

Item # 6

Continued

CITYOF SMITHVILLE FISCAL YEAR 2022-23 BUDGET

UTILITY FUND

The Utility Fund is a proprietary enterprise fund of the City of Smithville. Utility revenues and expenses cover the operations of our municipal utility system, which encompasses electricity, water, and wastewater services along with the necessary administrative support for these activities. In addition, the Utility Department manages the City's Recycling Center.

Revenues in the Utility Fund include:

- **Usage charges for Electricity, Water, and Wastewater**
- **Service Transfer and Reconnect Fees**
- **Late Payment Penalty Fees**
- **Water and Sewer Tap Fees**
- **Sales of unmetered water, surge protection devices, etc.**

Expenses are allocated throughout 5 Departments:

- **Utility Administration** – Utility meter reading and meter maintenance, production of billing statements, and bill collection
- **Electrical** – Maintenance and operation of electrical distribution system
- **Recycling** – Maintenance and operation of Recycling Center
- **Water** – Maintenance and operation of water wells and distribution system
- **Wastewater** – Maintenance of lines and operational oversight of wastewater treatment plants

**CITY OF SMITHVILLE
UTILITY FUND SUMMARY
FISCAL YEAR 2022-23 BUDGET**

	2021-22 BUDGET	2022-23 BUDGET	DIFFERENCE 2021-22 to 2022-23	
			Amount	Percent
REVENUES:				
Electrical	5,284,216	5,516,265	232,049	4.39%
Water	1,061,200	1,076,000	14,800	1.39%
Wastewater	783,000	824,500	41,500	5.30%
Miscellaneous	575,174	612,302	37,128	6.46%
TOTAL REVENUES	7,703,590	8,029,067	325,477	4.23%
EXPENSES:				
Administration	3,105,735	3,102,993	(2,742)	-0.09%
Electrical	3,349,265	3,674,766	325,501	9.72%
Recycling	62,503	67,009	4,506	7.21%
Water	337,154	352,231	15,077	4.47%
Wastewater	848,932	832,068	(16,864)	-1.99%
TOTAL EXPENSES	7,703,590	8,029,067	325,477	4.23%
Revenues Over/(Under) Expenses	(0)	(0)		

CITY OF SMITHVILLE					
FISCAL YEAR 2022-23 BUDGET					
REVENUE DETAIL					
	@ 8/24/22			DIFFERENCE	
	2021-22	2021-22	2022-23	2021-22 to 2022-23	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
UTILITY FUND					
ELECTRIC RESIDENTIAL	2,585,702	3,172,866	3,333,960	161,094	5.08%
ELECTRIC - SMALL COMMERCIAL	403,585	455,640	496,000	40,360	8.86%
ELECTRIC - LARGE COMMERCIAL	1,094,078	1,424,850	1,440,300	15,450	1.08%
ELECTRIC - PUBLIC LIGHTING	11,687	13,900	14,000	100	0.72%
INTERDEPARTMENTAL	136,143	164,440	173,725	9,285	5.65%
ELECTRIC OPT OUT FEES	2,070	2,520	2,280	(240)	-9.52%
CHARGE FOR SERVICES - ELECTRIC	135,855	50,000	56,000	6,000	12.00%
TOTAL ELECTRIC REVENUE	4,369,121	5,284,216	5,516,265	232,049	4.39%
WATER - METERED SALES	753,099	997,000	1,014,500	17,500	1.76%
WATER - UNMETERED SALES	2,505	1,200	1,500	300	25.00%
WATER TAPS	62,000	63,000	60,000	(3,000)	-4.76%
TOTAL WATER REVENUE	817,604	1,061,200	1,076,000	14,800	1.39%
WASTEWATER - FLAT RATE CHG	692,302	720,000	779,500	59,500	8.26%
SEWER TAPS	51,500	63,000	45,000	(18,000)	-28.57%
TOTAL WASTEWATER REVENUE	743,802	783,000	824,500	41,500	5.30%
GRANTS	0	0	0	-	0.00%
UTILITY PENALTIES IMPOSED	167,380	153,000	175,000	22,000	14.38%
INTEREST INCOME	8,583	7,300	10,500	3,200	43.84%
CREDIT CARD USAGE FEE	23,212	22,800	24,750	1,950	8.55%
INSURANCE RECOVERY	0	0	0	-	0.00%
MISC. OTHER REVENUE	8,023	10,000	11,000	1,000	10.00%
DRAINAGE/SYSTEM IMP FEE	119,353	142,000	142,250	250	0.18%
W/WW IMPROVEMENT FEES-'19 CO'S	123,113	147,500	147,500	-	0.00%
RENTS	23,757	23,279	25,275	1,996	8.57%
DUMPING FEES	0	0	0	-	0.00%
SALE OF RECYCLABLES	30,311	10,000	22,000	12,000	120.00%
SALE OF FIXED ASSETS	0	3,000	3,000	-	0.00%
QECB TREASURY SUBSIDY	56,295	56,295	51,027	(5,268)	-9.36%
TRANSFER IN FROM CAP REPLACEMENT	0	0	0	-	0.00%
TOTAL OTHER REVENUE	560,027	575,174	612,302	37,128	6.46%
TOTAL UTILITY FUND REVS	6,490,554	7,703,590	8,029,067	325,477	4.23%

