



FY 2022 ANNUAL BUDGET



101 S. Main St., Joshua, TX | 817.558.7447



ADOPTED ANNUAL BUDGET

**For the Fiscal Year
Beginning October 1, 2021
Ending September 30, 2022**

NOTICE

This budget will to raise more revenue from property taxes than last year's budget by an amount of \$221,103 which is an 8.3% percent increase from last year's budget. The estimate property tax revenue to be raised from new property added to the roll this year is \$146,574.

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September 16, 2021

To the Honorable Mayor and Members of the City Council:

In accordance with the Civil Statutes of the State of Texas, I present the following document for the Proposed Annual Budget for the Fiscal Year 2021-22. This proposed budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, this proposed budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$6.64M.

The FY2021-22 Proposed Budget is balanced without the use of fund balance reserves or additions to the debt service. Currently, the proposed budget does not include funds from protested property values, that total \$16,305,292. It is projected that the City would gain 75% of that revenue following the appeal process that could amount to an additional \$87,000. This amount would be revenue over expenditures and could be allocated by the council as needed in a budget amendment as directed.

The following are the major operating funds as follows.

General Fund- accounts for most of the day-to-day operating expenses of the City. Funding sources are from local property taxes, sales tax, franchise fees, and other general revenues. This fund provides resources for staff, equipment, and supplies for departments within the City, excluding debt service and special revenue funds.

Funding Sources

Property Tax Revenue- based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District Certified Values, an increase of \$120,175.00 (4.5%) is projected for FY 2021-22. The proposed Tax Rate dedicated for the operations of the City is \$0.0.535994/\$100 assessed valuation and, the rate dedicated to debt service is \$0.175499/\$100 assessed valuation. The proposed total rate of \$0.711493/\$100 reduces the tax rate by \$0.04974.

Debt Service Fund- is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term Notes Payable. Expenditures from this fund are projected to be \$933,241 for FY 2021-22.

Capital Reserve Fund- is used to account for revenues and expenditures associated with the purchase of vehicles, equipment, and facility improvements. The goal of the city is to pursue savings and transfer all

savings from fleet maintenance and the sale of any city asset by auction (excluding Facilities) to the Capital Reserve Fund.

Special Revenue Funds are used to account for revenue allocated for a restricted purpose as specified by law.

Economic Development Funds- are funds allocated to finance expanded business enterprises within the City through economic development corporations (EDC's). Type A and Type B EDC's, Corporations authorize a city to adopt sales taxes to fund projects approved by the Local Government Code Chapters 501, 504, and 505 and authorize municipalities to adopt a sales tax in order to fund the corporations and define projects EDC are allowed to undertake.

The Type A EDC provides projected revenues of \$501,000.00, excluding the fund balance. Expenditures budgeted for FY2021-22 include business development, capital improvements, debt service, and transfers totaling \$639,760. Fund balance will be used to balance the revenue under the expense of \$138,760.

The Type B EDC/Park Board Fund will provide projected revenues of \$514,000, excluding the fund balance. Expenditures budgeted for FY 2021-22 include park operations, construction, maintenance, and transfers totaling \$440,165. Expenditures are under projected revenues of \$73,835.

Court Technology and Building Security Funds- are established by law to assist in the funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Total revenues for these funds collectively are projected to be \$9,700, with anticipated expenditures of \$6,260.

Hotel Occupancy Tax Fund- established by law to assist in the funding of expenditures related to tourism and community development. Total revenues for this fund are projected to be \$25,890 and no expenditures.

Property Taxes

New requirements in "Truth-in-Taxation" information that is required to be included in municipal budgets, such as the renamed "No New Revenue" (previously known as the "Effective Rate") and "Voter Approval" (previously known as the "Rollback Rate") tax rates and the new "De Minimus" Rate, which applies in 2020 to cities with populations of <30,000.

The Proposed "No New Revenue" Tax Rate dedicated to general operations is \$0.535994/\$100 assessed valuation, and the rate dedicated to debt service is \$0.175499/\$100.

**City of Joshua
Fiscal Year 2021-2022 Budget
Property Tax Revenue & Proposed Tax Rates**

2021 Estimated Tax Base*	\$	517,477,475
FY 2021-22 M&O Tax Rate	\$	0.554753
FY 2021-22 Debt Tax Rate	\$	0.163197
FY 2021-22 Total Tax Rate	\$	0.717950
FY 2021-22 Tax Revenue	\$	3,715,229

* **After exemptions, protest loss, TIF recapture(s), and frozen taxes added back.**

FY 2021-22 “No New Revenue Tax Rate”	\$0.711493
FY 2021-22 “Voter Approval Tax Rate”	\$0.717950
FY 2021-22 “De Minimus” Tax Rate	\$0.822821

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development and increases in the market appraisals by the Johnson County Appraisal District. Protests in property values remain high in comparison to the past two years. Changes in the appraisal process established in the 85th Legislative session also account for differences in appraisal values.

As in 2020, it is expected that growth will continue to increase at an even higher rate than experienced during the last fiscal year. Residential development will continue to increase with the development of new subdivisions, additional phases in existing subdivisions, and commercial development in Joshua Station and Downtown continue to increase at a steady rate.

Sales Taxes

Revenue generated from sales tax is based on a 0.01 tax rate. Sales tax is the second-largest source of revenue for the General Fund. Sales tax for FY2021-22 is projected to be \$1,000,000, an increase of

\$136,065 (15.7%) from FY 2020-21. Sales tax revenues continued to remain high during the COVID period due to a large increase in online sales. Currently, online sales remain steady despite the easing of COVID restrictions.

SUMMARY AND ACKNOWLEDGMENTS

The Proposed Fiscal Year 2021-22 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the City, which is to;

- Provide for the safety and security of the community
- Maintain and improve existing infrastructure
- Plan for orderly and responsible growth and sustainability
- Provide responsible fiscal policy

These challenges will be provided by the delivery of high-quality public services efficiently and effectively without increasing tax rates.

In preparing this FY 2021-22 Budget, I would like to acknowledge the valuable contribution and teamwork of the department heads and specifically Joanna McClenny, Alice Holloway, and Amber Bransom, who assisted in the preparation of this budget alongside the City Manager, working as a team.

Respectfully Submitted,

Mike Peacock,
City Manager

CITY OF JOSHUA, TX - FY 2021-2022 STRATEGIC PLAN GOALS

GOAL PRIORITY	GOAL	OBJECTIVE	FYE	FUNDING SOURCE	STATUS	DEPT RESPONSIBILITY
TOP	Drainage System Maintenance	Determine areas of need and establish strategic plan to address drainage needs and plan for continual maintenance for long term solutions.				
	Targeted Economic Development Strategic Plan	Addition of FTE - ED Director to establish new relationships and maintain current; retain existing businesses and bring in new.	2021-2022	Type A, B	TBD - Budgeted FY 2021-2022	CM
		Ongoing regular updates of demographics and available development sites.	2021-2022	Type A, B	Ongoing	CM
		Identify target retailers and developers.	2021-2022	Type A, B	Ongoing	CM
		Create measures for ED success.	2021-2022	Type A, B		CM
	Street Maintenance & Improvements Plan	Determine areas of need and establish strategic plan to address street needs and plan for continual maintenance for long term solutions.		General Admin.	Ongoing	CM/ACM
	Implementation of City Facility Feasability Study		2021-2022	General Admin.	Budgeted FY 2021-2022	CM
	City IT Network System & Security Updates	Full assessment of current state of City systems; determine strategic replacement plan; plan for future growth and technological needs.	2021	General Admin.	Budgeted FY 2021-2022	CM/ACM
	Plan for Economic Development	Create measures for economic development success.	2017	N/A	See above.	ADMIN (CM, EDC)

GOAL PRIORITY	GOAL	OBJECTIVE	FYE	FUNDING SOURCE	STATUS	DEPT RESPONSIBILITY
HIGH	Address Gaps in Street Bond Funding	Address gaps in funding that remain after bond funding has been utilized. Plan strategically to continually close such gaps.				CM/ACM
	Drainage Area Study	Contract services for city-wide drainage study; access and prioritized needs.	2021-2022			CM/ACM
	Drainage Impact Fee/Utility Fee Study	After the completion of the drainage study, determine the need for drainage impact fees in order to mitigate current and future drainage issues as the city grows.		General Admin.		CM/ACM
	Public Safety Staffing Analysis	Access current staffing needs as it relates to growing population as a result of new residential homes to ensure the safety of the community.		General Admin.		CM/PD

GOAL PRIORITY	GOAL	OBJECTIVE	FYE	FUNDING SOURCE	STATUS	DEPT	
LOW	Street Imact Fee Study	Contract services for city-wide Street Imact Fee study; access and prioritized needs.				ACM	
	City-wide Cell Service Enhancements	Partner with cell phone provider(s) to improve current cellular service coverage.				CM	
	Citywide Internet/Broadband Service	Partner with local providers, incentivize new service coverage areas.				CM	
	Downtown Improvements Implementation & Funding		Strategic overview of what has been accomplished and what remains to be accomplished. Stratic planning for funding such improvements.				
			Continue through phases of planned downtown improvements.				
			Stratic planning for funding improvements.				CM
	Employee Benefits Analysis	Conduct employee benefits/compensation analysis. Propose adjustments to remain competitive in the job market.				CM/ACM	
	Evaluate Park Impact Fees and Park Land Dedication Requirements	Contract services for Park Imact Fee study and Park Land Dedication processes and procedures; access and prioritized needs.				CM	
	Update Parks, Recreation, and Open Space Master Plan	Contract services to update existing Parks, Recreations, and Open Space Master Plan.				CM	
Beautification Projects & Grants	Continually look for grant-funded beautification projects to improve the aesthetics of the City of Joshua.				CM/ACM		
Admin = Administration; CM = City Mgr; ACM = Asst. City Mgr; CS = City Secretary; CE = City Engineer; EDC = Economic Development Coordinator; PD = Police Department							



