

THERE'S SO MUCH TO LOVE ABOUT

NAVASOTA!

So much, so close.

CITY OF NAVASOTA, TEXAS

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2022-2023

AUG 15, 2022



Send all mail to:
P.O. Box 910
Navasota, TX 77868

www.NavasotaTX.gov

August 5, 2022

Honorable Mayor and City Council

RE: Fiscal Year 2022-2023 Proposed Budget

Over the past several months, members of the executive leadership team at the City of Navasota have been diligently working on the proposed fiscal year 2022-2023 budget. After months of preparing, I am happy to present to you the proposed budget for next fiscal year.

I would like to thank all my department directors for their patience and hard work they displayed over the past several months. I understand that change is not always appreciated, but I believe the budget process this year was an educational opportunity and allowed me as your new City Manager to better understand the financial aspects of the City of Navasota. Additionally, I would like to thank Bobbie Ullrich, our Marketing & Communications Director for her professional artistic work at putting together portions of this proposed budget and the budget retreat PowerPoint presentation template.

Sincerely,

Jason B. Weeks, ICMA-CM
City Manager

City Hall is located at 202 East Washington Avenue, Navasota, Texas.

| City Hall: (936) 825-6475 | Economic Development Corporation: (936) 825-2961 | Tourism: (936) 825-7055 | Fire Department: (936) 825-7388 |
| Library: (936) 825-6744 | Parks & Recreation/Navasota Center: (936) 825-2241 | Police Department: (936) 825-6124 | Public Works: (936) 825-6450 |

BUDGET INSTRUCTIONS & HIGHLIGHTS

GOVERNMENTAL FUNDS

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following is a description of the Governmental Funds of the City:

- The General Fund is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other funds are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.
- The Debt Service Fund is used to account for the payment of principal, interest and related costs on general long-term debt paid from taxes levied by the City.
- The Capital Projects Funds are used to account for the acquisition or construction of streets, fire improvements, parks, and facilities improvement projects being financed from general obligation or certificate of obligation bond proceeds, grants, or transfers from other funds.
- The Special Revenue Funds are used to account for resources legally or otherwise designated for specific purposes such as the Cemetery (Permanent & Operating) Funds, Board of Fireman Service Fund, Grant Fund, Hotel/Motel Fund, Foundation for Community Projects Fund, and the Economic Development Corporation Fund (a component unit of the City).

PROPRIETARY FUNDS

Proprietary Funds (a.k.a. Enterprise Funds) are accounted for using an economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and changes in cash flows. All assets and liabilities associated with a proprietary fund's activities are included in the statement of net assets.

The proprietary funds are financed and operated in a manner like private business enterprise. The costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following is a description of the major proprietary funds of the City:

- The Water Fund is used to account for the operations and capital improvements of the water system.
- The Natural Gas Fund is used to account for the operations and capital improvements of the natural gas system.

- The Wastewater Fund is used to account for the operations and capital improvements of the wastewater (sewer) system.

PURPOSE OF ANNUAL BUDGET

The purpose of preparing an annual budget is to satisfy the requirements of the City Charter, Article 8 - Section 2. The budget provides an opportunity to review objectives and formulate a plan to accomplish those objectives in the most expeditious and economical manner possible.

BUDGET PROCESS – CITY CHARTER

Article 8 of the City Charter establishes the fiscal year as “the period beginning October first and ending September thirtieth of each year. Each department submits to the city manager a budget of estimated expenditures for the ensuing fiscal year. “The city manager shall prepare and submit to the council an annual budget on or before August thirty-first of each calendar year or as set by ordinance in accordance with applicable provisions of state law. The budget shall be prepared on the basis of estimates, expenses and incomes of the various departments of the city. These departmental estimates showing the anticipated expenses and income of the departments as well as the expenses and income of the preceding reconciled with actual expenditures and income, shall indicate wherein increases or diminutions are recommended for the ensuing budget year, and notice shall be published in accordance with the applicable provisions of state law, stating that the annual budget has been prepared and printed, and that copies of the estimates shall be available to any person upon request. Due notice shall be made of the time when the budget is to be discussed by the council members, and copies of the budget shall be available to any person in accordance with the applicable provisions of state law. The discussion shall be given in open meeting and adequate time shall be given in said open meeting to hearing protests and objections, if any, to any items in the budget or to omissions therefrom.

Upon receipt of the budget estimates, the Council shall call a public hearing or hearings on the budget. The City Council may adopt a budget with or without amendments. The City Council may increase or decrease amounts or programs and may delete any programs or amounts except expenditures required by law or for a debt service, provided that no amendment shall increase the authorized expenditures to an amount greater than the total of the estimated income for the current fiscal year plus funds available from prior years.

At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the fund from which it was appropriated and shall be subject to future appropriations, but appropriations may be made in furtherance of improvements or other objects of work of the City that will not be completed within the current year.

If the City Council fails to adopt the budget by September 30th, the amounts appropriated for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis with all items in it prorated accordingly until such time as the city council adopts a budget for the ensuing fiscal year. The levy of property tax will be set to equal the total current fiscal year tax receipts unless the ensuing fiscal year budget is approved by September 30th of the current year.

BUDGET PROCESS – STAFF

The process city staff utilized to prepare the proposed budget is based upon the “line-item” concept, which required staff to detail each account number to justify budget requests. By providing a more detailed approach to the development of the budget provides the information necessary for the city manager to make an informed decision regarding budget requests for the remainder of current fiscal year and for the proposed next fiscal year. Staff worked within a Microsoft Excel file that provided six (6) years of audited actual amounts, the current year budget, and year-to-date amounts. Staff was asked to project the End of Year Estimate for FY 2021-22 and provide proposed FY 2022-23 amounts. The EOY Estimate for FY22 will become their revised FY 2021-22 Budget if approved.

Additionally, staff was requested to provide supplemental request for any new service, program, or added positions for FY 2022-23. Supplemental requests focus on budgeting above and beyond the computed “base or continuation budget.” These items include one-time cost expenditures, capital items, new programs, new equipment, new services, and new personnel. A Ranking & Supplemental Request form was used as supporting documentation. Within the proposed budget documents there is a Supplemental Request Summary for all funds with the proposed funded/unfunded items.

This year’s budget process included staff researching historical trends, understanding community and economic trends, and determining what is needed to meet the goals set forth by the City Council and City Manager for the FY 2022-23 budget process.

The FY 2022-23 Proposed Budget was developed based on the City of Navasota City Council budget priorities:

- Compensation Study to retain and attract professional employees
- Utility Rate Study
- Facility Assessment
- Design & Funding for New Fire Station
- Wayfinding & Downtown Signage
- Streets CIP
- Renovation of Public Works Facilities
- City University
- Impact Fee Study & Implementation
- City Staffing Needs
- Continued Professional Development & Training for Staff
- Railroad Crossing Grade Separation
- Parking Study
- Police Department Staffing Needs & Pay
- Full-time Parks & Recreation Staff along with Program & Activity Funding
- Exterior Painting of Horlock House
- Increased Marketing & Tourism to bring more visitors & sales tax revenue
- Maintain Current Tax Rate

BUDGET HIGHLIGHTS

A balanced budget is proposed for FY 2022-23. Balance budget equates to prior fund balance plus projected revenues less expenditures/expenses. Therefore, all operating funds will have surplus fund balance on September 30, 2023. Some of the major highlights of the proposed budget for all funds are:

- Tax Decrease from \$0.5693 to \$0.5560
- No utility rate increases for FY 2022-23
- 4.83% increase to garbage rates beginning February 1, 2023
- Salary market adjustments of \$1,469,387 (includes FICA & TMRS) for all employees
- Added 6 new employees
 - 3 Patrol Officers
 - One Dispatcher
 - One Firefighter
 - One Natural Gas Technician
- Zoning Ordinance Review & Comprehensive Plan (grant funded)
- Design & engineering of fire station and other facility renovations
- New roof & exterior painting of Horlock House
- Parks & Recreation programming and activities
- Water tower, ground storage tank, and water plant
- Additional water well
- Natural gas regulator upgrade & high-pressure loop system
- Replacement of 24 fire hydrants
- Water & sewer service to north end of Airport
- Wastewater Treatment Plant Phase 2 upgrade
- Continued street maintenance program
- Wayfinding & downtown signage

For Fiscal Year 2022-23, the City of Navasota is projected to receive \$29.4 million in revenues compared to FY 2021-22 of \$20.0 million. A total proposed expenditure/expense budget of \$32.3 million in FY 23 compared to \$33.6 million in the previous year. A summary of Revenue and Expenses for All Funds are noted below.

Fund Title	Revenues	Expenses
General	\$12,276,723	\$13,214,093
Water	\$9,441,115	\$10,058,818
Natural Gas	\$6,149,362	\$6,679,382
Wastewater	\$2,195,002	\$2,710,278
Economic Development	\$206,833	\$307,915
Capital Projects	\$765,000	\$750,000
Hotel/Motel	\$142,500	\$335,293
Debt Service	\$1,468,219	\$1,737,522
Other Operating	\$489,325	\$427,600
Subtotal	\$33,134,079	\$36,220,901
Internal Transfers	(3,735,338)	(3,735,338)
Total	\$29,398,741	\$32,485,563

For the General Fund, staff projects an ending unassigned fund balance on September 30, 2023, of nearly \$4.0 million. The City shall strive to maintain the General Fund unassigned fund balance at a minimum of 90 days of current year budgeted expenditures. For FY 2022-23, the City is projected to have an excess fund balance of \$687,255.

General Fund Summary & Fund Balance	Actual FY 2020-21	Revised FY 2021-22	EOY Estimate FY 2021-22	Proposed FY 2022-23
Beginning Fund Balance	\$4,007,774	\$4,709,134	\$4,709,134	\$4,928,148
Total Revenues	9,905,342	12,775,263	12,977,554	12,276,723
Total Expenditures	9,301,814	12,775,265	12,758,539	13,214,093
Surplus (Deficit)	603,528	(2)	219,015	(937,370)
Audit Adjustments	97,832	2	0	0
Unassigned Ending Fund Balance	\$4,709,134	\$4,709,132	\$4,928,148	\$3,990,778
90-Day Expenditure Requirement	\$2,325,454	\$3,193,816	\$3,189,635	\$3,303,523
Percentage of Fund Balance	51%	37%	39%	30%

Per the City fund balance policy, the City may use fund balance in one or a combination of the following ways: Emergencies; One-time expenditures that do not increase recurring operating costs; Major capital purchases; and Start-up expenditures for new programs undertaken at mid-year provided such action is considered in the context of multiyear projections of program revenues and expenditures.

Staff is proposing to use \$855,749 of unassigned fund balance for FY 2022-23 for the following items:

Description	FY 2022-23
Supplemental Request one-time cost items	\$ 577,592
Repair 1999 Dump Truck (AC, new clutch & transmission)	\$ 14,000
"No Engine Brake" signs for City Ordinance - est. cost \$800/sign (10 signs)	\$ 8,000
Outsource swimming pool weekly cleaning (March-August)	\$ 15,600
Swing set at Ketchum Park	\$ 12,000
Speed Trailer Equipped w/ LPR-2 Cameras w/ licensing	\$ 22,950
Scanning Minute Books (only 3 year project)	\$ 24,000
Jack-in-the-Box (CR 425 cost share) - 380 Agreement	\$ 73,000
Charter Election Legal Counsel	\$ 25,000
Demolish both restroom pavillions	\$ 28,000
TCU Certified Public Communicator training	\$ 1,797
New computers	\$ 28,560
Special programming (STARTUP of Parks & Recreation Program)	\$ 15,000
City logo shirts & cap (STARTUP of Parks & Recreation Program)	\$ 250
Program instructors and teachers (STARTUP of Parks & Recreation Program)	\$ 10,000
Total	\$ 855,749

As part of the budget process a long-term financial plan which includes the proposed budget year, and four other years has been projected for the General Fund, Water Fund, Natural Gas Fund, and Wastewater Fund. As part of the budget retreat workshop, staff will present this multi-year plan to City Council to provide comfort in how the decisions made over the next two months affect the future financial health of the City of Navasota.

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CITY OF NAVASOTA, TEXAS

CITY COUNCIL



MAYOR
BERT MILLER



COUNCILMEMBER
PATTIE PEDERSON



MAYOR PRO-TEM
GRANT HOLT



COUNCILMEMBER
BERNIE GESSNER



COUNCILMEMBER
JOSH FULTZ

CITY OFFICIAL

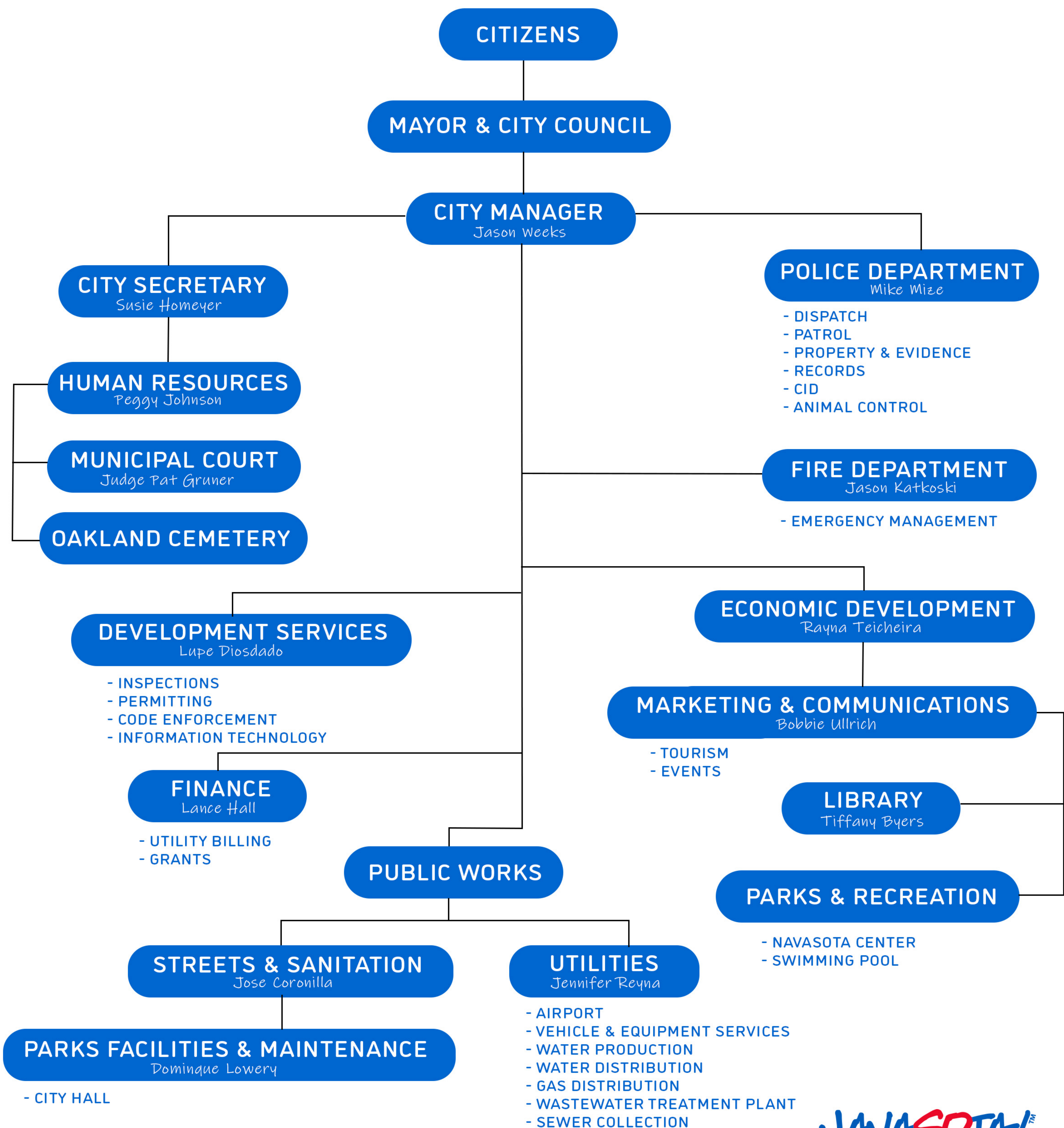


CITY MANAGER
JASON WEEKS



CITY OF NAVASOTA, TEXAS

ORGANIZATIONAL CHART



**COMBINED BUDGET SUMMARY FY 2022-23
ALL FUNDS**

Fund Title		FY 2022-23					
		Estimated Fund Balance 9/30/2022	Total Revenues	Total Expenditures	Net Inc/(Dec)	Adjustments	Estimated Fund Balance 9/30/2023
100 General Fund	o	\$4,928,148	\$12,276,723	\$13,214,093	(\$937,370)	\$0	\$3,990,778
200 Water	o	3,689,911	9,441,115	10,058,818	(617,703)	200,000	3,272,208
300 Natural Gas	o	1,840,313	6,149,362	6,679,382	(530,020)	66,000	1,376,293
400 Wastewater	o	767,446	2,195,002	2,710,278	(515,276)	320,000	572,170
520 Cemetery Permanent	Perm	348,445	1,500	0	1,500		349,945
525 Cemetery Operating	o	588,412	57,225	3,300	53,925	0	642,337
530 Board of Fireman Service	o	26,581	100	300	(200)	0	26,381
540 Grant	o	(136,775)	423,500	422,000	1,500	0	(135,275)
550 Economic Development	o	317,408	206,833	307,915	(101,082)	0	216,326
905 Capital Projects	CIP	(6,385)	765,000	750,000	15,000	0	8,615
930 Hotel / Motel	o	692,408	142,500	335,293	(192,793)	0	499,615
945 Debt Service	DS	883,833	1,468,219	1,737,522	(269,303)		614,530
970 Foundation for Comm Projects	CIP	56,184	7,000	2,000	5,000		61,184
Total Primary Government		\$13,995,928	\$33,134,079	\$36,220,901	(\$3,086,822)	\$586,000	\$11,495,106
Less Internal Transfers		0	(3,735,338)	(3,735,338)	0		0
Net Total Primary Government		\$13,995,928	\$29,398,741	\$32,485,563	(\$3,086,822)	\$586,000	\$11,495,106

* Fund Balance is Cash and Investments.

