

City of Mathis
FY 2022/2023
Utility Fund
August 8, 2022

Water Department
Wastewater Department

City of Mathis
ENTERPRISE REVENUES
 2022/2023

<u>WATER DEPARTMENT</u>	Adopted 2020/2021	Adopted 2021/2022	Proposed 2022/2023
REVENUES:			
DESCRIPTION			
CUSTOMER SERVICE FEES	\$52,600	\$27,345	\$34,882
WATER SALES	940,840	916,635	990,090
Debt Support	25,122	25,122	25,122
TOTAL REVENUE:	\$1,018,562	\$969,102	\$1,050,094
0			

WASTEWATER DEPARTMENT

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

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

Operations - \$933,335

Operating Capital - \$48,588

Capital Improvement - \$129,434

WATER DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	80	REGULAR SALARIES	200,920	192,773	227,492
4117	80	OVERTIME	5,000	10,000	10,000
4121	80	FICA	14,491	15,512	16,539
4123	80	WORKERS COMPENSATION	7,586	8,181	7,275
4124	80	TMRS	9,092	9,733	10,378
4126	80	UNEMPLOYMENT	398	517	507
4127	80	HEALTH INSURANCE	21,275	25,708	34,979
4129	80	LIFE INSURANCE	191	227	313
4148	80	CERTIFICATION PAY	3,328	3,744	1,152
4111	80	Lump Sum Merit	6,858	6,858	6,858
4202	80	SMALL EQUIP. REPAIR PARTS	1,000	1,000	1,000
4203	80	VEHICLE REPAIR PARTS	1,000	1,000	1,000
4204	80	HEAVY EQUIP. REPAIR PARTS	1,500	1,500	1,500
4205	80	TIRES & TUBES	600	600	600
4211	80	FUEL & LUBRICANTS	8,000	8,000	10,000
4213	80	MINOR HAND TOOLS	1,000	1,000	1,000
4214	80	MINOR SHOP EQUIPMENT	300	300	300
4218	80	FIRST AID/MEDICAL SUPPLIES	500	500	500
4221	80	GENERAL OFFICE SUPPLIES	700	700	700
4230	80	EQUIPMENT REPAIR PARTS	2,000	2,000	2,000
4233	80	JANITORIAL SUPPLIES	300	300	300
4236	80	CHEMICALS	63,600	63,600	79,500
4239	80	BUILDING MATERIALS	1,000	1,000	1,000
4248	80	ELECTRICAL REPAIR PARTS	500	500	500
4259	80	CLOTHING & UNIFORMS	1,000	1,000	1,000
4276	80	GRAVEL/ROCK/SOIL	2,000	2,000	2,000
4282	80	UTILITY LINE FITTINGS	25,000	25,000	31,250
4299	80	MISCELLANEOUS SUPPLIES	100	100	100
4301	80	POSTAGE & FREIGHT	800	800	800
4310	80	SMALL EQUIP. REPAIRS-OUTSIDE	1,000	1,000	1,000
4311	80	VEHICLE REPAIRS-OUTSIDE	2,100	2,100	2,100
4312	80	HEAVY EQUIPMENT REPAIRS	2,000	2,000	2,000
4315	80	ELECTRIC MOTOR/PUMP REPAIRS	10,000	10,000	15,000
4321	80	BUILDING/FACILITY REPAIRS	6,000	6,000	6,000
4329	80	UTILITY QUALITY TESTING	6,500	6,500	6,500
4334	80	SANITATION SERVICES	750	750	750
4342	80	COPY MACHINE LEASE/MAINT	900	900	900
4345	80	DATA PROC MAINT - SOFTWARE	2,500	2,500	2,500
4349	80	PEST CONTROL SERVICES	300	300	300
4351	80	ELECTRIC SERVICE	58,300	58,300	58,300
4355	80	TELEPHONE SERVICE	1,500	1,500	1,500
4356	80	MOBILE PHONE SERVICE	1,000	1,000	1,000
4357	80	MEDICAL/VET SERVICES	300	300	300
4362	80	AUDIT SERVICE	250	250	250
4363	80	OTHER PROFESSIONAL SERVICE	1,000	1,000	1,000
4364	80	ENGINEERING	0	0	0
4365	80	ADVERTISEMENTS & NOTICES	100	100	100
4367	80	UNIFORMS/LAUNDRY SERVICES	2,500	2,500	2,500
4371	80	INSURANCE-VEHICLE	2,250	2,250	2,250
4372	80	INSURANCE-LIABILITY & PROPERTY	20,466	20,466	20,466
4374	80	INSURANCE- E&O LIAB	1,408	1,408	1,408
4381	80	DUES & MEMBERSHIP	800	800	800
4382	80	PROFESSIONAL TRAINING	1,500	1,500	1,500

