



**FISCAL YEAR 2021-2022  
PROPOSED BUDGET**

MAYOR  
Robert Lorange

MAYOR PRO-TEM  
Clay Parker

COUNCILMEMBERS  
Paula Coggin  
Donovan Owens  
Ronnie Starkey  
Stephen L. Whelchel

CITY ADMINISTRATOR / FINANCE DIRECTOR  
Dessie Whelchel

CITY SECRETARY  
Tanya Duhon

This budget will raise more total property taxes than last year’s budget by \$5,278 (10.00%), and of that amount \$168 is tax revenue to be raised from new property added to the tax roll this year.

The proposed tax rate will be 0.0% higher/lower than the current rate.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

- FOR: Councilmembers Parker, Coggin, and Starkey
- AGAINST: None
- PRESENT and not voting: None
- ABSENT: Councilmembers Owens and Whelchel

Tax Rates	FY 2021-22	Tax Rates	FY 2020-21
Proposed Property Tax Rate	\$0.181100/\$100	Adopted Property Tax Rate	\$0.181100/\$100
No-New-Revenue Rate	\$0.164631/\$100	No-New-Revenue Rate	\$0.181100/\$100
Voter-Approval Tax Rate	\$0.170484/\$100	Voter-Approval Tax Rate	\$0.188200/\$100
De minimis Rate	\$0/\$100	De minimis Rate	\$1.883100/\$100
Debt Rate	\$0/\$100	Debt Rate	\$0.0/\$100

The total amount of municipal debt obligation secured by property taxes for the City of Redwater is \$0.

# GENERAL FUND

## FY 2021.2022 PROPOSED BUDGET

10-1000	Cash	Balance as of 8.5.2021	138,162.60
10-1140	Savings (MM)	Balance as of 8.5.2021	34,951.21
10-1210	Investments (CD)	Balance as of 8.5.2021	24,002.66
			<hr/>
			197,116.47

Account #	Description	2020-2021 Current	2021-2022 Proposed
10-4004	Municipal Court Building Security Fund	0.00	0.00
10-4005	Municipal Court Technology Fund	0.00	0.00
10-4006	Municipal Jury Funds	0.00	0.00
10-4007	Local Truancy Prevention & Diversion Fund	0.00	0.00
10-4008	Time Payment Reimbursement Fee	0.00	0.00
10-4009	Omnibase Reimbursement Fee	0.00	0.00
10-4010	Property Taxes	52,200.00	58,000.00
10-4012	Franchise Taxes	24,000.00	21,000.00
10-4014	Sales Taxes	44,000.00	48,000.00
10-4016	Refuse Income	33,000.00	70,000.00
10-4018	Rental Income	9,000.00	9,000.00
10-4020	EMS-Bowie County	0.00	0.00
10-4021	Building Permits	1,500.00	1,500.00
10-4022	Mobile Home Permits	100.00	100.00
10-4024	Other Permits	180.00	100.00
10-4026	Animal Licenses	0.00	0.00
10-4028	Ordinance Enforcement	0.00	0.00
10-4030	Building Use Fees	0.00	0.00
10-4032	Inspection Fee	0.00	0.00
10-4034	Internet Fee	135.00	100.00
10-4035	Fine Revenue/Court Costs	0.00	0.00
10-4036	Interest-Gov't Funds	100.00	100.00
10-4038	Beautification Income	0.00	0.00
10-4040	Clean Up Income	1,000.00	1,200.00
10-4042	Lease Income	3,600.00	3,600.00
10-4050	Intergovernmental Income	0.00	0.00
10-4055	Grant Income-Gov't Funds	0.00	0.00
10-4060	Discounts Taken-Gov't Funds	0.00	0.00
10-4090	Miscellaneous-Gov't Funds	100.00	100.00
10-4470	Discounts Taken	0.00	0.00
		<hr/>	<hr/>
		<b>168,915.00</b>	<b>212,800.00</b>
10-20-5110	Salaries-Administration	48,300.00	85,300.00
10-20-5113	Salaries-Office	34,000.00	0.00
10-20-5120	Contract Labor	223.00	0.00
10-20-5122	Accrued Payroll	0.00	0.00
10-20-5124	Accrued Vacation & Sick Leave	0.00	0.00
10-20-5130	Group Insurance	10,527.00	10,650.00