	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
Tax Revenue								
100-4000 GF Property Tax	\$2,282,130.70	\$2,651,300.00	\$2,653,475.00	\$2,490,955.41	93.88%	\$2,874,580.00	\$221,105.00	8.3%
100-4001 GF Property Tax Penalty	\$0.00	\$15,300.00	\$15,300.00	\$11,273.90	73.69%	\$11,000.00	-\$4,300.00	-28.1%
100-4002 GF Property Tax Interest	\$0.00	\$0.00	\$0.00	\$7,548.16	#DIV/0!	\$7,500.00	\$7,500.00	#DIV/0!
100-4003 City Sales Taxes	\$858,072.85	\$863,935.00	\$863,935.00	\$780,337.09	90.32%	\$1,000,000.00	\$136,065.00	15.7%
100-4005 Mixed Beverage Tax	\$5,603.44	\$6,000.00	\$6,000.00	\$8,656.60	144.28%	\$10,400.00	\$4,400.00	73.3%
100-4006 Franchise Taxes	\$356,533.30	\$371,085.00	\$383,825.00	\$171,340.52	44.64%	\$391,500.00	\$7,675.00	2.0%
Total Tax Revenue	\$3,502,340.29	\$3,907,620.00	\$3,922,535.00	\$3,470,111.68	88.47%	\$4,294,980.00	\$372,445.00	9.5%
Charges for Services								
100-4008 ESD Contract Fee	\$153,000.00	\$153,000.00	\$156,000.00	\$129,980.96	83.32%	\$156,000.00	\$0.00	0.0%
100-4008.02 ESD Incentive	\$9,415.19	\$5,000.00	\$5,000.00	\$7,246.66	144.93%	\$5,000.00	\$0.00	0.0%
100-4102 Rabies Vouchers	\$1,210.00	\$1,000.00	\$1,000.00	\$1,195.00	119.50%	\$1,000.00	\$0.00	0.0%
100-4108 Trash Collection Service Charges	\$335,698.30	\$5,000.00	\$320,000.00	\$280,282.14	0.00%	\$350,000.00	\$30,000.00	9.4%
Total Charges for Services	\$499,323.49	\$164,000.00	\$482,000.00	\$418,704.76	86.87%	\$512,000.00	\$30,000.00	6.2%
Fees								
100-4100 Permits/Fees	\$450,734.99	\$315,000.00	\$315,000.00	\$596,573.06	189.39%	\$650,000.00	\$335,000.00	106.3%
100-4101 Fines/Court Fees	\$62,097.18	\$125,000.00	\$125,000.00	\$105,689.99	84.55%	\$125,000.00	\$0.00	0.0%
100-4105 Gas Well Fees	\$26,700.00	\$30,000.00	\$30,000.00	\$18,400.00	0.00%	\$30,000.00	\$0.00	0.0%
100-4109 Utility Penalties	-\$63.44	\$5,600.00	\$5,600.00	\$1,129.91	20.18%	\$5,600.00	\$0.00	0.0%
100-4110 Utility Admin Fee	\$12,627.73	\$13,215.00	\$13,215.00	\$11,180.41	84.60%	\$13,215.00	\$0.00	0.0%
100-4115 Local Truancy and Prevention	\$1,994.64	\$0.00	\$0.00	\$4,982.35	#DIV/0!	\$6,000.00	\$6,000.00	#DIV/0!
100-4116 Municipal Jury Fund	\$39.84	\$0.00	\$0.00	\$99.53	#DIV/0!	\$0.00	\$0.00	#DIV/0!
100-4117 Time Payment Reimbursement	\$244.00	\$0.00	\$0.00	\$825.57	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Fees	\$554,374.94	\$488,815.00	\$488,815.00	\$738,880.82	151.16%	\$829,815.00	\$341,000.00	69.8%
Donations								
100-4200 Fire Dept Donations	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$500.00	\$500.00	#DIV/0!
100-4201 Animal Control Donations	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$500.00	\$500.00	#DIV/0!
100-4202 Police Dept Donations	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$500.00	\$500.00	#DIV/0!
100-4203 General Fund Donations	\$603.00	\$500.00	\$500.00	\$3,410.00	682.00%	\$500.00	\$0.00	0.0%
Total Donations	\$603.00	\$500.00	\$500.00	\$3,410.00	682.00%	\$2,000.00	\$1,500.00	300.0%



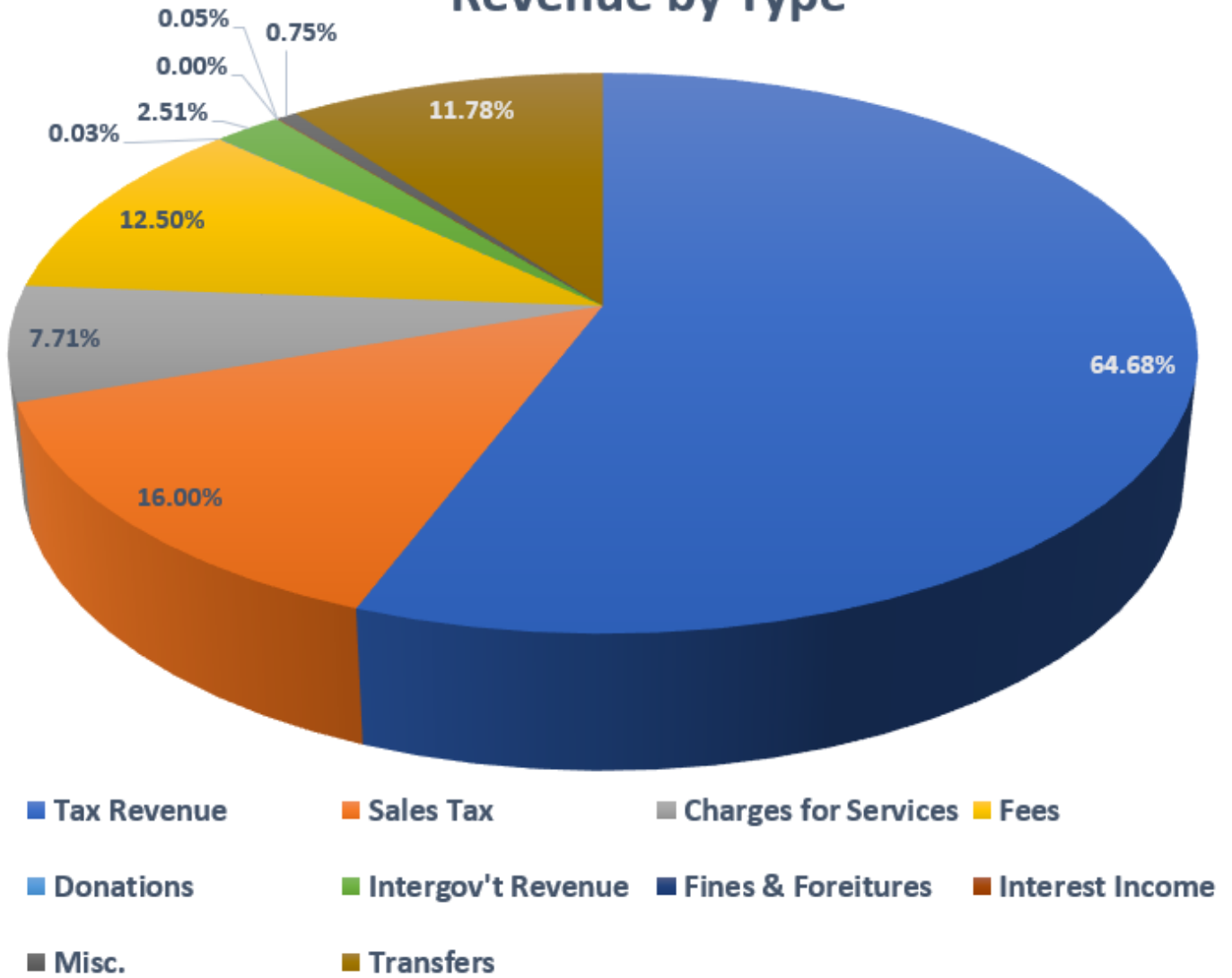
	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
Intergov't. Revenue								
100-4400 Police Department Grants	\$1,395.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
100-4401 FD Grants	\$8,463.00	\$114,870.00	\$114,870.00	\$2,000.00	1.74%	\$114,870.00	\$0.00	0.0%
100-4404 LEOSE/Continuing Education	\$1,463.01	\$1,500.00	\$1,500.00	\$1,332.30	88.82%	\$1,500.00	\$0.00	0.0%
100-4407 CARES Funding	\$85,668.00	\$0.00	\$0.00	\$342,672.00	0.00%	\$50,000.00	\$50,000.00	0.0%
Total Intergov't Revenue	\$96,989.01	\$116,370.00	\$116,370.00	\$346,004.30	297.33%	\$166,370.00	\$50,000.00	43.0%
Fines & Forfeitures								
PD Forfeiture Fund	\$1,211.12	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.0%
Total Fines & Forfeitures	\$1,211.12	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.0%
Interest Income								
100-4600 Interest Income	\$3,551.58	\$3,280.00	\$3,280.00	\$68.50	2.09%	\$3,000.00	-\$280.00	-8.5%
100-4601 Interest - Bond Revenue	\$5,971.00	\$0.00	\$0.00	\$0.00		\$0.00		
Total Interest Income	\$9,522.58	\$3,280.00	\$3,280.00	\$68.50	2.09%	\$3,000.00	-\$280.00	-8.5%
Miscellaneous								
100-4901 Misc. Revenue	\$129,966.54	\$81,230.00	\$81,230.00	\$120,148.48	147.91%	\$50,000.00	-\$31,230.00	-38.4%
Total Miscellaneous	\$129,966.54	\$81,230.00	\$81,230.00	\$120,148.48	147.91%	\$50,000.00	-\$31,230.00	-38.4%
Transfers								
100-4917 Transfer from Type A	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%	\$55,000.00	\$25,000.00	83.3%
100-4918 Transfer from Type B	\$95,000.00	\$236,715.00	\$236,715.00	\$0.00	0.00%	\$387,200.00	\$150,485.00	63.6%
100-4902 Proceeds from Debt	\$3,755,000.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Transfer from CIP	\$0.00	\$0.00	\$0.00	\$0.00		\$340,000.00	\$0.00	0.0%
Total Transfers	\$3,880,000.00	\$266,715.00	\$266,715.00	\$0.00	0.00%	\$782,200.00	\$515,485.00	193.3%
Total Revenues	\$8,674,330.97	\$5,028,530.00	\$5,361,445.00	\$5,097,328.54	95.07%	\$6,640,365.00	\$1,278,920.00	23.9%



	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
Expenditures								
Community Service	\$428,851.40	\$433,865.00	\$433,865.00	\$355,139.68	81.85%	\$445,715.00	\$11,850.00	2.7%
Non-Departmental	\$553,558.46	\$1,282,355.00	\$1,282,355.00	\$168,512.49	13.14%	\$257,320.00	-\$1,025,035.00	-79.9%
Mayor/Council	\$338.85	\$3,050.00	\$3,050.00	\$781.25	25.61%	\$5,050.00	\$2,000.00	65.6%
Administration	\$626,588.23	\$682,195.00	\$661,195.00	\$560,601.69	84.79%	\$920,215.00	\$259,020.00	38.0%
Police Department	\$1,119,797.19	\$1,231,030.00	\$1,231,030.00	\$994,479.99	80.78%	\$1,634,005.00	\$402,975.00	32.7%
Public Works Department	\$600,409.45	\$705,145.00	\$705,145.00	\$516,420.35	73.24%	\$1,136,295.00	\$431,150.00	61.1%
Municipal Court	\$97,662.09	\$101,295.00	\$101,295.00	\$82,731.27	81.67%	\$107,550.00	\$6,255.00	6.2%
Development Services	\$528,799.72	\$414,755.00	\$419,755.00	\$320,506.24	76.36%	\$489,375.00	\$69,620.00	16.8%
Animal Control	\$158,762.47	\$177,710.00	\$177,620.00	\$132,018.40	74.33%	\$300,525.00	\$122,905.00	69.2%
Fire Department	\$356,870.90	\$629,180.00	\$649,535.00	\$438,846.78	67.56%	\$885,385.00	\$235,850.00	37.5%
Fire Marshal	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$125,080.00	\$125,080.00	#DIV/0!
Parks Department	\$82,015.27	\$206,715.00	\$206,715.00	\$87,855.60	42.50%	\$333,850.00	\$127,135.00	61.5%
Debt Service	\$133,985.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Operating Expenses	\$4,687,639.03	\$5,867,295.00	\$5,871,560.00	\$3,657,893.74	62.30%	\$6,640,365.00	\$773,070.00	13.2%
Revenue to Expenditure	\$3,986,691.94	-\$838,765.00	-\$510,115.00	\$1,439,434.80	-282.18%	\$0.00	\$510,115.00	-100.0%