FUNDS SUBJECT TO APPROPRIATION

All operating and capital project funds are listed above with revenues, expenditures, adjustments and estimated beginning and ending fund balances. The City's financial policy requires a 25% (90 days) reserves on expenditures (expenses) on General Fund, Water Fund, Natural Gas Fund, and Wastewater Fund. The fund balance as of September 30, 2023 are estimated to be \$3,990,778 for the General Fund, \$3,272,208 for the Water Fund, \$1,376,293 for the Natural Gas Fund, and \$572,170 for the Wastewater Fund. Therefore, excess fund balance is estimated to be \$687,255 for the General Fund, \$2,490,003 for the Water Fund, \$126,698 for the Natural Gas Fund, and \$73,351 for the Wastewater Fund. All projected changes in fund balance are considered as normal.

FUND STRUCTURE

The accounts are organized on the basis of funds. Each fund is considered to be a separate accounting entity. The following funds are used:

- Governmental Fund Types:
 - General Fund
 - Debt Service Fund
 - Capital Project Funds
 - Grant Fund
 - Special Revenue Funds
 - Foundation for Community Projects
 - Hotel/Motel
 - Cemetery Operations
 - Permanent Fund
 - Cemetery Permanent
- Proprietary Funds
 - Water Fund
 - Wastewater Fund
 - Natural Gas Fund

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual FY 2020-21	Revised Budget FY 2021-22	End-of-Year Estimate FY 2021-22	Proposed Budget FY 2022-23
10/1 - UNASSIGNED FUND BALANCE	\$4,007,774	\$4,709,134	\$4,709,134	\$4,928,148
Revenues				
Property Taxes	2,402,850	2,831,987	2,733,663	3,088,567
Industrial Development Agreements	456,433	414,000	460,000	485,000
Payment In Lieu of Taxes	833,867	618,885	817,396	826,093
Sales Taxes	1,988,822	2,000,000	2,131,388	2,235,832
Mixed Beverage Taxes	22,041	16,000	35,000	40,000
Total Taxes	5,704,014	5,880,872	6,177,447	6,675,492
Franchise Fees	341,411	319,000	357,000	357,000
Licenses & Permits				
Right of Way	15,203	4,000	11,500	8,000
Building Permits	252,423	140,000	200,000	202,250
Development	11,750	8,250	11,900	14,600
Fire Inspections	2,000	2,000	2,015	2,000
Miscellaneous	1,905	2,500	1,720	2,300
Total Licenses & Permits	283,281	156,750	227,135	229,150
Charges and Fines				
EDC	0	0	0	0
Utility	677,537	1,316,624	1,759,740	1,809,459
Drainage	611,910	555,000	578,094	596,454
Solid Waste	1,358,191	1,473,957	1,402,929	1,504,777
Fines & Forfeitures	69,463	93,000	57,965	98,000
Total Charges and Fines	2,717,102	3,438,581	3,798,728	4,008,690
Other Revenues				
Intergovernmental / Grants	527,664	216,000	311,491	552,041
Fees	45,856	56,300	37,400	55,900
Lease / Rental Income	48,915	50,000	52,950	54,000
Interest Income	29,622	70,000	25,000	30,000
Contributions & Donations	25,516	26,023	42,812	28,000
Sale of Property & Miscellaneous	181,961	854,750	1,947,591	286,450
Total Other Revenues	859,534	1,273,073	2,417,244	1,006,391
Total Revenues	9,905,342	11,068,276	12,977,554	12,276,723
Transfers	0	1,706,987	0	0
Total Revenues and Transfers	\$9,905,342	\$12,775,263	\$12,977,554	\$12,276,723

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual FY 2020-21	Budget FY 2021-22	End-of-Year Estimate FY 2021-22	Proposed Budget FY 2022-23
Expenditures				
General Government				
Administration	664,171	1,069,614	811,519	700,935
Financial Services	544,632	886,950	618,831	649,665
Human Resources	150,035	217,140	209,334	216,248
Technology	466,871	411,748	474,042	472,802
Marketing & Communications	47,069	60,257	74,576	148,823
Development Services	331,533	417,313	417,972	671,539
Total General Government	<u>2,204,312</u>	<u>3,063,022</u>	<u>2,606,275</u>	<u>2,860,013</u>
Public Safety				
Police	2,086,700	2,419,714	2,417,586	3,058,207
Animal Control	84,969	134,051	93,862	121,185
Fire	731,170	981,132	1,866,158	1,109,229
Emergency Management	1,647	6,500	6,522	3,225
Total Public Safety	<u>2,904,486</u>	<u>3,541,397</u>	<u>4,384,127</u>	<u>4,291,846</u>
Public Works				
Public Works	1,954,215	3,481,971	3,226,723	2,488,643
Sanitation	1,096,158	1,184,277	1,397,538	1,379,701
Airport	234,639	240,156	182,400	61,300
Total Public Works	<u>3,285,013</u>	<u>4,906,404</u>	<u>4,806,661</u>	<u>3,929,644</u>
Municipal Court	79,581	88,828	81,803	81,894
Culture and Recreation	194,568	235,986	409,550	357,789
Economic Development & Tourism	233,574	507,538	470,123	548,309
Non-Departmental				
Debt - Principal	14,425	0	0	0
Debt - Interest & Fiscal Charges	3,351	0	0	0
Personnel	0	0	0	1,144,600
Transfers	382,504	432,090	0	0
Total Expenditures & Transfers	9,301,814	12,775,265	12,758,539	13,214,093
Net Increase/ (Decrease)	603,528	(2)	219,015	(937,370)
Adjustment	97,832	2		0
9/30 - UNASSIGNED FUND BALANCE	\$4,709,134	\$4,709,134	\$4,928,148	\$3,990,778

GENERAL FUND NON-DEPARTMENTAL

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ 1,144,600
Bond & Loan Debt	17,776	-	-	-
Miscellaneous	382,504	432,090	-	-
Total	\$ 400,280	\$ 432,090	\$ -	\$ 1,144,600

NO STAFFING

SANITATION

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 48,208	\$ 50,943	\$ 48,326	\$ 55,413
Materials & Supplies	9,597	6,000	8,500	9,000
Maintenance & Services	1,026,863	1,075,134	1,108,335	1,240,499
Utilities	218	200	195	200
Miscellaneous	10,750	1,000	-	1,000
Capital Outlay	522	51,000	232,182	73,589
Total	\$ 1,096,158	\$ 1,184,277	\$ 1,397,538	\$ 1,379,701

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Recycling Laborer	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

STREET

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 414,147	\$ 472,736	\$ 476,425	\$ 485,484
Materials & Supplies	25,882	25,500	49,068	48,000
Maintenance & Services	19,205	208,035	30,562	67,700
Utilities	87,088	90,000	84,000	95,000
Professional Fees	165,378	287,390	75,000	75,000
Bond & Loan Debt	13,000	-	-	-
Miscellaneous	152	1,100	3,156	2,130
Capital Outlay	148,288	1,254,293	1,294,257	594,831
Total	\$ 873,140	\$ 2,339,054	\$ 2,012,468	\$ 1,368,145

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Director of Streets & Sanitation	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Truck Driver	3.00	3.00	3.00	3.00
Laborer	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	7.00

VEHICLE & EQUIPMENT SERVICES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 98,336	\$ 108,488	\$ 72,047	\$ 107,995
Materials & Supplies	9,390	7,700	12,000	13,000
Maintenance & Services	10,985	3,900	5,430	7,000
Utilities	4,093	4,200	3,600	3,600
Capital Outlay	-	26,700	-	16,000
Total	\$ 122,804	\$ 150,988	\$ 93,077	\$ 147,595

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Vehicle Maintenance Supervisor	1.00	1.00	1.00	1.00
Vehicle Maintenance Technician	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

SWIMMING POOL

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 19,293	\$ 34,227	\$ 679	\$ 32,664
Materials & Supplies	10,739	10,000	10,000	16,000
Maintenance & Services	9,584	4,000	15,550	22,300
Utilities	7,833	12,000	5,000	10,000
Miscellaneous	2,676	1,500	-	2,000
Capital Outlay	-	-	45,000	-
Total	\$ 50,126	\$ 61,727	\$ 76,229	\$ 82,964

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Pool Manager (Seasonal)	1.00	1.00	1.00	1.00
Lifeguards (Seasonal)	15.00	15.00	15.00	15.00
Total	15.00	15.00	15.00	15.00

PARKS & FACILITIES MAINTENANCE

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 195,965	\$ 295,098	\$ 163,366	\$ 227,068
Materials & Supplies	25,929	29,000	28,337	19,600
Maintenance & Services	341,884	234,600	424,200	276,600
Utilities	39,589	43,000	45,000	43,000
Professional Fees	-	1,000	2,480	3,000
Miscellaneous	888	1,500	1,812	2,700
Capital Outlay	13,850	30,300	63,126	32,000
Total	\$ 618,105	\$ 634,498	\$ 728,321	\$ 603,968

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Parks & Facilities Maintenance Manager	1.00	1.00	1.00	1.00
Parks & Facilities Foreman	1.00	1.00	1.00	1.00
Parks & Recreation Specialist *	1.00	1.00	0.00	0.00
Laborer	1.00	1.00	2.00	2.00
Administrative Assistant **	1.00	1.00	0.00	0.00
* Repurposed the Parks & Rec Specialist to add another Laborer				
** Repurposed the Admin. Asst. to a Grant Coordinator				
Total	5.00	5.00	4.00	4.00

AIRPORT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Materials & Supplies	\$ 68	\$ -	\$ 200	\$ 200
Maintenance & Services	12,521	51,556	55,000	58,000
Utilities	2,503	3,000	2,600	2,600
Professional Fees	103	12,600	-	-
Miscellaneous	-	-	-	500
Capital Outlay	219,445	173,000	124,600	-
Total	\$ 234,639	\$ 240,156	\$ 182,400	\$ 61,300

NO STAFFING

POLICE

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 1,727,482	\$ 2,004,214	\$ 1,910,365	\$ 2,388,800
Materials & Supplies	130,662	127,000	233,734	208,767
Maintenance & Services	48,162	57,500	77,002	90,471
Professional Fees	1,100	1,500	3,500	3,500
Miscellaneous	13,028	11,500	12,291	13,007
Capital Outlay	166,265	218,000	180,694	353,662
Total	\$ 2,086,700	\$ 2,419,714	\$ 2,417,586	\$ 3,058,207

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Chief of Police	0.00	0.00	0.00	1.00
Assistant City Manager / Police Chief	0.50	0.50	0.50	0.00
Lieutenant	1.00	1.00	1.00	1.00
Patrol Sergeant	2.00	2.00	2.00	2.00
Investigator	3.00	3.00	4.00	4.00
Corporal	2.00	2.00	2.00	2.00
Student Resource Officer	2.00	2.00	2.00	2.00
Police Officer	14.00	14.00	13.00	16.00
Executive Assistant	1.00	1.00	1.00	1.00
Communication Supervisor	1.00	1.00	1.00	1.00
Communication Operator	4.00	4.00	4.00	5.00
Property Room Manager	1.00	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00	2.00
Total	33.50	33.50	33.50	37.00

FIRE

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 578,767	\$ 675,836	\$ 701,987	\$ 762,703
Materials & Supplies	41,136	47,616	58,500	68,284
Maintenance & Services	64,898	96,363	104,097	93,640
Utilities	7,421	6,000	5,400	6,000
Miscellaneous	6,544	13,042	16,837	18,592
Capital Outlay	32,405	142,275	979,337	160,010
Total	\$ 731,170	\$ 981,132	\$ 1,866,158	\$ 1,109,229

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Fire Chief/Emergency Management Coordinator	1.00	1.00	1.00	1.00
Firefighter/Driver	6.00	6.00	6.00	7.00
Firefighter/Driver (part-time)	6.00	6.00	6.00	6.00
Total	6.00	6.00	6.00	6.00

ANIMAL CONTROL

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 57,001	\$ 92,361	\$ 55,362	\$ 91,235
Materials & Supplies	3,437	6,708	4,950	7,650
Maintenance & Services	6,482	9,682	7,500	10,150
Utilities	3,164	1,500	3,000	3,000
Miscellaneous	950	750	-	1,000
Capital Outlay	13,935	23,050	23,050	8,150
Total	\$ 84,969	\$ 134,051	\$ 93,862	\$ 121,185

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Animal Control Officer	2.00	2.00	2.00	2.00
Total	2.00	2.00	2.00	2.00

MUNICIPAL COURT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 74,537	\$ 84,413	\$ 78,903	\$ 78,994
Materials & Supplies	249	1,000	1,000	1,000
Maintenance & Services	3,737	1,000	-	-
Miscellaneous	1,059	2,415	1,900	1,900
Total	\$ 79,581	\$ 88,828	\$ 81,803	\$ 81,894

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Municipal Court Judge (part-time)	0.20	0.20	0.20	0.20
Municipal Court Clerk	1.00	1.00	1.00	1.00
Total	1.20	1.20	1.20	1.20

EMERGENCY MANAGEMENT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ -	\$ 4,000	\$ 4,000	\$ -
Materials & Supplies	147	1,000	147	650
Maintenance & Services	1,500	1,500	2,375	2,575
Total	\$ 1,647	\$ 6,500	\$ 6,522	\$ 3,225

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Intern (part-time)	0.00	0.20	0.20	0.00
Total	0.00	0.20	0.20	0.00

LIBRARY

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 94,326	\$ 108,109	\$ 96,906	\$ 103,217
Materials & Supplies	3,863	4,000	5,100	4,000
Maintenance & Services	29,319	25,000	15,715	45,000
Utilities	5,607	6,000	5,600	5,800
Miscellaneous	1,019	1,600	1,000	2,595
Capital Outlay	10,309	29,550	209,000	10,500
Total	\$ 144,442	\$ 174,259	\$ 333,321	\$ 171,112

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Library Director	1.00	1.00	1.00	1.00
Library Clerk	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

CITY COUNCIL

EXPENDITURES	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
Materials & Supplies	\$ 10,263	\$ 137,838	\$ 10,757	\$ 10,500
Professional Fees	223,796	395,000	163,200	277,300
Miscellaneous	42,851	45,500	164,183	47,235
Total	\$ 276,910	\$ 578,338	\$ 338,140	\$ 335,035

NO STAFFING

ADMINISTRATION

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 380,921	\$ 470,776	\$ 368,501	\$ 351,293
Materials & Supplies	870	2,000	1,200	3,500
Professional Fees	-	-	95,900	-
Miscellaneous	5,470	18,500	7,778	11,107
Total	\$ 387,261	\$ 491,276	\$ 473,379	\$ 365,900

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager / Chief of Police	0.50	0.50	0.50	0.00
City Secretary	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total	3.50	3.50	3.50	3.00

KEEP NAVASOTA BEAUTIFUL

EXPENDITURES	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
Personnel Services	\$ -	\$ 150	\$ -	\$ -
Materials & Supplies	5,253	4,000	3,738	1,000
Total	\$ 5,253	\$ 4,150	\$ 3,738	\$ 1,000

NO STAFFING

CITY HALL

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 71,356	\$ 82,781	\$ 79,574	\$ 81,834
Materials & Supplies	46,736	49,000	44,500	44,500
Maintenance & Services	78,524	61,500	107,112	77,000
Utilities	34,031	40,000	40,000	40,000
Professional Fees	600	-	600	600
Miscellaneous	103,667	120,000	117,332	124,000
Total	\$ 334,913	\$ 353,281	\$ 389,118	\$ 367,934

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Building Custodian Supervisor	0.00	0.00	1.00	1.00
Building Custodian Laborer	2.00	2.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

DEVELOPMENT SERVICES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 260,935	\$ 321,713	\$ 311,107	\$ 250,087
Materials & Supplies	4,625	3,200	7,396	4,000
Maintenance & Services	24,994	45,100	21,750	56,450
Professional Fees	26,897	26,000	60,000	334,500
Miscellaneous	7,013	5,300	5,719	9,652
Capital Outlay	7,069	16,000	12,000	16,850
Total	\$ 331,533	\$ 417,313	\$ 417,972	\$ 671,539

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Development Services Director	1.00	1.00	1.00	1.00
Economic Development Specialist *	1.00	1.00	1.00	0.00
Building Inspector	1.00	1.00	1.00	1.00
Community Outreach Specialist **	0.00	0.00	0.80	0.00
Code Enforcement Officer **	1.00	1.00	0.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00
* Position moved to separate department				
** Position split duties between Code & Parks & Recreation				
Total	5.00	5.00	4.80	4.00

TOURISM

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 28,382	\$ 31,738	\$ -	\$ -
Materials & Supplies	190,764	464,300	457,863	384,650
Maintenance & Services	4,743	1,000	1,000	26,850
Miscellaneous	9,686	10,500	11,260	48,000
Total	\$ 233,574	\$ 507,538	\$ 470,123	\$ 459,500

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Marketing & Communications Director	0.50	0.50	0.00	0.00
Total	0.50	0.50	0.00	0.00

MARKETING & COMMUNICATIONS

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 25,896	\$ 30,257	\$ 41,720	\$ 69,117
Materials & Supplies	531	3,000	4,000	15,000
Maintenance & Services	14,683	15,000	13,700	43,728
Miscellaneous	5,959	12,000	15,156	20,978
Total	\$ 47,069	\$ 60,257	\$ 74,576	\$ 148,823

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Marketing & Communications Director	0.50	0.50	1.00	1.00
Total	0.50	0.50	1.00	1.00