	CITY OF SMITHVILLE								
	FISCAL YEAR 2022-2023 BUDGET								
	REVENUE DETAIL								
						@ 8/24/22			
		2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	\$ AMT
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	YTD ACTUAL	BUDGET	BUDGET	CHANGE
	UTILITY FUND								
4410-620	ELECTRIC RESIDENTIAL	2,930,951	2,801,867	2,883,534	3,028,886	2,585,702	3,172,866	3,333,960	161,094
4420-620	ELECTRIC - SMALL COMMERCIAL	439,172	412,724	410,525	445,411	403,585	455,640	496,000	40,360
4430-620	ELECTRIC - LARGE COMMERCIAL	1,371,040	1,376,033	1,360,158	1,392,578	1,094,078	1,424,850	1,440,300	15,450
4440-620	ELECTRIC - PUBLIC LIGHTING	10,844	10,504	13,451	13,922	11,687	13,900	14,000	100
4450-620	INTERDEPARTMENTAL	140,811	141,720	139,841	164,015	136,143	164,440	173,725	9,285
4455-620	ELECTRIC OPT OUT FEES	3,225	3,080	2,630	2,520	2,070	2,520	2,280	(240)
4456-620	CHARGE FOR SERVICES - ELECTRIC	0	93,432	39,813	60,245	135,855	50,000	56,000	6,000
	TOTAL ELECTRIC REVENUE	4,896,044	4,839,359	4,849,952	5,107,577	4,369,121	5,284,216	5,516,265	232,049
4610-640	WATER - METERED SALES	836,163	770,878	803,039	821,309	753,099	997,000	1,014,500	17,500
4620-640	WATER - UNMETERED SALES	1,669	1,406	1,938	1,056	2,505	1,200	1,500	300
4625-640	WATER TAPS	34,000	35,000	44,500	191,000	62,000	63,000	60,000	(3,000)
	TOTAL WATER REVENUE	871,832	807,284	849,477	1,013,365	817,604	1,061,200	1,076,000	14,800
4710-660	WASTEWATER - FLAT RATE CHG	678,724	645,730	625,478	680,432	692,302	720,000	779,500	59,500
4725-660	SEWER TAPS	26,250	28,750	32,500	71,250	51,500	63,000	45,000	(18,000)
	TOTAL WASTEWATER REVENUE	704,974	674,480	657,978	751,682	743,802	783,000	824,500	41,500
-----	GRANTS	36,886	0	0	250,581	0	0	0	0
4775-610	UTILITY PENALTIES IMPOSED	138,560	120,141	116,834	178,706	167,380	153,000	175,000	22,000
4880-610	INTEREST INCOME	16,885	25,690	17,898	8,312	8,583	7,300	10,500	3,200
4801-610	CREDIT CARD USAGE FEE	16,320	18,509	12,464	23,928	23,212	22,800	24,750	1,950
4735 / 4890	MISC REVENUE/UTIL SVC XFER FEE	27,509	15,844	13,329	17,723	8,023	10,000	11,000	1,000
4980-	INSURANCE RECOVERY	5,602	0	0	1,148	0	0	0	0
4730 / 4731-610	DRAINAGE/SYSTEM IMP FEES	136,794	137,912	139,946	141,872	119,353	142,000	142,250	250
4733-610	W/WW IMPROVEMENT FEES-'19 CO'S	0	111,050	146,688	147,476	123,113	147,500	147,500	0
4850-620	RENTS	18,051	20,238	20,722	22,328	23,757	23,279	25,275	1,996
----	DUMPING FEES	0	0	0	0	0	0	0	0
4803-630 / 620	SALE OF RECYCLABLES	11,566	7,846	2,256	16,787	30,311	10,000	22,000	12,000
4840-	SALE OF FIXED ASSETS	0	0	1	15,400	0	3,000	3,000	0
4930-610	QECB TREASURY SUBSIDY	74,740	70,251	65,848	61,286	56,295	56,295	51,027	(5,268)
-----	TRANSFER IN FROM CAP REPLACEMENT	0	0	0	0	0	0	0	0
	TOTAL OTHER REVENUE	482,913	527,480	535,986	885,548	560,027	575,174	612,302	37,128
	TOTAL UTILITY FUND REVENUE	6,955,763	6,848,603	6,893,392	7,758,172	6,490,554	7,703,590	8,029,067	325,477

CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
FISCAL YEAR 2022-23 BUDGET

	@ 8/24/2022 2021-22 YTD	2021-22 BUDGET	2022-23 BUDGET	DIFFERENCE 2021-22 to 2022-23	
				Amount	Percent
ADMINISTRATION					
Personnel	684,721	776,935	835,684	58,749	7.56%
Services	180,254	231,537	223,242	(8,295)	-3.58%
Supplies & Matls	18,232	14,585	16,825	2,240	15.36%
Other	639,356	671,678	675,918	4,240	0.63%
Capital	0	0	0	0	0.00%
Interfund Transfer to USDA	0	0	0	0	0.00%
Interfund Transfer to General	1,213,667	1,324,000	1,264,325	(59,675)	-4.51%
Interfund Transfer to I & S	72,500	87,000	87,000	0	0.00%
Total Admin Exp	2,808,731	3,105,735	3,102,993	(2,742)	-0.09%
ELECTRIC					
Personnel	224,251	290,991	303,356	12,365	4.25%
Services	62,202	65,148	119,693	54,545	83.72%
Supplies & Matls	2,571,250	2,963,055	3,221,725	258,670	8.73%
Other	114,710	30,071	29,992	(79)	-0.26%
Capital	0	0	0	0	0.00%
Total Electric Exp	2,972,413	3,349,265	3,674,766	325,501	9.72%
RECYCLE					
Personnel	39,663	45,568	53,619	8,051	17.67%
Services	2,998	2,505	2,525	20	0.80%
Supplies&Matls	4,525	6,020	6,420	400	6.64%
Other	8,403	8,410	4,445	(3,965)	-47.15%
Capital	0	0	0	0	0.00%
Total Recycle Exp	55,588	62,503	67,009	4,506	7.21%
WATER					
Personnel	114,407	128,946	144,068	15,122	11.73%
Services	71,601	54,825	50,850	(3,975)	-7.25%
Supplies & Matls	140,367	80,650	83,140	2,490	3.09%
Other	77,765	72,733	74,173	1,440	1.98%
Interfund Transfer CDBG	0	0	0	0	0.00%
Capital	0	0	0	0	0.00%
Total Water Exp	404,140	337,154	352,231	15,077	4.47%
WASTEWATER					
Personnel	129,959	151,888	160,143	8,255	5.43%
Services	230,730	197,475	201,050	3,575	1.81%
Supplies & Matls	161,284	98,900	107,020	8,120	8.21%
Other	403,050	400,669	363,855	(36,814)	-9.19%
Capital	0	0	0	0	0.00%
Total W/Water Exp	925,023	848,932	832,068	(16,864)	-1.99%
TOTAL EXPENSES	7,165,896	7,703,590	8,029,067	325,477	4.23%