<b>Account #</b>	<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Proposed</b>
10-20-5132	Workers' Comp Insurance	1,902.00	1,420.00
10-20-5140	Retirement Expense	2,600.00	2,500.00
10-20-5142	Taxes-Payroll	6,400.00	7,000.00
10-20-5145	Employee Expenses	200.00	200.00
10-20-5160	Training	1,500.00	1,500.00
10-20-5162	Travel/Mileage	1,500.00	1,800.00
10-20-5164	Books & Subscriptions	460.00	460.00
10-20-5166	Dues & Memberships	1,400.00	1,400.00
10-20-5168	Employee Licences	0.00	100.00
10-20-5170	Awards & Recognitions	100.00	100.00
10-20-5230	Election Expense	0.00	2,000.00
10-20-5235	Miscellaneous Expense	1,500.00	1,200.00
10-20-5240	Office Supplies & Expenses	2,500.00	2,500.00
10-20-5250	Postage	250.00	350.00
10-20-5260	Tools	0.00	0.00
10-20-5310	Building & Grounds R&M	1,000.00	1,000.00
10-20-5330	Office Equipment R&M	300.00	300.00
10-20-5410	Accounting & Audit	3,000.00	3,000.00
10-20-5412	Animal Control Expenses	1,000.00	500.00
10-20-5414	Appraisal District Fees	1,310.00	1,330.00
10-20-5420	Beautification Expenses	300.00	300.00
10-20-5430	Fees & Permits	0.00	0.00
10-20-5435	Grant Expense	0.00	0.00
10-20-5437	INFORMATION TECHNOLOGY (IT)	13,500.00	13,000.00
10-20-5438	Inspection Cost	2,000.00	1,500.00
10-20-5440	Insurance-Auto	0.00	0.00
10-20-5441	Insurance-Liability	980.00	1,030.00
10-20-5442	Insurance-Property	842.00	883.00
10-20-5445	Janitorial Service	1,700.00	1,885.00
10-20-5452	Legal & Advertising	100.00	150.00
10-20-5455	Maintenance Contracts	375.00	450.00
10-20-5460	Ordinance Enforcement	300.00	0.00
10-20-5462	Pest Control	250.00	250.00
10-20-5465	Refuse Charge	0.00	0.00
10-20-5466	Recycle Expense	0.00	0.00
10-20-5470	Rent-Equipment	0.00	0.00
10-20-5471	Rent-Building	0.00	0.00
10-20-5473	RIDC	0.00	0.00
10-20-5485	Special Services	0.00	0.00
10-20-5488	Telephone & Radio	5,650.00	6,500.00
10-20-5490	Utilities	5,000.00	4,700.00
10-20-5498	Website	295.00	280.00
10-20-6231	Paying Agent Fees	0.00	0.00
10-22-5422	Emergency Management	3,000.00	3,000.00
10-22-5424	EMS Expense	0.00	0.00
10-22-5491	Police	12,000.00	24,000.00
10-22-5492	Volunteer Fire Department	0.00	0.00
10-24-5110	Salaries-Administration	0.00	0.00

<b>Account #</b>	<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Proposed</b>
10-24-5111	Salaries-Operations	0.00	0.00
10-24-5120	Contract Labor	0.00	0.00
10-24-5140	Retirement Expense	0.00	0.00
10-24-5142	Taxes-Payroll	0.00	0.00
10-24-5145	Employee Expenses	0.00	0.00
10-24-5260	Tools	0.00	0.00
10-24-5360	Sign R&M	200.00	0.00
10-24-5370	Street R&M	37,000.00	40,000.00
10-26-5340	Park Expense	2,000.00	2,000.00
10-29-5610	Office Furniture & Equipment	200.00	500.00
10-29-5620	Vehicles	0.00	0.00
10-29-5630	Equipment	0.00	0.00
10-29-5640	Buildings	0.00	0.00
10-29-5650	Improvements	1,500.00	0.00
10-29-5660	Signs New	200.00	200.00
10-40-6166	Transfers in	0.00	0.00
10-41-6266	Transfers Out	0.00	0.00
		<b>207,364.00</b>	<b>225,238.00</b>