FINANCIAL SERVICES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 357,377	\$ 396,951	\$ 400,192	\$ 422,294
Materials & Supplies	5,868	4,500	2,000	4,500
Maintenance & Services	59,628	45,500	71,500	71,500
Utilities	1,904	3,000	1,900	-
Professional Fees	115,973	126,213	134,139	136,466
Bond & Loan Debt	500	1,000	1,000	1,000
Miscellaneous	3,382	9,786	8,100	13,905
Total	\$ 544,632	\$ 886,950	\$ 618,831	\$ 649,665

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Finance Director	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	1.00
Utility Billing Manager	1.00	1.00	1.00	1.00
Utility Billing Clerk	2.00	2.00	2.00	2.00
Grants Coordinator *	0.00	0.00	1.00	1.00
Meter Technician	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00
<i>* Repurposed vacant position in Parks & Facilities Maintenance to utilize as a Grant Coordinator</i>				
Total	7.00	7.00	8.00	8.00

HUMAN RESOURCES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 110,174	\$ 146,140	\$ 131,313	\$ 134,362
Materials & Supplies	1,438	3,000	4,000	3,165
Professional Fees	34,126	60,000	69,521	70,232
Miscellaneous	4,298	8,000	4,500	8,489
Total	\$ 150,035	\$ 217,140	\$ 209,334	\$ 216,248

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Human Resources Director	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00

TECHNOLOGY

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 51,456	\$ 59,448	\$ 62,324	\$ 63,109
Materials & Supplies	3,083	-	3,500	3,000
Maintenance & Services	271,549	201,200	257,218	200,998
Utilities	137,106	125,000	128,000	165,960
Miscellaneous	245	1,100	-	6,275
Capital Outlay	3,432	25,000	23,000	33,460
Total	\$ 466,871	\$ 411,748	\$ 474,042	\$ 472,802

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Information Technology Specialist	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

ECONOMIC DEVELOPMENT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ 78,816
Materials & Supplies	-	-	-	855
Miscellaneous	-	-	-	9,138
Total	\$ -	\$ -	\$ -	\$ 88,809

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Economic Development Director	0.00	0.00	0.00	1.00
<i>Moved from Development Services to create new Dept.</i>				
Total	0.00	0.00	0.00	1.00

PARKS & RECREATION

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ 59,284
Materials & Supplies	-	-	-	24,444
Maintenance & Services	-	-	-	9,985
Professional Fees	-	-	-	10,000
Total	\$ -	\$ -	\$ -	\$ 103,713

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Park & Recreation Specialist	0.00	0.00	0.00	1.00
<i>Moved from Parks & Facilities Maintenance to create new Dept.</i>				
Total	0.00	0.00	0.00	1.00

GENERAL FUND SUMMARY

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
EXPENDITURES				
Personnel Services	\$ 4,594,559	\$ 5,470,379	\$ 5,003,098	\$ 6,988,369
Materials & Supplies	530,531	936,362	950,490	895,265
Maintenance & Services	2,029,260	2,137,570	2,318,046	2,400,446
Utilities	330,556	333,900	324,295	375,160
Professional Fees	567,972	909,703	604,340	910,598
Bond & Loan Debt	31,276	1,000	1,000	1,000
Miscellaneous	602,138	697,183	371,024	344,203
Capital Outlay	615,520	2,289,168	3,186,246	1,299,052
Total	\$ 9,301,814	\$ 12,775,265	\$ 12,758,539	\$ 13,214,093

STAFFING GENERAL FUND	Actual FY 20-21	Budget FY 21-22	Estimate FY 21-22	Proposed FY 22-23
Non-Departmental				
Sanitation	1.00	1.00	1.00	1.00
Street	7.00	7.00	7.00	7.00
Vehicle & Equipment Services	2.00	2.00	2.00	2.00
Parks & Facilities Maintenance	5.00	5.00	4.00	4.00
Swimming Pool	15.00	15.00	15.00	15.00
Police	33.50	33.50	33.50	37.00
Fire	6.00	6.00	6.00	6.00
Animal Control	2.00	2.00	2.00	2.00
Municipal Court	1.20	1.20	1.20	1.20
Emergency Management	0.00	0.20	0.20	0.00
Library	2.00	2.00	2.00	2.00
Administration	3.50	3.50	3.50	3.00
City Hall	2.00	2.00	2.00	2.00
Development Services	5.00	5.00	4.80	4.00
Tourism	0.50	0.50	0.00	0.00
Communications	0.50	0.50	1.00	1.00
Finance Administration	7.00	7.00	8.00	8.00
Human Resources	2.00	2.00	2.00	2.00
Technology	1.00	1.00	1.00	1.00
Economic Development	0.00	0.00	0.00	1.00
Parks & Recreation	0.00	0.00	0.00	1.00
TOTAL GENERAL FUND	96.20	96.40	96.20	100.20
Water Fund	6.00	6.00	6.00	6.00
Natural Gas Fund	3.00	3.00	3.00	4.00
Wastewater Fund	4.00	4.00	4.00	4.00
TOTAL ALL FUNDS	109.20	109.40	109.20	114.20

WATER FUND

INCOME STATEMENT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Water Sales	\$ 2,065,672	\$ 2,000,000	\$ 2,164,272	\$ 2,059,963
Utility Improvement Fee	301,190	410,000	479,502	506,652
Penalties & Service Charges	88,202	83,000	94,000	95,000
Meters & Water Taps	39,976	27,000	31,536	33,500
Capital Contribution	10,158	-	-	-
Grant Funds	-	-	-	1,983,750
Bond Proceeds	-	-	-	4,746,250
Miscellaneous Income	4,306	2,000	106,000	6,000
Interest Income	12,571	11,000	9,900	10,000
Total Revenues	\$ 2,522,075	\$ 2,533,000	\$ 2,885,210	\$ 9,441,115
EXPENSES				
Personnel Services	\$ 326,721	\$ 427,395	\$ 320,539	\$ 504,369
Materials & Supplies	25,498	28,700	39,462	47,500
Maintenance & Services	635,595	871,896	1,008,021	1,141,153
Utilities	109,395	105,000	110,000	115,000
Depreciation	308,397	-	200,000	200,000
Professional Fees	83,013	94,050	79,533	466,500
Miscellaneous	600,862	888,958	819,616	822,806
Capital Outlay	17,958	117,000	331,797	6,761,490
Total Expenses	\$ 2,107,439	\$ 2,532,999	\$ 2,908,968	\$ 10,058,818
NET INCOME	\$ 414,636	\$ 1	\$ (23,758)	\$ (617,703)
BEGINNING CASH & INVESTMENTS	\$ 3,024,821	\$ 3,513,669	\$ 3,513,669	\$ 3,689,911
Depreciation	308,397	-	200,000	200,000
CASH ADJUSTMENTS	(234,185)	-	-	-
ENDING CASH & INVESTMENTS	\$ 3,513,669	\$ 3,513,670	\$ 3,689,911	\$ 3,272,208

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Director of Utilities	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Meter Technician	1.00	1.00	1.00	1.00
Utility Technician	2.00	2.00	2.00	2.00
Total	6.00	6.00	6.00	6.00

NATURAL GAS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Gas Metered Sales	\$ 2,509,724	\$ 2,400,000	\$ 3,531,740	\$ 4,473,062
Penalties & Service Charges	11,506	23,000	17,800	17,800
Meters, Regulators & Meter Taps	40,472	35,000	42,500	37,500
Bond Proceeds	-	-	-	1,615,000
Miscellaneous Income	5,588	-	100,000	-
Interest Income	11,031	14,000	6,000	6,000
Total Revenues	\$ 2,578,322	\$ 2,472,000	\$ 3,698,040	\$ 6,149,362
EXPENSES				
Personnel Services	\$ 145,073	\$ 171,473	\$ 202,549	\$ 302,863
Materials & Supplies	1,695,807	1,211,500	4,120,850	3,433,360
Maintenance & Services	691,933	1,155,991	1,017,004	1,111,346
Depreciation	111,610	-	66,000	66,000
Professional Fees	37,392	130,850	66,333	135,500
Miscellaneous	6,639	72,186	5,289	3,000
Capital Outlay	5,944	30,000	291,891	1,627,313
Total Expenses	\$ 2,694,400	\$ 2,772,000	\$ 5,769,916	\$ 6,679,382
NET INCOME	\$ (116,078)	\$ (300,000)	\$ (2,071,876)	\$ (530,020)
BEGINNING CASH & INVESTMENTS	\$ 3,944,723	\$ 3,846,189	\$ 3,846,189	\$ 1,840,313
Depreciation	\$ 111,610	\$ -	\$ 66,000	\$ 66,000
CASH ADJUSTMENTS	(94,066)	-	-	-
ENDING CASH & INVESTMENTS	\$ 3,846,189	\$ 3,546,189	\$ 1,840,313	\$ 1,376,293

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Gas Foreman	1.00	1.00	1.00	1.00
Utility Technician	1.00	1.00	1.00	1.00
Gas Technician	1.00	1.00	1.00	2.00
Total	3.00	3.00	3.00	4.00

WASTEWATER FUND

INCOME STATEMENT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Wastewater Sales	\$ 1,522,325	\$ 1,602,000	\$ 1,734,436	\$ 1,768,002
Penalties & Service Charges	17,818	20,000	25,000	25,000
Bond Proceeds	-	-	-	395,000
Miscellaneous	-	-	459,506	-
Transfer In	-	515,000	-	-
Interest Income	9,935	10,500	5,000	7,000
Total Revenues	\$ 1,550,079	\$ 2,147,500	\$ 2,223,942	\$ 2,195,002
EXPENSES				
Personnel Services	\$ 237,805	\$ 261,034	\$ 265,546	\$ 375,372
Materials & Supplies	41,239	36,800	58,500	61,500
Maintenance & Services	452,762	947,091	1,511,909	970,653
Utilities	90,315	87,000	89,000	94,000
Depreciation	221,242	-	320,000	320,000
Professional Fees	49,917	63,100	182,084	140,551
Miscellaneous	295,481	634,275	295,745	297,659
Capital Outlay	22,165	118,200	566,558	450,543
Total Expenses	\$ 1,410,925	\$ 2,147,500	\$ 3,289,342	\$ 2,710,278
NET INCOME	\$ 139,154	\$ -	\$ (1,065,400)	\$ (515,276)
BEGINNING CASH & INVESTMENTS	\$ 1,264,024	\$ 1,512,846	\$ 1,512,846	\$ 767,446
Depreciation	\$ 221,242	\$ -	\$ 320,000	320,000
CASH ADJUSTMENTS	(111,574)	-	-	-
ENDING CASH & INVESTMENTS	\$ 1,512,846	\$ 1,512,846	\$ 767,446	\$ 572,170

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
STAFFING				
Utility Supervisor	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	1.00	1.00
Wastewater Operator	1.00	1.00	1.00	1.00
Utility Technician	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00

CEMETERY OPERATING FUND

INCOME STATEMENT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Miscellaneous Income	\$ 191,622	\$ 31,000	\$ 56,050	\$ 55,000
Interest Income	2,166	2,000	2,000	2,000
Transfer In	225	32,000	225	225
Total Revenues	\$ 194,013	\$ 65,000	\$ 58,275	\$ 57,225
EXPENSES				
Materials & Supplies	\$ 508	\$ 1,016	\$ -	\$ -
Maintenance & Services	4,867	63,984	3,000	3,000
Utilities	225	-	300	300
Total Expenses	\$ 5,601	\$ 65,000	\$ 3,300	\$ 3,300
NET INCOME	\$ 188,412	\$ -	\$ 54,975	\$ 53,925
BEGINNING FUND BALANCE	\$ 375,187	\$ 533,437	\$ 533,437	\$ 588,412
ADJUSTMENTS	(30,162)			
ENDING FUND BALANCE	\$ 533,437	\$ 533,437	\$ 588,412	\$ 642,337

NO STAFFING IN THIS FUND

BOARD OF FIREMAN SERVICE FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Miscellaneous	\$ -	\$ 700	\$ -	\$ -
Interest Income	54	-	100	100
Total Revenues	\$ 54	\$ 700	\$ 100	\$ 100
EXPENDITURES				
Miscellaneous	\$ 300	\$ 700	\$ 300	\$ 300
Total Expenses	\$ 300	\$ 700	\$ 300	\$ 300
NET INCOME	\$ (246)	\$ -	\$ (200)	\$ (200)
BEGINNING FUND BALANCE	\$ 27,027	\$ 26,781	\$ 26,781	\$ 26,581
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 26,781	\$ 26,781	\$ 26,581	\$ 26,381

NO STAFFING IN THIS FUND

GRANT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Grant Revenue	\$ 1,685,929	\$ 3,558,500	\$ 1,500	\$ 423,500
Total Revenues	\$ 1,685,929	\$ 3,558,500	\$ 1,500	\$ 423,500
EXPENDITURES				
Transfers Out	\$ 1,862,668	\$ 3,558,500	\$ -	\$ 422,000
Total Expenses	\$ 1,862,668	\$ 3,558,500	\$ -	\$ 422,000
NET INCOME	\$ (176,739)	\$ -	\$ 1,500	\$ 1,500
BEGINNING FUND BALANCE	\$ 38,464	\$ (138,275)	\$ (138,275)	\$ (136,775)
ADJUSTMENTS	1			
ENDING FUND BALANCE	\$ (138,275)	\$ (138,275)	\$ (136,775)	\$ (135,275)

NO STAFFING IN THIS FUND

ECONOMIC DEVELOPMENT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Sales Tax	\$ 179,616	\$ 155,500	\$ 193,763	\$ 203,258
Interest Income	483	-	600	1,000
Miscellaneous Income	52,750	10,000	2,500	2,575
Transfers In	42,593	526,000	-	-
Total Revenues	\$ 275,441	\$ 691,500	\$ 196,863	\$ 206,833
EXPENSES				
Materials & Supplies	\$ 1,800	\$ 120,000	\$ 39,085	\$ 110,000
Professional Fees	14,500	15,000	17,500	17,650
Bond & Loan Debt	143,214	143,000	144,478	145,423
Miscellaneous	1,585	13,500	19,536	34,842
Capital Outlay	-	400,000	-	-
Total Expenses	\$ 161,099	\$ 691,500	\$ 220,599	\$ 307,915
NET INCOME	\$ 114,342	\$ -	\$ (23,736)	\$ (101,082)
BEGINNING FUND BALANCE	\$ 226,802	\$ 341,144	\$ 341,144	\$ 317,408
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 341,144	\$ 341,144	\$ 317,408	\$ 216,326

NO STAFFING IN THIS FUND

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Bond Proceeds	\$ 10,301,629	\$ 10,000,000	\$ -	\$ 750,000
Interest Income	16,667	-	15,000	15,000
Total Revenues	\$ 10,318,296	\$ 10,000,000	\$ 15,000	\$ 765,000
EXPENSES				
Professional Fees	\$ 302,559	\$ 600,000	\$ 600,000	\$ -
Bond & Loan Debt	295,848	-	-	-
Transfer Out	42,593	-	-	-
Capital Outlay	4,890	9,400,000	9,400,000	750,000
Total Expenditures	\$ 645,890	\$ 10,000,000	\$ 10,000,000	\$ 750,000
NET INCOME	\$ 9,672,406	\$ -	\$ (9,985,000)	\$ 15,000
BEGINNING FUND BALANCE	\$ 306,209	\$ 9,978,615	\$ 9,978,615	\$ (6,385)
ADJUSTMENTS			-	-
ENDING FUND BALANCE	\$ 9,978,615	\$ 9,978,615	\$ (6,385)	\$ 8,615

NO STAFFING IN THIS FUND

HOTEL FUND

INCOME STATEMENT

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Hotel Occupancy Tax	\$ 118,339	\$ 140,000	\$ 141,000	\$ 141,000
Interest Income	1,325	1,000	1,500	1,500
Total Revenues	\$ 119,664	\$ 141,000	\$ 142,500	\$ 142,500
EXPENSES				
Miscellaneous	\$ 119,554	\$ 141,000	\$ 28,800	\$ 335,293
Total Expenditures	\$ 119,554	\$ 141,000	\$ 28,800	\$ 335,293
NET INCOME	\$ 110	\$ -	\$ 113,700	\$ (192,793)
BEGINNING FUND BALANCE	\$ 578,598	\$ 578,708	\$ 578,708	\$ 692,408
ADJUSTMENTS				
ENDING FUND BALANCE	\$ 578,708	\$ 578,708	\$ 692,408	\$ 499,615

NO STAFFING IN THIS FUND

DEBT SERVICE FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Property Taxes	\$ 376,259	\$ -	\$ 347,757	\$ 354,934
Transfer In	1,080,774	1,250,144	1,110,335	1,111,785
Interest Income	1,481	-	1,500	1,500
Total Revenues	\$ 1,458,514	\$ 1,250,144	\$ 1,459,592	\$ 1,468,219
EXPENSES				
Bond & Loan Debt	\$ 1,287,906	\$ 1,250,143	\$ 1,731,281	\$ 1,737,522
Total Expenses	\$ 1,287,906	\$ 1,250,143	\$ 1,731,281	\$ 1,737,522
NET INCOME	\$ 170,608	\$ 1	\$ (271,689)	\$ (269,303)
BEGINNING FUND BALANCE	\$ 984,914	\$ 1,155,522	\$ 1,155,522	\$ 883,833
ENDING FUND BALANCE	\$ 1,155,522	\$ 1,155,523	\$ 883,833	\$ 614,530