4383	80	TRAVEL EXPENSE		3,000	3,000	3,000	20
4385	80	CREDIT CARD FEES		0	0	0	
4391	80	ADMIN. COST TO GF		138,157	168,982	114,681	
4394	80	CONTRACT LABOR					
4397	80	FED, STATE, & COUNTY FEES		15,600	15,600	15,600	
4708	80	WATER PURCHASES-CORPUS CHRISTI		240,439	221,087	221,087	

TOTAL OPERATIONS				900,659	916,246	933,335	
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OPERATING CAPITAL

4437	80	ELECTRIC MOTORS/PUMPS		10,000	10,000	10,000	
4438	80	HYDRANTS & METERS		13,500	13,500	13,500	
4480	80	Vehicle / 2014 Toyota		4,234	4,234	4,234	
4485	80	ACTUATOR MACHINE					
4485	80	ACTUATOR MACHINE - DEBT	I&S DI	5,580	5,580	5,580	
4485	80	Backhoe - Transfer to Debt				15,274	

CAPITAL IMPROVEMENT PROGRAM

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

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

Operations - \$495,464

Operating Capital - \$65,735

Capital Improvement - \$25,122

WASTEWATER DEPARTMENT
 BUDGET REQUEST
 2022/2023

OPERATIONS			FY20/21 Adopted Budget	FY21/22 Adopted Budget	FY22/23 Proposed Budget
4111	86	REGULAR SALARIES	170,046	170,708	190,581
4117	86	OVERTIME	5,000	5,000	5,000
4121	86	FICA	11,797	13,441	13,814
4123	86	WORKERS COMPENSATION	4,232	4,971	6,018
4124	86	TMRS	7,402	8,433	8,667
4126	86	UNEMPLOYMENT	490	489	384
4127	86	HEALTH INSURANCE	25,362	25,362	29,651
4129	86	LIFE INSURANCE	236	208	313
4148	86	CERTIFICATION PAY	4,160	4,160	1,152
4111	86	Lump Sum Merit	1,714	1,714	1,714
4202	86	SMALL EQUIP. REPAIR PARTS	404	404	404
4203	86	VEHICLE REPAIR PARTS	150	150	150
4204	86	HEAVY EQUIP. REPAIR PARTS	1,510	1,510	1,510
4205	86	TIRES & TUBES	24	24	24
4211	86	FUEL & LUBRICANTS	6,536	6,536	8,170
4213	86	MINOR HAND TOOLS	600	600	600
4214	86	MINOR SHOP EQUIPMENT	200	200	200
4218	86	FIRST AID/MEDICAL SUPPLIES	200	200	200
4221	86	GENERAL OFFICE SUPPLIES	216	216	216
4230	86	EQUIPMENT REPAIR PARTS	2,510	2,510	2,510
4233	86	JANITORIAL SUPPLIES	100	100	100
4236	86	CHEMICALS	8,003	8,003	10,004
4239	86	BUILDING MATERIALS	1,000	1,000	1,000
4248	86	ELECTRICAL REPAIR PARTS	800	800	800
4259	86	CLOTHING & UNIFORMS	500	500	500
4276	86	GRAVEL/ROCK/SOIL	2,100	2,100	2,100
4282	86	UTILITY LINE FITTINGS	7,500	7,500	7,500
4301	86	POSTAGE & FREIGHT	149	149	149
4310	86	SMALL EQUIP REPAIRS-OUTSIDE	1,000	1,000	1,000
4311	86	VEHICLE REPAIRS-OUTSIDE	500	500	500
4312	86	HEAVY EQUIP. REPAIRS-OUTSIDE	1,000	1,000	1,000
4315	86	ELECTRIC MOTOR/PUMP REPAIRS	10,000	10,000	12,500
4321	86	BUILDING/FACILITY REPAIRS	500	500	500
4329	86	UTILITY QUALITY TESTING	2,500	2,500	2,500
4330	86	WW SLUDGE DISPOSAL	10,000	10,000	12,500
4334	86	SANITATION SERVICES	500	500	500
4342	86	COPY MACHINE LEASE/MAINT	911	911	911
4349	86	PEST CONTROL SERVICE	300	300	300
4351	86	ELECTRIC SERVICE	48,102	48,102	48,102
4355	86	TELEPHONE SERVICE	701	701	701
4356	86	MOBILE PHONE SERVICE	900	900	900
4357	86	MEDICAL/VET SERVICES	50	50	50
4363	86	OTHER PROFESSIONAL SERVICES	3,800	3,800	3,800
4364	86	ENGINEERING			
4365	86	ADVERTISEMENTS & NOTICES	250	250	250
4367	86	UNIFORMS/LAUNDRY SERVICES	2,600	2,600	2,600
	86	INSURANCE - VEHICLE	995	995	995
4372	86	INSURANCE - LIABILITY & PROPERTY	2,196	2,196	2,196