# CAPITAL FUND

## FY 2021.2022 PROPOSED BUDGET

40-1000	Cash	Balance as of 8.5.2021	0.42
40-1001	Consolidated Cash MM	Balance as of 8.5.2021	239,432.13
			<hr/>
			239,432.55

<b>Account #</b>	<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Proposed</b>
40-4036	Interest-Gov't Funds	600.00	400.00
40-4090	Miscellaneous-Gov't Funds	0.00	0.00
		<hr/>	<hr/>
		<b>600.00</b>	<b>400.00</b>

40-29-5610	Office Furniture & Equipment	0.00	0.00
40-29-5620	Vehicles	0.00	0.00
40-29-5640	Buildings	0.00	0.00
40-29-5650	Improvements	0.00	0.00
40-29-5660	Signs New	0.00	0.00
40-29-5670	Street New	0.00	0.00
40-40-6166	Transfers in	0.00	0.00
40-41-6266	Transfers Out	0.00	0.00
		<hr/>	<hr/>
		<b>0.00</b>	<b>0.00</b>

# WATER & SEWER FUND

## FY 2021.2022 PROPOSED BUDGET

60-1000	Cash	Balance as of 8.5.2021	185,585.00
60-1001	Consolidated Cash MM	Balance as of 8.5.2021	61,379.28
60-1140	Savings (MM)	Balance as of 8.5.2021	35,061.92
60-1210	Investments (CD)	Balance as of 8.5.2021	6,001.18

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288,027.38

Account #	Description	2020-2021 Current	2021-2022 Proposed
60-4410	Water Sales	815,000.00	900,000.00
60-4420	Sewer Sales	110,000.00	130,000.00
60-4430	Tapping Fees	17,600.00	15,000.00
60-4432	Transfer Fee	2,500.00	2,500.00
60-4434	Inspection Fee	510.00	420.00
60-4436	Returned Check Fee	750.00	720.00
60-4438	Shut Off Fee	20,000.00	23,000.00
60-4439	Reconnect Fee	0.00	0.00
60-4440	Sewer Dump Fees	1,300.00	2,000.00
60-4442	Tampering Fees	0.00	0.00
60-4444	Backflow Fees	0.00	0.00
60-4450	Late Charges	19,500.00	21,000.00
60-4455	Road Bore Charge	1,000.00	2,500.00
60-4456	Insurance Proceeds	0.00	0.00
60-4457	Clean Up Fees	55.00	0.00
60-4460	Line Extension	0.00	0.00
60-4465	Bad Debt Recovery	0.00	0.00
60-4470	Discounts Taken	0.00	0.00
60-4499	Miscellaneous-W&S	100.00	100.00
60-4500	Grant Revenue	0.00	0.00
		<hr/> <b>988,315.00</b>	<hr/> <b>1,097,240.00</b>

60-60-5110	Salaries-Administration	0.00	0.00
60-60-5111	Salaries-Operations	170,000.00	156,800.00
60-60-5112	Salaries-Meter Reading	0.00	0.00
60-60-5113	Salaries-Office	58,500.00	58,465.00
60-60-5118	Certification Pay	300.00	0.00
60-60-5120	Contract Labor	24,000.00	24,000.00
60-60-5122	Accrued Payroll	0.00	0.00
60-60-5124	Accrued Vacation & Sick Leave	0.00	0.00
60-60-5130	Group Insurance	36,845.00	37,210.00
60-60-5132	Workers' Comp Insurance	5,400.00	7,000.00
60-60-5140	Retirement Expense	9,000.00	6,300.00
60-60-5142	Taxes-Payroll	22,000.00	18,500.00
60-60-5145	Employee Expenses	1,500.00	1,500.00
60-60-5160	Training	1,800.00	1,500.00
60-60-5162	Travel/Mileage	500.00	1,000.00
60-60-5164	Books & Subscriptions	0.00	0.00