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

	2017-18	2018-19	2019-20	2020-21	@ 8/24/2022 2021-22 YTD ACTUAL	2021-22 BUDGET	2022-23 BUDGET	\$ amt diff
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
UTILITY FUND								
610 UTILITY ADMINISTRATION								
SALARIES	450,526	508,646	456,461	508,210	521,996	590,372	627,068	36,696
PAYROLL BENEFITS	136,779	159,047	167,966	146,873	162,726	186,563	208,616	22,053
TOTAL PERSONNEL	587,305	667,693	624,427	655,082	684,721	776,935	835,684	58,749
5110 ADVERTISING & PUBLICATION	50	239	899	95	91	500	500	0
5120 COMMUNICATIONS & PHONE	9,109	11,056	13,508	5,337	4,132	5,225	4,550	(675)
5130 POSTAGE	14,399	14,495	13,618	14,231	12,685	15,500	15,600	100
5140 DUES & SUBSCRIPTIONS	1,513	1,258	1,153	958	1,530	1,500	1,500	0
5150 ELECTRICITY	986	1,200	4,230	6,848	5,768	3,500	7,500	4,000
5160 WATER/SEWER/GARBAGE	1,063	747	745	806	926	1,000	1,125	125
5220 EMPLOYEE MEETING EXPENSE	0	48	0	0	0	0	0	0
5190 TRAVEL & TRANSPORTATION	292	1,239	215	0	48	1,000	1,000	0
5200 TUITION & REGISTRATION	1,325	2,175	826	0	0	1,000	1,000	0
5210 MEALS & LODGING	783	2,651	807	61	190	1,000	1,000	0
5226 SAFETY MTG/TRAINING/INCENTIVE	1,050	1,840	0	0	1,920	1,000	2,000	1,000
5250 PRINTING & REPRODUCTION	2,963	3,662	3,278	4,075	3,156	3,750	3,750	0
5289 WEBSITE EXPENSES	120	120	120	120	100	120	120	0
5240 RENTALS	8,200	7,418	7,206	7,293	5,851	7,750	7,622	(128)
5242 CREDIT CARD PROCESSING FEES	24,992	27,379	31,535	39,662	39,972	40,000	45,000	5,000
5260 AUDITING	9,960	10,200	10,560	10,800	12,000	15,900	16,200	300
5290 OTHER PROFESSIONAL SERVICES	92,685	85,201	115,851	106,472	91,819	131,792	111,275	(20,517)
5270 LEGAL	42	2,005	489	563	68	1,000	3,500	2,500
5280 FILING & RECORDING FEES	0	84	0	0	0	0	0	0
TOTAL SERVICES	169,532	173,017	205,039	197,320	180,254	231,537	223,242	(8,295)
5410								
5425 OFFICE/JANITOR	4,894	3,776	3,990	4,695	5,156	4,000	4,750	750
5420 OPERATING	1,491	1,366	1,746	4,016	1,536	1,400	1,400	0
5430 CLOTHING & UNIFORMS	500	634	968	1,907	922	1,170	1,160	(10)
5490 COMPUTER	1,073	2,309	958	2,235	795	1,000	1,000	0
5550 MINOR TOOLS & EQUIPMENT	3,524	3,324	3,690	3,809	2,674	3,815	3,815	0
5551 CHRISTMAS	2,989	1,745	3,410	375	4,269	1,500	1,500	0
5520 MOTOR FUELS & LUBRICANTS	1,260	805	705	1,508	2,461	1,500	3,000	1,500
5691 MAINTENANCE-OF EQUIP	0	0	0	0	0	100	100	0
5695 MAINTENANCE-BUILDING/AUTOMO	0	2,390	0	259	420	100	100	0
TOTAL SUPPLIES & MATERIALS	15,730	16,347	15,467	18,805	18,232	14,585	16,825	2,240
5720 INSURANCE & BONDS	11,232	9,997	9,894	10,651	8,753	8,850	9,385	535
5710 INTEREST (QECB LEASE)	90,354	141,898	159,186	150,213	149,374	147,428	137,333	(10,095)
5754 PRINCIPAL BOND/LOAN PMTS	158,700	257,100	230,700	207,500	242,900	242,900	251,700	8,800
5750 ADMINISTRATIVE FEES	174,996	174,996	175,000	175,000	160,417	175,000	175,000	0
5764 SPECIAL PROJECTS	0	0	32,931	0	7,913	12,500	12,500	0
5770 CHARGE- OFF BAD DEBTS	42,268	32,821	92,283	18,978	0	15,000	20,000	5,000
----- CLAIMS / YOUTH ACTIVITY / MISC	733	111	0	0	0	0	0	0
5780 PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0
TOTAL OTHER CHARGES & EXP	548,283	686,923	769,993	632,342	639,356	671,678	675,918	4,240
5800 INTERFUND XFER TO GENERAL	1,137,000	1,137,000	1,037,000	1,037,000	1,213,667	1,324,000	1,264,325	(59,675)
5891 INTERFUND XFER TO I & S	90,000	87,000	87,000	87,000	72,500	87,000	87,000	0
5849 INTERFUND XFER TO USDA GRANT	0	7,500	0	0	0	0	0	0
TOTAL TRANSFERS	1,227,000	1,231,500	1,124,000	1,124,000	1,286,167	1,411,000	1,351,325	(59,675)
CAPITAL EXPENDITURES								
----- TECHNOLOGY PROCURE/UPGRADE	0	0	0	0	0	0	0	0
----- TOOLS & EQUIP/COMM UPGRADE	0	0	0	0	0	0	0	0
----- BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL UTILITY ADMIN EXPENSES	2,547,850	2,775,480	2,738,925	2,627,549	2,808,731	3,105,735	3,102,993	(2,742)