NO STAFFING IN THIS FUND

FOUNDATION FOR COMMUNITY PROJECTS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 20-21	Budget FY 21-22	End-of-Year Estimate FY 21-22	Proposed FY 22-23
REVENUES				
Donations	\$ 26,238	\$ 5,500	\$ 15,200	\$ 7,000
Total Revenues	\$ 26,238	\$ 5,500	\$ 15,200	\$ 7,000
EXPENSES				
Materials & Supplies	\$ 13,980	\$ 5,500	\$ 10,000	\$ 2,000
Total Expenses	\$ 13,980	\$ 5,500	\$ 10,000	\$ 2,000
NET INCOME	\$ 12,259	\$ -	\$ 5,200	\$ 5,000
BEGINNING FUND BALANCE	\$ 38,725	\$ 50,984	\$ 50,984	\$ 56,184
ENDING FUND BALANCE	\$ 50,984	\$ 50,984	\$ 56,184	\$ 61,184

NO STAFFING IN THIS FUND



SUPPLEMENTAL ITEMS REQUESTED							SUPPLEMENTAL ITEMS FUNDED				
Fund	Department Name	Fund & Dept/Division Number (xxx-xxx)	Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Cost	Funded Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Funded Cost	Total Non-Funded Cost
General	Non-Departmental	100-500	General Fund Market Adjustments, FICA & TMRS	-	1,144,600	1,144,600	General Fund Market Adjustments, FICA & TMRS		1,144,600	1,144,600	-
General	Sanitation	100-559	Dump Truck to replace 1999 model	117,000		117,000	Dump Truck to replace 1999 model			-	117,000
General	Streets	100-560	Heavy Equipment Operator	-	45,953	45,953	Heavy Equipment Operator			-	45,953
General	Vehicle Services	100-561	New Drive on the Lift w/Front Axle Lifting	12,000	-	12,000	New Drive on the Lift w/Front Axle Lifting			-	12,000
General	Swimming Pool	100-562	Outsource Cleaning & Maintenace of Swimming Pool	-	15,600	15,600	Outsource Cleaning & Maintenace of Swimming Pool		15,600	15,600	-
General	Police	100-567	Addition of 5 NPD Patrol Officers	174,711	311,757	486,468	Addition of 3 NPD Patrol Officers	139,311	192,510	331,821	154,647
General	Police	100-567	Additon of 2 Communication Operators	1,200	92,022	93,222	Addition of one Communication Operator	600	46,011	46,611	46,611
General	Police	100-567	Send Executive Admin Asst. to TCOLE Conference	-	1,090	1,090	Send Executive Admin Asst. to TCOLE Conference			-	1,090
General	Police	100-567	Send 10 NPD Officers to SWAT training	3,500	-	3,500	Send 10 NPD Officers to SWAT training			-	3,500
General	Police	100-567	Training Ammunition (Pistol, Rifle & Simulation)	-	3,760	3,760	Training Ammunition (Pistol, Rifle & Simulation)			-	3,760
General	Police	100-567	CID Body Cameras & Computers	-	12,000	12,000	CID Body Cameras & Computers			-	12,000
General	Police	100-567	Send 3 NPD Officers to Tactical (TTPOA) Conference	-	2,000	2,000	Send 3 NPD Officers to Tactical (TTPOA) Conference			-	2,000
General	Police	100-567	Lease Tahoe for Chief of Police	15,000	9,500	24,500	Lease Tahoe for Chief of Police	15,000	9,500	24,500	-
General	Police	100-567	Replace 3 Ford Intereptors for Tahoes	74,211	11,400	85,611	Replace 3 Ford Intereptors for Tahoes			-	85,611
General	Police	100-567	High Density Storage System for Records Division	35,000		35,000	High Density Storage System for Records Division			-	35,000
General	Police	100-567	CID vehicle replacement from own to lease	15,000	9,500	24,500	CID vehicle replacement from own to lease			-	24,500
General	Police	100-567	LiDAR device	1,250	-	1,250	LiDAR device	1,250		1,250	-
General	Police	100-567	Portable AFIS machine	1,000	-	1,000	Portable AFIS machine			-	1,000
General	Police	100-567	15 Rifle Racks	7,500	-	7,500	15 Rifle Racks	7,500		7,500	-
General	Police	100-567	2 Dispatch Console Workstations	12,500	-	12,500	2 Dispatch Console Workstations	12,500		12,500	-
General	Police	100-567	24 NPD Winter Jackets	6,000	-	6,000	24 NPD Winter Jackets			-	6,000
General	Police	100-567	10 Bulletproof Vests for SRT Members	10,000	-	10,000	10 Bulletproof Vests for SRT Members			-	10,000
General	Animal Control	100-569	Membership dues for two ACO Officers to join TACA	-	100	100	Membership dues for two ACO Officers to join TACA			-	100
General	Police	100-567	24 Bluetooth Earpieces for Officers	6,000	-	6,000	24 Bluetooth Earpieces for Officers			-	6,000
General	Animal Control	100-569	Repair fencing around Animal Shelter	15,000	-	15,000	Repair fencing around Animal Shelter			-	15,000
General	Fire	100-568	Three (3) Firefighters	12,315	241,008	253,323	Addition of one Firefighter	4,105	80,336	84,441	168,882
General	Fire	100-568	Fire Marshal	600	95,836	96,436	Fire Marshal			-	96,436
General	Fire	100-568	Different Sized Fire Hoses	10,504	-	10,504	Different Sized Fire Hoses	10,504		10,504	-
General	Fire	100-568	44 SCBA Cylinders	70,000	-	70,000	44 SCBA Cylinders	35,000		35,000	35,000
General	Library	100-581	Texas State Library Association Conference & Membership	-	1,595	1,595	Texas State Library Association Conference & Membership		1,595	1,595	-
General	Administration	100-583	ICSC Trade Shows	2,729	-	2,729	ICSC Trade Shows	2,729		2,729	-



SUPPLEMENTAL ITEMS REQUESTED							SUPPLEMENTAL ITEMS FUNDED				
Fund	Department Name	Fund & Dept/Division Number (xxx-xxx)	Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Cost	Funded Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Funded Cost	Total Non-Funded Cost
General	Development Svc	100-591	Zoning Ordinance Review & Comprehensive Plan	300,000	-	300,000	Zoning Ordinance Review & Comprehensive Plan	300,000		300,000	-
General	Development Svc	100-591	Lease Large Plotter	-	3,850	3,850	Lease Large Plotter		3,850	3,850	-
General	Development Svc	100-591	ICSC Trade Shows	2,729		2,729	ICSC Trade Shows	2,729		2,729	-
General	Tourism	100-592	Events - MLK Parade & Easter Egg Hunt		3,050	3,050	Events - MLK Parade & Easter Egg Hunt		3,050	3,050	-
General	Tourism	100-592	Publications	-	19,000	19,000	Publications		19,000	19,000	-
General	Tourism	100-592	Advertising	20,000	19,000	39,000	Advertising	20,000	19,000	39,000	-
General	Communications	100-593	Texas Festivals & Events Assoc. Conference	-	1,077	1,077	Texas Festivals & Events Assoc. Conference		1,077	1,077	-
General	Communications	100-593	Professional Photography & Videos	11,000	-	11,000	Professional Photography & Videos	11,000		11,000	-
General	Finance	100-594	Additional Training	-	720	720	Additional Training			-	720
General	Human Resouces	100-595	Time & Attendance and Applicant Tracking Software	31,574	-	31,574	Time & Attendance Software replacement	10,795	5,916	16,711	14,863
General	Human Resouces	100-595	Tumblr's for New Employees	600	-	600	Tumblr's for New Employees			-	600
General	IT	100-596	Backup Internet Service	-	3,600	3,600	Backup Internet Service		3,600	3,600	-
General	IT	100-596	Verizon VOIP Phones	-	17,000	17,000	Verizon VOIP Phones		17,000	17,000	-
General	IT	100-596	Cybersecurity	-	5,000	5,000	Cybersecurity		5,000	5,000	-
General	Eco Develop	100-XXX	OU Economic Development Institute Courses	4,319	-	4,319	OU Economic Development Institute Courses	4,319		4,319	-
General	Parks & Recreation	100-XXX	Programming for Parks & Recreation	-	15,000	15,000	Programming for Parks & Recreation		15,000	15,000	-
General	Parks & Recreation	100-XXX	Program Instructors and Teachers	-	10,000	10,000	Program Instructors and Teachers		10,000	10,000	-
General	Parks & Recreation	100-XXX	Navasota Logo Shirts & Cap for Parks & Rec Specialist	250	-	250	Navasota Logo Shirts & Cap for Parks & Rec Specialist	250		250	-
			Total General Fund	973,492	2,095,018	3,068,510	Total General Fund	577,592	1,592,645	2,170,237	898,273
Water	Non-Departmental	200-500	Water Fund Market Adjustments, FICA & TMRS	-	142,451	142,451	Water Fund Market Adjustments, FICA & TMRS		142,451	142,451	-
Water	Water Distribution	200-511	24 Hydrant Replacement Project	480,000	-	480,000	24 Hydrant Replacement Project	480,000		480,000	-
Water	Water Distribution	200-511	Fire Hydrant Maintenance Program	-	100,000	100,000	Fire Hydrant Maintenance Program		100,000	100,000	-
Water	Water Production	200-510	New Water Well	2,000,000	-	2,000,000	New Water Well	2,000,000		2,000,000	-
Water	Water Distribution	200-511	1/3 Impact Fee Study	50,000	-	50,000	1/3 Impact Fee Study	50,000		50,000	-
Water	Water Distribution	200-511	Install Water & Sewer to north end of Airport	280,000	-	280,000	Install Water & Sewer to north end of Airport	280,000		280,000	-
Water	Water Distribution	200-511	Elevated Water Storage Tank & Water Plant	4,000,000	-	4,000,000	Elevated Water Storage Tank & Water Plant	4,000,000		4,000,000	-
			Total Water Fund	6,810,000	242,451	7,052,451	Total Water Fund	6,810,000	242,451	7,052,451	-
Natural Gas	Non-Departmental	300-500	Natrual Gas Fund Market Adjustments, FICA, & TMRS	-	79,772	79,772	Natrual Gas Fund Market Adjustments, FICA, & TMRS		79,772	79,772	-
Natural Gas	Gas Distribution	300-513	Hollister Gas Regulator & High Pressure Looped System	1,615,000	-	1,615,000	Hollister Gas Regulator & High Pressure Looped System	1,615,000		1,615,000	-
Natural Gas	Gas Distribution	300-513	1/3 Impact Fee Study	50,000	-	50,000	1/3 Impact Fee Study	50,000		50,000	-
Natural Gas	Gas Distribution	300-513	Gas Technician	-	42,980	42,980	Gas Technician		42,980	42,980	-
			Total Natural Gas Fund	1,665,000	122,752	1,787,752	Total Natural Gas Fund	1,665,000	122,752	1,787,752	-
Wastewater	Non-Departmental	400-500	Sewer Fund Market Adjustments, FICA & TMRS	-	102,564	102,564	Sewer Fund Market Adjustments, FICA & TMRS		102,564	102,564	44 -
Wastewater	WWTP	400-515	Phase II WWTP CIP	395,000	-	395,000	Phase II WWTP CIP	395,000		395,000	-



SUPPLEMENTAL ITEMS REQUESTED							SUPPLEMENTAL ITEMS FUNDED				
Fund	Department Name	Fund & Dept/Division Number (xxx-xxx)	Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Cost	Funded Supplemental Description (Short Name)	One-time Cost	Recurring Cost	Total Funded Cost	Total Non-Funded Cost
Wastewater	Sewer Collection	400-516	1/3 Impact Fee Study	50,000	-	50,000	1/3 Impact Fee Study	50,000		50,000	-
			Total Wastewater Fund	445,000	102,564	547,564	Total Wastewater Fund	445,000	102,564	547,564	-
EDC	Economic Develop	550-591	ICSC Trade Shows	11,111		11,111	ICSC Trade Shows	11,111		11,111	-
			Total EDC Fund	11,111	-	11,111	Total EDC Fund	11,111	-	11,111	-
Capital Projects	Capital Projects	905-500	Design/Engineering for New Fire Station & Facilities	750,000	-	750,000	Design/Engineering for New Fire Station & Facilities	750,000		750,000	-
			Total Capital Projects Fund	750,000	-	750,000	Total Capital Projects Fund	750,000	-	750,000	-
HOT	Non-Departmental	930-500	Wayfinding & Downtown Signage	250,000	-	250,000	Wayfinding & Downtown Signage	250,000		250,000	-
			Total EDC Fund	250,000	-	250,000	Total EDC Fund	250,000	-	250,000	-
CITY-WIDE SUPPLEMENTAL TOTALS				10,904,603	2,562,785	13,467,388	CITY-WIDE SUPPLEMENTAL TOTALS	10,508,703	2,060,412	12,569,115	898,273

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23

Department: Non-Departmental

Item	Department Name	Fund & Department Number (xx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Non-Departmental	100-500	General Fund Market Adjustments, FICA & TMRS	1,144,600	P			
2	Non-Departmental	200-500	Water Fund Market Adjustments, FICA & TMRS	142,451	P			
3	Non-Departmental	300-500	Natrual Gas Fund Market Adjustments, FICA, & TMRS	79,772	P			
4	Non-Departmental	400-500	Sewer Fund Market Adjustments, FICA & TMRS	102,564	P			
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26								
27								

TOTAL: \$ 1,469,387

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Sanitation & Streets Department

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Sanitation	100-559	New Dump Truck to replace 1999 model	117,000			E	
2	Streets	100-560	Heavy Equipment Operator	45,953	P			
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TOTAL: \$ 162,953

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Parks & Facilities Maintenance

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Swimming Pool	100-562	Outsource Cleaning & Maintenance of Swimming Pool	15,600				
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3								
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TOTAL: \$ 15,600 50

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-562

DEPT TITLE: Swimming Pool

ITEM / POSITION REQUESTED:

Outsource Cleaning & Maintenance of Swimming Pool

SERVICE GOAL:

To provide a public amenity at the swimming pool that is clean and safe to those that visit the Navasota public swimming pool during the summer season.

WHY IS GOAL IMPORTANT?

Over the past year there has been an issue with getting the Navasota public swimming pool up and running. In the past, lifeguards were required to clean the pool on a regular basis as well as work with Parks & Facilities Maintenance staff to make sure that the appropriate chemicals are applied to keep the safe for public swim. By utilizing a third-party contractor such as Brazos Valley Pool & Hot Tubs, they would weekly clean the swimming pool. In late February, early March, city staff would drain the pool and pressure wash the sides and bottom of the pool preparing for the summer public swim season. There would need to be a larger amount of budget applied for startup cost of chemicals; however, BVPHT would be able to clean the pool weekly for approximately \$650. Staff is proposing to budget for six months (March through August) which would be the normal public swim season.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-562-300.03	Pool Maintenance		\$ 15,600	
	SUBTOTAL	\$ -	\$ 15,600	
	TOTAL		\$ 15,600	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Police Department

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Police	100-567	Addition of 5 NPD Patrol Officers	486,468	P	V	E	IT
2	Police	100-567	Additon of 2 Communication Operators	93,222	P			
3	Police	100-567	Send Executive Admin Asst. to TCOLE Conference	1,090				
4	Police	100-567	Send 10 NPD Officers to SWAT training	3,500				
5	Police	100-567	Training Ammunition (Pistol, Rifle & Simulation)	3,760				
6	Police	100-567	CID Body Cameras & Computers	12,000				IT
7	Police	100-567	Send 3 NPD Officers to Tactical (TTPOA) Conference	2,000				
8	Police	100-567	Lease Tahoe for Chief of Police	24,500		V	E	IT
9	Police	100-567	Replace 3 Ford Intereptors for Tahoes	85,611		V	E	IT
10	Police	100-567	High Density Storage System for Records Division	35,000				
11	Police	100-567	CID vehicle replacement from own to lease	24,500		V	E	IT
12	Police	100-567	LiDAR device	1,250			E	
13	Police	100-567	Portable AFIS machine	1,000			E	IT
14	Police	100-567	15 Rifle Racks	7,500				
15	Police	100-567	2 Dispatch Console Workstations	12,500				
16	Police	100-567	24 NPD Winter Jackets	6,000				
17	Police	100-567	24 Bulletproof Vests for SRT Members	10,000				
18	Animal Control	100-569	Membership dues for two ACO Officers to join TACA	100				
19	Police	100-567	24 Bluetooth Earpieces for Officers	6,000			E	IT
20	Animal Control	100-569	Repair fencing around Animal Shelter	15,000				
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TOTAL: \$ 831,001

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

Addition of five (5) patrol officers.

SERVICE GOAL:

Add five (5) patrol positions to staff.

WHY IS GOAL IMPORTANT?

In 2016, prior to the RIF, Navasota Police Department employed thirty (30) employees. Currently, we have thirty-three (33) employees. Since 2016, total calls for service increased by 2,379! According to the Census, in 2016 the number of citizens was 7281; in 2021 the number was 8656. With the growing number of new homes and businesses, this number will continue to increase. With this continued growth of the City, the ratio of officers to individuals will decrease. An increase in officers will allow for officer visibility, community policing and training which will help to suppress crime.