<b>Account #</b>	<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Proposed</b>
60-60-5166	Dues & Memberships	100.00	0.00
60-60-5168	Employee Licences	111.00	111.00
60-60-5170	Awards & Recognitions	0.00	0.00
60-60-5220	Chemicals	19,000.00	15,000.00
60-60-5235	Miscellaneous Expense	500.00	500.00
60-60-5240	Office Supplies & Expenses	4,000.00	3,000.00
60-60-5250	Postage	4,800.00	5,800.00
60-60-5260	Tools	4,500.00	3,000.00
60-60-5310	Building & Grounds R&M	1,000.00	1,000.00
60-60-5315	Equipment R&M	7,000.00	2,000.00
60-60-5316	Equipment Supplies	3,000.00	3,000.00
60-60-5320	Meter Replacements	3,000.00	5,000.00
60-60-5330	Office Equipment R&M	200.00	200.00
60-60-5335	Operating Supplies	15,000.00	18,000.00
60-60-5350	Sewer System R&M	13,000.00	13,500.00
60-60-5360	Sign R&M	0.00	0.00
60-60-5370	Street R&M	0.00	0.00
60-60-5381	Vehicle R&M	3,000.00	3,000.00
60-60-5382	Vehicle Supplies	18,000.00	18,000.00
60-60-5390	Water System R&M	20,000.00	18,000.00
60-60-5410	Accounting & Audit	15,000.00	13,000.00
60-60-5422	Emergency Management	0.00	0.00
60-60-5424	EMS Expense	0.00	0.00
60-60-5430	Fees & Permits	6,000.00	6,000.00
60-60-5435	Grant Expense	1,000.00	0.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	17,000.00	10,000.00
60-60-5438	Inspection Cost	0.00	0.00
60-60-5440	Insurance-Auto	2,561.00	2,800.00
60-60-5441	Insurance-Liability	2,068.00	2,300.00
60-60-5442	Insurance-Property	3,121.00	3,500.00
60-60-5445	Janitorial Service	1,700.00	1,885.00
60-60-5450	Lab Services & Testing	11,700.00	13,500.00
60-60-5452	Legal & Advertising	500.00	500.00
60-60-5455	Maintenance Contracts	9,000.00	9,000.00
60-60-5456	Insurance Proceeds	0.00	0.00
60-60-5460	Ordinance Enforcement	0.00	0.00
60-60-5465	Refuse Charge	2,500.00	2,500.00
60-60-5470	Rent-Equipment	0.00	0.00
60-60-5471	Rent-Building	9,000.00	9,000.00
60-60-5475	Riverbend Fees	175,000.00	175,000.00
60-60-5480	Street Repairs-Contract	0.00	0.00
60-60-5485	Special Services	0.00	0.00
60-60-5488	Telephone & Radio	6,000.00	6,000.00
60-60-5489	Uniforms	2,100.00	2,410.00
60-60-5490	Utilities	36,000.00	35,000.00
60-60-5495	Water Purchases	185,000.00	188,000.00
60-60-5498	Website	0.00	0.00
60-60-5610	Office Furniture & Equipment	2,100.00	0.00
60-60-5620	Vehicles	0.00	0.00

<b>Account #</b>	<b>Description</b>	<b>2020-2021 Current</b>	<b>2021-2022 Proposed</b>
60-60-5630	Equipment	0.00	0.00
60-60-5640	Buildings	0.00	0.00
60-60-5650	Improvements	0.00	0.00
60-60-5660	Signs New	0.00	0.00
60-60-5670	Street New	0.00	0.00
60-60-5810	Amortizations	0.00	0.00
60-60-5820	Uncollectible Accounts	0.00	0.00
60-60-5830	Other	0.00	0.00
60-60-5910	Depreciation	212,000.00	212,000.00
60-60-6111	Interest Income-Revenue	(220.00)	(220.00)
60-60-6112	Interest Income-Construction	0.00	0.00
60-60-6113	Interest Income-Escrow	0.00	0.00
60-60-6114	Interest Income-Grants	0.00	0.00
60-60-6115	Interest Income-Maintenance	0.00	0.00
60-60-6116	Interest Income-Reserve	(32.00)	(32.00)
60-60-6117	Interest Income-Bonds	(18.00)	(20.00)
60-60-6118	Interest Income-Loan	(45.00)	(50.00)
60-60-6150	Adjustment to Market	0.00	0.00
60-60-6160	Grant Income-WS	0.00	0.00
60-60-6166	Transfers in	0.00	0.00
60-60-6211	Interest Expense-1989 Bonds	0.00	0.00
60-60-6212	Interest Expense-2003A Bonds	19,507.50	18,997.50
60-60-6213	Interest Expense-2003B Bonds	19,677.50	19,167.50
60-60-6214	Interest Expense-2005 Bond	6,742.50	5,572.50
60-60-6215	Interest Expense-2017 Loan	13,331.58	11,604.37
60-60-6231	Paying Agent Fees	1,550.00	1,550.00
60-60-6250	Gain/Loss on Disposal	0.00	0.00
60-60-6266	Transfers Out	18,000.00	18,000.00
		<hr/>	<hr/>
		<b>1,223,900.08</b>	<b>1,188,350.87</b>



