property & Equipment Insurance	18,533	19,891	21,070	21,062	23,200
01-5-21-3303	Street Repairs	0	0	0	129,008	0
01-5-21-3307	Communications	4,857	1,561	1,200	948	1,100
01-5-21-3308	Electric Services	177,846	168,428	177,800	157,253	200,000
01-5-21-5510	Machinery/Equipment	0	334,000	348,700	651,624	13,300
01-5-21-5520	Vehicle	7,779	7,811	10,950	18,007	33,650
01-5-21-7956	Property Insurance Claims	7,392	3,015	0	2,794	0
<b>TOTAL STREETS</b>		<b>637,299</b>	<b>963,558</b>	<b>1,057,880</b>	<b>1,468,817</b>	<b>721,460</b>



# Parks Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-23-0101	Salaries	161,377	193,405	214,940	156,519	190,050
01-5-23-0102	Overtime	494	720	1,150	2,112	1,150
01-5-23-0105	Longevity	1,950	3,380	6,090	6,084	1,460
01-5-23-0106	Merit Pay	0	0	0	0	11,560
01-5-23-0300	Insurance	32,000	37,038	41,280	27,364	52,440
01-5-23-0301	Social Security	12,158	14,401	16,940	12,404	15,630
01-5-23-0302	TMRS	16,189	18,410	22,780	13,175	22,140
01-5-23-0303	Worker's Comp	3,826	2,757	4,040	3,363	4,560
01-5-23-0401	Dues, Subscriptions, Education	0	0	0	0	200
01-5-23-0403	Travel and Motel	0	0	30	0	0
01-5-23-1101	Office Supplies	290	145	500	226	250
01-5-23-1102	Clothing Supplies	2,142	1,588	1,850	1,164	3,360
01-5-23-1103	Fuel Supplies	10,904	9,636	9,500	7,013	9,280
01-5-23-1104	Tools & Supplies	4,073	5,267	5,400	4,980	3,500
01-5-23-1105	Equipment	55	526	2,150	1,900	2,000
01-5-23-1112	Botanical Supplies	587	3,013	5,000	212	2,000
01-5-23-1119	Safety Equipment	888	521	1,000	999	1,000
01-5-23-2201	Maintenance of Buildings	330	77,961	500	1,996	2,000
01-5-23-2206	Maintenance of Vehicles	2,183	4,681	3,100	3,745	3,000
01-5-23-2210	Maintenance of Walks & Fence	1,763	59,747	1,100	1,079	1,500
01-5-23-2211	Maintenance of Mach/Tool/Equip	1,101	1,049	2,800	3,084	2,000
01-5-23-2212	Maintenance of Sprinkler System	3,588	17,556	3,500	1,012	3,000
01-5-23-3300	Contractual Services	0	0	0	25,180	0
01-5-23-3302	Property & Equipment Insurance	5,564	5,517	6,100	5,583	6,710
01-5-23-3307	Communications/Radios	2,392	705	800	598	600
01-5-23-3308	Electric Service	12,073	12,033	14,200	11,093	14,200
01-5-23-3301	Machinery/Equipment	0	0	0	0	10,000
01-5-23-5520	Vehicle	5,309	31,361	33,200	33,677	45,700
<b>TOTAL PARKS</b>		<b>281,236</b>	<b>501,415</b>	<b>397,950</b>	<b>324,563</b>	<b>409,290</b>



# Cemetery Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-24-0101	Salaries	79,197	87,235	88,670	82,537	88,670
01-5-24-0102	Overtime	516	300	730	726	700
01-5-24-0105	Longevity	2,470	5,460	7,180	7,774	9,100
01-5-24-0106	Merit Pay	0	0	0	0	5,390
01-5-24-0300	Insurance	12,973	14,481	14,520	15,558	17,880
01-5-24-0301	Social Security	6,128	6,887	7,380	6,811	7,950
01-5-24-0302	TMRS	8,084	9,169	9,920	8,924	11,260
01-5-24-0303	Worker's Comp	1,415	2,299	3,380	2,707	4,090
01-5-24-1101	Office Supplies	421	75	500	11	100
01-5-24-1102	Clothing Supplies	821	804	810	822	1,210
01-5-24-1103	Fuel Supplies	7,775	6,468	6,700	3,811	6,530
01-5-24-1104	Tools & Supplies	368	1,340	750	477	750
01-5-24-1105	Equipment	55	0	1,000	400	250
01-5-24-1112	Botanical Supplies	0	197	1,500	0	0
01-5-24-1119	Safety Equipment	358	188	800	479	300
01-5-24-2201	Maintenance of Buildings	0	0	780	771	200
01-5-24-2206	Maintenance of Vehicles	0	0	0	429	0
01-5-24-2210	Maintenance of Walks & Fence	321	403	2,000	31	500
01-5-24-2211	Maintenance of Mach/Tool/Equip	1,127	173	2,000	0	250
01-5-24-2212	Maintenance of Sprinkler System	1,575	0	1,500	0	1,500
01-5-24-3302	Property & Equipment Insurance	241	294	500	294	550
01-5-24-3307	Communications	0	0	600	0	0
01-5-24-3308	Electric Services	252	249	300	128	200
01-5-24-3410	Computer Support- Tyler Tech	941	988	1,100	1,057	1,210
01-5-24-5520	Vehicle	7,779	0	0	0	0
<b>TOTAL CEMETERY DEPARTMENT</b>		<b>132,816</b>	<b>137,010</b>	<b>152,620</b>	<b>133,748</b>	<b>158,590</b>



		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-27-0101	Salaries	379,681	472,604	564,460	479,053	565,720
01-5-27-0102	Overtime	3,227	234	500	453	500
01-5-27-0105	Longevity	6,240	10,400	19,270	19,266	25,850
01-5-27-0106	Merit Pay	0	0	0	0	33,480
01-5-27-0300	Insurance	55,225	86,484	96,120	93,709	123,600
01-5-27-0301	Social Security	28,532	35,302	44,700	36,713	47,860
01-5-27-0302	TMRS	34,950	46,762	60,120	46,303	67,810
01-5-27-0303	Workers' Comp	4,317	4,008	7,820	6,847	11,940
01-5-27-0401	Dues Subscriptions & Education	2,041	1,344	530	884	1,500
01-5-27-0403	Travel and Motel	2,294	30	1,670	1,661	2,000
01-5-27-1101	Office Supplies	1,328	1,878	2,800	2,312	2,500
01-5-27-1102	Clothing Supplies	1,518	1,709	3,080	2,564	4,950
01-5-27-1103	Fuel Supplies	6,296	11,033	8,900	8,663	9,810
01-5-27-1104	Tools & Supplies	251	978	10,700	13,542	10,700
01-5-27-1105	Equipment	381	94	6,400	8,104	11,550
01-5-27-1119	Safety Equipment	904	894	2,600	1,645	2,200
01-5-27-2201	Maintenance of Building	19,089	2,014	2,400	12,753	2,000
01-5-27-2206	Maintenance of Vehicles	817	3,932	4,000	4,337	4,000
01-5-27-2219	Maintenance of Fences	89	93	400	449	1,000
01-5-27-2250	Maintenance of Other Equipment	899	2,520	1,250	1,192	1,000
01-5-27-3302	Property & Equipment Insurance	3,275	1,470	3,410	2,677	3,750
01-5-27-3306	Rental-Lease (Xerox)	3,768	3,975	3,490	3,224	3,400
01-5-27-3307	Communications	3,084	2,605	3,700	3,061	5,900
01-5-27-3308	Electric Service	1,368	1,470	3,700	2,723	3,300
01-5-27-3315	Security	0	0	0	0	500
01-5-27-5520	Vehicle	0	0	9,800	11,457	17,380
01-5-27-7956	Property Insurance Claims	0	7,000	0	3,633	0
<b>TOTAL PUBLIC WORKS</b>		<b>559,576</b>	<b>698,832</b>	<b>861,820</b>	<b>767,226</b>	<b>964,200</b>