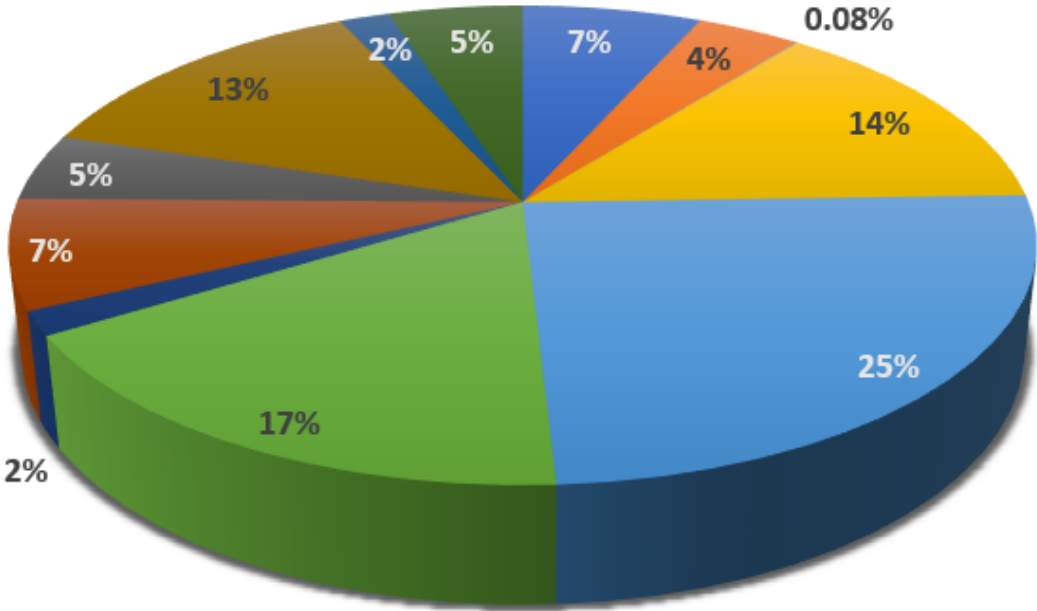
Where it Comes from

Revenue by Type



Where it Goes


Total Expenditures by Department



- Community Service
- Administration
- Municipal Court
- Fire Dept.
- Non-Departmental
- Police Department
- Development Services
- Fire Marshal
- Mayor/Council
- Animal Control
- Parks & Rec.
- Public Works



Community Service Expenses	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-01-5404 CS Solid Waste Services	\$331,488.78	\$320,000.00	\$320,000.00	\$254,052.31 79.39%	\$329,000.00	\$9,000.00	2.8%
100-01-5711 CS Street Lights	\$43,485.98	\$41,000.00	\$41,000.00	\$55,307.88 134.90%	\$41,000.00	\$0.00	0.0%
100-01-5800 CS Holiday Events	\$8,642.91	\$25,000.00	\$25,000.00	\$6,864.58 27.46%	\$25,000.00	\$0.00	0.0%
100-01-5900 CS JISD Library Operating Expense	\$21,300.00	\$21,265.00	\$21,265.00	\$19,525.00 0.00%	\$21,265.00	\$0.00	0.0%
100-01-5901 CS McPherson House R&M	\$459.50	\$0.00	\$0.00	\$0.00 #DIV/0!	\$0.00	\$0.00	#DIV/0!
100-01-5902 CS CleTran	\$0.00	\$6,600.00	\$6,600.00	\$0.00 0.00%	\$6,600.00	\$0.00	0.0%
100-01-5903 CS City Cleanup	\$6,525.45	\$5,000.00	\$5,000.00	\$5,462.42 109.25%	\$7,500.00	\$2,500.00	50.0%
100-01-5905 CS Quarterly Newsletter	\$16,598.78	\$15,000.00	\$15,000.00	\$13,927.49 92.85%	\$15,000.00	\$0.00	0.0%
100-01-5906 CS Crud Cruiser	\$350.00	\$0.00	\$0.00	\$0.00 #DIV/0!	\$350.00	\$350.00	#DIV/0!
Total Expenses	\$428,851.40	\$433,865.00	\$433,865.00	\$355,139.68 81.85%	\$445,715.00	\$11,850.00	2.7%

 Non Departmental Expenses	Percentage Increase/Decrease from Proposed to Amended							
	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-02-5150 ND Training & Travel	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$1,200.00	\$1,200.00	#DIV/0!
100-02-5160 ND Dues/Memberships	\$4,508.07	\$4,000.00	\$4,000.00	\$4,022.68	100.57%	\$3,000.00	-\$1,000.00	-25.0%
100-02-5402 ND Legal Services	\$74,764.10	\$50,000.00	\$50,000.00	\$39,910.44	79.82%	\$55,000.00	\$5,000.00	10.0%
100-02-5403 ND Ordinance Codification	\$0.00	\$6,200.00	\$6,200.00	\$3,765.00	60.73%	\$10,650.00	\$4,450.00	71.8%
100-02-5420 ND Central Appraisal District	\$40,599.14	\$40,600.00	\$40,600.00	\$32,116.23	79.10%	\$40,600.00	\$0.00	0.0%
100-02-5421 ND County Assessor/Collector	\$5,214.00	\$5,500.00	\$5,500.00	\$5,022.00	91.31%	\$5,500.00	\$0.00	0.0%
100-02-5500 ND Debt Service & Reports	\$3,350.00	\$4,000.00	\$4,000.00	\$3,192.08	79.80%	\$4,000.00	\$0.00	0.0%
100-02-5940 ND Liability Insurance	\$24,363.00	\$25,650.00	\$25,650.00	\$25,248.00	98.43%	\$37,045.00	\$11,395.00	44.4%
100-02-5941 ND Property Insurance	\$27,551.00	\$30,405.00	\$30,405.00	\$27,953.00	91.94%	\$20,680.00	-\$9,725.00	-32.0%
100-02-5942 ND Unrestricted Reserves	\$12,669.91	\$15,000.00	\$15,000.00	\$14,863.17	99.09%	\$15,000.00	\$0.00	0.0%
100-02-5943 ND Technology Replacements	\$4,000.15	\$0.00	\$0.00	\$670.00	#DIV/0!	\$55,645.00	\$55,645.00	#DIV/0!
100-02-5944 ND Website Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$3,000.00	\$3,000.00	#DIV/0!
100-02-5945 ND COVID-19	\$4,084.09	\$0.00	\$0.00	\$11,749.89	#DIV/0!	\$0.00	\$0.00	#DIV/0!
100-02-5946 ND Records Retention	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$6,000.00	\$6,000.00	#DIV/0!
100-02-5979 Transfer to Capital	\$352,455.00	\$1,101,000.00	\$1,101,000.00	\$0.00	0.00%	\$0.00	-\$1,101,000.00	-100.0%
Total Expenses	\$553,558.46	\$1,282,355.00	\$1,282,355.00	\$168,512.49	13.14%	\$257,320.00	-\$1,025,035.00	-79.9%



Mayor/Council Expenses

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-03-5150 M/C Training & Travel	\$248.00	\$2,000.00	\$2,000.00	\$34.32	1.72%	\$2,000.00	\$0.00	0.00%
100-03-5213 M/C Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$1,050.00	\$1,050.00	#DIV/0!
100-03-5220 M/C Supplies	\$10.00	\$50.00	\$50.00	\$361.65	723.30%	\$500.00	\$450.00	900.00%
100-03-5262 M/C Events & Awards	\$80.85	\$1,000.00	\$1,000.00	\$385.28	38.53%	\$1,500.00	\$500.00	50.00%
Total Expenses	\$338.85	\$3,050.00	\$3,050.00	\$781.25	25.61%	\$5,050.00	\$2,000.00	65.57%



Administration Expenses

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-04-5110 AD Salaries	\$418,105.67	\$422,160.00	\$363,988.00	\$337,945.59	92.85%	\$472,525.00	\$108,537.00	29.8%
100-04-5112 AD Worker's Comp	\$945.48	\$1,140.00	\$1,140.00	\$1,045.48	91.71%	\$1,375.00	\$235.00	20.6%
100-04-5117 AD Longevity Pay	\$1,820.00	\$2,015.00	\$2,015.00	\$2,012.00	99.85%	\$2,460.00	\$445.00	22.1%
100-04-5120 AD Payroll Taxes	\$6,619.91	\$7,015.00	\$7,015.00	\$4,970.06	70.85%	\$8,400.00	\$1,385.00	19.7%
100-04-5130 AD Benefits	\$38,013.62	\$58,550.00	\$58,550.00	\$34,178.34	58.37%	\$91,775.00	\$33,225.00	56.7%
100-04-5140 AD TMRS	\$21,485.33	\$24,860.00	\$24,860.00	\$19,950.62	80.25%	\$28,930.00	\$4,070.00	16.4%
100-04-5150 AD Training & Travel	\$2,834.68	\$5,000.00	\$5,000.00	\$885.39	17.71%	\$6,500.00	\$1,500.00	30.0%
100-04-5160 AD Dues/Memberships	\$2,730.05	\$3,000.00	\$3,000.00	\$2,601.80	86.73%	\$4,300.00	\$1,300.00	43.3%
100-04-5161 AD Surety Bonds	\$200.00	\$200.00	\$200.00	\$200.00	100.00%	\$200.00	\$0.00	0.0%
100-04-5190 AD Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$8,000.00	\$8,000.00	#DIV/0!
100-04-5212 AD Reference Materials	\$0.00	\$500.00	\$500.00	\$270.64	54.13%	\$500.00	\$0.00	0.0%
100-04-5213 AD Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$1,000.00	\$1,000.00	#DIV/0!
100-04-5220 AD Office Supplies	\$5,460.28	\$4,150.00	\$4,150.00	\$4,793.45	115.50%	\$5,000.00	\$850.00	20.5%
100-04-5221 AD Printing	\$973.47	\$1,425.00	\$1,425.00	\$780.11	54.74%	\$1,425.00	\$0.00	0.0%
100-04-5222 AD Postage	\$1,023.55	\$1,775.00	\$1,775.00	\$984.16	55.45%	\$1,775.00	\$0.00	0.0%
100-04-5240 AD Election Expenses	\$7,097.07	\$9,000.00	\$9,000.00	\$22,027.11	0.00%	\$6,000.00	-\$3,000.00	0.0%
100-04-5250 AD Office Equip. & Furniture	\$3,498.57	\$7,100.00	\$10,600.00	\$12,667.43	119.50%	\$28,870.00	\$18,270.00	172.4%
100-04-5330 AD Bldg Repair & Maint	\$18,317.39	\$20,000.00	\$53,672.00	\$39,874.11	74.29%	\$20,000.00	-\$33,672.00	-62.7%
100-04-5350 AD Office Equip Repair & Maint	\$9,501.54	\$10,770.00	\$10,770.00	\$7,981.03	74.10%	\$10,770.00	\$0.00	0.0%
100-04-5402 AD IT Services	\$4,795.83	\$6,000.00	\$6,000.00	\$3,544.41	59.07%	\$11,220.00	\$5,220.00	87.0%
100-04-5403 AD Accounting & Audit Expense	\$27,150.00	\$26,000.00	\$26,000.00	\$20,700.00	79.62%	\$26,000.00	\$0.00	0.0%
100-04-5404 AD Contract Services	\$8,345.87	\$6,200.00	\$6,200.00	\$4,234.50	68.30%	\$127,200.00	\$121,000.00	1951.6%
100-04-5410 AD Software Maintenance	\$12,750.00	\$21,265.00	\$21,265.00	\$11,637.50	54.73%	\$11,920.00	-\$9,345.00	-43.9%
100-04-5710 AD Utilities	\$24,589.97	\$30,000.00	\$30,000.00	\$20,369.91	67.90%	\$30,000.00	\$0.00	0.0%
100-04-5750 AD Mobile Technology	\$1,868.83	\$2,570.00	\$2,570.00	\$1,525.71	59.37%	\$2,570.00	\$0.00	0.0%
100-04-5909 AD Miscellaneous	\$1,155.88	\$1,500.00	\$1,500.00	\$677.04	45.14%	\$1,500.00	\$0.00	0.0%
100-04-5931 AD Publishing Legal Notices	\$7,305.24	\$10,000.00	\$10,000.00	\$3,388.50	33.89%	\$10,000.00	\$0.00	0.0%
100-04-5945 AD COVID-19	\$0.00	\$0.00	\$0.00	\$1,356.80	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Expenses	\$626,588.23	\$682,195.00	\$661,195.00	\$560,601.69	84.79%	\$920,215.00	\$259,020.00	39.2%