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

	2017-18	2018-19	2019-20	2020-21	@ 8/24/2022 2021-22 YTD ACTUAL	2021-22 BUDGET	2022-23 BUDGET	\$ amt diff
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
620 ELECTRICAL								
SALARIES	152,726	165,764	189,955	183,675	169,424	219,771	224,771	5,000
PAYROLL BENEFITS	50,339	52,344	61,497	59,840	54,827	71,220	78,585	7,365
TOTAL PERSONNEL	203,065	218,108	251,452	243,515	224,251	290,991	303,356	12,365
5110 ADVERTISING & PUBLICATION	0	130	0	0	108	100	100	0
5120 COMMUNICATIONS & PHONE	1,095	1,091	959	1,375	1,046	1,405	1,250	(155)
5140 DUES & SUBSCRIPTIONS	818	818	818	818	0	818	818	0
5190 TRAVEL & TRANSPORTATION	139	0	0	0	0	350	350	0
5200 TUITION & REGISTRATION	1,312	819	250	0	595	1,500	1,500	0
5210 MEALS & LODGING	474	321	63	34	30	700	400	(300)
5270 LEGAL	502	606	609	360	0	0	0	0
5291 TREE TRIMMING	19,926	24,512	24,512	25,781	25,445	20,000	25,000	5,000
5240 RENTALS	0	660	0	0	0	0	0	0
5290 OTHER PROFESSIONAL SERVICES	5,781	1,678	10,543	299	6,564	5,275	5,275	0
5320 CONTRACT LABOR	39,118	51,065	64,965	44,489	28,413	35,000	85,000	50,000
5150 PUBLIC LIGHTING	0	0	0	0	0	0	0	0
TOTAL SERVICES	69,164	81,700	102,719	73,156	62,202	65,148	119,693	54,545
5420 OFFICE/OPERATING	15,408	27,524	18,953	23,183	13,033	15,000	15,000	0
5430 CLOTHING & UNIFORMS	3,027	4,567	4,606	6,078	5,000	7,055	6,725	(330)
5490 COMPUTER	0	0	0	1,017	656	0	0	0
5440 CHEMICALS	0	0	0	392	0	0	0	0
5590 SAFETY EQUIPMENT	0	0	0	0	1,140	250	0	(250)
5550 MINOR TOOLS & EQUIPMENT	3,188	7,800	3,676	4,119	3,511	3,000	3,000	0
5520 MOTOR FUELS & LUBRICANTS	7,753	9,450	7,930	9,119	14,477	8,250	13,000	4,750
5530 TIRES & TUBES	0	1,041	99	914	1,061	750	750	0
----- AUTO PARTS & SUPPLIES	0	0	0	0	0	0	0	0
5551 CHRISTMAS	0	0	1,482	0	0	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	23,283	21,393	19,400	22,904	37,578	17,000	22,000	5,000
5694 MAINTENANCE - MACHINERY	1,330	1,735	2,539	904	335	1,500	1,000	(500)
5696 MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	673	0	0	0
5695 MAINTENANCE-BUILDING	45	60	30	45	148	250	250	0
5610 MATERIALS - PIPING & VALVES	0	0	0	0	0	0	0	0
5595 PURCHASED POWER	2,557,662	2,449,085	2,213,270	2,690,854	2,302,728	2,775,000	2,970,000	195,000
5600 MATERIALS - POLES	6,865	10,744	10,712	3,269	4,500	6,000	6,000	0
5601 MATERIALS - TRANSFORMERS	61,924	131,305	52,219	44,942	118,378	50,000	100,000	50,000
5602 MATERIALS - POLE LINE HARDWR	43,335	60,603	46,882	67,050	56,811	50,000	65,000	15,000
5603 MATERIALS - WIRE	10,337	13,393	9,565	12,176	9,477	7,500	7,500	0
5604 MATERIALS - METERS	20,390	13,050	950	17,879	0	12,500	5,000	(7,500)
5615 MATERIALS-MISC/UNDERGROUND	5,642	5,448	8,463	5,042	1,746	6,000	3,500	(2,500)
5605 MATERIALS - STREET LTS/SIGNALS	2,659	4,132	0	403	0	2,500	2,500	0
TOTAL SUPPLIES & MATERIALS	2,762,847	2,761,330	2,400,775	2,910,292	2,571,250	2,963,055	3,221,725	258,670
5720 INSURANCE & BONDS	3,450	4,092	3,957	4,913	4,207	4,210	4,135	(75)
----- LICENSES & PERMITS	0	0	0	0	0	0	0	0
5760 CLAIMS & JUDGEMENTS	0	0	1,537	1,938	0	0	0	0
----- SPECIAL PROJECTS	0	0	0	0	84,477	0	0	0
5710 INTEREST (LEASE)	2,617	1,339	2,611	3,789	2,883	2,718	2,025	(693)
5754 PRINCIPAL BOND/LOAN PMTS	33,560	34,802	54,308	22,885	23,143	23,143	23,832	689
TOTAL OTHER CHARGES & EXP	39,626	40,233	62,414	33,525	114,710	30,071	29,992	(79)
SUBTOTAL ELECTRIC EXPENDITURES	3,074,702	3,101,371	2,817,360	3,260,488	2,972,413	3,349,265	3,674,766	325,501
CAPITAL EXPENDITURES								
5920 AUTOMOTIVE	0	0	0	0	0	0	0	0
----- MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL ELECTRIC EXPENSES	3,074,702	3,101,371	2,817,360	3,260,488	2,972,413	3,349,265	3,674,766	325,501