# Housing Admin

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
01-5-29-0101	Salaries	59,689	65,371	65,430	59,875	65,430
01-5-29-0105	Longevity	2,470	5,200	6,780	7,098	8,010
01-5-29-0106	Merit Pay	0	0	0	0	3,980
01-5-29-0300	Insurance	13,292	15,597	15,600	18,144	21,840
01-5-29-0301	Social Security	4,113	4,705	5,510	4,557	5,930
01-5-29-0302	TMRS	6,115	6,954	7,410	6,568	8,400
01-5-29-0303	Workers' Comp	82	108	180	121	180
01-5-29-0401	Dues Subscriptions & Education	2,516	3,087	4,500	11,534	9,270
01-5-29-0403	Travel and Motel	0	75	1,500	1,243	6,500
01-5-29-1101	Office Supplies/Equipment	899	634	1,300	1,079	1,300
01-5-29-3302	Property & Equipment Insurance	214	261	400	262	440
01-5-29-3307	Communications	0	0	0	0	800
01-5-29-3313	Programming (HAPPY Software)	6,179	5,326	6,400	6,395	6,900
<b>TOTAL HOUSING ADMIN</b>		<b>95,568</b>	<b>107,319</b>	<b>115,010</b>	<b>116,877</b>	<b>138,980</b>



	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
02-4-00-4440 Sales Tax	516,479	623,722	640,000	525,434	640,000
<b>TOTAL HB 445 ROAD REPAIR</b>	<b>516,479</b>	<b>623,722</b>	<b>640,000</b>	<b>525,434</b>	<b>640,000</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
02-5-00-0101 Salaries	170,173	193,621	202,360	175,516	195,320
02-5-00-0102 Overtime	3,523	1,125	1,000	1,162	1,000
02-5-00-0105 Longevity	3,120	5,720	9,130	9,126	9,830
02-5-00-0106 Merit Pay	0	0	0	0	11,880
02-5-00-0300 Insurance	32,907	36,463	42,480	37,652	54,360
02-5-00-0301 Social Security	12,895	14,917	16,210	14,011	16,680
02-5-00-0302 TMRS	17,442	20,068	21,800	18,412	23,640
02-5-00-0303 Worker's Comp	6,166	5,558	8,760	6,795	9,910
02-5-00-1463 Contingency	0	0	0	112,150	0
02-5-00-3315 Repairs & Materials	346,423	295,416	309,880	719,342	317,380
02-5-00-5510 Machinery/Equipment	8,799	26,744	28,380	0	0
<b>TOTAL HB 445 ROAD REPAIR</b>	<b>601,448</b>	<b>599,633</b>	<b>640,000</b>	<b>1,094,166</b>	<b>640,000</b>



# Court Technology

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
03-4-00-6100 Municipal Court Technology	145	101	700	63	700
<b>TOTAL COURT TECHNOLOGY</b>	<b>145</b>	<b>101</b>	<b>700</b>	<b>63</b>	<b>700</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
03-5-00-6505 Computers/ Software	0	157	700	1,059	700
<b>TOTAL COURT TECHNOLOGY</b>	<b>0</b>	<b>157</b>	<b>700</b>	<b>1,059</b>	<b>700</b>



# Recreation Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
04-4-50-4210	Miscellaneous Income	350	470	1,000	355	1,000
04-4-50-5150	FSISD Recreation Contribution	35,500	35,500	35,500	35,500	50,000
04-4-50-5151	County Recreation Contribution	120,000	120,000	120,000	120,000	120,000
04-4-50-5201	City Recreation Concession	1,050	2,300	3,000	4,000	5,130
04-4-50-5202	City Contribution	120,000	120,000	120,000	120,000	120,000
04-4-50-5204	CVB (Team Tournaments)	12,100	1,500	5,000	10,000	5,000
04-4-50-5210	Baseball	15,470	13,775	17,000	18,040	18,000
04-4-50-5212	Volleyball	4,250	4,765	7,500	4,600	7,000
04-4-50-5213	Softball	5,715	4,775	7,000	4,425	7,000
04-4-50-5220	General Registration	1,821	2,207	3,000	2,801	3,000
04-4-50-5221	Summer Registration	0	1,760	3,000	2,825	3,000
04-4-50-5225	Tournament	2,100	3,250	4,000	2,050	4,000
04-4-50-5241	Facility Rental	20	625	1,000	500	3,000
04-4-50-5250	Soccer	4,175	5,015	5,500	5,525	5,000
04-4-50-5251	Football	10,584	7,688	15,000	10,678	15,000
04-4-50-5252	Youth Basketball	16,752	19,245	20,000	21,212	21,500
<b>TOTAL RECREATION</b>		<b>349,887</b>	<b>342,875</b>	<b>367,500</b>	<b>362,511</b>	<b>387,630</b>

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
04-5-50-0101	Salaries	137,833	151,253	153,760	144,808	156,840
04-5-50-0102	Overtime	2,701	1,573	2,500	2,219	2,500
04-5-50-0104	Stipend	2,400	2,400	2,400	1,200	2,400
04-5-50-0105	Longevity	910	2,600	4,060	4,394	5,830
04-5-50-0106	Merit Pay	0	0	0	0	8,630
04-5-50-0300	Insurance	22,171	25,024	25,080	27,389	31,800
04-5-50-0301	Social Security	10,843	11,790	12,450	11,554	13,480
04-5-50-0302	TMRS	12,888	14,287	16,490	13,768	19,110
04-5-50-0303	Worker's Comp.	1,151	1,606	1,400	1,878	1,490
04-5-50-0401	Dues Subscriptions & Education	290	0	300	79	200
04-5-50-0403	Travel & Motel	1,463	0	1,500	0	1,200
04-5-50-0404	Tournament Travel & Motel	8,050	0	12,000	4,679	9,230
04-5-50-0411	Tournament Registration Fee	1,590	1,100	800	1,518	1,000
04-5-50-1101	Office Supplies	997	549	800	600	800
04-5-50-1103	Fuel Supplies	2,709	2,482	2,200	1,692	2,410
04-5-50-2204	Maintenance of Office Equi	2,931	2,523	3,500	2,236	2,055
04-5-50-2206	Maintenance of Vehicles	579	2,128	1,000	685	960
04-5-50-3220	Recreation Sup Insurance	1,124	1,124	1,150	1,124	1,130
04-5-50-3302	Property & Equipment Insur	1,555	2,197	2,390	2,378	2,200
04-5-50-3307	Communications	5,104	4,368	4,500	2,722	4,700
04-5-50-3409	Office Equipment	456	323	500	535	500
04-5-50-3501	Summer Recreation-Personnel	0	3,105	2,000	4,205	3,000
04-5-50-3502	Summer Recreation- Supplies	0	248	300	285	300
04-5-50-3602	Physical Cond.-Supplies	578	611	1,000	800	1,000
04-5-50-3616	Computer Support-Tyler Tech	5,788	6,123	6,585	6,582	2,180
04-5-50-3701	Youth Basketball-Personnel	16,020	13,560	14,725	14,725	14,800
04-5-50-3702	Youth Basketball-Supplies	3,987	2,519	1,905	1,892	1,500
04-5-50-3703	Basketball Uniforms	9,662	10,480	6,940	6,930	6,950
04-5-50-3704	Basketball Awards	930	1,116	2,025	1,330	1,350