Police Department Expenses	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-05-5110 PD Salaries	\$722,516.93	\$781,645.00	\$781,645.00	\$633,253.73	81.02%	\$1,059,760.00	\$278,115.00	35.6%
100-05-5111 PD Overtime	\$15,439.98	\$25,000.00	\$25,000.00	\$25,344.99	101.38%	\$27,500.00	\$2,500.00	10.0%
100-05-5112 PD Worker's Compensation	\$18,599.68	\$19,950.00	\$19,950.00	\$14,424.21	72.30%	\$28,420.00	\$8,470.00	42.5%
100-05-5117 PD Longevity Pay	\$2,320.00	\$3,120.00	\$3,120.00	\$3,120.00	100.00%	\$3,905.00	\$785.00	25.2%
100-05-5120 PD Payroll Taxes	\$13,445.25	\$13,905.00	\$13,905.00	\$12,922.36	92.93%	\$18,680.00	\$4,775.00	34.3%
100-05-5130 PD Benefits	\$64,263.91	\$92,010.00	\$92,010.00	\$55,149.39	59.94%	\$137,080.00	\$45,070.00	49.0%
100-05-5140 PD TMRS	\$37,020.56	\$47,455.00	\$47,455.00	\$36,772.41	77.49%	\$60,450.00	\$12,995.00	27.4%
100-05-5150 PD Training & Travel	\$3,904.14	\$12,200.00	\$12,200.00	\$3,185.89	26.11%	\$12,700.00	\$500.00	4.1%
100-05-5160 PD Dues/Memberships	\$594.00	\$1,390.00	\$1,390.00	\$1,231.00	88.56%	\$1,390.00	\$0.00	0.0%
100-05-5161 PD Surety Bonds	\$100.00	\$100.00	\$100.00	\$100.00	100.00%	\$100.00	\$0.00	0.0%
100-05-5180 PD Citizens Police Academy	\$0.00	\$500.00	\$500.00	\$37.93	7.59%	\$500.00	\$0.00	0.0%
100-05-5213 PD Uniforms	\$5,461.17	\$5,200.00	\$5,200.00	\$2,800.27	53.85%	\$6,000.00	\$800.00	15.4%
100-05-5215 PD Law Enforcement Supplies	\$4,266.10	\$3,800.00	\$3,800.00	\$2,661.34	70.04%	\$3,400.00	-\$400.00	-10.5%
100-05-5217 PD Criminal Investigation	\$9,005.36	\$4,000.00	\$4,000.00	\$4,555.91	113.90%	\$4,000.00	\$0.00	0.0%
100-05-5218 PD Awards/Medals/Badges	\$10.00	\$150.00	\$150.00	\$53.98	35.99%	\$150.00	\$0.00	0.0%
100-05-5219 PD Public Relations	\$0.00	\$150.00	\$150.00	\$0.00	0.00%	\$150.00	\$0.00	0.0%
100-05-5220 PD Office Supplies	\$2,741.47	\$2,750.00	\$2,750.00	\$1,903.96	69.23%	\$2,800.00	\$50.00	1.8%
100-05-5222 PD Shipping & Postage	\$947.45	\$500.00	\$500.00	\$449.73	89.95%	\$500.00	\$0.00	0.0%
100-05-5250 PD Equipment and Furniture	\$12,709.06	\$2,000.00	\$2,000.00	\$1,978.85	98.94%	\$2,000.00	\$0.00	0.0%
100-05-5260 PD Vests/Safety Equipment	\$3,729.96	\$3,000.00	\$3,000.00	\$249.14	8.30%	\$5,000.00	\$2,000.00	66.7%
100-05-5310 PD Vehicle Repair & Maint	\$21,971.48	\$12,500.00	\$12,500.00	\$7,392.94	59.14%	\$10,500.00	-\$2,000.00	-16.0%
100-05-5310.01 PD Fuel, Oil & Service	\$19,143.73	\$20,000.00	\$20,000.00	\$18,078.82	90.39%	\$20,500.00	\$500.00	2.5%
100-05-5320 PD Equipment Repair & Maint	\$1,555.87	\$1,000.00	\$1,000.00	\$1,196.15	119.62%	\$1,000.00	\$0.00	0.0%
100-05-5330 PD Bldg Repair & Maint	\$24,856.97	\$25,000.00	\$25,000.00	\$32,519.41	130.08%	\$14,000.00	-\$11,000.00	-44.0%
100-05-5351 PD Copier/Support	\$6,437.08	\$6,500.00	\$6,500.00	\$5,158.42	79.36%	\$6,600.00	\$100.00	1.5%
100-05-5402 PD IT Services	\$5,339.12	\$6,300.00	\$6,300.00	\$4,656.60	73.91%	\$14,280.00	\$7,980.00	126.7%
100-05-5404 PD Contract Services	\$49,731.56	\$71,000.00	\$71,000.00	\$64,284.52	90.54%	\$91,000.00	\$20,000.00	28.2%
100-05-5408 PD Reporting System	\$14,201.48	\$30,000.00	\$30,000.00	\$20,775.70	69.25%	\$25,000.00	-\$5,000.00	-16.7%
100-05-5601 PD Capital Outlay > \$5,000.	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$17,000.00	\$17,000.00	#DIV/0!
100-05-5601 PD Capital Outlay < \$5,000.	\$29,175.00	\$6,600.00	\$6,600.00	\$6,554.78	99.31%	\$6,800.00	\$200.00	3.0%
100-05-5605 PD Lease Payments	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$18,840.00	\$18,840.00	#DIV/0!
100-05-5611 PD Principal Payments	\$8,289.00	\$8,600.00	\$8,000.00	\$8,000.00	100.00%	\$8,920.00	\$920.00	11.5%
100-05-5612 PD Interest Expense	\$1,311.82	\$1,005.00	\$1,605.00	\$1,600.82	99.74%	\$680.00	-\$925.00	-57.6%
100-05-5710 PD Utilities	\$13,494.12	\$15,000.00	\$15,000.00	\$9,631.55	64.21%	\$15,000.00	\$0.00	0.0%
100-05-5750 PD Mobile Technology	\$4,896.98	\$8,300.00	\$8,300.00	\$3,662.83	44.13%	\$9,000.00	\$700.00	8.4%
100-05-5909 PD Miscellaneous	\$373.92	\$400.00	\$400.00	\$199.42	49.86%	\$400.00	\$0.00	0.0%
100-05-5945 PD COVID-19	\$1,944.04	\$0.00	\$0.00	\$10,572.94	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Expenses	\$1,119,797.19	\$1,231,030.00	\$1,231,030.00	\$994,479.99	\$ 0.81	\$1,634,005.00	\$402,975.00	33%