On average, an officer spends four hours on a case report and twenty minutes per call for service. In one year, a patrol officer, on a 12 hour shift, will work 2184 hours, excluding vacation/holiday/sick. Based on 2022 projections, officers will spend around 6100 hours this year on calls for service and 3100 hours on case reports which is usually a minimum of three officers on a case report. In a year there are only 8760 hours.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-100.00	Regular Earnings		\$ 198,640	5 @ 19.10hr / 39,728 year
100-567-101.01	Overtime		15,150	101 hours / 3,030 per officer
100-567-115.00	FICA		16,355	\$39,728+\$3,030 x 0.0765 x 5 FTE's
100-567-116.01	TMRS		14,559	\$39,728+\$3,030 x 0.0681 x 5 FTE's
100-567-117.00	Insurance		45,000	\$9,000 x 5 FTE's
100-567-122.00	Workmens Comp		5,088	\$1,018 x FTE's
100-567-209.00	Ammunition Supplies		2,500	\$500 per officer for rifle/pistol qualifications and training
100-567-211.01	Technology - Computers	6,000		5 body worn cameras
100-567-211.01	Technology - Computers		825	Body worn camera licenses (5)
100-567-211.01	Technology - Computers		1,400	3 in car radio licenses and five portable licenses
100-567-280.00	Radios and Communication	20,000		5 portable radios
100-567-280.00	Radios and Communication	12,000		3 in car radios for 3 new units
100-567-303.00	Maintenance Veh/Equip		840	Car washes for 3 new units for new hires
100-567-316.00	Clothing Uniform Expense	15,000		Pants, shirts, vests, nametag, jacket, ID, badge
100-567-600.00	Professional Fees	2,500		Required for hire as a police officer \$500 x 5 FTE's
100-567-902.00	Lease Equipment		11,400	Lease of 3 new Tahoes to accommodate new hires
100-567-910.00	Capital Outlay	45,000		Patrol rifle, pistol, taser, BWC, etc to outfit new hires
100-567-910.00	Capital Outlay	74,211		Outfit the new Tahoes
	SUBTOTAL	\$ 174,711	\$ 311,757	
	TOTAL		\$ 486,468	(One-Time + Recurring)

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police Department

ITEM / POSITION REQUESTED:

Training Ammunition

SERVICE GOAL:

Increase of ammunition for training, including department wide and SRT, as well as, rifle ammunition for new rifles.

WHY IS GOAL IMPORTANT?

Cost of ammunition has increased. Required annual trainings of day/night and new uniform mag positions is needed for policy compliance. In 2022 Navasota PD received 22 new rifles. Training and rifle duty ammunition is needed. We also received SIM firearms for real-life active shooter training. Training ammo is required for the SIM firearms.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-209.00	Ammunition Supplies		\$ 3,760	pistol training for SRT and PD, 4000 rounds = 1260.00
				rifle training for SRT and PD, 4000 rounds = 2000.00
				Simulation ammunition, 500 rounds = 500.00
	SUBTOTAL	\$ -	\$ 3,760	
	TOTAL		\$ 3,760	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police Department

ITEM / POSITION REQUESTED:

CID Body Worn Cameras & 2 Computers

SERVICE GOAL:

Upgrade technology by purchasing new body worn cameras and two new computers for Investigation Division.

WHY IS GOAL IMPORTANT?

Life expectancy of a body worn camera (BWC) is approximately five years, which the current cameras exceed. The cost of repair is almost the cost of replacement, starting with a minimum of \$300.00 for a diagnostic review of the camera and then repair costs are added. A new BWC costs approximately \$1100.00. Body worn cameras are required by law. Replace two outdated computers in the Criminal Investigation Division. Annual replacement of outdated computers and cameras allows staff to have up to date, fast, and reliable equipment.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-211.01	Technology - Computers		\$ 12,000	Body worn cameras \$6,000
				Two (2) computers for CID \$6,000
	SUBTOTAL	\$ -	\$ 12,000	
	TOTAL		\$ 12,000	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

Texas Tactical Police Officers Association (TTPOA) Conference

SERVICE GOAL:

Send three (3) members of the NPD's Special Response Team (SRT) to the TTPOA Conference.

WHY IS GOAL IMPORTANT?

In the early 1980's a group of Texas police officers who were assigned to SWAT units saw a lack of training, and a lack of standards for tactical officers, tactical teams, and the operations they conduct. These officers recognized a need for a state association to exchange information, to create standards of training, and equally as important, to create and provide affordable training resources for tactical officers and teams. The Texas Tactical Police Officers Association was the result. With the new formation of the Navasota Police Department's SRT this conference would be a great asset to gain policy and training information.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-150.00	Travel and Education		\$ 2,000	Includes hotel and per diem rates as of June 2022.
				October 1 begins new per diem rates.
	SUBTOTAL	\$ -	\$ 2,000	
	TOTAL		\$ 2,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

High density storage system for Records Division

SERVICE GOAL:

To purchase a high density storage system for Records Division to improve space and appearance.

WHY IS GOAL IMPORTANT?

High-density mobile shelving allows you to store more in less space while improving accessibility, organization, and ergonomics. When you invest in mobile shelving, shelves are placed on mobile carriages attached to floor tracks. The moving shelves compact together, removing all but one or two access aisles, depending on your activity level. To access a specific aisle, turn the handle or push a button to move up to six aisles at once. It's a fast, easy, and surprisingly simple solution that is quick to install and saves a ton of space. The Records Division, must, by law, keep records according to the State's retention policy. Records must be stored in a climate controlled area. Currently, the Records Division has files dating back to 1980. The office is near to capacity. The storage system will give us a solution to this problem and approve the appearance of the Records Department office.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-910.00	Capital Outlay	\$ 35,000		
	SUBTOTAL	\$ 35,000	\$ -	
	TOTAL		\$ 35,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

LiDAR (Light Detection and Ranging) device

SERVICE GOAL:

To purchase a LiDAR device for use of patrol officers.

WHY IS GOAL IMPORTANT?

Police LiDAR is a, hand held, portable, technological device that is used by law enforcement officers to calculate the speed of a vehicle. It is a device that uses the principles of reflection to calculate distances between the device and the vehicle and then using this information to calculate the speed of the vehicle. Law enforcement officers have been able to use this device to determine the exact speeds that motorists are traveling and helping reduce road incidents and accidents. Police LiDAR technology works on the principle of laser technology. One advantage of the police LiDAR device is that it shoots a very tiny "cone" of light from the gun. This means that the laser is able to pinpoint a specific vehicle without offering any prior warning. This small diameter of light rays also allows the police officer to target only one specific vehicle and obtain the reading of that one vehicle at any given time. The LiDAR would be an invaluable tool for our patrol officers.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-910.00	Capital Outlay	\$ 1,250		
	SUBTOTAL	\$ 1,250	\$ -	
	TOTAL		\$ 1,250	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

Portable Automated Fingerprint Identification System (AFIS) device

SERVICE GOAL:

To purchase a portable AFIS device for identifying subjects and aiding in investigations.

WHY IS GOAL IMPORTANT?

An AFIS machine is a portable hand-held scanner that officers can use to identify a suspect that is not providing information. The machine will run through local database to positively match fingerprint with a name, as well as, identify if they are a sex offender, wanted person, gang member or have a protective/restraining order. The ability of AFIS to search hundreds of millions of records in seconds greatly reduces time spent by the police when searching for identities of suspects, criminals, victims or unknown people. AFIS is also able to assess the quality of the match, decreasing possible errors and mistakes.

When analyzing a crime scene, it is of paramount importance to be able to separate fingerprints of the usual occupants and those of possible suspects. For this, AFIS is indispensable due to its quick response and matching time. It can group fingerprints from the same individuals, reducing search times and the complexity of the necessary searches. In simple cases, it can take only a few hours from finding a fingerprint to identifying and apprehending a suspect.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-910.00	Capital Outlay	\$ 1,000		
	SUBTOTAL	\$ 1,000	\$ -	
	TOTAL		\$ 1,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

DEPT TITLE: Police

Fifteen (15) rifle racks

To purchase fifteen rifle racks for patrol and CID units.

With the recent purchase of departmental rifles, rifle racks are needed in patrol and CID units. These racks will allow for quick accessibility to the rifle. The rack will keep the firearm safe with secure in-vehicle storage.

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-910.00	Capital Outlay	\$ 7,500		15 @ \$500 each installed
	SUBTOTAL	\$ 7,500	\$ -	
	TOTAL		\$ 7,500	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

Two (2) console workstations for dispatch office

SERVICE GOAL:

Purchase two (2) console workstations for dispatch office to replace outdated stations.

WHY IS GOAL IMPORTANT?

The current console workstations in dispatch are more than 10 years old and pieces are non-working. The current design does not correctly hold the 6 monitors employees use. Some of those monitors are the newly purchased monitors through the Walmart grant. One of the most important features, when purchasing dispatch workstations, to consider is ergonomics. Long shifts of sitting and looking at multiple computer screens can put a strain on employees, which reduces morale and productivity. Workers need flexible, easy to adjust work surfaces and other options when sitting for long periods of time. Providing comfortable workstations for our staff would allow them to focus on the task at hand, which will boost their efficiency and productivity. Workstations considered are durable and able to withstand 24 hour use and can integrate with customized IT equipment. They allow for eight (8) monitors, are height adjustable, have a larger work space, contain enclosed under cabinets, scratch proof and stain resistant surface and will create a continuous flow work area. Installation and lifetime warranty included.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-910.00	Capital Outlay	\$ 12,500		
	SUBTOTAL	\$ 12,500	\$ -	
	TOTAL		\$ 12,500	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-567

DEPT TITLE: Police

ITEM / POSITION REQUESTED:

NPD Officer Uniform Jackets

SERVICE GOAL:

Purchase twenty-four (24) police winter jackets.

WHY IS GOAL IMPORTANT?

New uniforms were purchased for the Navasota Police Department to include the new patch design. The current budget did not allow for the replacement of winter jackets. The new jackets would match the new black uniforms and patches. This would be one more step in the transition to new updated uniforms. Jackets are waterproof, breathable seam sealed technology that will allow officers to stay completely warm, dry and comfortable in even the most extreme weather conditions. The waterproof technology is also blood borne pathogen resistant, helping to keep the officer safe.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-567-316.00	Clothing Uniform Expense	\$ 6,000		\$250 x 24 certified officers
	SUBTOTAL	\$ 6,000	\$ -	
	TOTAL		\$ 6,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-569

DEPT TITLE: Animal Control

ITEM / POSITION REQUESTED:

Membership dues for two (2) Animal Control Officers to join the Texas Animal Control Association (TACA)

SERVICE GOAL:

Have two (2) Animal Control Officers join the Texas Animal Control Association (TACA).

WHY IS GOAL IMPORTANT?

The Texas Animal Control Association is a group dedicated to the advancement of Animal Control and Welfare personnel. Their goal is to educate and train Animal Control/Humane personnel and educate the public in the responsibilities of Animal Control personnel. TACA works to ensure that its member's voices are heard at the local, state, and national levels to ensure that the best interests of the profession are protected. They have an annual educational conference and offer comprehensive training opportunities for their members. Membership to TACA is a great tool for Animal Control Officers to receive mandated certifications, training classes and law updates.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-569-151.00	Membership and Dues		\$ 100	
	SUBTOTAL	\$ -	\$ 100	
	TOTAL		\$ 100	(One-Time + Recurring)

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-569

DEPT TITLE: Animal Control

ITEM / POSITION REQUESTED:

Repair to fencing around the Animal Shelter

SERVICE GOAL:

To replace portions of aged fencing around the perimeter of the Animal Shelter and expand kennels.

WHY IS GOAL IMPORTANT?

The fence at the Navasota Animal Shelter needs repair. The current fence is rusting and the integrity of the fence allows for the escape of animals. The fence serves as a barrier between animals at the shelter and the busy surrounding streets, as well as, prevents theft and after hours drop offs.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-569-910.00	Capital Outlay	\$ 15,000		
	SUBTOTAL	\$ 15,000	\$ -	
	TOTAL		\$ 15,000	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Fire Department

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Fire	100-568	Three (3) Firefighters	253,323	P		E	
2	Fire	100-568	Fire Marshal	96,436	P	V	E	
3	Fire	100-568	Different Sized Fire Hoses	10,504			E	
4	Fire	100-568	44 SCBA Cylinders	70,000			E	
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TOTAL: \$ 430,263

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-568

DEPT TITLE: Fire Dept.

ITEM / POSITION REQUESTED:

Add a FT Firefighter for each shift; a total of 3 Firefighters

SERVICE GOAL:

To improve safety of the current staff and decrease response times to second calls by increasing minimum staffing to three from two with preferred staffing increasing from three to four

WHY IS GOAL IMPORTANT?

The Navasota FD call volume has more than doubled when we began 2 and 3 firefighter crews; with an increased workload and call volume comes an increased risk for a limited staff. Also, with the projected growth for our city and area, NFD can see calls for service to only continue to increase at a fast pace and the department and staffing should prepare and plan by increasing staffing and resources to better respond to the needs of the city. When NFD receives multiple calls at a time, NFD's response to the second call is delayed. By increasing staff NFD can build multiple crews and be able to respond to all these calls. Calls for Service: 2008 - 535, 2009 - 632, 2010 - 662, 2011 - 717, 2021 - 1525, and projected 2022 - 1700.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-568-100.00	Regular Earnings		\$ 150,000	For 3 Firefighters (\$50,000 x 3)
100-568-101.01	Overtime		30,000	Scheduled OT only
100-568-115.00	FICA		13,770	\$180,000 x 0.0765
100-568-116.01	TMRS		11,358	\$180,000 x 0.0631
100-568-117.00	Insurance		27,000	\$9,000 x 3 FTE's
100-568-122.00	Worker's Comp		6,000	\$2,000 x 3
100-568-100.00	Clothing Allowance		1,080	
100-568-316.00	Uniforms	1,560		
100-568-316.00	Set of Gear	10,755		Due to annual replacement plan, most in stock
100-568-XXX.XX	Annual Physical		1,800	
SUBTOTAL		\$ 12,315	\$ 241,008	
TOTAL			\$ 253,323	(One-Time + Recurring)

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Library

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Library	100-581	Texas State Library Association Conference & Membership	1,595				
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TOTAL: \$ 1,595

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Administration

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Administration	100-583	ICSC Trade Shows	2,729				
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TOTAL: \$ 2,729

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Development Services & IT

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Development Services	100-591	New Comp Plan & Zoning Ordinance Review	300,000				
2	Development Services	100-591	Leased Large Plotter	3,850				
3	Development Services	100-591	ICSC Trade Shows	2,729				
4	Information Technology	100-595	Backup Internet Service	3,600				
3	Information Technology	100-595	Verizon VOIP Phones	17,000				
4	Information Technology	100-595	Cybersecurity Training & Awareness	5,000				
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TOTAL: \$ 332,179

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-596

DEPT TITLE: Development Services

ITEM / POSITION REQUESTED:

New Comp Plan & Zoning Ordinance Review

SERVICE GOAL:

Renew Comp Plan and zoning ordinance to stay up to date with continued growth and land use changes

WHY IS GOAL IMPORTANT?

The Comprehensive Plan and Zoning Ordinance are the two most important long term planning documents a city must maintain. Keeping both documents update to date with current and future growth patterns is vital to ensuring properly planned growth. The current Comp Plan and Zoning Ordinance were last updated in 2015. The current comp plan is set to expire in 2025 so now is the time to prepare for a renewal/refresh of the plan. Staff hopes to obtain a Resilient Communities Program grant to fund the costs of this update.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-596-600.00	Professional Fees	\$ 300,000		Comp Plan and Zoning Ordinance Update
	SUBTOTAL	\$ 300,000	\$ -	
	TOTAL		\$ 300,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-596

DEPT TITLE: Information Technology

ITEM / POSITION REQUESTED:

Cloud VOIP Phones for all City Facilities/ replacing local carrier

SERVICE GOAL:

Continue to provide current level of service and ensure redundancy incase of local outages.

WHY IS GOAL IMPORTANT?

City Hall currently uses an older Cisco telephone server, the equipment is reaching its end of life. Staff has been researching other options and has chosen a cloud solution as the best choice. The proposed VOIP product from Verizon would allow all facilities to be tied together and allow local transferring and hold as well as other modern features. For example Library, Fire Department, City Hall etc.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-596-910.01	Telephone		\$ 17,000	Cloud VOIP Phones
	SUBTOTAL	\$ -	\$ 17,000	
	TOTAL		\$ 17,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Marketing & Communications

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Communications	100-593	Professional Photography & Videos for Website	11,000				
2	Communications	100-593	Texas Festivals & Events Assoc. Annual Conference	1,077				
3	Tourism	100-592	Advertising to attract Visitors to Navasota	38,400				
4	Tourism	100-592	Added Events - MLK Parade & Easter Egg Hunt	3,050				
5	Tourism	100-592	Publication to attract Visitors to Navasota	19,000				
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TOTAL: \$ 72,527

NAVASOTA!
So much, so close.

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-593-323.00	Website	\$ 5,000		Professional Photography for use on new website & social media. Images can be cross used.
100-593-323.00	Website	\$ 6,000		Further video creation for use on site, social media, tourism etc. Example: Creation of a video on events in Navasota for tourism website.
	SUBTOTAL	\$ 11,000	\$ -	90
	TOTAL		\$ 11,000	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-593

DEPT TITLE: Communication

ITEM / POSITION REQUESTED:

Texas Festivals & Events Association Annual Conference

SERVICE GOAL:

To further knowledge and connections to better perform role

WHY IS GOAL IMPORTANT?

Travel and education is important for leadership development, expansion of knowledge and ideas and networking. It can also help you be more flexible, be more open to ideas, and be able to bring innovations back home to continue to better Navasota. This request is to attend the Texas Festivals & Events Association annual conference. An organization to educate, connect, and inspire our Festival and Events community. Texas Festivals & Events Association provides benefits and networking opportunities as well as local programming to help members learn, grow and increase professional standards and practices.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-593-150.00	Travel & Education			
	Registration		\$ 280	
	Mileage		205	
	Lodging		400	
	M&IE		192	
	SUBTOTAL	\$ -	\$ 1,077	
	TOTAL		\$ 1,077	(One-Time + Recurring)

NAVASOTA!
So much, so close.