# Recreation Department

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
04-5-50-3820	Girls Softball-Personnel	2,860	2,810	2,000	3,430	2,300
04-5-50-3821	Girls Softball-Supplies	4,553	4,081	3,090	3,262	2,000
04-5-50-3822	Softball Uniforms	3,119	2,874	2,000	4,233	4,000
04-5-50-3823	Softball Awards	730	0	860	830	900
04-5-50-3840	Flag Football-Personnel	6,224	7,475	5,485	5,485	5,500
04-5-50-3841	Flag Football - Supplies	6,818	1,805	4,610	4,602	4,600
04-5-50-3842	Football Uniforms	7,574	6,656	3,000	0	3,400
04-5-50-3843	Football Awards	1,700	1,630	1,200	1,196	1,200
04-5-50-3850	Summer Baseball- Personnel	5,730	5,330	4,500	6,980	5,000
04-5-50-3851	Summer Baseball-Supplies	14,950	7,021	4,190	4,259	3,000
04-5-50-3852	Baseball Uniforms	12,009	14,815	12,000	13,433	13,000
04-5-50-3853	Baseball Awards	1,271	1,005	1,000	1,890	1,200
04-5-50-3854	Charter Fees	2,445	2,151	2,315	2,314	2,400
04-5-50-3865	Soccer Supplies	780	795	500	500	500
04-5-50-3866	Soccer Personnel	2,285	1,340	1,790	1,790	1,500
04-5-50-3867	Soccer Uniforms	4,245	5,417	1,310	0	2,000
04-5-50-3868	Soccer Awards	0	605	410	407	500
04-5-50-3869	Volleyball Uniforms	3,186	2,544	0	0	3,000
04-5-50-3870	Girls Volleyball	15,468	600	660	660	700
04-5-50-3871	Volleyball - Personnel	2,585	4,365	4,860	4,850	4,500
04-5-50-3874	Tournament Supplies	7,129	5,100	3,005	3,001	3,000
04-5-50-3876	Racquetball Court	0	0	500	0	500
04-5-50-3877	Tournament Officials	15,383	14,835	14,380	16,000	14,385
04-5-50-3878	Volleyball Awards	0	414	340	338	400
04-5-50-3881	Field Supplies	2,287	5,421	2,000	11,169	2,000
04-5-50-3885	Miscellaneous	3,923	1,704	1,500	1,818	1,500
04-5-50-4622	Contract labor	300	400	1,135	2,114	500
04-5-50-5510	Machinery/Equipment	0	0	0	21,911	0
04-5-50-5520	Vehicle	1,528	4,617	4,600	3,828	4,600
<b>TOTAL RECREATION</b>		<b>383,790</b>	<b>370,897</b>	<b>367,500</b>	<b>382,504</b>	<b>387,630</b>



# Convention and Visitor's Bureau

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
22-4-60-1600	Occupancy Tax Income	1,324,511	1,346,608	1,300,000	1,066,783	1,200,000
22-4-60-1603	CVB Special Events Vendor	3,190	2,500	1,500	1,575	3,500
22-4-60-4220	Interest Earned	4,914	36,701	15,000	38,598	25,000
22-4-60-4250	Misc Income	1,572	609	600	16	500
<b>TOTAL CVB</b>		<b>1,334,187</b>	<b>1,386,418</b>	<b>1,317,100</b>	<b>1,106,972</b>	<b>1,229,000</b>

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
22-5-60-0101	Salaries	236,351	232,029	182,220	170,612	182,220
22-5-60-0102	Overtime	3,772	445	2,500	1,529	2,500
22-5-60-0104	Special Events-Labor	10,123	4,656	10,000	5,108	10,000
22-5-60-0105	Longevity	6,760	5,720	8,790	8,788	10,920
22-5-60-0106	Merit Pay	0	0	0	0	11,080
22-5-60-0300	Insurance	36,248	40,705	37,320	46,354	56,400
22-5-60-0301	Social Security	18,959	17,771	15,520	13,676	16,580
22-5-60-0302	TMRS	25,094	23,871	20,880	18,464	23,500
22-5-60-0303	Worker's Comp	2,606	2,159	2,120	1,516	2,290
22-5-60-0401	Dues Subscriptions & Education	1,531	11,140	5,000	5,860	6,000
22-5-60-0403	Travel & Motel	0	6,533	3,000	2,346	5,000
22-5-60-1101	Office Supplies	7,786	5,024	7,185	2,634	5,000
22-5-60-1102	Clothing Supplies	2,090	750	1,500	841	1,210
22-5-60-1103	Fuel Supplies	3,701	2,972	3,400	2,135	3,260
22-5-60-1104	Tools & Supplies	1,954	3,151	3,000	653	3,000
22-5-60-1119	Safety Equipment	355	0	1,000	141	1,000
22-5-60-1300	CVB Property Maintenance	493,077	258,713	60,000	50,124	60,000
22-5-60-1301	CVB Property Utilities	53,870	55,111	80,000	38,178	47,500
22-5-60-1302	CVB Property Insurance	12,079	12,551	30,000	14,073	33,000
22-5-60-1327	Chamber of Commerce	51,000	50,600	54,600	46,383	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	621	138	1,000	634	1,000
22-5-60-2206	Maintenance of Vehicle	4,364	560	2,000	344	2,000
22-5-60-2250	Maintenance of Other Equipment	2,885	2,069	1,500	865	1,500
22-5-60-3301	Rental - Leases (Xerox)	4,211	4,201	4,245	3,930	4,100
22-5-60-3307	Communications	5,713	4,597	4,900	2,109	4,400
22-5-60-3313	Professional Services	0	8,120	9,000	3,050	9,000
22-5-60-3320	Audit & Accounting Service	25,000	25,000	25,000	20,833	25,000
22-5-60-4601	Advertising - Printed	84,679	58,006	45,000	41,291	45,000
22-5-60-4603	Advertising - Outdoor	27,824	30,999	27,000	23,068	27,000
22-5-60-4610	Water Carnival Contract	15,000	15,000	10,000	10,000	10,000
22-5-60-4611	BBORR Contract	75,000	80,000	80,000	80,000	80,000
22-5-60-4615	Non-Contracted Events	73,857	98,090	347,120	141,219	183,940
22-5-60-4617	Fall Fest	18,763	16,427	20,000	79,530	85,000
22-5-60-4625	Meetings & Conventions	7,599	2,231	5,000	808	5,000
22-5-60-4630	Community Theater	6,300	6,000	6,300	6,600	10,000
22-5-60-7210	SportsFields &Concess 2008	41,000	41,000	41,000	41,000	41,000
<b>TOTAL CVB</b>		<b>1,520,172</b>	<b>1,286,338</b>	<b>1,317,100</b>	<b>1,031,362</b>	<b>1,229,000</b>



# Housing Department

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
06-4-00-4221 Interest Earned	108	507	600	295	350
06-4-00-5000 HAP Revenue	477,504	541,340	517,650	559,719	528,070
06-4-00-5700 Admin Revenue	59,764	78,685	63,930	70,001	61,620
06-4-00-5800 Fraud Recovery-Restricted	2,243	2,933	3,600	35	2,000
06-4-00-5801 Fraud Recovery-Unrestricted	2,243	2,933	3,600	35	2,000
<b>TOTAL HOUSING AUTHORITY</b>	<b>541,861</b>	<b>626,398</b>	<b>589,380</b>	<b>630,084</b>	<b>594,040</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
06-5-00-3308 Stockton Village Apt. Assistance	12,536	13,896	14,500	11,863	13,800
06-5-00-3320 Audit & Accounting Service	59,764	86,240	68,130	73,161	63,970
06-5-00-3522 Rent Payments 003,004,006,	469,367	528,893	506,750	544,063	516,270
<b>TOTAL HOUSING AUTHORITY</b>	<b>541,667</b>	<b>629,029</b>	<b>589,380</b>	<b>629,087</b>	<b>594,040</b>