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	@ 8/24/2022 2021-22 YTD ACTUAL	2021-22 BUDGET	2022-23 BUDGET	\$ amt diff
630 RECYCLE CENTER								
SALARIES	24,503	24,909	27,088	27,586	27,897	32,166	37,930	5,764
PAYROLL BENEFITS	11,576	12,250	12,399	12,839	11,766	13,402	15,689	2,286
TOTAL PERSONNEL	36,079	37,159	39,487	40,426	39,663	45,568	53,619	8,051
5150 ELECTRICITY	532	1,131	868	1,068	1,062	1,300	1,300	0
5160 WATER/SEWER/GARBAGE	205	205	205	205	186	205	225	20
5140 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0
5200 TUITION & REGISTRATION	67	0	0	0	40	0	0	0
5290 OTHER PROFESSIONAL SERVICES	119	136	2,130	161	183	1,000	500	(500)
5320 CONTRACT LABOR	2,015	0	5,873	0	1,526	0	500	500
TOTAL SERVICES	2,938	1,473	9,076	1,434	2,998	2,505	2,525	20
5420 OPERATING	1,996	1,043	4,312	4,208	1,265	2,000	2,000	0
5430 CLOTHING & UNIFORMS	676	1,090	1,081	1,029	824	1,020	1,020	0
5550 MINOR TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
5520 MOTOR FUELS & LUBRICANTS	244	318	1,143	160	441	750	750	0
5530 TIRES & TUBES	0	0	0	344	0	400	400	0
5693 MAINTENANCE-AUTOMOTIVE	1,160	1,628	2,483	2,956	1,439	1,100	1,500	400
5694 MAINTENANCE - MACHINERY	379	1,587	65	542	555	750	750	0
5695 MAINTENANCE - BUILDINGS	72	0	9,119	0	0	0	0	0
5490 COMPUTER	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	4,527	5,666	18,203	9,239	4,525	6,020	6,420	400
5720 INSURANCE & BONDS	295	359	365	300	403	410	445	35
5757 COMMUNITY SVC- KEEP SM BEAU	4,000	3,093	1,059	4,000	4,000	4,000	4,000	0
5757 COMMUNITY SVC-METHODIST MEN	4,000	3,093	4,000	4,000	4,000	4,000	0	(4,000)
----- SPECIAL PROJECTS/OTHER PUB SERV	0	0	0	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	8,295	6,544	5,423	8,300	8,403	8,410	4,445	(3,965)
SUBTOTAL RECYCLE EXPENDITURES	51,839	50,842	72,190	59,398	55,588	62,503	67,009	4,506
CAPITAL EXPENDITURES								
----- MACHINERY	0	0	0	0	0	0	0	0
5960 BUILDING & STRUCTURES	0	0	0	0	0	0	0	0
----- COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0	0	0	0
TOTAL RECYCLE EXPENSE	51,839	50,842	72,190	59,398	55,588	62,503	67,009	4,506