Account Number xxx-xxx-xx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-592-804.00	Advertising - YOLO TX	\$ 18,000		10-20 minute TV feature
100-592-804.00	Advertising - Texas Mix 105.3 Radio		\$ 4,800	Tourism focused radio ads to reach greater market including, Houston, Eagle Lake, Giddings, Hearne, Huntsville, Cleveland etc.
100-592-804.00	Advertising - Geocache/targeted social media ads		\$ 5,000	Tourism focused paid social media ads.
100-592-804.00	Advertising -Billboard Artwork		\$ 1,200	EDC Billboard artwork change out. 2 year lease on billboard space. Can change e artwork out to promote events etc.
100-592-804.00	Advertising -Wine Trail - Travel Writers + food	\$ 2,000		Travel writers coming to Navasota in October 2022. Wine trail. City to pay for accommodation and food for 6 writers.
100-592-804.00	Advertising - TV Commercials		\$ 8,000	Specified tourism commercials for TV. KBTX Media.
				92
	SUBTOTAL	\$ 20,000	\$ 19,000	
	TOTAL		\$ 39,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-592-323.01	Publications - AJR Media		\$ 10,000	TX Highways Magazine(1X Ad Texas State Travel Guide, 3X's Ad Texas Highways 2X's Ad Texas Events Calendar) TourTexas.com (Annual "Destination Content Plan" includes 4 pages of content, social & web links, photos, video, PDF of brochure, leads, etc.)
100-592-323.01	Publications - Welcome Pkt		\$ 4,000	Welcome kit for new residents
100-592-323.01	USA Today - 1/4 page		\$ 2,000	1/4 page ad in USA TODAY Go Escape to the Southeast Travel Guide. This is a great way to reach millions of travelers who are looking for new and exciting vacation destinations throughout the Southeast. There will be editorial on Texas. This magazine is both digital and hardcopy.
100-592-323.01	Brochures		\$ 3,000	General Tourism Navasota brochures to be distributed at TX entrances, locally, Brazos Valley area and at State Fair.
	SUBTOTAL	\$ -	\$ 19,000	
	TOTAL		\$ 19,000	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Finance

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Finance	100-594	Additional memberships for staff	720				
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TOTAL: \$ 720 95

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Human Resources

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Human Resources	100-595	36 Tumblers for New Hires	600				
2	Human Resources	100-595	Time & Attendance and Applicant Tracking Software	31,574				IT
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TOTAL: \$ 32,174

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

DEPT TITLE: Human Resources

Time & Attendance Software and Applicant Tracking Software

Have a better software for time and attendance

To balance time and attendance to Tyler Technology Incode system

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-595-600.00	Professional Fees	\$ 10,795	\$ 5,916	New time & attendance software for Human Resources
100-595-600.00	Professional Fees	14,863		HRIS - applicant tracking software
	SUBTOTAL		\$ 31,547	
	TOTAL		\$ 31,547	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Economic Development

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Economic Develop	100-590	OU Economic Development Institute (EDI) Courses	4,319				
2	EDC	550-591	ICSC Trade Show - Las Vegas	11,111				
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TOTAL: \$ 15,430

100

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-590

DEPT TITLE: Economic Development

ITEM / POSITION REQUESTED:

Oklahoma University (OU) Economic Development Institute (EDI) Courses

SERVICE GOAL:

Education & Training

WHY IS GOAL IMPORTANT?

Employee training to learn better tools and gain skills to enhance economic development in Navasota.
 Online courses: Entrepreneurship and Marketing. Spring 2023: In-person EDI 2 courses: Credit Analysis, Real Estate and Reuse
Credit Analysis: Topics include a two-day Financial Analysis and Deal Structuring project, and Understanding Financial Statements.
Real Estate Development and Reuse: Topics include Infrastructure, Land and Building Recycling for Economic Development, Land Development Lab, Selected Principles and Practices of Real Estate Development, Understanding the Land Development Process, and Introduction to Transportation Logistics.
Marketing: Topics include Design of Electronic and Printed Marketing Materials, Effective Prospect Management, Market Segmentation and Target Industry Studies, Measurement and Evaluation of Marketing Programs, Advanced Technology Applications for the Economic Development Office.
Entrepreneurship: Topics include Organizing and Financing Entrepreneurship Companies, Entrepreneurship for Economic Development, Technology Transfer and Innovation, Emerging Trends in Serving Entrepreneurs, and Entrepreneurship Lab.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-590-150.0	2 online EDI courses	\$ 1,190		\$595 each
100-590-150.0	2 in-person EDI courses	1,745		\$1,745 total
100-590-150.0	Mileage	229		Driving own vehicle, based off Fort Worth location
				392 miles (\$245 at new mileage rate, \$229 old rate)
100-590-150.0	Lodging	835		5 nights in Fort Worth, in-person. GSA rate \$167
100-590-150.0	M&IE	320		GSA rate for Ft Worth: \$64
	SUBTOTAL	\$ 4,319	\$ -	
	TOTAL		\$ 4,319	(One-Time + Recurring)

NAVASOTA!
So much, so close.

DEPT TITLE: EDC

Innovating Commerce Serving Communities (ICSC) Trade Shows

Economic Development Director and 2 EDC Board Members to attend ICSC Trade Shows for business recruitment to Navasota.

<p>Attending the ICSC Red River and ICSC Annual Convention will allow staff and Board members to talk to national and regional retailers, provide exposure of Navasota to business prospects, set up site visits, and develop relationships with site selections. The ultimate end goal is to recruit national and regional brand retailers to Navasota to expand our tax base and provide more amenities to residents.</p>

2022 Annual Convention Attendance: 767 exhibitors attended, including national and regional brand retailers, real estate firms, developers, etc.

[illegible]

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Parks & Recreation

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Parks & Recreation	100-564	Special Programming	16,000				
2	Parks & Recreation	100-564	Program Instructors & Teachers	10,000				
3	Parks & Recreation	100-564	Navasota Logo Shirts & Cap for Staff	250				
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TOTAL: \$ 26,250

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-564

DEPT TITLE: Parks & Recreation

ITEM / POSITION REQUESTED:

Programming Budget for new Parks & Recreation position

SERVICE GOAL:

Provide new programming for parks and facilities

WHY IS GOAL IMPORTANT?

The City Continues to grow, with growth comes a higher need for recreational activities for new families moving in. The proposed budget will allow for new programming to be incorporated into the next fiscal year. Programming is also a high priority for the City Council.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-564-201.00	Special Programming		\$ 15,000	Parks & Rec Programming
	SUBTOTAL	\$ -	\$ 15,000	
	TOTAL		\$ 15,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 100-564

DEPT TITLE: Parks & Recreation

ITEM / POSITION REQUESTED:

Parks & Recreation Specialist Uniform logo shirts & cap

SERVICE GOAL:

Provide city employee with 5 logo City shirts and a cap for daily use as the full-time Parks & Recreation Specialist

WHY IS GOAL IMPORTANT?

With the addition of a full-time position dedicated to Parks & Recreation programming and activities, there is a need for this city employee to be easily identifiable in the public. The addition of city logo shirts and a cap will allow the public to quickly identify this person as a city employee.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
100-564-316.00	Clothing Uniform Expense	\$ 250		5 shirts x \$45 plus \$25 for a cap
	SUBTOTAL	\$ 250	\$ -	
	TOTAL		\$ 250	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Public Works - Utilities

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Water Distribution	200-511	24 Hydrant Replacement Project	480,000				
2	Water Distribution	200-511	Fire Hydrant Maintenance	100,000				
3	Gas Distribution	300-513	Hollister Gas Regulator & High Pressure Looped Gas System	1,615,000				
4	WWTP	400-515	Phase II WWTP CIP	395,000				
5	Water Production	200-510	New Water Well	2,000,000				
6	Vehicle Services	100-561	New Drive on Vehicle Lift with Front Axle Lifting	12,000			E	
7	Water Distribution	200-511	Install water & sewer to north end of Airport	280,000				
8	Gas Distribution	300-513	Gas Technician	42,980	P			
9	Water Distribution	200-511	Elevated Water Storage Tank & Water Plant	4,000,000				
10	Various Utilities	Various	Impact Fee Study	150,000				
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TOTAL: \$ 9,074,980

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 200-511

DEPT TITLE: Water Distribution

ITEM / POSITION REQUESTED:

Hydrant Replacement Project

SERVICE GOAL:

Replace 24 Fire Hydrants that are out of service

WHY IS GOAL IMPORTANT?

Currently, the city has several fire hydrants that are out of service. 24 of the out-of-service hydrants that need to be replaced do not have shut-off valves. The estimated cost to replace hydrants without a valve is \$20,000 per hydrant. Staff would begin replacing the hydrants without the valves first.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
200-511-910.00	Capital Outlay	\$ 480,000		Fire Hydrant Replacement Project.
				\$20,000 x 24
	SUBTOTAL	\$ 480,000	\$ -	
	TOTAL		\$ 480,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

CITY OF NAVASOTA
Supplemental Request
FY 2022-23



FUND - DEPT NO.: 300-513

DEPT TITLE: Gas Distribution

ITEM / POSITION REQUESTED:

Hollister Gas Regulator Replacement/Upgrade

SERVICE GOAL:

To replace an undersized regulator that services the west side of town

WHY IS GOAL IMPORTANT?

The current gas regulator station is undersized and a very old regulator station that serves the west side of town. Since the growth of the Pecan Lakes subdivision, keeping up with the demand for gas is becoming an issue. Upsizing the Hollister GRS is only one part of a solution. The west side of town is only fed "one way". The gas lines are not looped and if there is a major gas leak, Heritage Meadows, Pecan Lakes, and other surrounding areas will experience no gas. \$1.3 Million which includes engineering to address low pressure from the full development of Pecan Lakes and other development that will be coming in front of Pecan Lakes.

Run a new high-pressure gas main from Industrial Park to a new regulator station closer to Pecan Lakes to "Loop" this part of the system.

ITEMS NEEDED TO ACHIEVE GOAL (ITEMIZE BELOW):

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
300-513-910.00	Capital Outlay	\$ 315,000		Replacing aging and undersized Hollister GRS
300-513-910.00	Capital Outlay	1,300,000		High pressure gas main from Industrial Park to new
				regulation station closer to Pecan Lakes to "loop" gas
				system
	SUBTOTAL	\$ 1,615,000	\$ -	
	TOTAL		\$ 1,615,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

NAVASOTA!
So much, so close.

DEPT TITLE: Water Distribution

Elevated Water Storage Tank & Water Plant

Add an additional elevated water storage to keep up with the City's growth and stay in compliance with TCEQ.

The City is at the maximum capacity for water connections and water storage for the size of the customer that we are currently serving. The City will need to add more storage to provide for the growth that the city is experiencing. A new water plant (GST) and elevated storage tank will cost approximately \$3.8 million, with the need to add funds to purchase land for the new EST.

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
500-511-910.00	Capital Outlay	\$ 4,000,000		New Elevated Storage Tank and Water Plant
				and land
	SUBTOTAL	\$ 4,000,000	\$ -	
	TOTAL		\$ 4,000,000	(One-Time + Recurring)

NAVASOTA!
So much, so close.

DEPT TITLE: Utilities

Impact Fees Implementation

Maintain current level of service for existing and new residents while requiring new residents to pay a proportional share of increased capacity based on their impact.

Rapid growth requires capital expenditures in water, sewer and gas infrastructure to accommodate increased demand. Impact fees help cover additional upsizing and capacity needs at the expense of new residents needing the additional capacity.

Account Number	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
xxx-xxx-xxx.xx				
200-511-600.00	Water Professional Fees	\$ 50,000		Water Impact Fees
300-513-600.00	Gas Professional Fees	50,000		Gas Impact Fees
400-516-600.00	Sewer Professional Fees	50,000		Sewer Impact Fees
	SUBTOTAL	\$ 150,000	\$ -	
	TOTAL		\$ 150,000	(One-Time + Recurring)

CITY OF NAVASOTA
Supplemental Ranking Sheet
FY 2022-23



Department: Parks & Recreation

Item	Department Name	Fund & Department Number (xxx-xxx)	Supplemental Description (Short Name)	Cost	Personnel (P)	Vehicle (V)	Equipment (E)	Info Technology (IT)
1	Parks & Recreation	100-564	Special Programming	16,000				
2	Parks & Recreation	100-564	Program Instructors & Teachers	10,000				
3	Parks & Recreation	100-564	Navasota Logo Shirts & Cap for Staff	250				
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TOTAL: \$ 26,250

NAVASOTA!
So much, so close.

Account Number xxx-xxx-xxx.xx	Account Description	One-Time Costs	Recurring Costs	Additional Notes or Comments (If vehicle, put type only i.e., sedan, pickup)
930-500-816	Design & Planning	\$ 45,000		
930-500-816	Fabrication & Installation	130,000		
930-500-816	Downtown Features	75,000		
	SUBTOTAL	\$ 250,000	\$ -	119
	TOTAL		\$ 250,000	(One-Time + Recurring)

City of Navasota
2016 Tax & Rev Certificates of Obligation Bonds
\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2021	140,000.00	36,009.38	176,009.38		3.000
5/15/2022		33,909.38	33,909.38	209,918.76	
11/15/2022	145,000.00	33,909.38	178,909.38		2.000
5/15/2023		32,459.38	32,459.38	211,368.76	
11/15/2023	150,000.00	32,459.38	182,459.38		2.000
5/15/2024		30,959.38	30,959.38	213,418.76	
11/15/2024	150,000.00	30,959.38	180,959.38		2.250
5/15/2025		29,271.88	29,271.88	210,231.26	
11/15/2025	155,000.00	29,271.88	184,271.88		2.250
5/15/2026		27,528.13	27,528.13	211,800.01	
11/15/2026	160,000.00	27,528.13	187,528.13		2.250
5/15/2027		25,728.13	25,728.13	213,256.26	
11/15/2027	160,000.00	25,728.13	185,728.13		2.250
5/15/2028		23,928.13	23,928.13	209,656.26	
11/15/2028	165,000.00	23,928.13	188,928.13		2.375
5/15/2029		21,968.75	21,968.75	210,896.88	
11/15/2029	170,000.00	21,968.75	191,968.75		2.375
5/15/2030		19,950.00	19,950.00	211,918.75	
11/15/2030	175,000.00	19,950.00	194,950.00		3.000
5/15/2031		17,325.00	17,325.00	212,275.00	
11/15/2031	180,000.00	17,325.00	197,325.00		3.000
5/15/2032		14,625.00	14,625.00	211,950.00	
11/15/2032	185,000.00	14,625.00	199,625.00		3.000
5/15/2033		11,850.00	11,850.00	211,475.00	
11/15/2033	190,000.00	11,850.00	201,850.00		3.000
5/15/2034		9,000.00	9,000.00	210,850.00	
11/15/2034	195,000.00	9,000.00	204,000.00		3.000
5/15/2035		6,075.00	6,075.00	210,075.00	
11/15/2035	200,000.00	6,075.00	206,075.00		3.000
5/15/2036		3,075.00	3,075.00	209,150.00	
11/15/2036	205,000.00	3,075.00	208,075.00		3.000
9/30/2037				208,075.00	
	<u>2,725,000.00</u>	<u>651,315.70</u>	<u>3,376,315.70</u>	<u>3,376,315.70</u>	

City of Navasota
2016 Tax & Rev Certificates of Obligation Bonds - WATER
\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2021	70,000.00	18,004.69	88,004.69	
5/15/2022		16,954.69	16,954.69	104,959.38
11/15/2022	72,500.00	16,954.69	89,454.69	
5/15/2023		16,229.69	16,229.69	105,684.38
11/15/2023	75,000.00	16,229.69	91,229.69	
5/15/2024		15,479.69	15,479.69	106,709.38
11/15/2024	75,000.00	15,479.69	90,479.69	
5/15/2025		14,635.94	14,635.94	105,115.63
11/15/2025	77,500.00	14,635.94	92,135.94	
5/15/2026		13,764.07	13,764.07	105,900.01
11/15/2026	80,000.00	13,764.07	93,764.07	
5/15/2027		12,864.07	12,864.07	106,628.13
11/15/2027	80,000.00	12,864.07	92,864.07	
5/15/2028		11,964.07	11,964.07	104,828.13
11/15/2028	82,500.00	11,964.07	94,464.07	
5/15/2029		10,984.38	10,984.38	105,448.44
11/15/2029	85,000.00	10,984.38	95,984.38	
5/15/2030		9,975.00	9,975.00	105,959.38
11/15/2030	87,500.00	9,975.00	97,475.00	
5/15/2031		8,662.50	8,662.50	106,137.50
11/15/2031	90,000.00	8,662.50	98,662.50	
5/15/2032		7,312.50	7,312.50	105,975.00
11/15/2032	92,500.00	7,312.50	99,812.50	
5/15/2033		5,925.00	5,925.00	105,737.50
11/15/2033	95,000.00	5,925.00	100,925.00	
5/15/2034		4,500.00	4,500.00	105,425.00
11/15/2034	97,500.00	4,500.00	102,000.00	
5/15/2035		3,037.50	3,037.50	105,037.50
11/15/2035	100,000.00	3,037.50	103,037.50	
5/15/2036		1,537.50	1,537.50	104,575.00
11/15/2036	102,500.00	1,537.50	104,037.50	
9/30/2037				104,037.50
	<u>1,362,500.00</u>	<u>325,657.85</u>	<u>1,688,157.85</u>	<u>1,688,157.85</u>