4374	86	INSURANCE E&O LIAB	152	152	152	22
4375	86	TORT CLAIMS	1,875	1,875	1,875	
4376	86	FIRE EXTINGUISHER SERVICES	50	50	50	
4381	86	DUES & MEMBERSHIP	150	150	150	
4382	86	PROFESSIONAL TRAINING	500	500	500	
4383	86	TRAVEL EXPENSE	700	700	700	
4391	86	ADMIN. COST TO GF	100,416	69,591	101,301	
4397	86	FED, STATE, & COUNTY FEES	5,500	5,500	5,500	
			0	0	0	

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

4436	86	SHOP & INDUSTRIAL EQUIPMENT				
4437	86	ELECTRIC MOTORS/PUMPS	10,000	10,000	10,000	
4480	86	Vehicle /2015 ford	6,235	6,235	6,235	
4480	86	Vacuum Truck		45,956	49,500	

Capital Improvement Program

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

Total Wastewater Support			539,074	519,624	586,321	
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City of Mathis
FY 2022/23
Special Revenue Funds
August 8, 2022

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

City of Mathis
SPECIAL REVENUE FUNDS
2022/2023

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

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

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

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

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

TDA - Community Development Grant

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

HOTEL OCCUPANCY TAX
2022/2023

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

Visitors Bureau (FEC)
 Visitors Bureau
 2022/2023

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

STREET FRANCHISE FEE

2022/2023

Revenues:

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ACCT. NO.	REVENUES: DESCRIPTION	FY20/21 Adopted	FY21/22 Adopted	FY22/23 Proposed
	Annual Fees	\$75,239	\$72,557	\$67,516
	Transfer in from Utility Fund	160,730		
	Transfer in From Drainage District	32,739		
	Transfer in from Fund Balance	<u>112,484</u>		
		\$381,192	\$72,557	\$67,516
	EXPENDITURES			
	Contractual			
4397	Street Project			
	Street Reconstruction	\$122,053		
	Water infrastructure	160,730		
	Drainage Infrastructure	32,739		
	Transfer to Debt	65,670	\$72,557	\$67,516
	Capital			
	TOTAL CAPITAL:	\$381,192	\$72,557	\$67,516
	Total Revenue	\$381,192	\$72,557	\$67,516
	Total Expenditures	<u>381,192</u>	<u>72,557</u>	<u>67,516</u>
	To Fund Balance	\$0	\$0	\$0

American Rescue Plan - Coronavirus Local Fiscal Recovery Fund

2022/2023

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

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

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

TDA - Community Development Grant

FY 22/23
Proposed

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

APPENDIX

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Mathis	(361)678-4121
Taxing Unit Name	Phone (area code and number)
411 E San Patricio Avenue, Mathis, TX 78368	www.cityofmathis.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 138,496,833
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 138,496,833
4.	2021 total adopted tax rate.	\$ 1.098086 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 138,496,833
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:.....	\$ 906,908
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 30,000
	C. Value loss. Add A and B. ⁶	\$ 936,908
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:.....	\$ 0
	B. 2022 productivity or special appraised value:.....	- \$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 936,908
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 137,559,925
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,510,526
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,215
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,513,741
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:.....	\$ 153,320,084
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 153,320,084

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 9,964,290
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 9,964,290
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 163,284,374
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 1,261,570
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 1,261,570
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 162,022,804
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.934276 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.778422 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 138,496,833

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,078,089
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.....	+ \$ 2,571
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 2,571
E.	Add Line 30 to 31D.	\$ 1,080,660
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 162,022,804
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.666980 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$.....	\$ 0
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.....	\$ 0
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

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

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>if the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0/\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 550,375</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 97,971</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 452,404
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 452,404
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2021 actual collection rate. 104.13 %</p> <p>C. Enter the 2020 actual collection rate. 110.00 %</p> <p>D. Enter the 2019 actual collection rate. 107.04 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	104.13%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 434,460
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 163,284,374
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.266075/\$100
49.	2022 voter-approval tax rate. Add Lines 47 and 48.	\$ 1.184438/\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 358,379
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 163,284,374
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.219482 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.934276 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.934276 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 1.184438 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.964956 /\$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 Tax Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 163,284,374
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ 0.964956 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.036644 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.036644 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 1.001600 /\$100

SECTION 6: De Minimis Rate

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

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

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

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(8-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.098086 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. * Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 1.098086 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 137,559,925
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 1,510,526
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 162,022,804
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. **	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 1.001600 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.934276 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 1.001600 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 1.239269 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Marcola Thormaehlen, PCC
Printed Name of Taxing Unit Representative

sign here

Marcola B Thormaehlen
Taxing Unit Representative

8/2/22
Date

** Tex. Tax Code §26.042(c)
** Tex. Tax Code §26.042(b)
** Tex. Tax Code §§ 26.04(c-2) and (d-2)