Public Works Expenses	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-06-5110 PW Salaries	\$165,378.56	\$209,165.00	\$209,165.00	\$163,585.96	78.21%	\$262,595.00	\$53,430.00	25.5%
100-06-5111 PW Overtime	\$1,882.67	\$1,800.00	\$1,800.00	\$2,502.47	139.03%	\$1,800.00	\$0.00	0.0%
100-06-5112 PW Worker's Compensation	\$9,573.52	\$11,880.00	\$11,880.00	\$7,713.36	64.93%	\$12,610.00	\$730.00	6.1%
100-06-5117 PW Longevity	\$696.00	\$1,060.00	\$1,060.00	\$1,056.00	99.62%	\$1,265.00	\$205.00	19.3%
100-06-5120 PW Payroll Taxes	\$3,016.97	\$3,940.00	\$3,940.00	\$2,841.67	72.12%	\$5,610.00	\$1,670.00	42.4%
100-06-5130 PW Benefits	\$21,983.09	\$36,805.00	\$36,805.00	\$22,638.66	61.51%	\$55,740.00	\$18,935.00	51.4%
100-06-5140 PW TMRS	\$8,745.04	\$12,425.00	\$12,425.00	\$10,126.07	81.50%	\$16,140.00	\$3,715.00	29.9%
100-06-5150 PW Training & Travel	\$494.92	\$0.00	\$0.00	\$75.00	#DIV/0!	\$1,500.00	\$1,500.00	#DIV/0!
100-06-5213 PW Uniforms	\$4,863.93	\$6,000.00	\$6,000.00	\$5,591.94	93.20%	\$9,000.00	\$3,000.00	50.0%
100-06-5220 PW Office Supplies	\$190.04	\$300.00	\$300.00	\$219.81	73.27%	\$300.00	\$0.00	0.0%
100-06-5261 PW Equipment Rentals	\$913.94	\$1,000.00	\$1,000.00	\$713.54	71.35%	\$1,000.00	\$0.00	0.0%
100-06-5270 PW Street Supplies & Materials	\$152,520.81	\$165,155.00	\$165,155.00	\$126,597.66	76.65%	\$513,055.00	\$347,900.00	210.7%
100-06-5310 PW Vehicle Repair & Maint	\$7,846.65	\$13,000.00	\$13,000.00	\$8,260.56	63.54%	\$7,500.00	-\$5,500.00	-42.3%
100-06-5310.01 PW Fuel, Oil & Service	\$8,949.17	\$15,000.00	\$15,000.00	\$9,674.68	64.50%	\$16,500.00	\$1,500.00	10.0%
100-06-5320 PW Equipment Repair & Maint	\$27,726.83	\$29,000.00	\$29,000.00	\$14,986.23	51.68%	\$25,000.00	-\$4,000.00	-13.8%
100-06-5330 PW Bldg Repair & Maint	\$12,892.81	\$13,000.00	\$13,000.00	\$2,913.48	22.41%	\$13,000.00	\$0.00	0.0%
100-06-5331 PW Sign Repair & Maint	\$7,458.11	\$5,800.00	\$5,800.00	\$9,250.40	159.49%	\$5,800.00	\$0.00	0.0%
100-06-5332 PW Minor Tools	\$418.68	\$500.00	\$500.00	\$335.88	67.18%	\$500.00	\$0.00	0.0%
100-06-5350 PW Office Equip R & M	\$0.00	\$200.00	\$200.00	\$359.97	179.99%	\$1,500.00	\$1,300.00	650.0%
100-06-5402 PW IT Services	\$2,265.08	\$2,050.00	\$2,050.00	\$1,342.92	65.51%	\$2,040.00	-\$10.00	-0.5%
100-06-5404 PW Contract Services	\$16,182.87	\$18,200.00	\$18,200.00	\$2,838.98	15.60%	\$18,200.00	\$0.00	0.0%
100-06-5600 PW Capital Outlay >\$5,000.	\$19,585.00	\$19,885.00	\$19,885.00	\$13,000.00	65.38%	\$0.00	-\$19,885.00	-100.0%
100-06-5601 PW Capital Outlay <\$5,000	\$17,779.00	\$28,300.00	\$28,300.00	\$0.00	0.00%	\$0.00	-\$28,300.00	-100.0%
100-06-5605 PW Lease Payments	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$44,055.00	\$44,055.00	#DIV/0!
100-06-5611 PW Principal Payments	\$86,883.29	\$90,815.00	\$90,690.00	\$90,689.97	100.00%	\$94,980.00	\$4,290.00	4.7%
100-06-5612 PW Interest Expense	\$16,993.29	\$13,065.00	\$13,190.00	\$13,186.61	99.97%	\$8,905.00	-\$4,285.00	-32.5%
100-06-5670 PW Drainage Utility	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$10,000.00	\$10,000.00	#DIV/0!
100-06-5710 PW Building Utilities	\$4,084.42	\$5,000.00	\$5,000.00	\$3,768.05	75.36%	\$5,000.00	\$0.00	0.0%
100-06-5750 PW Mobile Technology	\$1,084.76	\$1,800.00	\$1,800.00	\$1,061.68	58.98%	\$2,700.00	\$900.00	50.0%
100-06-5945 PW COVID-19	\$0.00	\$0.00	\$0.00	\$1,088.80	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Expenses	\$600,409.45	\$705,145.00	\$705,145.00	\$516,420.35	73.24%	\$1,136,295.00	\$431,150.00	61.1%



Municipal Court Expenses

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-07-5110 MC Salaries	\$49,439.66	\$47,525.00	\$47,525.00	\$39,526.47	83.17%	\$50,330.00	\$2,805.00	5.9%
100-07-5111 MC Overtime	\$331.62	\$600.00	\$600.00	\$616.86	102.81%	\$600.00	\$0.00	0.0%
100-07-5112 MC Worker's Comp	\$195.20	\$120.00	\$120.00	\$195.20	162.67%	\$140.00	\$20.00	16.7%
100-07-5117 MC Longevity Pay	\$852.00	\$900.00	\$900.00	\$900.00	100.00%	\$1,185.00	\$285.00	31.7%
100-07-5120 MC Payroll Taxes	\$985.23	\$855.00	\$855.00	\$1,009.90	118.12%	\$1,100.00	\$245.00	28.7%
100-07-5130 MC Benefits	\$5,449.17	\$5,635.00	\$5,635.00	\$4,894.35	86.86%	\$8,550.00	\$2,915.00	51.7%
100-07-5140 MC TMRS	\$2,600.92	\$2,875.00	\$2,875.00	\$2,481.15	86.30%	\$3,175.00	\$300.00	10.4%
100-07-5150 MC Training & Travel	\$962.32	\$2,000.00	\$2,000.00	\$100.00	5.00%	\$2,000.00	\$0.00	0.0%
100-07-5160 MC Dues/Memberships	\$55.00	\$100.00	\$100.00	\$55.00	55.00%	\$100.00	\$0.00	0.0%
100-07-5161 MC Surety Bond	\$100.00	\$200.00	\$200.00	\$100.00	50.00%	\$100.00	-\$100.00	-50.0%
100-07-5220 MC Office Supplies	\$221.35	\$200.00	\$200.00	\$88.29	44.15%	\$200.00	\$0.00	0.0%
100-07-5221 MC Printing	\$0.00	\$650.00	\$650.00	\$547.31	84.20%	\$650.00	\$0.00	0.0%
100-07-5222 MC Postge	\$557.10	\$1,000.00	\$1,000.00	\$411.94	41.19%	\$1,000.00	\$0.00	0.0%
100-07-5350 MC Office Equipment R&M	\$1,913.28	\$2,000.00	\$2,000.00	\$1,617.50	80.88%	\$2,000.00	\$0.00	0.0%
100-07-5401 MC IT Services	\$2,107.88	\$1,235.00	\$1,235.00	\$830.20	67.22%	\$1,020.00	-\$215.00	-17.4%
100-07-5402 MC Legal	\$2,500.00	\$6,000.00	\$6,000.00	\$2,000.00	33.33%	\$6,000.00	\$0.00	0.0%
100-07-5404 MC Judge Contract Service	\$26,400.00	\$26,400.00	\$26,400.00	\$24,218.00	91.73%	\$26,400.00	\$0.00	0.0%
100-07-5410 MC Warrant Collection Fee	\$2,792.00	\$2,000.00	\$2,000.00	\$1,446.00	72.30%	\$2,000.00	\$0.00	0.0%
100-07-5910 MC Warrant Entry Fees	\$199.36	\$1,000.00	\$1,000.00	\$253.55	25.36%	\$1,000.00	\$0.00	0.0%
100-07-5945 MC COVID-19	\$0.00	\$0.00	\$0.00	\$1,439.55	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Expenses	\$97,662.09	\$101,295.00	\$101,295.00	\$82,731.27	81.67%	\$107,550.00	\$6,255.00	6.2%



Development Services Expenses	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-08-5110 DS Salaries	\$170,377.49	\$170,835.00	\$170,835.00	\$129,749.85	75.95%	\$202,885.00	\$32,050.00	18.8%
100-08-5111 DS Overtime	\$223.32	\$500.00	\$500.00	\$392.28	78.46%	\$500.00	\$0.00	0.0%
100-08-5112 DS Worker's Comp	\$525.16	\$745.00	\$745.00	\$675.16	90.63%	\$1,015.00	\$270.00	36.2%
100-08-5117 DS Longevity Pay	\$444.00	\$690.00	\$690.00	\$688.00	99.71%	\$855.00	\$165.00	23.9%
100-08-5120 DS Payrol Taxes	\$2,651.54	\$3,075.00	\$3,075.00	\$1,529.20	49.73%	\$3,720.00	\$645.00	21.0%
100-08-5130 DS Benefits	\$19,771.48	\$24,540.00	\$24,540.00	\$15,698.60	63.97%	\$33,640.00	\$9,100.00	37.1%
100-08-5140 DS TMRS	\$8,757.89	\$10,085.00	\$10,085.00	\$7,913.36	78.47%	\$12,440.00	\$2,355.00	23.4%
100-08-5150 DS Training & Travel	\$420.00	\$4,800.00	\$4,800.00	\$333.28	6.94%	\$4,800.00	\$0.00	0.0%
100-08-5160 DS Dues/Memberships	\$277.80	\$300.00	\$300.00	\$0.00	0.00%	\$300.00	\$0.00	0.0%
100-08-5161 DS Surety Bonds	\$200.00	\$200.00	\$200.00	\$200.00	100.00%	\$300.00	\$100.00	50.0%
100-08-5213 DS Uniforms	\$243.54	\$500.00	\$500.00	\$0.00	0.00%	\$1,000.00	\$500.00	100.0%
100-08-5220 DS Office Supplies	\$244.17	\$900.00	\$900.00	\$238.87	26.54%	\$900.00	\$0.00	0.0%
100-08-5221 DS Printing	\$443.95	\$700.00	\$700.00	\$988.92	141.27%	\$1,500.00	\$800.00	114.3%
100-08-5222 DS Postage	\$393.87	\$400.00	\$400.00	\$274.56	68.64%	\$400.00	\$0.00	0.0%
100-08-5250 DS Office Equipment & Furniture	\$2,126.57	\$1,400.00	\$1,400.00	\$3,895.20	278.23%	\$1,400.00	\$0.00	0.0%
100-08-5310 DS Vehicle R&M	\$49.16	\$1,500.00	\$1,500.00	\$125.56	8.37%	\$500.00	-\$1,000.00	-66.7%
100-08-5310.01 DS Fuel, Oil & Service	\$1,071.25	\$500.00	\$500.00	\$504.65	100.93%	\$1,500.00	\$1,000.00	200.0%
100-08-5330 DS Building R&M	\$956.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$22,200.00	\$22,200.00	#DIV/0!
100-08-5402 DS IT Services	\$3,336.27	\$1,285.00	\$1,285.00	\$982.55	76.46%	\$3,060.00	\$1,775.00	138.1%
100-08-5403 DS Permits Software	\$6,300.00	\$6,615.00	\$6,615.00	\$6,615.00	100.00%	\$3,860.00	-\$2,755.00	-41.6%
100-08-5404 DS Contract Services	\$3,908.00	\$2,500.00	\$2,500.00	\$4,882.00	195.28%	\$2,500.00	\$0.00	0.0%
100-08-5406 DS Nuisance Abatement	\$900.00	\$2,000.00	\$2,000.00	\$500.00	25.00%	\$0.00	-\$2,000.00	-100.0%
100-08-5600 DS Capital Outlay >\$5,000	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	\$0.00	-\$5,000.00	-100.0%
100-08-5605 DS Lease Payments	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$5,665.00	\$5,665.00	#DIV/0!
100-08-5710 DS Utilities	\$458.66	\$0.00	\$0.00	\$0.00	#DIV/0!	\$3,800.00	\$3,800.00	#DIV/0!
100-08-5750 DS Mobile Technology	\$971.99	\$1,060.00	\$1,060.00	\$776.49	73.25%	\$1,510.00	\$450.00	42.5%
100-08-5910 DS Property Liens	\$0.00	\$500.00	\$500.00	\$0.00	0.00%	\$0.00	-\$500.00	-100.0%
100-08-5932 DS Engineering Services	\$205,676.11	\$96,370.00	\$96,370.00	\$88,892.88	92.24%	\$96,370.00	\$0.00	0.0%
100-08-5933 DS Planning	\$72,071.50	\$52,755.00	\$52,755.00	\$23,468.05	44.48%	\$52,755.00	\$0.00	0.0%
100-08-5934 DS Gas Well Inspections	\$26,000.00	\$30,000.00	\$30,000.00	\$26,000.00	86.67%	\$30,000.00	\$0.00	0.0%
100-08-5945 DS COVID-19	\$0.00	\$0.00	\$0.00	\$5,181.78	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Expenses	\$528,799.72	\$419,755.00	\$419,755.00	\$320,506.24	76.36%	\$489,375.00	\$69,620.00	16.6%