# Economic Development Corporation 4A

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
20-4-40-2010	Sales Tax	516,479	623,722	640,000	525,434	640,000
20-4-40-4202	Rental & Lease	53,233	67,090	45,000	39,978	30,000
20-4-40-4221	Interest Earned	22,744	151,178	50,000	152,993	60,000
20-4-40-4250	Miscellaneous Income	1,600	0	0	1,000	0
20-4-40-5220	Contracted Funds	100,000	200,000	200,000	0	220,000
20-4-40-5510	4B Contract	75,000	75,000	75,000	68,750	50,000
<b>TOTAL EDC 4A</b>		<b>769,055</b>	<b>1,116,989</b>	<b>1,010,000</b>	<b>788,155</b>	<b>1,000,000</b>

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
20-5-40-0101	Salaries	108,906	154,727	151,700	142,693	151,700
20-5-40-0105	Longevity	390	4,680	6,790	6,760	8,010
20-5-40-0106	Merit Pay	0	0	0	0	9,220
20-5-40-0300	Insurance	7,909	14,834	14,880	15,793	17,880
20-5-40-0301	Social Security	7,917	12,068	12,090	11,322	12,930
20-5-40-0302	TMRS	-2,964	30,970	16,260	14,190	18,320
20-5-40-0303	Worker's Comp	124	856	985	980	1,490
20-5-40-0403	Meeting & Travel & Motel	11,104	7,530	12,000	5,992	12,000
20-5-40-0410	Dues & Membership	525	9,175	9,000	1,075	9,000
20-5-40-1101	Office Supplies/Equipment	4,066	226	9,000	413	1,000
20-5-40-1102	Uniforms	63	383	1,000	370	560
20-5-40-1103	Fuel Supplies	1,289	2,033	1,500	1,209	1,610
20-5-40-1104	Tools & Supplies	0	112	500	55	500
20-5-40-2206	Maintenance of Vehicle	8	472	500	3	500
20-5-40-3302	Property & Equipment Insurance	1,526	1,625	3,400	2,074	3,740
20-5-40-3307	Communication	579	582	600	483	600
20-5-40-3308	Electric Service	0	158	400	388	600
20-5-40-3318	Loans & Business Exploration	297,407	70,743	433,745	14,849	375,440
20-5-40-3319	Commercial Infrastructure	14,910	224,741	150,000	379,939	250,000
20-5-40-3320	Audit & Accounting Service	20,000	20,000	20,000	16,667	20,000
20-5-40-3321	Professional Services	5,400	5,400	10,000	0	5,000
20-5-40-3322	Legal & Special Services	3,077	1,107	5,000	1,174	5,000
20-5-40-3323	Support	53,400	53,400	53,400	48,950	53,400
20-5-40-3326	Workforce Training (WRTTC)	38,919	38,919	39,000	0	0
20-5-40-3424	Promotions	1,163	3,946	40,000	20,516	20,000
20-5-40-3500	Contract Labor-Maintenance	1,977	8,552	11,750	16,327	15,000
20-5-40-3501	IT Support	4,800	5,419	6,500	5,419	6,500
<b>TOTAL EDC 4A</b>		<b>582,495</b>	<b>672,657</b>	<b>1,010,000</b>	<b>707,642</b>	<b>1,000,000</b>



# Economic Development Corporation 4B

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
21-4-41-2010 Sales Tax	516,479	623,722	640,000	525,434	640,000
21-4-41-4221 Interest Earned	14,272	89,690	20,000	73,917	10,000
<b>TOTAL EDC 4B</b>	<b>530,751</b>	<b>713,412</b>	<b>660,000</b>	<b>599,352</b>	<b>650,000</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
21-5-41-3302 Property & Equipment Insurance	428	522	525	523	600
21-5-41-3319 Business Rehab/Job Retainage	30,000	84,000	112,575	204,500	280,900
21-5-41-3320 Audit & Accounting Service	20,000	20,000	20,000	16,667	20,000
21-5-41-3321 Professional Services	0	0	2,500	0	2,500
21-5-41-3322 Legal & Special Services	1,854	4,776	5,000	2,040	5,000
21-5-41-3324 Workforce Training (WRITC)	0	0	0	0	0
21-5-41-3470 Debt Retirement Sports Com	41,000	41,000	41,000	41,000	41,000
21-5-41-3471 4A-4B Contract	75,000	75,000	75,000	68,750	50,000
21-5-41-3472 Community Development	2,500	209,441	403,400	562,689	250,000
<b>TOTAL EDC 4B</b>	<b>170,782</b>	<b>434,738</b>	<b>660,000</b>	<b>896,169</b>	<b>650,000</b>



# Enterprise Fund Summary

	2021 - 2022 ACTUAL	2022 - 2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024 - 2025 ADOPTED BUDGET
<b>REVENUES</b>					
Water	4,894,074	4,954,284	5,089,270	4,246,244	5,364,270
Sewer	1,623,820	1,713,377	1,611,780	1,671,178	1,623,780
Gas	1,713,400	1,557,557	1,579,820	1,158,040	1,583,820
Collection & Disposal	2,743,120	3,217,150	3,067,600	2,638,287	3,084,600
Utility Administration	2,607	0	500	675	500
<b>TOTAL REVENUES</b>	<b>10,977,021</b>	<b>11,442,368</b>	<b>11,348,970</b>	<b>9,714,424</b>	<b>11,656,970</b>
<b>EXPENSES</b>					
Water	1,336,640	1,205,252	810,390	1,194,169	815,730
Sewer	527,763	629,017	840,650	546,827	638,220
RO Plant	812,170	937,293	951,980	1,527,970	1,720,650
Gas	1,895,789	1,211,118	1,358,490	957,486	1,293,960
Solid Waste Collection	731,129	681,858	832,620	721,422	916,710
Solid Waste Disposal	766,241	789,002	772,470	1,148,364	827,790
Utility Administration	488,738	561,702	566,940	532,282	609,240
<b>TOTAL EXPENSES</b>	<b>6,558,470</b>	<b>6,015,242</b>	<b>6,133,540</b>	<b>6,628,520</b>	<b>6,822,300</b>
<b>INTERFUND TRANSFERS</b>					
Water & RO Plant (to General)	1,602,150	2,159,320	2,385,670	1,491,044	1,876,080
Water & RO Plant (to Debt Service)	260,000	0	0	0	0
Infrastructure Fund	851,579	-6,344,447	800,000	528,432	800,000
Sewer (to General)	882,100	795,900	629,390	393,375	833,250
Gas (to General)	79,890	33,250	126,840	79,275	188,320
Collection & Disposal (to General)	966,810	1,019,180	1,273,530	795,956	1,137,020
<b>TOTAL INTERFUND TRANSFERS</b>	<b>4,642,529</b>	<b>-2,336,797</b>	<b>5,215,430</b>	<b>3,288,082</b>	<b>4,834,670</b>