City of Navasota
2016 Tax & Rev Certificates of Obligation Bonds - SEWER
\$3,240,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2021	70,000.00	18,004.69	88,004.69	
5/15/2022		16,954.69	16,954.69	104,959.38
11/15/2022	72,500.00	16,954.69	89,454.69	
5/15/2023		16,229.69	16,229.69	105,684.38
11/15/2023	75,000.00	16,229.69	91,229.69	
5/15/2024		15,479.69	15,479.69	106,709.38
11/15/2024	75,000.00	15,479.69	90,479.69	
5/15/2025		14,635.94	14,635.94	105,115.63
11/15/2025	77,500.00	14,635.94	92,135.94	
5/15/2026		13,764.07	13,764.07	105,900.01
11/15/2026	80,000.00	13,764.07	93,764.07	
5/15/2027		12,864.07	12,864.07	106,628.13
11/15/2027	80,000.00	12,864.07	92,864.07	
5/15/2028		11,964.07	11,964.07	104,828.13
11/15/2028	82,500.00	11,964.07	94,464.07	
5/15/2029		10,984.38	10,984.38	105,448.44
11/15/2029	85,000.00	10,984.38	95,984.38	
5/15/2030		9,975.00	9,975.00	105,959.38
11/15/2030	87,500.00	9,975.00	97,475.00	
5/15/2031		8,662.50	8,662.50	106,137.50
11/15/2031	90,000.00	8,662.50	98,662.50	
5/15/2032		7,312.50	7,312.50	105,975.00
11/15/2032	92,500.00	7,312.50	99,812.50	
5/15/2033		5,925.00	5,925.00	105,737.50
11/15/2033	95,000.00	5,925.00	100,925.00	
5/15/2034		4,500.00	4,500.00	105,425.00
11/15/2034	97,500.00	4,500.00	102,000.00	
5/15/2035		3,037.50	3,037.50	105,037.50
11/15/2035	100,000.00	3,037.50	103,037.50	
5/15/2036		1,537.50	1,537.50	104,575.00
11/15/2036	102,500.00	1,537.50	104,037.50	
9/30/2037				104,037.50
	<u>1,362,500.00</u>	<u>325,657.85</u>	<u>1,688,157.85</u>	<u>1,688,157.85</u>

City of Navasota
2017 General Obligaion Refunding Bonds
\$8,145,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2021	500,000.00	128,200.00	628,200.00		4.000
5/15/2022		118,200.00	118,200.00	746,400.00	
11/15/2022	525,000.00	118,200.00	643,200.00		4.000
5/15/2023		107,700.00	107,700.00	750,900.00	
11/15/2023	545,000.00	107,700.00	652,700.00		4.000
5/15/2024		96,800.00	96,800.00	749,500.00	
11/15/2024	565,000.00	96,800.00	661,800.00		4.000
5/15/2025		85,500.00	85,500.00	747,300.00	
11/15/2025	590,000.00	85,500.00	675,500.00		4.000
5/15/2026		73,700.00	73,700.00	749,200.00	
11/15/2026	610,000.00	73,700.00	683,700.00		4.000
5/15/2027		61,500.00	61,500.00	745,200.00	
11/15/2027	635,000.00	61,500.00	696,500.00		3.000
5/15/2028		51,975.00	51,975.00	748,475.00	
11/15/2028	650,000.00	51,975.00	701,975.00		3.000
5/15/2029		42,225.00	42,225.00	744,200.00	
11/15/2029	675,000.00	42,225.00	717,225.00		3.000
5/15/2030		32,100.00	32,100.00	749,325.00	
11/15/2030	690,000.00	32,100.00	722,100.00		3.000
5/15/2031		21,750.00	21,750.00	743,850.00	
11/15/2031	715,000.00	21,750.00	736,750.00		3.000
5/15/2032		11,025.00	11,025.00	747,775.00	
11/15/2032	735,000.00	11,025.00	746,025.00		3.000
9/30/2033				746,025.00	
	<u>7,435,000.00</u>	<u>1,533,150.00</u>	<u>8,968,150.00</u>	<u>8,968,150.00</u>	

City of Navasota
2017 GO Ref - WATER
\$2,256,000

	<u>Fiscal Year</u>
	<u>Total</u>
11/15/2021	
5/15/2022	188,000.00
11/15/2022	
5/15/2023	188,000.00
11/15/2023	
5/15/2024	188,000.00
11/15/2024	
5/15/2025	188,000.00
11/15/2025	
5/15/2026	188,000.00
11/15/2026	
5/15/2027	188,000.00
11/15/2027	
5/15/2028	188,000.00
11/15/2028	
5/15/2029	188,000.00
11/15/2029	
5/15/2030	188,000.00
11/15/2030	
5/15/2031	188,000.00
11/15/2031	
5/15/2032	188,000.00
11/15/2032	
9/30/2033	188,000.00
	<u>2,256,000.00</u>

City of Navasota
2017 GO Ref - SEWER
\$2,256,000

	<u>Fiscal Year</u>
	<u>Total</u>
11/15/2021	
5/15/2022	188,000.00
11/15/2022	
5/15/2023	188,000.00
11/15/2023	
5/15/2024	188,000.00
11/15/2024	
5/15/2025	188,000.00
11/15/2025	
5/15/2026	188,000.00
11/15/2026	
5/15/2027	188,000.00
11/15/2027	
5/15/2028	188,000.00
11/15/2028	
5/15/2029	188,000.00
11/15/2029	
5/15/2030	188,000.00
11/15/2030	
5/15/2031	188,000.00
11/15/2031	
5/15/2032	188,000.00
11/15/2032	
9/30/2033	188,000.00
	<u>2,256,000.00</u>

City of Navasota
2017 GO Ref - GENERAL
\$2,923,000

	<u>Fiscal Year</u>
	<u>Total</u>
11/15/2021	
5/15/2022	370,400.00
11/15/2022	
5/15/2023	374,900.00
11/15/2023	
5/15/2024	373,500.00
11/15/2024	
5/15/2025	371,300.00
11/15/2025	
5/15/2026	373,200.00
11/15/2026	
5/15/2027	369,200.00
11/15/2027	
5/15/2028	372,475.00
11/15/2028	
5/15/2029	368,200.00
11/15/2029	
5/15/2030	373,325.00
11/15/2030	
5/15/2031	367,850.00
11/15/2031	
5/15/2032	371,775.00
11/15/2032	
9/30/2033	370,025.00
	<u>4,456,150.00</u>

City of Navasota
2018 Tax Notes - EDC
\$910,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2021	125,000.00	10,732.50	135,732.50		3.180
5/15/2022		8,745.00	8,745.00	144,477.50	
11/15/2022	130,000.00	8,745.00	138,745.00		3.180
5/15/2023		6,678.00	6,678.00	145,423.00	
11/15/2023	135,000.00	6,678.00	141,678.00		3.180
5/15/2024		4,531.50	4,531.50	146,209.50	
11/15/2024	140,000.00	4,531.50	144,531.50		3.180
5/15/2025		2,305.50	2,305.50	146,837.00	
11/15/2025	145,000.00	2,305.50	147,305.50		3.180
9/30/2026				147,305.50	
	<u>675,000.00</u>	<u>55,252.50</u>	<u>730,252.50</u>	<u>730,252.50</u>	

In 2018, the Navasota Economic Development Corporation approved to make annual payments on the 2018 Tax Note. The proceeds from the Tax Note were used to construct the new parking lot on Railroad Street north of W. Washington Avenue.

City of Navasota
2020 Certificates of Obligation Bonds
\$9,865,000

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>%</u> <u>Coupon</u>
11/15/2021	565,000.00	109,631.26	674,631.26		4.000
5/15/2022		98,331.26	98,331.26	772,962.52	
11/15/2022	585,000.00	98,331.26	683,331.26		2.875
5/15/2023		89,921.88	89,921.88	773,253.14	
11/15/2023	605,000.00	89,921.88	694,921.88		2.125
5/15/2024		83,493.76	83,493.76	778,415.64	
11/15/2024	615,000.00	83,493.76	698,493.76		1.750
5/15/2025		78,112.51	78,112.51	776,606.27	
11/15/2025	625,000.00	78,112.51	703,112.51		1.500
5/15/2026		73,425.01	73,425.01	776,537.52	
11/15/2026	630,000.00	73,425.01	703,425.01		1.500
5/15/2027		68,700.01	68,700.01	772,125.02	
11/15/2027	640,000.00	68,700.01	708,700.01		1.500
5/15/2028		63,900.01	63,900.01	772,600.02	
11/15/2028	655,000.00	63,900.01	718,900.01		1.625
5/15/2029		58,578.13	58,578.13	777,478.14	
11/15/2029	675,000.00	58,578.13	733,578.13		4.000
5/15/2030		45,078.13	45,078.13	778,656.26	
11/15/2030	695,000.00	45,078.13	740,078.13		2.000
5/15/2031		38,128.13	38,128.13	778,206.26	
11/15/2031	325,000.00	38,128.13	363,128.13		2.000
5/15/2032		34,878.13	34,878.13	398,006.26	
11/15/2032	330,000.00	34,878.13	364,878.13		2.000
5/15/2033		31,578.13	31,578.13	396,456.26	
11/15/2033	340,000.00	31,578.13	371,578.13		2.000
5/15/2034		28,178.13	28,178.13	399,756.26	
11/15/2034	345,000.00	28,178.13	373,178.13		2.000
5/15/2035		24,728.13	24,728.13	397,906.26	
11/15/2035	350,000.00	24,728.13	374,728.13		2.000
5/15/2036		21,228.13	21,228.13	395,956.26	
11/15/2036	360,000.00	21,228.13	381,228.13		2.125
5/15/2037		17,403.13	17,403.13	398,631.26	
11/15/2037	370,000.00	17,403.13	387,403.13		2.250
5/15/2038		13,240.63	13,240.63	400,643.76	
11/15/2038	375,000.00	13,240.63	388,240.63		2.250
5/15/2039		9,021.88	9,021.88	397,262.51	
11/15/2039	385,000.00	9,021.88	394,021.88		2.250
5/15/2040		4,690.63	4,690.63	398,712.51	
11/15/2040	395,000.00	4,690.63	399,690.63		2.375
9/30/2041				399,690.63	
	<u>9,865,000.00</u>	<u>1,874,862.76</u>	<u>11,739,862.76</u>	<u>11,739,862.76</u>	

On December 9, 2020, the City issued Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2020 in the amount of \$9,865,00. The CO's were issued for the purpose of constructing and improving streets and roads, including related drainage, signalization, landscaping, sidewalks, lighting, utility relocation and replacement, bridges, signage and streetscape improvements. The CO's were also issued for acquiring, constructing, installing and equipping additions, improvements, extensions and equipment. The CO's have an interest rate of 4% and mature on September 30, 2041. Payments of the CO's will be made from levying ad valorem taxes and also utility system revenues.

2020 Certificates of Obligation Bonds

\$3,390,000

0.3436 Streets

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2021	305,000.00	38,553.13	343,553.13	
5/15/2022		32,453.13	32,453.13	376,006.26
11/15/2022	315,000.00	32,453.13	347,453.13	
5/15/2023		27,925.00	27,925.00	375,378.13
11/15/2023	325,000.00	27,925.00	352,925.00	
5/15/2024		24,471.88	24,471.88	377,396.88
11/15/2024	330,000.00	24,471.88	354,471.88	
5/15/2025		21,584.38	21,584.38	376,056.26
11/15/2025	335,000.00	21,584.38	356,584.38	
5/15/2026		19,071.88	19,071.88	375,656.26
11/15/2026	340,000.00	19,071.88	359,071.88	
5/15/2027		16,521.88	16,521.88	375,593.76
11/15/2027	345,000.00	16,521.88	361,521.88	
5/15/2028		13,934.38	13,934.38	375,456.26
11/15/2028	355,000.00	13,934.38	368,934.38	
5/15/2029		11,050.00	11,050.00	379,984.38
11/15/2029	365,000.00	11,050.00	376,050.00	
5/15/2030		3,750.00	3,750.00	379,800.00
11/15/2030	375,000.00	3,750.00	378,750.00	
5/15/2031		-	-	378,750.00
11/15/2031	-	-	-	
5/15/2032		-	-	-
11/15/2032	-	-	-	
5/15/2033		-	-	-
11/15/2033	-	-	-	
5/15/2034		-	-	-
11/15/2034	-	-	-	
5/15/2035		-	-	-
11/15/2035	-	-	-	
5/15/2036		-	-	-
11/15/2036	-	-	-	
5/15/2037		-	-	-
11/15/2037	-	-	-	
5/15/2038		-	-	-
11/15/2038	-	-	-	
5/15/2039		-	-	-
11/15/2039	-	-	-	
5/15/2040		-	-	-
11/15/2040	-	-	-	
9/30/2041				-
	<u>3,390,000.00</u>	<u>380,078.19</u>	<u>3,770,078.19</u>	<u>3,770,078.19</u>
	34.3639%	20.2723%	32.1135%	32.1135%

2020 Certificates of Obligation Bonds

\$6,475,000

0.6564

Utility

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
11/15/2021	260,000.00	71,078.13	331,078.13	
5/15/2022		65,878.13	65,878.13	396,956.26
11/15/2022	270,000.00	65,878.13	335,878.13	
5/15/2023		61,996.88	61,996.88	397,875.01
11/15/2023	280,000.00	61,996.88	341,996.88	
5/15/2024		59,021.88	59,021.88	401,018.76
11/15/2024	285,000.00	59,021.88	344,021.88	
5/15/2025		56,528.13	56,528.13	400,550.01
11/15/2025	290,000.00	56,528.13	346,528.13	
5/15/2026		54,353.13	54,353.13	400,881.26
11/15/2026	290,000.00	54,353.13	344,353.13	
5/15/2027		52,178.13	52,178.13	396,531.26
11/15/2027	295,000.00	52,178.13	347,178.13	
5/15/2028		49,965.63	49,965.63	397,143.76
11/15/2028	300,000.00	49,965.63	349,965.63	
5/15/2029		47,528.13	47,528.13	397,493.76
11/15/2029	310,000.00	47,528.13	357,528.13	
5/15/2030		41,328.13	41,328.13	398,856.26
11/15/2030	320,000.00	41,328.13	361,328.13	
5/15/2031		38,128.13	38,128.13	399,456.26
11/15/2031	325,000.00	38,128.13	363,128.13	
5/15/2032		34,878.13	34,878.13	398,006.26
11/15/2032	330,000.00	34,878.13	364,878.13	
5/15/2033		31,578.13	31,578.13	396,456.26
11/15/2033	340,000.00	31,578.13	371,578.13	
5/15/2034		28,178.13	28,178.13	399,756.26
11/15/2034	345,000.00	28,178.13	373,178.13	
5/15/2035		24,728.13	24,728.13	397,906.26
11/15/2035	350,000.00	24,728.13	374,728.13	
5/15/2036		21,228.13	21,228.13	395,956.26
11/15/2036	360,000.00	21,228.13	381,228.13	
5/15/2037		17,403.13	17,403.13	398,631.26
11/15/2037	370,000.00	17,403.13	387,403.13	
5/15/2038		13,240.63	13,240.63	400,643.76
11/15/2038	375,000.00	13,240.63	388,240.63	
5/15/2039		9,021.88	9,021.88	397,262.51
11/15/2039	385,000.00	9,021.88	394,021.88	
5/15/2040		4,690.63	4,690.63	398,712.51
11/15/2040	395,000.00	4,690.63	399,690.63	
9/30/2041				399,690.63
	<u>6,475,000.00</u>	<u>1,494,784.57</u>	<u>7,969,784.57</u>	<u>7,969,784.57</u>
	65.6361%	79.7277%	67.8865%	67.8865%

City of Navasota

2020 CO - WATER

\$2,488,340

2020 CO - SEWER

\$2,488,340

2020 CO - STREET

\$2,488,340

2020 CO - CIP

\$8,000,000

<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
<u>Total</u>		<u>Total</u>		<u>Total</u>		<u>Total</u>	
9/30/2022	124,417.00	9/30/2022	124,417.00	9/30/2022	124,417.00	9/30/2022	400,000.00
9/30/2023	124,417.00	9/30/2023	124,417.00	9/30/2023	124,417.00	9/30/2023	400,000.00
9/30/2024	124,417.00	9/30/2024	124,417.00	9/30/2024	124,417.00	9/30/2024	400,000.00
9/30/2025	124,417.00	9/30/2025	124,417.00	9/30/2025	124,417.00	9/30/2025	400,000.00
9/30/2026	124,417.00	9/30/2026	124,417.00	9/30/2026	124,417.00	9/30/2026	400,000.00
9/30/2027	124,417.00	9/30/2027	124,417.00	9/30/2027	124,417.00	9/30/2027	400,000.00
9/30/2028	124,417.00	9/30/2028	124,417.00	9/30/2028	124,417.00	9/30/2028	400,000.00
9/30/2029	124,417.00	9/30/2029	124,417.00	9/30/2029	124,417.00	9/30/2029	400,000.00
9/30/2030	124,417.00	9/30/2030	124,417.00	9/30/2030	124,417.00	9/30/2030	400,000.00
9/30/2031	124,417.00	9/30/2031	124,417.00	9/30/2031	124,417.00	9/30/2031	400,000.00
9/30/2032	124,417.00	9/30/2032	124,417.00	9/30/2032	124,417.00	9/30/2032	400,000.00
9/30/2033	124,417.00	9/30/2033	124,417.00	9/30/2033	124,417.00	9/30/2033	400,000.00
9/30/2034	124,417.00	9/30/2034	124,417.00	9/30/2034	124,417.00	9/30/2034	400,000.00
9/30/2035	124,417.00	9/30/2035	124,417.00	9/30/2035	124,417.00	9/30/2035	400,000.00
9/30/2036	124,417.00	9/30/2036	124,417.00	9/30/2036	124,417.00	9/30/2036	400,000.00
9/30/2037	124,417.00	9/30/2037	124,417.00	9/30/2037	124,417.00	9/30/2037	400,000.00
9/30/2038	124,417.00	9/30/2038	124,417.00	9/30/2038	124,417.00	9/30/2038	400,000.00
9/30/2039	124,417.00	9/30/2039	124,417.00	9/30/2039	124,417.00	9/30/2039	400,000.00
9/30/2040	124,417.00	9/30/2040	124,417.00	9/30/2040	124,417.00	9/30/2040	400,000.00
9/30/2041	124,417.00	9/30/2041	124,417.00	9/30/2041	124,417.00	9/30/2041	400,000.00
<u>2,488,340.00</u>		<u>2,488,340.00</u>		<u>2,488,340.00</u>		<u>8,000,000.00</u>	

City of Navasota
Government Capital Corporation
\$291,939.95

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>87.33%</u> <u>General Fund</u>	<u>12.67%</u> <u>Utility Fund</u>
1/31/2022	29,537.07	5,184.21	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2023	30,507.95	4,213.33	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2024	31,510.75	3,210.53	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2025	32,546.51	2,174.77	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
1/31/2026	33,616.32	1,104.96	34,721.28	34,721.28	\$ 30,323.50	\$ 4,397.78
	<u>157,718.60</u>	<u>15,887.80</u>	<u>173,606.40</u>	<u>173,606.40</u>	<u>151,617.51</u>	<u>21,988.89</u>

On February 8, 2016, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing heavy equipment, vehicles and related equipment. Financing four 10 (ten) installments equal to \$ 34,721.28 beginning one-year from contract execution. Interest rate is 3.287%.