Animal Control Expenses

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-09-5110 AC Salaries	\$79,170.36	\$80,530.00	\$80,530.00	\$67,516.53	83.84%	\$94,760.00	\$14,230.00	17.7%
100-09-5111 AC Overtime	\$3,457.82	\$2,000.00	\$2,000.00	\$725.61	36.28%	\$2,000.00	\$0.00	0.0%
100-09-5112 AC Worker's Comp	\$2,675.12	\$2,990.00	\$2,900.00	\$2,795.12	96.38%	\$4,075.00	\$1,175.00	40.5%
100-09-5117 AC Longevity Pay	\$1,152.00	\$1,250.00	\$1,250.00	\$1,248.00	99.84%	\$995.00	-\$255.00	-20.4%
100-09-5120 AC Payroll Taxes	\$1,493.39	\$1,650.00	\$1,650.00	\$1,237.66	75.01%	\$2,175.00	\$525.00	31.8%
100-09-5130 AC Benefits	\$10,926.54	\$12,770.00	\$12,770.00	\$8,156.30	63.87%	\$17,590.00	\$4,820.00	37.7%
100-09-5140 AC TMRS	\$4,349.53	\$4,720.00	\$4,720.00	\$4,139.54	87.70%	\$5,720.00	\$1,000.00	21.2%
100-09-5150 AC Training & Travel	\$2,465.28	\$3,125.00	\$3,125.00	\$1,542.76	49.37%	\$3,125.00	\$0.00	0.0%
100-09-5160 AC Dues/Memberships	\$100.00	\$100.00	\$100.00	\$100.00	100.00%	\$100.00	\$0.00	0.0%
100-09-5161 AC Surety Bond	\$100.00	\$300.00	\$300.00	\$0.00	0.00%	\$300.00	\$0.00	0.0%
100-09-5213 AC Uniforms	\$675.58	\$1,050.00	\$1,050.00	\$753.48	71.76%	\$1,500.00	\$450.00	42.9%
100-09-5220 AC Office Supplies	\$661.02	\$750.00	\$750.00	\$662.28	88.30%	\$750.00	\$0.00	0.0%
100-09-5222 AC Postage	\$461.55	\$550.00	\$550.00	\$593.05	107.83%	\$550.00	\$0.00	0.0%
100-09-5250 AC Office Equip & Furniture	\$1,656.60	\$200.00	\$200.00	\$568.99	284.50%	\$7,745.00	\$7,545.00	3772.5%
100-09-5280 AC Micro Chips	\$1,590.00	\$1,600.00	\$1,600.00	\$795.00	49.69%	\$1,600.00	\$0.00	0.0%
100-09-5282 AC Medical Supplies	\$3,471.47	\$5,825.00	\$5,825.00	\$3,163.22	54.30%	\$5,825.00	\$0.00	0.0%
100-09-5284 AC Rabies Vouchers	\$150.00	\$400.00	\$400.00	\$120.00	30.00%	\$400.00	\$0.00	0.0%
100-09-5310 AC Vehicle R&M	\$539.01	\$8,000.00	\$8,000.00	\$665.16	8.31%	\$3,510.00	-\$4,490.00	-56.1%
100-09-5310.01 AC Fuel, Oil & Service	\$1,430.87	\$2,000.00	\$2,000.00	\$1,122.18	56.11%	\$2,000.00	\$0.00	0.0%
100-09-5330 AC Building R&M	\$17,669.97	\$19,000.00	\$19,000.00	\$16,039.21	84.42%	\$115,725.00	\$96,725.00	509.1%
100-09-5330.01 AC Animal Food	\$3,571.81	\$3,000.00	\$3,000.00	\$3,175.78	105.86%	\$3,000.00	\$0.00	0.0%
100-09-5350 AC Office Equipment R&M	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$1,820.00	\$1,820.00	#DIV/0!
100-09-5402 AC IT Services	\$3,754.68	\$4,200.00	\$4,200.00	\$3,100.40	73.82%	\$3,060.00	-\$1,140.00	-27.1%
100-09-5404 AC Contract Services	\$2,701.80	\$2,500.00	\$2,500.00	\$2,057.70	82.31%	\$2,500.00	\$0.00	0.0%
100-09-5408 AC Professional Services	\$1,147.46	\$3,500.00	\$3,500.00	\$1,110.87	31.74%	\$3,500.00	\$0.00	0.0%
100-09-5710 AC Utilities	\$12,190.45	\$14,500.00	\$14,500.00	\$9,236.76	63.70%	\$14,500.00	\$0.00	0.0%
100-09-5750 AC Mobile Technology	\$1,200.16	\$1,200.00	\$1,200.00	\$738.56	61.55%	\$1,700.00	\$500.00	41.7%
100-09-5945 AC COVID-19	\$0.00	\$0.00	\$0.00	\$654.24	#DIV/0!	\$0.00	\$0.00	#DIV/0!
Total Expenses	\$158,762.47	\$177,710.00	\$177,620.00	\$132,018.40	74.33%	\$300,525.00	\$122,905.00	69.2%



Fire Dept. Expenses

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended
100-10-5110 FD Salaries	\$143,381.29	\$294,700.00	\$309,100.00	\$221,424.00	71.64%	\$302,125.00	-\$6,975.00	-2.3%
100-10-5111 FD Overtime	\$0.00	\$0.00	\$0.00	\$2,890.80	#DIV/0!	\$10,000.00	\$10,000.00	#DIV/0!
100-10-5112 FD Worker's Comp	\$10,553.84	\$18,485.00	\$18,485.00	\$10,797.84	58.41%	\$20,285.00	\$1,800.00	9.7%
100-10-5113 FD P/T Salaries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$75,000.00	\$75,000.00	#DIV/0!
100-10-5117 FD Longevity Pay	\$284.00	\$405.00	\$405.00	\$404.00	99.75%	\$720.00	\$315.00	77.8%
100-10-5120 FD Payroll Taxes	\$2,402.40	\$5,145.00	\$5,135.00	\$3,435.39	66.90%	\$5,930.00	\$795.00	15.5%
100-10-5130 FD Benefits	\$5,533.83	\$30,670.00	\$30,670.00	\$11,931.87	38.90%	\$79,045.00	\$48,375.00	157.7%
100-10-5140 FD TMRS	\$7,105.28	\$17,295.00	\$17,260.00	\$13,181.51	76.37%	\$19,055.00	\$1,795.00	10.4%
100-10-5150 FD Training & Travel	\$1,341.20	\$15,150.00	\$15,150.00	\$4,077.07	26.91%	\$14,000.00	-\$1,150.00	-7.6%
100-10-5160 FD Dues & Subscriptions	\$4,664.18	\$6,130.00	\$6,130.00	\$4,108.24	67.02%	\$3,870.00	-\$2,260.00	-36.9%
100-10-5180 FD Incentive	\$14,608.76	\$28,000.00	\$28,000.00	\$18,084.35	64.59%	\$28,000.00	\$0.00	0.0%
100-10-5181 FD Staff Immunizations	\$770.00	\$3,000.00	\$3,000.00	\$3,025.00	100.83%	\$4,500.00	\$1,500.00	50.0%
100-10-5182 FD Insurance (VFIS)	\$4,908.00	\$7,000.00	\$7,000.00	\$4,908.00	70.11%	\$7,000.00	\$0.00	0.0%
100-10-5213 FD Uniforms	\$3,607.35	\$6,000.00	\$6,000.00	\$8,416.01	140.27%	\$6,000.00	\$0.00	0.0%
100-10-5218 FD Awards	\$872.58	\$1,500.00	\$1,500.00	\$882.69	58.85%	\$1,500.00	\$0.00	0.0%
100-10-5220 FD Office Supplies	\$1,282.53	\$1,500.00	\$1,500.00	\$1,083.91	72.26%	\$1,500.00	\$0.00	0.0%
100-10-5222 FD Postage	\$19.77	\$100.00	\$100.00	\$322.96	322.96%	\$300.00	\$200.00	200.0%
100-10-5262 FD Equipment	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$31,275.00	\$31,275.00	#DIV/0!
100-10-5264 FD Radios & Mics	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	\$1,000.00	\$0.00	0.0%
100-10-5285 FD Code Enforcement	\$0.00	\$0.00	\$6,000.00	\$1,761.31	29.36%	\$0.00		
100-10-5290 FD Fire Fighting Supplies	\$11,099.69	\$5,000.00	\$10,000.00	\$3,357.11	33.57%	\$7,000.00	-\$3,000.00	-30.0%
100-10-5291 FD EMS Supplies	\$2,635.67	\$10,000.00	\$5,000.00	\$10,219.14	204.38%	\$10,000.00	\$5,000.00	100.0%
100-10-5293 FD Personal Protective Equip	\$24,532.82	\$29,000.00	\$29,000.00	\$309.00	1.07%	\$20,000.00	-\$9,000.00	-31.0%
100-10-5296 FD Fire Prevention Program	\$0.00	\$2,000.00	\$2,000.00	\$317.53	15.88%	\$0.00	-\$2,000.00	-100.0%
100-10-5310 FD Vehicle R&M	\$21,314.47	\$25,000.00	\$25,000.00	\$18,902.70	75.61%	\$22,000.00	-\$3,000.00	-12.0%
100-10-5310.01 FD Fuel, Oil & Service	\$5,836.57	\$9,000.00	\$9,000.00	\$6,918.79	76.88%	\$12,000.00		
100-10-5320 FD Equip Repair & Maint	\$1,989.97	\$18,545.00	\$18,545.00	\$11,119.05	59.96%	\$14,000.00	-\$4,545.00	-24.5%
100-10-5330 FD Building R&M	\$10,671.92	\$12,865.00	\$12,865.00	\$12,225.44	95.03%	\$22,080.00	\$9,215.00	71.6%
100-10-5350 FD Office Equipment R&M	\$2,641.83	\$8,295.00	\$8,295.00	\$6,200.32	74.75%	\$6,000.00	-\$2,295.00	-27.7%
100-10-5402 FD IT Services	\$5,427.72	\$5,000.00	\$5,000.00	\$4,520.27	90.41%	\$11,220.00	\$6,220.00	124.4%
100-10-5404 FD Contract Services	\$16,384.10	\$18,655.00	\$18,655.00	\$14,360.00	76.98%	\$24,380.00	\$5,725.00	30.7%
100-10-5605 FD Lease Payments	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$72,250.00	\$72,250.00	#DIV/0!
100-10-5611 FD Principal Payments	\$11,811.29	0	0	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
100-10-5612 FD Interest Expense	\$471.23	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	#DIV/0!
100-10-5710 FD Utilities	\$25,209.20	\$28,500.00	\$28,500.00	\$21,106.29	74.06%	\$28,500.00	\$0.00	0.0%
100-10-5750 FD Mobile Technology	\$5,780.24	\$5,900.00	\$5,900.00	\$4,223.37	71.58%	\$5,900.00	\$0.00	0.0%
100-10-5908 FD Emergency Management	\$10,302.15	\$14,840.00	\$14,840.00	\$13,992.95	94.29%	\$18,450.00	\$3,610.00	24.3%
100-10-5909 FD Miscellaneous	\$307.71	\$500.00	\$500.00	\$339.87	\$0.68	\$500.00	\$0.00	0.0%
Total Expenses	\$357,751.59	\$629,180.00	\$649,535.00	\$438,846.78	67.56%	\$885,385.00	\$235,850.00	36.3%