# Enterprise Revenues

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT BUDGET	AS OF 08/21/2024	ADOPTED BUDGET
10-4-01-3001	Water Sales	3,946,210	4,073,461	4,081,570	3,476,966	4,356,570
10-4-01-3002	Water Taps & Lines	59,156	48,974	75,000	90,938	75,000
10-4-01-3004	Special Assessment	743,924	731,782	800,000	571,922	800,000
10-4-01-3100	Disconnect Fee	46,250	45,343	46,000	42,525	46,000
10-4-01-3101	Returned Check Fees	1,284	735	1,000	910	1,000
10-4-01-3200	Water Deposit Transfer Fee	480	370	500	460	500
10-4-01-3402	BR/Riley Farms Grazing, Hay	24,600	1,400	26,400	15,561	26,400
10-4-01-3406	Miscellaneous Income-Water	12,260	2,548	12,000	324	12,000
10-4-01-3408	Hay Sales	1,096	1,464	2,000	0	2,000
10-4-01-3409	Land Lease	21,600	10,800	10,800	10,000	10,800
10-4-01-4206	Penalty on Billing	37,214	37,407	34,000	36,640	34,000
<b>WATER</b>		<b>4,894,074</b>	<b>4,954,284</b>	<b>5,089,270</b>	<b>4,246,244</b>	<b>5,364,270</b>
10-4-02-3101	Sewer Charges	1,568,786	1,646,583	1,544,780	1,597,345	1,544,780
10-4-02-3102	Sewer Taps & Lines	20,144	32,239	35,000	14,400	35,000
10-4-02-3103	Capital Recovery Fee	19,000	15,000	14,000	39,000	25,000
10-4-02-4201	Interest Income	629	4,381	3,000	5,209	4,000
10-4-02-4206	Penalty on Billing	15,261	15,174	15,000	15,225	15,000
<b>SEWER</b>		<b>1,623,820</b>	<b>1,713,377</b>	<b>1,611,780</b>	<b>1,671,178</b>	<b>1,623,780</b>
10-4-04-3001	Gas Sales	1,687,805	1,537,066	1,554,320	1,132,996	1,554,320
10-4-04-3002	Gas Taps & Lines	5,409	3,000	6,000	9,459	10,000
10-4-04-3200	Gas Deposit Transfer Fee	230	130	500	140	500
10-4-04-4206	Penalty on Billing	19,027	16,941	18,000	14,824	18,000
10-4-04-4250	Misc Income-Gas	930	420	1,000	620	1,000
<b>GAS</b>		<b>1,713,400</b>	<b>1,557,557</b>	<b>1,579,820</b>	<b>1,158,040</b>	<b>1,583,820</b>
10-4-05-4206	Penalty on Billing	23,772	25,384	23,000	25,944	25,000
10-4-05-8001	Sanitation Charges	1,995,768	2,134,139	2,064,400	1,832,657	2,064,400
10-4-05-8002	County Sanitation Charges	216,031	228,322	230,000	205,957	230,000
<b>SANITATION</b>		<b>2,235,570</b>	<b>2,387,846</b>	<b>2,317,400</b>	<b>2,064,558</b>	<b>2,319,400</b>
10-4-06-4206	Late Fees - Landfill	5,336	4,731	4,000	5,381	4,000
10-4-06-5700	Recycling	15,671	10,495	15,000	6,966	5,000
10-4-06-8500	Landfill Use Fee	412,539	740,365	650,000	478,754	660,000
10-4-06-8501	Landfill App Processing Fee	1,300	900	1,200	500	1,200
10-4-06-8502	Container Set Up Fee	1,250	1,100	1,000	700	1,000
10-4-06-8503	Roll-Off Container Haul Fee	14,025	19,200	17,000	14,600	17,000
10-4-06-8504	Roll-Off Container Rent	10,980	16,550	17,000	9,510	17,000
10-4-06-8510	Septic Disposal - Landfill	46,449	35,963	45,000	57,318	60,000
<b>LANDFILL</b>		<b>507,550</b>	<b>829,304</b>	<b>750,200</b>	<b>573,728</b>	<b>765,200</b>
10-4-07-4250	Miscellaneous Income-Utilities	0	0	500	0	500
10-4-07-7956	Insurance Recovery	2,607	0	0	675	0
<b>UTILITY ADMIN</b>		<b>2,607</b>	<b>0</b>	<b>500</b>	<b>675</b>	<b>500</b>
<b>TOTAL ENTERPRISE REVENUES</b>		<b>10,977,021</b>	<b>11,442,368</b>	<b>11,348,970</b>	<b>9,714,424</b>	<b>11,656,970</b>



# Water Department

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
10-5-01-0101	Salaries	221,140	237,141	257,220	220,102	257,180
10-5-01-0102	Overtime	9,055	8,991	8,480	10,548	7,500
10-5-01-0105	Longevity	3,380	5,720	6,760	6,760	8,010
10-5-01-0106	Merit Pay	0	0	0	0	15,360
10-5-01-0300	Insurance	39,756	36,480	55,680	45,326	53,640
10-5-01-0301	Social Security	16,828	18,218	20,850	17,511	22,040
10-5-01-0302	TMRS	28,037	23,226	28,040	22,931	31,230
10-5-01-0303	Worker's Comp	4,550	4,322	5,020	5,015	7,760
10-5-01-0401	Dues Subscriptions & Education	2,748	3,358	5,350	6,263	500
10-5-01-0403	Travel & Motel	0	0	0	0	0
10-5-01-1101	Office Supplies	1,261	1,370	2,000	1,961	2,000
10-5-01-1102	Clothing Supplies	2,790	2,181	2,910	2,281	4,550
10-5-01-1103	Fuel Supplies	17,964	20,476	19,800	15,824	20,130
10-5-01-1104	Tools & Supplies	8,148	10,002	10,500	10,315	10,000
10-5-01-1105	Equipment	855	7,240	10,170	14,174	8,000
10-5-01-1106	Chemical Supplies	1,970	570	1,200	949	1,000
10-5-01-1119	Safety Equipment	2,656	1,544	5,000	5,464	4,500
10-5-01-2201	Maintenance of Buildings	261	173	3,900	2,883	3,000
10-5-01-2206	Maintenance of Vehicles	9,886	11,936	22,000	11,808	10,000
10-5-01-2230	Maintenance of Water Lines	32,118	-2,524	75,000	78,815	70,000
10-5-01-2250	Maintenance of Other Equipment	10,934	16,698	20,000	7,817	10,000
10-5-01-3101	Fees & Samples	19,773	25,450	21,030	24,341	22,000
10-5-01-3302	Property & Equipment Insurance	16,552	18,927	20,970	20,794	23,100
10-5-01-3307	Communications	4,009	1,835	1,900	1,555	1,500
10-5-01-3308	Electric Service	1,878	1,743	1,800	1,610	1,900
10-5-01-3415	Meters	17,227	42,036	50,000	66,722	50,000
10-5-01-3418	Water Mains	79,859	112,125	70,000	68,404	70,000
10-5-01-3419	New Water Taps	24,665	37,096	75,000	91,057	80,000
10-5-01-3613	Other Misc. Services	710	5	10	0	0
10-5-01-4700	Inter Government Fee	1,602,150	2,159,320	2,385,670	1,491,044	1,876,080
10-5-01-4702	2009 Series Debt Service	260,000	0	0	0	0
10-5-01-4800	Special Assessment Project	851,579	-6,344,447	800,000	528,432	800,000
10-5-01-5520	Vehicle	10,830	7,781	9,800	12,631	20,830
10-5-01-6799	In-Kind Services	486,800	551,132	0	420,307	0
<b>TOTAL WATER</b>		<b>3,530,370</b>	<b>-2,979,875</b>	<b>3,996,060</b>	<b>3,213,645</b>	<b>815,730</b>