		% of Payment
2016 John Deere 310L EP Backhoe w/JD Link	\$ 73,700.00	25.24% Streets
2016 Frieghtliner M2-106-70	\$ 149,430.00	51.19% Sanitation
2016 Ford Super Duty Crew Cab Pickup	\$ 36,976.95	12.67% Gas
BOMAG Model MW90AD-5 Tandem Roller & Equipment	\$ 31,833.00	10.90% Streets
	<u>\$ 291,939.95</u>	<u>100.00%</u>

			<u>FY 2021-22</u> <u>Principal</u>	<u>FY 2021-22</u> <u>Interest</u>	<u>FY 2021-22</u> <u>Total</u>
Streets - JD Backhoe	100-559-902.00	25.24%	7,456.61	1,308.75	8,765.36
Sanitation - Frieghtliner	100-560-902.00	51.19%	15,118.60	2,653.55	17,772.15
Gas - SuperDuty CrewCab PU	300-513-902.00	12.67%	3,741.15	656.63	4,397.78
Streets - Roller	100-559-902.00	10.90%	3,220.71	565.28	3,785.99
			<u>29,537.07</u>	<u>5,184.21</u>	<u>34,721.28</u>

			<u>FY2022-23</u> <u>Principal</u>	<u>FY2022-23</u> <u>Interest</u>	<u>FY2022-23</u> <u>Total</u>
Streets - JD Backhoe	100-559-902.00	25.24%	7,701.71	1,063.65	8,765.36
Sanitation - Frieghtliner	100-560-902.00	51.19%	15,615.55	2,156.60	17,772.15
Gas - SuperDuty CrewCab PU	300-513-902.00	12.67%	3,864.12	533.66	4,397.78
Streets - Roller	100-559-902.00	10.90%	3,326.57	459.42	3,785.99
			<u>30,507.95</u>	<u>4,213.33</u>	<u>34,721.28</u>

City of Navasota
Lease Agreement
\$838,222.00

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>
1/13/2023	96,640.93	19,253.97	115,894.90	115,894.90
1/13/2024	98,860.78	17,034.12	115,894.90	115,894.90
1/13/2025	101,131.61	14,763.29	115,894.90	115,894.90
1/13/2026	103,454.60	12,440.30	115,894.90	115,894.90
1/13/2027	105,830.96	10,063.94	115,894.90	115,894.90
1/13/2028	108,261.89	7,633.01	115,894.90	115,894.90
1/13/2029	110,748.67	5,146.23	115,894.90	115,894.90
1/13/2030	113,292.56	2,602.34	115,894.90	115,894.90
	<u>838,222.00</u>	<u>88,937.20</u>	<u>927,159.20</u>	<u>927,159.20</u>

On January 13, 2022, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing a fire engine. Financing includes eight (8) annual installments equal to \$115,894.90 beginning one-year from contract execution date. The interest rate is 2.297%.

City of Navasota
Government Capital Corporation
\$1,033,020.60

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Year</u> <u>Total</u>	<u>62.82%</u> <u>General Fund</u>	<u>37.18%</u> <u>Utility Fund</u>
2/3/2023	184,860.29	21,743.83	206,604.12	206,604.12	\$ 129,779.82	\$ 76,824.30
2/3/2024	189,017.80	17,586.32	206,604.12	206,604.12	\$ 129,779.82	\$ 76,824.30
2/3/2025	193,268.81	13,335.31	206,604.12	206,604.12	\$ 129,779.82	\$ 76,824.30
2/3/2026	197,615.42	8,988.70	206,604.12	206,604.12	\$ 129,779.82	\$ 76,824.30
2/3/2027	202,059.80	4,544.32	206,604.12	206,604.12	\$ 129,779.82	\$ 76,824.30
	966,822.12	66,198.48	1,033,020.60	1,033,020.60	\$ 648,899.11	\$ 384,121.49

On February 3, 2022, the City entered into a financing agreement with Government Capital Corporation for the purpose of financing heavy equipment, vehicles and related equipment. Financing includes five (5) annual installments equal to \$206,604.12 beginning one-year from contract execution date. Interest rate is 2.249%. Below is the listed equipment financed (RED IS UTILITY FUND):

	<u>% of Payment</u>	
Harben 4018 DTK 375 E180 High Pressure Sewer Jet	\$ 60,444.00	6.25%
John Deere 6105E Cab Tractor	\$ 90,726.00	9.38% Sanitation
TYMCO Model 60 Regenerative Air Sweeper	\$ 289,120.00	29.90% Streets
310L Backhoe Loader	\$ 103,790.00	10.74% Streets
450K Crawler Dozer	\$ 123,680.00	12.79% Sanitation
Vactor Impact Combination Sewer Cleaner	\$ 299,062.00	30.93%
	\$ 966,822.00	100.00%

			<u>FY2022-23</u> <u>Principal</u>	<u>FY2022-23</u> <u>Interest</u>	<u>FY2022-23</u> <u>Total</u>
Sanitation - JD Tractor	100-559-902.00	9.38%	17,347.18	2,040.43	19,387.61
Sanitation - Dozer	100-559-902.00	12.79%	23,648.12	2,781.56	26,429.68
Streets - Sweeper	100-560-902.00	29.90%	55,280.92	6,502.31	61,783.23
Streets - Backhoe	100-560-902.00	10.74%	19,845.07	2,334.24	22,179.31
Sewer - Jet Rig	400-516-902.00	6.25%	11,557.14	1,359.39	12,916.52
Sewer - Vac Truck	400-516-902.00	30.93%	57,181.87	6,725.91	63,907.77
			184,860.29	21,743.83	206,604.12

**Grimes Central Appraisal District
P. O. Box 489
Anderson, Texas 77830
(936)873-2163 Ext 224
Fax (936)873-2154**

July 28, 2022

The Honorable City Council
City of Navasota
P. O. Box 910
Navasota, Texas 77868

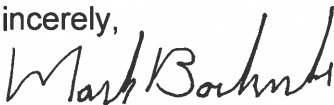
Gentlemen:

Pursuant to Chapter 26, Texas Property Tax Code and the interlocal agreement between the City of Navasota and the Grimes Central Appraisal District, I am submitting the following:

- (1) The 2022 Assessment Roll Grand Totals Reports for the City of Navasota with a total taxable value of \$599,550,579.
- (2) The no-new-revenue tax rate is \$0.4958 / \$ 100.
- (3) The voter-approval tax rate is \$0.5560 / \$100.
- (4) No-new-revenue tax rate and voter-approval tax rate calculations.
- (5) Tax Assessor-Collector's certification of 2021 excess debt collections and 2022 anticipated collection rate and other tax rate adoption information.
- (6) The 2022 tax rate must be adopted no later than September 30, 2022.

Please let me know what tax rate you propose to adopt, and I will be glad to assist you in completing the tax rate adoption process.

Sincerely,



Mark Boehnke
Chief Appraiser
Grimes County Appraisal District

COMPARISON OF 2021 AND 2022 TAXABLE VALUES				
TAXING UNIT	2021 TAXABLE VALUES	2022 TAXABLE VALUES	DIFFERENCE	PERCENT DIFFERENCE
City of Navasota	\$506,083,184	\$599,550,579	\$93,467,395	18.47%
2021 taxable values are as of supplement 21				
2022 taxable values are as of certification				
2022 taxable values include Chief Appraiser's value estimate of properties under protest				
Taxable values are freeze adjusted taxable (if applicable)				
City of Navasota includes the Brazos County portion				

134

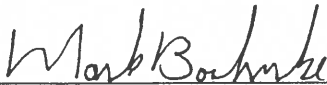
Grimes Central Appraisal District

P. O. Box 489
Anderson, Texas 77830
(936)873-2163 Ext 224
Fax (936)873-2154

Certification of 2022 Appraisal Roll For City of Navasota

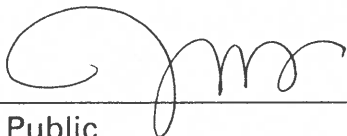
I, Mark Boehnke, Chief Appraiser for the Grimes Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Grimes Central Appraisal District for tax year 2022 which lists property taxable by the **City of Navasota** and constitutes the appraisal roll for the **City of Navasota**.

2022 Taxable Value	\$ 594,504,750
2022 Taxable Frozen Value	N/A
2022 Freeze Adjusted Taxable Value	N/A
Taxable Value of Property Under Protest for 2022	\$ 5,368,500
Taxable Value of Other Property Not Included in Certification for 2022	\$ 0.00
2022 Market Value	\$ 693,031,790
2022 Assessed (Appraised) Value	\$ 611,471,490
Total Freeze Ceiling Levy Estimate	N/A

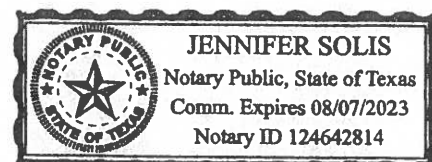


Mark Boehnke
Chief Appraiser

Sworn and subscribed to before me on this the 22nd day of July 2022.



Notary Public
State of Texas



Assessment Roll Grand Totals Report

GRIMESCAD

Tax Year: 2022 As of: Certification

CNA - City Navasota (ARB Approved Totals)

Number of Properties: 5135

Land Totals

Land - Homesite	(+)	\$42,939,540		
Land - Non Homesite	(+)	\$87,083,425		
Land - Ag Market	(+)	\$35,321,540		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$165,344,505	(+)	\$165,344,505

Improvement Totals

Improvements - Homesite	(+)	\$304,551,963		
Improvements - Non Homesite	(+)	\$145,381,518		
Total Improvements	(=)	\$449,933,481	(+)	\$449,933,481

Other Totals

Personal Property (527)		\$77,753,804	(+)	\$77,753,804
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$693,031,790
Total Market Value 100%			(=)	\$693,031,790
Total Homestead Cap Adjustment (1045)				(-) \$10,260,441
Total Exempt Property (203)				(-) \$36,134,369

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$35,321,540		
Ag Use (83)	(-)	\$156,050		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$35,165,490	(-)	\$35,165,490
Total Assessed			(=)	\$611,471,490

Exemptions

(HS Assd 238,567,339)

(HS) Homestead Local (1477)	(+)	\$0		
(HS) Homestead State (1477)	(+)	\$0		
(O65) Over 65 Local (616)	(+)	\$6,911,220		
(O65) Over 65 State (616)	(+)	\$0		
(DP) Disabled Persons Local (50)	(+)	\$0		
(DP) Disabled Persons State (50)	(+)	\$0		
(DV) Disabled Vet (37)	(+)	\$428,400		
(DVX) Disabled Vet 100% (25)	(+)	\$5,949,331		
(DVXSS) DV 100% Surviving Spouse (2)	(+)	\$598,334		
(PRO) Prorated Exempt Property (6)	(+)	\$653,641		
(EXRP) Exempt - Partial Religious (1)	(+)	\$172,771		
(AUTO) Lease Vehicles Ex (6)	(+)	\$2,145,834		
(HB366) House Bill 366 (79)	(+)	\$79,844		
(PC) Pollution Control (1)	(+)	\$27,365		
Total Exemptions	(=)	\$16,966,740	(-)	\$16,966,740
Net Taxable (Before Freeze)			(=)	\$594,504,750

Assessment Roll Grand Totals Report

GRIMESCAD

Tax Year: 2022 As of: Certification

CNA - City Navasota (Under ARB Review Totals)

Number of Properties: 22

Land Totals

Land - Homesite	(+)	\$352,100		
Land - Non Homesite	(+)	\$671,660		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$1,023,760	(+)	\$1,023,760

Improvement Totals

Improvements - Homesite	(+)	\$3,037,030		
Improvements - Non Homesite	(+)	\$1,618,297		
Total Improvements	(=)	\$4,655,327	(+)	\$4,655,327

Other Totals

Personal Property (1)		\$15,200	(+)	\$15,200
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$5,694,287
Total Market Value 100%			(=)	\$5,694,287
Total Homestead Cap Adjustment (10)				(-) \$98,034
Total Exempt Property (2)				(-) \$155,753

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$5,440,500

Exemptions

(HS Assd 2,694,906)

(HS) Homestead Local (14)	(+)	\$0		
(HS) Homestead State (14)	(+)	\$0		
(O65) Over 65 Local (6)	(+)	\$72,000		
(O65) Over 65 State (6)	(+)	\$0		
Total Exemptions	(=)	\$72,000	(-)	\$72,000
Net Taxable (Before Freeze)			(=)	\$5,368,500

X .90
\$4,831,650

2022 PRELIMINARY TOTALS

Property Count: 11

C4 - CITY OF NAVASOTA
Not Under ARB Review Totals

7/23/2022

12:17:12PM

Land			Value			
Homesite:			0			
Non Homesite:			51,631			
Ag Market:			468,839			
Timber Market:			0	Total Land	(+)	520,470
Improvement			Value			
Homesite:			11,979			
Non Homesite:			57	Total Improvements	(+)	12,036
Non Real		Count	Value			
Personal Property:	6		136,877			
Mineral Property:	0		0			
Autos:	0		0	Total Non Real	(+)	136,877
				Market Value	=	669,383
Ag	Non Exempt		Exempt			
Total Productivity Market:	468,839		0			
Ag Use:	13,877		0	Productivity Loss	(-)	454,962
Timber Use:	0		0	Appraised Value	=	214,421
Productivity Loss:	454,962		0			
				Homestead Cap	(-)	0
				Assessed Value	=	214,421
				Total Exemptions Amount (Breakdown on Next Page)	(-)	242
				Net Taxable	=	214,179

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,219.32 = 214,179 * (0.569300 / 100)

Certified Estimate of Market Value: 669,383
 Certified Estimate of Taxable Value: 214,179

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Navasota

936-825-6450

Taxing Unit Name

Phone (area code and number)

200 McAlpine St., Navasota, Tx. 77868

www.navasotatx.gov

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	\$ 506,083,184
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.	\$ 506,083,184
4.	2021 total adopted tax rate.	\$ 0.5693 /\$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.	\$ 506,083,184
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: \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 563,900 C. Value loss. Add A and B. ⁶	\$ 563,900
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.	\$ 563,900
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.	\$ 505,519,284
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,877,921
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	\$ 123
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,878,044
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: \$ 594,718,929 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.	\$ 594,718,929

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 \$ <u>4,831,650</u>	
	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 + \$ <u>0</u>	
	C. Total value under protest or not certified. Add A and B.	\$ <u>4,831,650</u>
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	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>599,550,579</u>
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	\$ <u>0</u>
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 exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>19,179,086</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>19,179,086</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>580,371,493</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.4958</u> /\$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:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.5009</u> /\$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> .	\$ <u>506,083,184</u>

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	\$ 2,534,970
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>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. + \$ 106</p> <p>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</p> <p>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</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 106</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,535,076
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 580,371,493
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4368 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²³ [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ 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.	\$ _____ 0.4368/\$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 \$ _____ 528,010 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0.0909/\$100 C. Add Line 40B to Line 39.	\$ _____ 0.5277/\$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.	\$ _____ 0.5461/\$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).	\$ _____ / \$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 \$ 750,900 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 - \$ 376,000 E. Adjusted debt. Subtract B, C and D from A.	\$ 374,900
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 16,200
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 358,700
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. 104.50 % C. Enter the 2020 actual collection rate. 103.00 % D. Enter the 2019 actual collection rate. 101.00 % 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	101.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 355,148
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 599,550,579
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0592 / \$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.6053 / \$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.	\$ _____ / \$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.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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.	\$ _____ 448,311
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 599,550,579
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.0748 /\$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> .	\$ _____ 0.4958 /\$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.	\$ _____ 0.4958 /\$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> .	\$ _____ 0.6053 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.5305 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	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> .	\$ _____ 599,550,579
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).	\$ _____ 0.5305 /\$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.	\$ 0.0209 / \$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.	\$ 0.0046 / \$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.	\$ 0.0255 / \$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).	\$ 0.5560 / \$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> .	\$ 0.4368 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 599,550,579
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0833 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0592 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.5793 / \$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> .	\$ 0.5693 /\$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. ⁴⁸ 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.	\$ 0.5693 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 505,519,284
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,877,921
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 580,371,493
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 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).	\$ 0.5560 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4958 /\$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. \$ 0.5560 /\$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: 80

De minimis rate. \$ 0.5793 /\$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

Mark Boehnke

Printed Name of Taxing Unit Representative

sign
here

Mark Boehnke

Taxing Unit Representative

7/27/2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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


Grimes Central Appraisal District

P. O. Box 489
Anderson, Texas 77830
(936)873-2163 Ext 224
Fax (936)873-2154

Tax Assessor- Collector's Certification of 2021 Excess Debt Collection And 2022 Anticipated Collection Rate

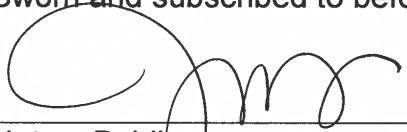
I, Mark Boehnke, Chief Appraiser of the Grimes Central Appraisal District and Tax Assessor-Collector for the City of Navasota, do hereby certify to the City Council of the City of Navasota, the following:

2021 Excess Debt Collections	\$16,200
2022 Anticipated Collection Rate	100.00 %



Mark Boehnke
Chief Appraiser

Sworn and subscribed to before me on this the 27 day of July, 2022.



Notary Public
Grimes County
State of Texas