Fire Marshal Expenses

2019-2020 Audited

	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	Percent Budget	2021-2022 Proposed Budget	Variance Proposed to Amended	Percentage Increase/Decrease from Proposed to Amended	
100-12-5110 FM Salaries	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$75,195.00	\$75,195.00	#DIV/0!
100-12-5111 FM Overtime	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,000.00	\$2,000.00	#DIV/0!
100-12-5112 FM Worker's Comp	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$3,905.00	\$3,905.00	#DIV/0!
100-12-5113 FM P/T Salaries	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	#DIV/0!
100-12-5117 FM Longevity Pay	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$475.00	\$475.00	#DIV/0!
100-12-5120 FM Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$1,505.00	\$1,505.00	#DIV/0!
100-12-5130 FM Benefits	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$12,100.00	\$12,100.00	#DIV/0!
100-12-5140 FM TMRS	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$4,730.00	\$4,730.00	#DIV/0!
100-12-5150 FM Training & Travel	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$4,000.00	\$4,000.00	#DIV/0!
100-12-5160 FM Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,130.00	\$2,130.00	#DIV/0!
100-12-5215 FM Law Enforcement Supplies	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$5,000.00	\$5,000.00	#DIV/0!
100-12-5217 FM Fire Investigations	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$1,000.00	\$1,000.00	#DIV/0!
100-12-5285 FM Code Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$5,000.00		
100-12-5296 FM Fire Prevention Program	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,000.00	\$2,000.00	#DIV/0!
100-12-5403 FM Code Enforcement Software	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$2,760.00	\$2,760.00	#DIV/0!
100-12-5406 FM Nuisance Abatement	\$0.00	\$0.00	\$0.00	0	#DIV/0!	\$2,000.00		
100-12-5750 FM Mobile Technology	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$780.00	\$780.00	#DIV/0!
100-12-5910 FM Property Liens	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$500.00	\$500.00	#DIV/0!
Total Expenses	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$125,080.00	\$125,080.00	#DIV/0!



Parks Dept. Expenses

2019-2020 Audited

2020-2021
Adopted
Budget

2020-2021
Amended
Budget

As of
7/31/2021

Percent
Budget

2021-2022
Proposed
Budget

Variance
Proposed to
Amended

Percentage
Increase/Decrease
from Proposed to
Amended

100-11-5110 PK Salaries	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$134,745.00	\$134,745.00	#DIV/0!
100-11-5111 PK Overtime	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!		#VALUE!	#VALUE!
100-11-5112 PK Worker's Comp	\$0.00	\$0.00	\$0.00	\$342.68	#DIV/0!	\$2,630.00	\$2,630.00	#DIV/0!
100-11-5117 PK Longevity Pay	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$545.00	\$545.00	#DIV/0!
100-11-5120 PK Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$6,375.00	\$6,375.00	#DIV/0!
100-11-5130 PK Benefits	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$29,625.00	\$29,625.00	#DIV/0!
100-11-5140 PK TMRS	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$8,310.00	\$8,310.00	#DIV/0!
100-11-5213 PK Uniforms	\$973.37	\$1,500.00	\$1,500.00	\$1,471.62	98.11%	\$2,250.00	\$750.00	50.0%
100-11-5220 PK Office Supplies	\$89.05	\$150.00	\$150.00	\$40.93	27.29%	\$150.00	\$0.00	0.0%
100-11-5270 PK Parks Supplies & Materials	\$13,588.11	\$12,000.00	\$12,000.00	\$12,534.90	104.46%	\$12,000.00	\$0.00	0.0%
100-11-5275 PK Field Supplies & Materials	\$1,647.05	\$4,000.00	\$4,000.00	\$0.00	0.00%	\$4,000.00	\$0.00	0.0%
100-11-5310 PK Vehicle Repair & Maint	\$522.16	\$1,000.00	\$1,000.00	\$55.52	5.55%	\$1,000.00	\$0.00	0.0%
100-11-5310.01 PK Fuel, Oil & Service	\$1,643.39	\$2,500.00	\$2,500.00	\$1,526.93	61.08%	\$2,500.00	\$0.00	0.0%
100-11-5320 PK Equipment R&M	\$1,433.77	\$1,500.00	\$1,500.00	\$1,888.03	125.87%	\$1,500.00	\$0.00	0.0%
100-11-5330 PK Building R&M	\$1,063.31	\$6,000.00	\$6,000.00	\$948.03	15.80%	\$6,000.00	\$0.00	0.0%
100-11-5331 PK Minor Tools	\$0.00	\$250.00	\$250.00	\$173.13	69.25%	\$250.00	\$0.00	0.0%
100-11-5335 PK Dept Building R&M	\$1,199.45	\$1,000.00	\$1,000.00	\$1,352.12	135.21%	\$1,000.00	\$0.00	0.0%
100-11-5340 PK Irrigation R&M	\$29,509.44	\$3,000.00	\$3,000.00	\$5,819.51	193.98%	\$7,500.00	\$4,500.00	150.0%
100-11-5402 PK IT Services	\$28.80	\$300.00	\$300.00	\$21.60	7.20%	\$2,040.00	\$1,740.00	580.0%
100-11-5600 PK Capital Outlay >\$5,000.	\$0.00	\$72,395.00	\$72,395.00	\$24,814.62	34.28%	\$23,900.00	-\$48,495.00	-67.0%
100-11-5601 PK Capital Outlay <\$5,000.	\$0.00	\$13,590.00	\$13,590.00	\$0.00	0.00%	\$0.00	-\$13,590.00	-100.0%
100-11-5710 PK Dept Utilities	\$4,443.14	\$6,000.00	\$6,000.00	\$3,328.53	55.48%	\$6,000.00	\$0.00	0.0%
100-11-5715 PK Park Utilities	\$25,089.33	\$80,000.00	\$80,000.00	\$33,151.18	41.44%	\$80,000.00	\$0.00	0.0%
100-11-5720 PK Gas	\$0.00	\$600.00	\$600.00	\$0.00	0.00%	\$600.00	\$0.00	0.0%
100-11-5750 PK Mobile Technology	\$784.90	\$930.00	\$930.00	\$386.27	\$0.42	\$930.00	\$0.00	0.0%
Total Expenses	\$82,015.27	\$206,715.00	\$206,715.00	\$87,855.60	42.50%	\$333,850.00	\$127,135.00	61.5%



TYPE A ECONOMIC DEVELOPMENT
Proposed Budget for Fiscal Year 10/1/2021 - 9/30/2022

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Proposed to Amended
REVENUES						
Type A Sales Tax	\$425,526	\$431,970	\$431,970	\$387,187	\$500,000	\$68,030
Miscellaneous Revenue	\$851	\$0	\$0	\$798,961	\$0	\$0
Interest Income	\$1,730	\$1,000	\$1,000	\$34	\$1,000	\$0
TOTAL REVENUES	\$428,107	\$432,970	\$432,970	\$1,186,182	\$501,000	\$68,030
EXPENDITURES						
Joshua Station Development						
Joshua Station Development	\$9,850	\$0	\$0	\$51,657	\$0	\$0
Joshua Station Utilities & Maintenance	\$6,436	\$10,000	\$10,000	\$12,375	\$20,000	\$10,000
Capital Outlay	\$0	\$0	\$0	\$0		
Debt Service	\$220,727	\$137,270	\$137,270	\$137,271	\$140,159	\$2,889
	\$237,013	\$147,270	\$147,270	\$201,303	\$160,159	\$12,889
Expand Business						
Downtown Infrastructure Revitalization	\$23,000	\$0	\$0	\$0	\$210,000	\$210,000
Advertisement	\$0	\$30,000	\$10,000	\$0	\$10,000	\$0
	\$23,000	\$30,000	\$10,000	\$0	\$220,000	\$210,000
Administrative						
Director of Economic Dev.					\$45,000	\$45,000
Administrative	\$4,839	\$0	\$0	\$9,601	\$9,601	\$9,601
	\$4,839	\$0	\$0	\$9,601	\$54,601	\$54,601
Transfers						
Transfer to General Fund	\$30,000	\$30,000	\$30,000	\$0	\$55,000	\$25,000
Transfer to Capital Improvement Fund	\$150,000	\$300,000	\$300,000	\$0	\$150,000	(\$150,000)
	\$180,000	\$330,000	\$330,000	\$0	\$205,000	-\$125,000
TOTAL EXPENDITURES	\$444,852	\$507,270	\$487,270	\$210,904	\$639,760	\$152,490
REV OVER (UNDER) EXP	(\$16,745)	(\$74,300)	(\$54,300)	\$975,277	(\$138,760)	(\$84,460)



TYPE B ECONOMIC DEVELOPMENT AND PARKS FUND
Proposed Budget for Fiscal Year 10/1/2021 to 9/30/2022

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Proposed to Amended
REVENUES						
Type B Sales Tax	\$425,526	\$431,970	\$431,970	\$387,187	\$500,000	\$68,030
Interest Income	\$974	\$1,000	\$1,000	\$51	\$1,000	\$0
Pavillion Rental Fees	\$250	\$0	\$1,000	\$635	\$1,000	\$0
Miscellaneous Revenue	\$2,534	\$0	\$2,000	\$0	\$2,000	\$0
JBA Use Fees	\$9,168	\$2,000	\$0	\$13,061	\$10,000	\$10,000
TOTAL REVENUE	\$438,452	\$434,970	\$435,970	\$400,934	\$514,000	\$78,030
EXPENDITURES						
Business Development						
Banners for Entryway Signs	\$483	\$0	\$0	\$0	\$1,000	\$1,000
Economic Development Salary	\$9,500	\$19,000	\$19,000	\$9,500	\$45,000	\$26,000
Advertisement	\$0	\$0	\$0	\$0	\$10,000	\$10,000
	\$9,983	\$19,000	\$19,000	\$9,500	\$56,000	\$37,000
Transfers						
Transfer to General Fund	\$95,000	\$236,715	\$236,715	\$0	\$379,165	\$142,450
Transfer to Debt Service	\$150,000	\$154,790	\$154,790	\$0	\$0	(\$154,790)
	\$245,000	\$391,505	\$391,505	\$0	\$379,165	-\$12,340
Administrative						
Administrative	\$3,685	\$5,000	\$5,000	\$2,055	\$5,000	\$0
	\$3,685	\$5,000	\$5,000	\$2,055	\$5,000	\$0
TOTAL EXPENDITURES	\$258,668	\$415,505	\$415,505	\$11,555	\$440,165	\$24,660
REV OVER (UNDER) EXP	\$179,784	\$19,465	\$20,465	\$389,379	\$73,835	\$53,370