# Sewer Department

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
10-5-02-0101	Salaries	204,622	227,272	222,560	211,056	222,560
10-5-02-0102	Overtime	9,603	11,494	9,000	10,482	8,000
10-5-02-0105	Longevity	4,940	10,920	15,550	15,548	18,200
10-5-02-0106	Merit Pay	0	0	0	0	13,260
10-5-02-0300	Insurance	35,462	40,620	40,680	45,531	53,520
10-5-02-0301	Social Security	15,582	17,622	18,820	17,082	20,050
10-5-02-0302	TMRS	26,501	23,252	25,310	23,143	28,410
10-5-02-0303	Worker's Comp	3,976	4,281	5,500	4,329	5,690
10-5-02-0401	Dues Subscriptions & Education	2,604	2,562	5,300	6,331	3,500
10-5-02-0403	Travel & Motel	648	0	1,310	0	0
10-5-02-1101	Office Supplies	184	422	500	93	500
10-5-02-1102	Clothing Supplies	1,715	1,662	1,660	1,718	2,470
10-5-02-1103	Fuel Supplies	20,440	20,102	22,100	15,098	21,000
10-5-02-1104	Tools & Supplies	3,523	2,304	11,000	9,943	6,000
10-5-02-1105	Equipment	245	0	9,500	10,701	9,000
10-5-02-1106	Chemical Supplies	1,415	0	6,300	2,857	3,500
10-5-02-1119	Safety Equipment	815	1,502	3,500	2,753	2,500
10-5-02-2202	Maintenance of Building	150	0	5,000	349	1,000
10-5-02-2206	Maintenance of Vehicles	8,662	11,780	12,000	10,251	8,000
10-5-02-2218	Maintenance of Sewage Disposal	25,427	19,467	130,000	14,966	30,000
10-5-02-2219	Maintenance of Fences	134	0	1,000	0	500
10-5-02-2231	Maintenance of Sewer Lines	35,495	90,861	64,000	8,067	25,000
10-5-02-2250	Maintenance of Other Equipment	5,149	2,795	47,500	14,017	30,000
10-5-02-3101	Fees & Samples	9,215	12,626	21,000	5,644	12,000
10-5-02-3302	Property & Equipment Insurance	6,120	6,507	8,300	6,836	9,130
10-5-02-3307	Communications	3,155	1,614	1,700	1,345	1,700
10-5-02-3308	Electric Service/ Utilities	84,397	84,992	84,090	61,503	81,900
10-5-02-3315	Security	0	0	660	0	0
10-5-02-4700	Inter Government Fee	882,100	795,900	629,390	393,375	833,250
10-5-02-5520	Vehicle	7,774	7,806	9,710	12,576	20,830
10-5-02-6799	In-Kind Services	9,810	16,117	0	11,070	0
10-5-02-6912	Capital Lease Payment	0	0	57,100	19,026	0
10-5-02-7956	Property Insurance Claims	0	10,437	0	4,513	0
<b>TOTAL SEWER</b>		<b>1,409,863</b>	<b>1,424,917</b>	<b>1,470,040</b>	<b>940,202</b>	<b>638,220</b>



# Ro Plant Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
10-5-03-0101	Salaries	190,054	195,260	198,690	168,819	195,160
10-5-03-0102	Overtime	6,107	5,938	5,460	5,429	4,000
10-5-03-0105	Longevity	4,810	12,480	14,370	13,520	15,660
10-5-03-0106	Merit Pay	0	0	0	0	11,590
10-5-03-0300	Insurance	34,386	31,547	34,080	32,599	43,560
10-5-03-0301	Social Security	14,275	15,142	16,660	13,687	17,330
10-5-03-0302	TMRS	24,083	19,600	22,400	17,820	24,550
10-5-03-0303	Worker's Comp	3,469	4,100	5,760	3,854	5,850
10-5-03-0401	Dues Subscriptions & Education	1,700	1,667	1,500	1,314	1,500
10-5-03-0403	Travel & Motel	0	0	0	0	500
10-5-03-1101	Office Supplies	1,519	1,821	2,000	1,310	1,500
10-5-03-1102	Clothing Supplies	1,824	1,506	1,920	1,537	2,800
10-5-03-1103	Fuel Supplies	4,939	20,662	5,000	7,132	5,340
10-5-03-1104	Tools & Supplies	7,980	3,263	4,000	3,300	4,000
10-5-03-1105	Office Equipment/Computers	179	3,932	1,500	316	2,000
10-5-03-1106	Chemical Supplies	70,626	48,704	73,000	52,062	73,000
10-5-03-1119	Safety Equipment	3,003	1,900	2,000	1,636	2,000
10-5-03-1463	CONTINGENCY	0	0	0	582,701	800,000
10-5-03-2201	Maintenance of Buildings	1,806	7,078	6,000	3,038	10,000
10-5-03-2206	Maintenance of Vehicles	2,578	247	2,000	1,868	2,500
10-5-03-2219	Maintenance of Fences	134	0	500	237	500
10-5-03-2250	Maintenance of Equipment	46,801	83,470	125,000	110,626	80,000
10-5-03-3101	Fees & Samples	3,470	0	500	288	500
10-5-03-3301	Rental	970	23,124	1,000	204,189	1,000
10-5-03-3302	Property & Equipment Insurance	28,776	33,047	39,300	39,265	43,230
10-5-03-3307	Communications	11,242	7,745	10,000	3,511	3,700
10-5-03-3308	Electric Service	354,676	375,218	345,070	224,908	320,000
10-5-03-3313	Programming & Automation	-22,694	10,306	16,000	14,519	16,000
10-5-03-3315	Security	5,040	7,345	5,040	4,620	8,000
10-5-03-3464	Lab Supply & Equipment	5,139	7,036	2,000	491	2,000
10-5-03-3468	Water Tanks Inspections	0	9,846	4,000	4,000	8,000
10-5-03-5520	Vehicle	5,278	5,309	7,230	9,372	14,880
<b>TOTAL RO PLANT</b>		<b>812,168</b>	<b>937,292</b>	<b>951,980</b>	<b>1,527,970</b>	<b>1,720,650</b>



# Gas Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
10-5-04-0101	Salaries	242,447	257,056	271,950	251,616	267,790
10-5-04-0102	Overtime	7,038	6,945	6,500	6,579	6,000
10-5-04-0105	Longevity	5,200	9,100	13,520	13,520	16,380
10-5-04-0106	Merit Pay	0	0	0	0	16,000
10-5-04-0300	Insurance	47,272	52,344	57,240	71,610	82,440
10-5-04-0301	Social Security	18,597	19,434	22,260	19,443	23,430
10-5-04-0302	TMRS	30,795	25,213	29,940	26,739	33,190
10-5-04-0303	Worker's Comp	2,746	2,728	4,620	3,228	4,810
10-5-04-0401	Dues Subscriptions & Education	27,795	23,143	15,850	13,094	15,850
10-5-04-0402	Plans & Plan Maintenance	0	0	0	0	23,000
10-5-04-0403	Travel & Motel	0	0	700	0	300
10-5-04-0501	Field Evaluations	4,200	9,975	60	0	0
10-5-04-1101	Office Supplies	1,940	788	1,200	1,141	1,500
10-5-04-1103	Fuel Supplies	15,365	12,246	14,000	9,558	13,340
10-5-04-1104	Tools & Supplies	11,142	6,266	5,000	9,880	5,000
10-5-04-1105	Equipment	2,406	0	500	2,741	500
10-5-04-1119	Safety Equipment	2,514	907	2,100	942	2,500
10-5-04-1120	Gas Purchases	1,394,811	674,783	800,000	406,770	650,000
10-5-04-2201	Maintenance of Buildings	806	667	1,500	672	1,500
10-5-04-2206	Maintenance of Vehicles	2,827	5,621	6,000	3,401	6,000
10-5-04-2211	Maintenance of Mach/Tool/Equip	5,106	292	2,000	2,012	2,000
10-5-04-2219	Maintenance of Fences	134	0	250	0	250
10-5-04-2250	Maintenance of Other Equipment	988	623	3,000	3,322	3,000
10-5-04-3302	Property & Equipment Insurance	8,999	10,135	10,460	10,154	11,510
10-5-04-3303	Uniforms	16,053	18,303	17,400	17,576	26,060
10-5-04-3307	Communications	4,009	2,319	2,400	1,941	2,300
10-5-04-3308	Electric Service	3,802	3,822	3,800	2,912	3,600
10-5-04-3415	Meters	-1,094	18,638	20,000	17,119	15,500
10-5-04-3417	Upgrade System	7,416	9,835	10,000	8,784	10,000
10-5-04-3703	Public Awareness/Advertising	3,210	4,616	13,000	7,316	10,000
10-5-04-3704	Chart Service	4,790	4,639	6,000	4,275	6,000
10-5-04-3705	Repair/Replace Gas Lines	6,780	12,119	10,000	18,277	7,000
10-5-04-4700	Inter Government Fee	79,890	33,250	126,840	79,275	188,320
10-5-04-5520	Vehicle	5,276	5,284	7,240	11,336	27,210
10-5-04-6799	In-Kind Services	12,419	13,277	0	11,529	0
<b>TOTAL GAS</b>		<b>1,975,676</b>	<b>1,244,366</b>	<b>1,485,330</b>	<b>1,036,761</b>	<b>1,293,960</b>