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	@ 8/24/2022 2021-22 YTD ACTUAL	2021-22 BUDGET	2022-23 BUDGET	\$ amt diff
640 WATER								
SALARIES	99,216	97,584	95,217	94,394	85,933	96,152	105,694	9,542
PAYROLL BENEFITS	37,738	39,140	34,783	31,922	28,475	32,794	38,375	5,580
TOTAL PERSONNEL	136,954	136,724	130,001	126,316	114,407	128,946	144,068	15,122
5110 ADVERTISING & PUBLICATION	1,698	1,153	1,265	205	0	300	300	0
5120 COMMUNICATIONS & PHONE	8,366	11,526	17,246	597	370	525	450	(75)
5140 DUES & SUBSCRIPTIONS	0	111	0	0	111	100	100	0
5150 ELECTRICITY	13,637	10,737	6,759	11,230	8,528	11,000	11,000	0
5170 GAS	416	320	368	405	427	450	550	100
5190 TRAVEL & TRANSPORTATION	245	361	0	0	145	750	750	0
5200 TUITION & REGISTRATION	741	707	840	440	490	1,500	1,500	0
5210 MEALS & LODGING	200	16	0	0	200	500	500	0
5225 SAFETY MEETING/TRAINING	0	0	0	0	0	250	0	(250)
5240 RENTALS	0	0	0	0	51	250	250	0
5270 LEGAL	0	353	42	0	0	0	0	0
5273 LABORATORY TESTING	2,153	328	4,798	1,775	2,595	1,500	2,750	1,250
5290 OTHER PROFESSIONAL SERVICES	30,980	39,318	6,656	9,082	10,869	20,000	15,000	(5,000)
5310 PHYSICAL EXAMS	0	0	110	0	0	200	200	0
5320 CONTRACT LABOR	19,737	19,810	12,858	20,522	47,815	17,500	17,500	0
TOTAL SERVICES	78,172	84,740	50,943	44,256	71,601	54,825	50,850	(3,975)
5420 OPERATING/OFFICE	9,081	11,623	11,628	17,309	8,785	12,000	12,000	0
5430 CLOTHING & UNIFORMS	1,720	2,931	2,490	2,565	2,032	2,650	2,890	240
5490 COMPUTER	0	0	0	1,017	656	0	0	0
5550 MINOR TOOLS & EQUIPMENT/STREET	6,226	6,382	1,055	2,011	0	2,000	1,000	(1,000)
5520 MOTOR FUELS & LUBRICANTS	2,945	3,233	3,016	3,635	4,792	3,500	5,000	1,500
5530 TIRES & TUBES	333	804	599	1,275	956	750	750	0
5540 AUTO PARTS & SUPPLIES	0	0	0	0	0	0	0	0
5681 MAINTENANCE - PUMPS	0	0	0	0	0	500	500	0
5693 MAINTENANCE - AUTOMOTIVE	6,583	6,324	13,392	13,574	8,230	6,750	10,000	3,250
5694 MAINTENANCE - MACHINERY	8,896	1,371	3,774	1,695	730	3,000	1,500	(1,500)
5695 MAINTENANCE - BUILDINGS	39	0	0	0	103	0	0	0
----- MAINTENANCE - OTHER EQUIPMENT	0	0	0	0	0	0	0	0
5697 MAINTENANCE - WATER TRTMT	17,003	6,415	11,829	26,979	0	9,000	9,000	0
----- MAINTENANCE - LIFT STATIONS	0	0	0	0	0	0	0	0
5440 CHEMICALS/CHEM CYC RENTAL	11,448	11,988	13,238	13,385	14,929	11,500	11,500	0
----- MATERIALS - FIRE HYDRANTS	0	0	0	0	0	0	0	0
5612 MATERIALS - WATER TREATMENT	0	0	0	0	0	0	0	0
5614 MATERIALS - OPERATING/MISC	0	0	0	0	144	0	0	0
5604 MATERIALS - METERS	5,174	2,749	11,440	7,371	0	4,000	4,000	0
----- MATERIALS - MOTORS	0	0	0	0	0	0	0	0
5610 MATERIALS - PIPING & VALVES	35,080	23,600	34,438	38,634	91,942	25,000	25,000	0
5611 MATERIALS - PUMPS	0	0	1,221	0	7,068	0	0	0
TOTAL SUPPLIES & MATERIALS	104,530	77,421	108,120	129,449	140,367	80,650	83,140	2,490
5710 INTEREST	0	0	1,250	1,162	973	917	667	(250)
5754 PRINCIPAL BOND/LOAN PMTS	0	0	8,731	8,478	8,721	8,721	8,971	250
5720 INSURANCE & BONDS	5,024	10,170	10,318	12,155	12,827	12,850	14,290	1,440
5725 PERMITS & LICENSES	4,834	4,834	4,998	4,998	4,998	5,000	5,000	0
5790 CONSERVATION DISTRICT FEES	55,931	33,559	44,745	44,745	44,745	44,745	44,745	0
5764 SPECIAL PROJECTS	0	0	0	0	0	0	0	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	2,649	2,913	121	1,275	5,500	500	500	0
TOTAL OTHER CHARGES & EXP	68,438	51,477	70,162	72,813	77,765	72,733	74,173	1,440
SUBTOTAL WATER EXPENDITURES	388,094	350,362	359,226	372,835	404,140	337,154	352,231	15,077
5832 INTERFUND XFER TO TDA-CDBG	30,000	122,646	0	0	0	0	0	0
TOTAL TRANSFERS	30,000	122,646	0	0	0	0	0	0
5920 AUTOMOTIVE	22,993	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
5963 CAP OUTLAY CIP INDUSTRIAL PARK	0	0	0	0	0	0	0	0
5975 COMMUNICATION EQUIP/UPGRADE	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	22,993	0	0	0	0	0	0	0
TOTAL WATER EXPENSES	441,087	473,008	359,226	372,835	404,140	337,154	352,231	15,077