**Municipal Court Security
Proposed Budget for Fiscal Year 10/1/2021 - 9/30/2022**

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>						
Municipal Court Security Fees	\$3,241	\$2,500	\$2,500	\$5,190	\$5,200	\$0
TOTAL REVENUES	\$3,241	\$2,500	\$2,500	\$5,190	\$5,200	\$0
<u>EXPENDITURES</u>						
Court Bailiff	\$ -	\$3,000	\$3,000	\$0	\$3,000	\$0
TOTAL EXPENDITURES	\$ -	\$3,000	\$3,000	\$0	\$3,000	\$0
REV OVER (UNDER) EXP	\$3,241	-\$500	-\$500	\$5,190	\$2,200	\$0



MUNICIPAL COURT TECHNOLOGY FUND
Proposed Budget for Fiscal Year 10/1/2021 - 9/30/2022

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Adopted to Amended
REVENUES						
Municipal Court Technology Fees	\$3,310	\$3,000	\$3,000	\$4,396	\$4,500	(\$1,500)
TOTAL REVENUES	\$3,310	\$3,000	\$3,000	\$4,396	\$4,500	(\$1,500)
Municipal Court Software Support	3387.5	\$3,500	\$3,400	\$3,532	\$3,260	\$140
TOTAL EXPENDITURES	\$3,388	\$3,500	\$3,400	\$3,532	\$3,260	\$140
REV OVER (UNDER) EXP	(\$77)	(\$500)	(\$400)	\$864	\$1,240	-\$1,640



HOTEL OCCUPANCY TAX FUND
Proposed Budget for Fiscal Year 10/1/2021 to 9/30/2022


	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>					
Hotel Occpency Taxes	\$33,032	\$20,000	\$20,000	\$25,890	\$6,000
Interest Income	\$529	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$33,561	\$20,000	\$20,000	\$25,890	\$6,000
<u>EXPENDITURES</u>					
Other Developmental Services	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$107,240	\$107,240	\$0	(\$107,240)
Transfer to Capital Improvement Fund	\$0	\$107,240	\$107,240	\$0	(\$107,240)
TOTAL EXPENDITURES	\$0	\$107,240	\$107,240	\$0	-\$107,240
REV OVER (UNDER) EXP	\$33,561	(\$87,240)	(\$87,240)	\$25,890	\$113,240



DEBT SERVICE
Proposed Budget for Fiscal Year 10/1/2021 to 9/30/2022

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Proposed to Amended
REVENUES						
Property Taxes - Current	\$879,284.07	\$507,995.00	\$507,995.00	\$802,591.70	\$800,000.00	157.48%
Property Taxes - Penalty	\$8,956.15	\$0.00	\$0.00	\$3,472.99	\$3,500.00	#DIV/0!
Property Taxes - Interest	\$0.00	\$0.00	\$0.00	\$2,769.28	\$2,800.00	#DIV/0!
Transfer in from Other Funds	\$150,000.00	\$154,790.00	\$154,790.00	\$0.00	\$155,038.00	100.16%
Interest Income	\$48,653.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Bond Proceeds	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
TOTAL REVENUES	\$3,586,893.22	\$662,785.00	\$662,785.00	\$808,833.97	\$961,338.00	145.05%
EXPENDITURE SUMMARY						
Bond Issuance Costs	\$56,101.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service - Principal	\$3,129,999.87	\$640,000.00	\$640,000.00	\$640,000.00	\$670,000.00	100.00%
Debt Service - Interest	\$282,181.88	\$270,140.00	\$269,040.00	\$269,997.33	\$263,241.00	99.95%
TOTAL EXPENDITURES	\$3,468,282.75	\$910,140.00	\$909,040.00	\$909,997.33	\$933,241.00	102.54%
REVENUES OVER/(UNDER) EXPENDITURES	\$118,610.47	-\$247,355.00	-\$246,255.00	-\$101,163.36	\$28,097.00	-11.36%

CAPITAL IMPROVEMENT FUND

	2019-2020 Audited	2020-2021 Adopted Budget	2020-2021 Amended Budget	As of 7/31/2021	2021-2022 Proposed Budget	Variance Proposed to Amended
REVENUES						
Investment Earnings	\$1,565	\$2,000	\$2,000	\$627	\$2,000	0%
Miscellaneous	\$267,641	\$0	\$0	\$187,319	\$0	0%
TOTAL REVENUE	\$269,206	\$2,000	\$2,000	\$187,946	\$2,000	0%
OTHER USES						
Grants & Contributions	\$0	\$0	\$0	\$0	\$1,191,688	#DIV/0!
Bond Proceeds	\$0	\$3,905,000	\$0	\$0	\$0	#DIV/0!
Transfers in from Other Funds	\$502,455	\$1,508,240	\$1,508,240	\$0	\$0	0%
TOTAL OTHER USES	\$502,455	\$5,413,240	\$1,508,240	\$0	\$1,191,688	79%
TOTAL REVENUE AND OTHER USES	\$771,661	\$5,415,240	\$1,510,240	\$187,946	\$1,193,688	79%
EXPENDITURES						
Joshua Station Development	\$0	\$1,180,000	\$1,180,000	\$1,010,398	\$0	-1180000%
Street Projects per 2019 bond	\$0	\$3,905,000	\$3,905,000	\$88,960	\$3,408,065	-\$496,935
4th Street - CDBG	\$0	\$0	\$0	\$18,317	\$0	0%
Patrol Vehicle	\$0	\$100,000	\$100,000	\$98,856	\$0	-10000000%
PW Equipment	\$0	\$159,000	\$159,000	\$136,739	\$0	-15900000%
PW Vehicles	\$0	\$0	\$0	\$0	\$0	0%
PW Facilities Projects	\$0	\$0	\$0	\$0	\$0	0%
AC Vehicle Box	\$0	\$0	\$0	\$0	\$28,180	2818000%
FD Command Vehicle	\$0	\$80,000	\$80,000	\$0	\$0	-8000000%
FD Equipment	\$0	\$0	\$0	\$0	\$0	0%
Drainage Improvements	\$329,082	\$27,400	\$27,400	\$361,076	\$0	-\$27,400
Park Construction	\$0	\$107,240	\$107,240	\$83,178	\$0	-10724000%
Capital Outlay	\$274,834	\$23,600	\$23,600	\$0	\$0	-2360000%
TOTAL EXPENDITURES	\$603,917	\$5,582,240	\$5,582,240	\$1,797,524	\$3,436,245	62%
REV OVER (UNDER) EXP	\$167,744	-\$167,000	-\$4,072,000	-\$1,609,578	-\$2,242,557	55%

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Joshua	817-558-7447
Taxing Unit Name	Phone (area code and number)
101 South Main St., Joshua, Tx. 76058	cityofjoshuatx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>454,712,153</u>
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>79,782,018</u>
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>374,930,135</u>
4.	2020 total adopted tax rate.	\$ <u>0.761240</u> /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
	A. Original 2020 ARB values: \$ <u>0</u>	
	B. 2020 values resulting from final court decisions: - \$ <u>0</u>	
	C. 2020 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2020 ARB certified value: \$ <u>0</u>	
	B. 2020 disputed value: - \$ <u>0</u>	
	C. 2020 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

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.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>374,930,135</u>
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$ _____ <u>0</u>
10.	<p>2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value: \$ <u>899,917</u></p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:..... + \$ <u>2,006,343</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>2,906,260</u>
11.	<p>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p>A. 2020 market value:..... \$ _____ <u>0</u></p> <p>B. 2021 productivity or special appraised value:..... - \$ _____ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>2,906,260</u>
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>13,512,732</u>
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>358,511,143</u>
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>2,729,130</u>
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$ _____ <u>1,798</u>
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>2,730,928</u>
18.	<p>Total 2021 taxable value on the 2021 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</p> <p>A. Certified values:..... \$ <u>494,184,201</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ <u>0</u></p> <p>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:..... - \$ _____ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ <u>14,694,738</u></p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	\$ <u>479,489,463</u>

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.	2021 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>16,305,292</u>
B.	2021 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>16,305,292</u>
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>91,363,495</u>
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>404,431,260</u>
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$ <u>20,600,961</u>
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ <u>20,600,961</u>
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ <u>383,830,299</u>
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.711493</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ <u>0.576050</u> /\$100
29.	2020 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>374,930,135</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 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,159,785</u>
31.	<p>Adjusted 2020 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2020. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + \$ <u>1,268</u></p> <p>B. 2020 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 2021 captured appraised value in Line 18D, enter 0. - \$ <u>103,744</u></p> <p>C. 2020 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. +/- \$ <u>0</u></p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-102,476</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>2,057,309</u>
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>383,830,299</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.535994</u> / _{\$100}
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2021 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. \$ <u>0</u></p> <p>B. 2020 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. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 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. \$ <u>0</u></p> <p>B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.....	\$ <u>0</u>
B.	2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$ <u>0</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ <u>0</u>
B.	2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$ <u>0</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ <u>0</u>
B.	Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ <u>0</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0.000000</u> /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.535994</u> /\$100
40.	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ <u>0</u>
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ <u>0.000000</u> /\$100
C.	Add Line 40B to Line 39.	\$ <u>0.535994</u> /\$100
41.	2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.554753</u> /\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2021 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).		\$ <u>0.000000</u> /\$100
42. Total 2021 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, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>933,241</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.		\$ <u>933,241</u>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ <u>154,417</u>
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.		\$ <u>778,824</u>
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ <u>118.00000</u> % B. Enter the 2020 actual collection rate. <u>123.00000</u> % C. Enter the 2019 actual collection rate. <u>114.00000</u> % D. Enter the 2018 actual collection rate. <u>117.00000</u> % 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		<u>118.00000</u> %
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ <u>660,020</u>
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ <u>404,431,260</u>
48. 2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ <u>0.163197</u> /\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.		\$ <u>0.717950</u> /\$100
D49. Disaster Line 49 (D49): 2021 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.		\$ <u>0.000000</u> /\$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 2021 county voter-approval tax rate.	\$ _____ /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, 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 2020, 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 2020 or in May 2021. 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 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 404,431,260
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2021 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> .	\$ 0.711493 /\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ 0.711493 /\$100
57.	2021 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> .	\$ 0.717950 /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.717950 /\$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.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 404,431,260
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2021 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).	\$ 0.717950 /\$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.	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.	\$ <u>0.000000</u> /\$100
64.	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.	\$ <u>0.000000</u> /\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.000000</u> /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.000000</u> /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.717950</u> /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.535994</u> /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>404,431,260</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.123630</u> /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.163197</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.822821</u> /\$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

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

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

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

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)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2020 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 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100
80.	2021 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).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.711493 /\$100
 As applicable, enter the 2021 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. \$ 0.717950 /\$100
 As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.822821 /\$100
 If applicable, enter the 2021 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 ▶ Scott Porter, TAC
 Printed Name of Taxing Unit Representative

sign here ▶ J. Scott Porter
 Taxing Unit Representative

8/10/21
 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)