# Sanitation Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
10-5-05-0101	Salaries	356,113	325,209	329,810	261,484	346,790
10-5-05-0102	Overtime	16,789	17,042	15,000	14,978	13,500
10-5-05-0105	Longevity	3,900	9,360	4,400	4,394	10,560
10-5-05-0106	Merit Pay	0	0	770	0	20,820
10-5-05-0300	Insurance	61,227	59,088	71,400	55,465	97,080
10-5-05-0301	Social Security	27,989	26,004	27,320	20,709	29,970
10-5-05-0302	TMRS	45,731	33,120	36,740	26,947	42,460
10-5-05-0303	Worker's Comp	10,521	8,988	13,550	10,022	14,750
10-5-05-0401	Dues Subscriptions & Education	1,999	2,143	2,000	2,199	2,200
10-5-05-1101	Office Supplies	372	578	350	352	500
10-5-05-1102	Clothing Supplies	3,242	2,651	3,530	2,519	4,900
10-5-05-1103	Fuel Supplies	97,410	83,673	105,900	73,824	94,030
10-5-05-1104	Tools & Supplies	1,028	2,362	3,000	1,476	1,000
10-5-05-1105	Equipment	978	2,826	3,000	910	1,500
10-5-05-1119	Safety Equipment	2,057	1,570	2,300	1,567	2,300
10-5-05-2201	Maintenance of Building	6,732	2,952	1,700	1,597	1,000
10-5-05-2203	Maintenance of Containers	356	2,296	4,800	4,798	4,000
10-5-05-2206	Maintenance of Vehicles	1,135	322	2,700	232	1,000
10-5-05-2250	Maintenance of Other Equipment	56,983	64,306	60,000	136,033	80,000
10-5-05-3300	Property & Equipment Insurance	24,431	25,527	31,500	25,247	34,650
10-5-05-3301	Rental	0	0	5,000	5,000	6,000
10-5-05-3306	Electric Service	235	1,221	1,200	1,050	1,400
10-5-05-3307	Communications	6,915	4,284	4,700	3,758	4,300
10-5-05-3800	New Containers	0	1,086	100,000	60,425	100,000
10-5-05-4622	Contract Labor	0	0	1,950	1,949	2,000
10-5-05-4700	Inter Government Fee	966,810	1,019,180	1,273,530	795,956	1,137,020
10-5-05-6799	In-Kind Services	4,986	5,250	0	4,485	0
<b>TOTAL SANITATION</b>		<b>1,697,942</b>	<b>1,701,038</b>	<b>2,106,150</b>	<b>1,517,378</b>	<b>916,710</b>



# Landfill Department

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
10-5-06-0101	Salaries	212,018	274,758	293,990	270,925	296,700
10-5-06-0102	Overtime	7,819	8,334	7,500	7,576	6,000
10-5-06-0105	Longevity	5,330	8,580	12,850	12,844	12,020
10-5-06-0106	Merit Pay	0	0	0	0	18,040
10-5-06-0300	Insurance	40,897	53,833	56,880	58,543	70,320
10-5-06-0301	Social Security	17,514	22,149	23,980	22,595	25,460
10-5-06-0302	TMRS	29,284	28,899	32,250	29,446	36,080
10-5-06-0303	Worker's Comp	9,166	7,565	8,040	6,953	14,750
10-5-06-0401	Dues Subscriptions & Education	5,743	0	210	1,370	0
10-5-06-0403	Travel & Motel	286	219	600	473	300
10-5-06-1101	Office Supplies	2,293	1,992	2,500	2,406	1,800
10-5-06-1102	Clothing Supplies	1,867	1,646	1,660	1,789	3,360
10-5-06-1103	Fuel Supplies	54,501	48,580	52,300	43,510	55,630
10-5-06-1104	Tools & Supplies	1,229	1,253	2,700	2,184	2,000
10-5-06-1105	Equipment	601	6,859	6,800	0	1,000
10-5-06-1119	Safety Equipment	1,566	1,011	2,500	1,344	1,500
10-5-06-2201	Maintenance of Building	662	116	650	549	800
10-5-06-2206	Maintenance of Vehicles	2,805	5,775	2,800	1,654	2,500
10-5-06-2218	Maintenance of Landfill	270,630	97,816	5,000	3,491	10,000
10-5-06-2219	Maintenance of Fences	0	988	1,500	0	500
10-5-06-2250	Maintenance of Other Equipment	51,324	117,738	80,000	76,314	80,000
10-5-06-3302	Property & Equipment Insurance	9,979	13,072	16,160	16,164	17,780
10-5-06-3307	Communications	6,265	3,848	5,800	4,311	5,000
10-5-06-3308	Electric Service	3,582	4,131	3,700	5,432	7,200
10-5-06-3313	Cash Short/Over	0	23	0	0	0
10-5-06-3315	Security	1,440	1,200	2,000	840	250
10-5-06-3614	Permits & Fees	9,678	16,418	20,000	9,994	30,000
10-5-06-3615	Landfill Expansion Project	0	-9,000	0	170,369	0
10-5-06-3617	Closure of Landfill 976	0	0	0	284,890	0
10-5-06-3700	Recycling Services	11,983	7,921	12,000	6,423	10,000
10-5-06-3804	Gate-Road Work-Signs	0	0	1,300	0	2,000
10-5-06-3805	Programming & Automation	0	0	5,000	4,200	5,000
10-5-06-5520	Vehicle	7,779	7,786	7,800	6,490	7,800
10-5-06-6912	Capital Lease Payment	0	52,710	104,000	90,457	104,000
10-5-06-7956	Property Insurance Claims	0	2,783	0	4,825	0
<b>TOTAL LANDFILL</b>		<b>766,241</b>	<b>789,002</b>	<b>772,470</b>	<b>1,148,364</b>	<b>827,790</b>