CITY OF SMITHVILLE UTILITY FUND
FISCAL YEAR 2022-23 BUDGET

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	@ 8/24/2022 2021-22 YTD ACTUAL	2021-22 BUDGET	2022-23 BUDGET	\$ amt diff
660 WASTEWATER								
SALARIES	94,183	97,693	105,108	116,221	98,426	114,932	119,277	4,345
PAYROLL BENEFITS	33,767	35,898	36,464	36,282	31,532	36,956	40,866	3,910
TOTAL PERSONNEL	127,950	133,591	141,572	152,503	129,959	151,888	160,143	8,255
5110 ADVERTISING & PUBLICATION	112	0	2,205	0	0	1,000	1,000	0
5120 COMMUNICATIONS & PHONE	800	799	515	597	370	525	450	(75)
5140 DUES & SUBSCRIPTIONS	0	0	0	111	0	0	0	0
5150 ELECTRICITY	68,477	74,311	74,830	81,843	67,252	80,000	80,000	0
5160 WATER/SEWER/GARBAGE	70,398	68,052	64,447	63,386	58,119	66,000	70,000	4,000
5190 TRAVEL & TRANSPORTATION	179	87	0	0	0	400	200	(200)
5200 TUITION & REGISTRATION	820	156	0	394	0	1,000	500	(500)
5210 MEALS & LODGING	605	0	153	0	45	250	250	0
5240 RENTALS	0	0	0	18	0	0	0	0
5270 LEGAL	42	186	45	45	0	0	0	0
5273 LABORATORY SERVICES	9,831	16,641	14,378	15,362	9,676	11,500	11,500	0
5353 SLUDGE HAULING	5,115	8,489	8,963	4,632	12,614	8,500	8,500	0
5290 OTHER PROF SERVICES	19,518	15,431	10,581	14,130	16,814	13,000	13,500	500
5320 CONTRACT LABOR	19,484	22,438	17,876	24,997	65,842	15,000	15,000	0
5310 PHYSICAL EXAMS	0	0	110	0	0	300	150	(150)
TOTAL SERVICES	195,381	206,590	194,103	205,515	230,730	197,475	201,050	3,575
5420 OFFICE/OPERATING	10,833	7,165	11,288	18,490	7,084	9,000	9,000	0
5430 CLOTHING & UNIFORMS	1,682	2,961	2,575	2,806	2,274	2,650	2,520	(130)
5440 CHEMICALS/CHEM CYC RENTAL	7,286	6,835	10,563	8,812	14,075	7,500	8,500	1,000
5490 COMPUTER	0	0	0	1,017	656	0	0	0
5550 MINOR TOOLS & EQUIPMENT	6,028	6,512	884	0	184	1,500	500	(1,000)
5520 MOTOR FUELS & LUBRICANTS	6,579	7,605	6,798	7,151	10,959	6,750	10,000	3,250
5530 TIRES & TUBES	718	1,081	413	2,163	0	1,000	1,000	0
5540 AUTO PARTS & SUPPLIES	0	0	0	0	0	0	0	0
----- MAINTENANCE - PUMPS & MANHOLES	0	0	0	0	0	0	0	0
5693 MAINTENANCE - AUTOMOTIVE	9,200	8,158	13,894	16,046	5,919	7,500	7,500	0
5694 MAINTENANCE - MACHINERY	11,340	4,611	4,402	5,647	3,170	4,500	4,500	0
5695 MAINTENANCE - BUILDING	0	278	0	0	103	0	0	0
5697 MAINTENANCE - OTHER EQUIPMENT	0	0	0	110	0	0	0	0
5691 MAINTENANCE - OFFICE EQUIP	0	0	2,797	0	0	0	0	0
5698 MAINT-LIFT STATIONS	41,078	23,463	53,118	12,159	26,536	25,000	25,000	0
5690 MAINT-GAZLEY WWTP	32,745	9,780	24,768	27,195	68,078	15,000	20,000	5,000
5680 MAINT-WILLOWS WWTP	19,591	2,596	4,345	55,903	8,312	10,000	10,000	0
5691 MAINTENANCE - OFFICE EQUIP	3,875	4,436	0	997	0	0	0	0
----- MATERIALS - MANHOLES/CLNOUTS	0	0	0	0	0	0	0	0
5609 MATERIALS - MOTORS	0	0	0	0	5,497	0	0	0
5610 MATERIALS - PIPING & VALVES	6,641	20,635	8,882	12,572	8,437	8,500	8,500	0
----- MATERIALS - PUMPS	0	0	0	0	0	0	0	0
TOTAL SUPPLIES & MATERIALS	157,597	106,115	144,728	171,069	161,284	98,900	107,020	8,120
5720 INSURANCE & BONDS	1,929	5,595	12,752	17,729	17,191	17,200	19,585	2,385
5710 INTEREST (DEBT SVC/LEASE)	124,501	113,882	102,275	90,264	83,453	78,083	66,270	(11,813)
5754 PRINCIPAL BOND/LOAN PMTS	262,267	269,444	280,685	286,090	297,386	297,386	270,000	(27,386)
5725 PERMITS & LICENSES	4,820	7,539	4,573	4,573	4,573	7,500	7,500	0
5760 CLAIMS/JUDGEMENTS/DAMAGES	1,657	2,669	40	0	447	500	500	0
5785 MISCELLANEOUS	2,500	0	0	0	0	0	0	0
5764 SPECIAL PROJECTS	2,030	1,020	1,170	0	0	0	0	0
TOTAL OTHER CHARGES & EXP	399,704	400,148	401,495	398,655	403,050	400,669	363,855	(36,814)
SUBTOTAL WASTEWATER EXP	880,631	846,444	881,898	927,741	925,023	848,932	832,068	(16,864)
5920 AUTOMOTIVE	22,993	0	0	0	0	0	0	0
----- UTILITIES - SEWER	0	0	0	0	0	0	0	0
5940 TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0
----- MACHINERY	0	0	0	0	0	0	0	0
----- CAP OUTLAY CIP INDUSTRIAL PARK	0	0	0	0	0	0	0	0
5960 BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	22,993	0	0	0	0	0	0	0
TOTAL WASTEWATER EXP	903,624	846,444	881,898	927,741	925,023	848,932	832,068	(16,864)
TOTAL UTILITY FUND	7,019,102	7,247,144	6,869,598	7,248,011	7,165,896	7,703,590	8,029,067	325,477

**CITY OF SMITHVILLE
FISCAL YEAR 2022-2023 BUDGET**

DEBT SERVICE

The Debt Service (Interest & Sinking) Fund is the fund used by the City of Smithville to repay the General Obligation Refunding Bonds, Series 2018, the Combination Tax and Limited Pledge Revenues Certificates of Obligation, Series 2019 (General Fund Portion), the Tax Note, Series 2021, and the Tax Note, Series 2022.