# Utility Administration

		2021-2022	2022-2023	2023-2024	YTD ACTUAL	2024-2025
		ACTUAL	ACTUAL	CURRENT	AS OF	ADOPTED
				BUDGET	08/21/2024	BUDGET
10-5-07-0101	Salaries	206,505	241,161	250,990	224,786	248,650
10-5-07-0102	Overtime	0	0	500	58	200
10-5-07-0105	Longevity	2,600	5,720	8,790	8,788	10,200
10-5-07-0106	Merit Pay	0	0	0	0	15,120
10-5-07-0300	Insurance	44,548	50,662	50,640	51,643	69,240
10-5-07-0301	Social Security	15,119	18,000	19,920	17,277	20,980
10-5-07-0302	TMRS	25,180	23,016	26,790	22,817	29,730
10-5-07-0303	Worker's Comp	1,431	1,505	2,610	460	2,690
10-5-07-0401	Dues Subscriptions & Education	18,372	20,867	22,000	16,567	22,000
10-5-07-0403	Travel and Motel	0	0	500	0	500
10-5-07-1101	Office Supplies	36,923	35,447	37,000	34,815	37,000
10-5-07-1102	Clothing Supplies	1,135	993	900	527	1,370
10-5-07-1103	Fuel Supplies	6,841	9,112	6,900	3,871	7,100
10-5-07-1104	Tools & Supplies	468	277	300	224	300
10-5-07-1105	Equipment	2,371	1,606	1,500	0	1,500
10-5-07-1119	Safety Equipment	281	60	400	100	400
10-5-07-2206	Maintenance of Vehicles	1,245	1,547	1,000	2,732	1,000
10-5-07-2250	Maintenance of Other Equipment	99	0	500	70	500
10-5-07-3211	Collection Fee for Bad Deb	951	3,055	2,400	1,750	2,400
10-5-07-3302	Property & Equipment Insurance	1,895	2,001	2,600	922	2,860
10-5-07-3305	Credit Card Processing Fee	93,875	117,882	100,000	117,360	110,000
10-5-07-3307	Communications	5,243	4,781	5,100	3,253	4,900
10-5-07-3313	Cash Short/Over	400	20	0	100	0
10-5-07-3410	Computer Support	18,672	19,372	21,000	20,335	16,000
10-5-07-5520	Vehicle	4,584	4,617	4,600	3,828	4,600
<b>TOTAL UTILITY ADMIN</b>		<b>488,738</b>	<b>561,702</b>	<b>566,940</b>	<b>532,282</b>	<b>609,240</b>



# Debt Service Fund

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
50-4-00-2100	Undesignated Funds/Gen Cont	0	0	46,410	0	116,500
50-4-00-4221	Interest Income	3,752	15,180	10,000	17,933	25,000
50-4-00-5000	Property Taxes-Current	936,625	919,124	842,000	969,876	757,500
50-4-00-5001	Property Taxes - Delinquent	25,675	29,591	32,000	24,125	30,000
50-4-00-5002	Penalties & Interest	22,758	24,713	15,000	14,230	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	0	0	0	0
50-4-00-5204	2017 Series - Special Assess	3	0	401,020	401,020	400,560
50-4-00-5205	2020 Series Tax Notes	100,000	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>1,430,812</b>	<b>1,070,609</b>	<b>1,428,430</b>	<b>1,509,184</b>	<b>1,426,560</b>

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
50-5-00-3341	Tax Collection & Attorney	10,595	12,486	15,000	11,769	20,690
50-5-00-6003	Principal - 2012 Series	943,000	0	0	0	0
50-5-00-6004	Principal - 2014 Series	15,000	445,000	455,000	455,000	465,000
50-5-00-6005	Principal - 2015 Series	250,000	260,000	265,000	265,000	270,000
50-5-00-6006	Principal - 2017 Series	0	0	240,000	240,000	245,000
50-5-00-6007	Principal -Tax Notes 2020	195,000	200,000	200,000	0	200,000
50-5-00-6103	Interest - 2012 Series	26,781	0	0	0	0
50-5-00-6104	Interest - 2014 Series	87,172	80,180	66,500	36,708	52,520
50-5-00-6105	Interest - 2015 Series	27,480	21,641	15,630	9,332	9,510
50-5-00-6106	Interest - 2017 Series	0	0	161,020	81,856	155,560
50-5-00-6107	Interest- Tax Notes 2020	13,039	11,576	9,880	4,938	7,880
50-5-00-6200	Fiscal Agent Fees	400	400	400	200	400
<b>TOTAL DEBT SERVICE</b>		<b>1,568,467</b>	<b>1,031,283</b>	<b>1,428,430</b>	<b>1,104,803</b>	<b>1,426,560</b>



# Special Assessment

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
60-4-01-3001 Surcharge Revenues	851,579	847,727	800,000	443,244	800,000
60-4-01-4201 Interest Income	19,947	134,178	60,000	138,504	100,000
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>871,526</b>	<b>981,905</b>	<b>860,000</b>	<b>581,748</b>	<b>900,000</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
60-5-00-1463 Contingency	0	0	458,980	0	498,980
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	400,715	401,070	401,020	401,020	401,020
<b>TOTAL SPECIAL ASSESSMENT</b>	<b>400,715</b>	<b>401,070</b>	<b>860,000</b>	<b>401,020</b>	<b>900,000</b>



# American Rescue

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
41-4-00-2000 American Rescue Plan Reven	1,047,427	0	0	0	0
<b>TOTAL AMERICAN RESCUE</b>	<b>1,047,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
41-5-00-4301 American Rescue Plan - Admin	13,856	12,643	13,000	11,500	3,500
41-5-00-4302 American Rescue Plan - Water	333,349	240,985	623,790	45,397	353,664
41-5-00-4303 American Rescue Plan - Sewer	131,716	233,786	0	0	0
41-5-00-4304 American Rescue Plan - Broadband	311,717	114,123	29,640	260,367	0
<b>TOTAL AMERICAN RESCUE</b>	<b>790,639</b>	<b>601,537</b>	<b>666,430</b>	<b>317,264</b>	<b>357,164</b>



# Venue Tax

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
42-4-00-1600 Venue Tax Income	303,836	387,458	360,000	304,799	342,850
42-4-00-4201 Interest Income	1,151	10,153	5,000	9,377	8,500
42-4-00-7956 Insurance Recovery	0	22,733	0	0	0
<b>TOTAL VENUE TAX</b>	<b>304,987</b>	<b>420,344</b>	<b>365,000</b>	<b>314,177</b>	<b>351,350</b>

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 CURRENT BUDGET	YTD ACTUAL AS OF 08/21/2024	2024-2025 ADOPTED BUDGET
42-5-00-0101 Salaries	0	0	96,810	56,399	70,570
42-5-00-0102 Overtime	0	0	500	0	500
42-5-00-0105 Longevity	0	0	3,720	3,718	730
42-5-00-0106 Merit Pay	0	0	0	0	3,380
42-5-00-0300 Insurance	0	0	19,560	9,657	9,000
42-5-00-0301 Social Security	0	0	7,830	4,418	5,760
42-5-00-0302 TMRS	0	0	10,530	5,696	8,150
42-5-00-0303 Worker's Comp	0	0	1,880	1,878	500
42-5-00-0401 Dues Subscriptions & Education	0	0	1,500	8	1,500
42-5-00-0403 Travel & Motel	0	0	2,000	289	2,000
42-5-00-1101 Office Supplies	0	0	5,000	3,444	5,000
42-5-00-1102 Clothing Supplies	0	0	0	0	200
42-5-00-1103 Fuel Supplies	0	0	1,200	483	650
42-5-00-1104 Tools & Supplies	12,385	0	2,000	1,352	5,000
42-5-00-1105 Equipment	0	0	1,500	4,429	1,500
42-5-00-2201 Maintenance of Buildings	10,690	392,767	188,190	201,319	234,790
42-5-00-2206 Maintenance of Vehicle	0	0	0	0	1,000
42-5-00-3302 Property/Equipment Insurance	0	0	520	518	520
42-5-00-3307 Communications	0	0	0	0	600
42-5-00-5510 Machinery/Equipment	21,740	0	22,260	2,310	0
42-5-00-7956 Property Insurance Claims	0	22,733	0	0	0
<b>TOTAL VENUE TAX</b>	<b>44,815</b>	<b>415,500</b>	<b>365,000</b>	<b>295,918</b>	<b>351,350</b>