CITY OF SMITHVILLE
DEBT SERVICE SUMMARY
2022-2023 BUDGET

	2017-18	2018-19	2019-20	2020-2021	@ 8/24/22 2021-22 YTD ACTUAL	2021-22 BUDGET	2022-23 BUDGET	Difference 2021-22 to 2022-23	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL				Amount	Percent
REVENUES:									
Property Taxes *	300,588	333,141	338,938	320,359	423,536	429,174	659,968	230,794	53.78%
Drainage/System Improvement Utility Fees	90,000	87,000	87,000	87,000	79,750	87,000	87,000	0	0.00%
Transfer In / Miscellaneous	0	0	0	32,303	569	0	0	0	0.00%
Interest	5,292	8,477	3,476	208	1,299	0	0	0	0.00%
Total Revenues	395,880	428,618	429,414	439,870	505,154	516,174	746,968	230,794	44.71%
EXPENSES:									
Bond P&I Pymts '09 C of O's (refin '98)	173,863	0	0	0	0	0	0	0	0.00%
Bond P&I Pymts '05 C of O's (refin '01)	212,203	214,792	212,090	214,095	0	0	0	0	0.00%
Bond P&I Pymts '18 C of O's (refin '09)	0	174,447	175,275	166,785	316,200	316,200	318,171	1,971	0.62%
Bond P&I Pymts '19 C of O's	0	11,410	23,050	27,675	27,175	27,175	26,675	(500)	-1.84%
Tax Note, Series 2021	0	0	0	0	176,136	172,799	106,384	(66,415)	0.00%
Tax Note, Series 2022						0	295,738	295,738	0.00%
'18 C of O's refunding issuance	0	15,000	0	0	0	0	0	0	0.00%
Total Expenses	386,065	415,649	410,415	408,555	519,511	516,174	746,968	230,794	44.71%
NET OF REVENUES OVER (UNDER) EXPENSES	9,815	12,969	18,999	31,315	(14,357)	0	0		

*2018-19 values include \$9,358 excess collections from FY 2017

*2019-20 values include \$15,804 excess collections from FY 2018

*2020-21 values include \$17,516 excess collections from FY 2019

*2021-22 values include \$258 excess collections from FY 2020

*2022-23 values include \$5,672 excess collections from FY 2021

**CITY OF SMITHVILLE
FISCAL YEAR 2022-2023 BUDGET**

APPENDIX

2022 PROPERTY TAX RATE CALCULATION WORKSHEETS

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SMITHVILLE

(512) 237-3282

Taxing Unit Name

Phone (area code and number)

PO Box 449, Smithville, TX, 78957

www.ci.smithville.tx.us

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 cell-ings (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	\$ 328,207,972
2.	2021 tax cellings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax cellings. 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.	\$ 328,207,972
4.	2021 total adopted tax rate.	\$ 0.549005/\$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.	\$ 328,207,972
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 395,365 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 234,000 C. Value loss. Add A and B. ⁶	\$ 629,365
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.	\$ 629,365
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.	\$ 327,578,607
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,798,422
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	\$ 1,054
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,799,476
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: \$ 377,711,493 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 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.	\$ 377,711,493

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	\$ 16,799,951
	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.	\$ 16,799,951
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	\$ 394,511,444
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	\$ 22,544,167
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 22,544,167
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 371,967,277
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.483772/\$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	\$ 0.000000/\$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.	\$ 0.419390/\$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> .	\$ 328,207,972

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(d)(8)

¹⁷ Tex. Tax Code § 26.012(d)

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	\$ 1,376,471
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. + \$ 855	
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. \$ 855	
E.	Add Line 30 to 31D.	\$ 1,377,326
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 371,967,277
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.370281 /\$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. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$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. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ 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 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..... \$ <u>0</u> B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / _{\$100} D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / _{\$100} E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000000</u> / _{\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / _{\$100} D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> / _{\$100} E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.000000</u> / _{\$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..... \$ <u>0</u> B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> / _{\$100} D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> / _{\$100}	
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u>0.370281</u> / _{\$100}	
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. 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 \$ <u>274,831</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.073885</u> / _{\$100} C. Add Line 40B to Line 39. \$ <u>0.444166</u> / _{\$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. \$ <u>0.459711</u> / _{\$100}	

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000/\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount \$ 746,968 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 87,000 E. Adjusted debt. Subtract B, C and D from A. \$ 659,968	\$ 659,968
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 5,672
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 654,296
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00% B. Enter the 2021 actual collection rate 101.00% C. Enter the 2020 actual collection rate 100.00% D. Enter the 2019 actual collection rate 104.00% 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%. ³¹ 100.00%	100.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 654,296
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 394,511,444
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.165849/\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.625560/\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.000000</u> /\$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.	\$ <u>0</u>
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.	\$ <u>302,299</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>394,511,444</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.076626</u> /\$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> .	\$ <u>0.483772</u> /\$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.	\$ <u>0.000000</u> /\$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> .	\$ <u>0.625560</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.548934</u> /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$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).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

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(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**Not Applicable**

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.	\$ <u>0.000000</u> /\$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. If the year is prior to 2021, enter zero.	\$ <u>0.000000</u> /\$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 2021, enter zero.	\$ <u>0.000000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.000000</u> /\$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).	\$ <u>0.000000</u> /\$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> .	\$ <u>0.370281</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>394,511,444</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.126739</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.165849</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.662869</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**Not Applicable**

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, 2023

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)

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).

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> .	\$ <u>0.000000</u> / \$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. ⁴³ 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.	\$ <u>0.000000</u> / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.000000</u> / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁴	\$ <u>0.000000</u> / \$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).	\$ <u>0.000000</u> / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.483772 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.548934 / \$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: 58

De minimis rate. \$ 0.662869 / \$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

Ellen Owens

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

July 28, 2022

Date

⁴³ Tex. Tax Code §26.042(c)

⁴⁴ Tex. Tax Code §26.042(b)

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

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,

County of Bastrop

Chief Financial Officer or Auditor: Cynthia White

For the taxing unit: City of Smithville

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of City of Smithville on 7/6/22.

Cynthia White

Signature of Financial Officer or Auditor

Amount of Additional Sales and Use
Tax to pay debt services is -0-.