# W&S MAINTENANCE FUND

## FY 2021.2022 PROPOSED BUDGET

61-1000	Cash	Balance as of 8.5.2021	103,577.80
61-1431	Cash -Maintenance - MM	Balance as of 8.5.2021	8,766.44
			<hr/>
			112,344.24

Account #	Description	2020-2021 Current	2021-2022 Proposed
61-4499	Miscellaneous-W&S	0.00	0.00
		<hr/>	<hr/>
		<b>0.00</b>	<b>0.00</b>
61-60-5310	Building & Grounds R&M	0.00	0.00
61-60-5315	Equipment R&M	0.00	0.00
61-60-5350	Sewer System R&M	15,000.00	1,000.00
61-60-5381	Vehicle R&M	0.00	0.00
61-60-5390	Water System R&M	30,000.00	0.00
61-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00
61-60-5610	Office Furniture & Equipment	0.00	0.00
61-60-5620	Vehicles	0.00	0.00
61-60-5630	Equipment	0.00	0.00
61-60-5640	Buildings	0.00	0.00
61-60-5650	Improvements	0.00	0.00
61-60-5660	Signs New	0.00	0.00
61-60-5670	Street New	0.00	0.00
61-60-6111	Interest Income-Revenue	(8.00)	(8.50)
61-60-6166	Transfers in	(18,000.00)	(18,000.00)
61-60-6266	Transfers Out	0.00	0.00
		<hr/>	<hr/>
		<b>26,992.00</b>	<b>(17,008.50)</b>

# 2021 Tax Rate Calculation Worksheet

Date: 07/23/2021 03:17 PM

## Taxing Units Other Than School Districts or Water Districts

City of Redwater

**903-671-2775**

Taxing Unit Name

Phone (area code and number)

**PO Box 209, Redwater, TX 75573**

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 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.

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

This worksheet is provided 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 (No New Taxes)

The No-New-Revenue 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 No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

No-New-Revenue Tax Rate Activity	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). <sup>1</sup>	\$29,064,637
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$29,064,637
<b>4. 2020 total adopted tax rate.</b>	\$0.181100/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. 2020 ARB certified value:	

	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered reductions.</b> Add Line 3 and Line 7.	\$29,064,637
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$0
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$15,103
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$15,103
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$15,103
<b>13. 2020 adjusted taxable value.</b> Subtract Line 12 from Line 8.	\$29,049,534
<b>14. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$52,608
<b>15. Taxes refunded for years preceding tax year 2020.</b> 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. <sup>8</sup>	\$0
<b>16. Taxes in tax increment financing (TIF) for tax year 2020.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 16D, enter 0. <sup>9</sup>	\$0
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 14 and 15, subtract Line 16. <sup>10</sup>	\$52,608

<p><b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	<p>\$30,274,197</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$30,274,197</p>
<p><b>19. Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup></p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p>\$1,773,419</p> <p>\$0</p> <p>\$1,773,419</p>
<p><b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>16</sup></p>	<p>\$0</p>
<p><b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20.<sup>17</sup></p>	<p>\$32,047,616</p>
<p><b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed.<sup>18</sup></p>	<p>\$0</p>
<p><b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New</p>	<p>\$92,617</p>

additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$92,617
<b>25. 2021 adjusted taxable value.</b> Subtract Line 24 from Line 21.	\$31,954,999
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.164631/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

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

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

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

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

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

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

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

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

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

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

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

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

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

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

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

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

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

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

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

<sup>22</sup>Reserved for expansion

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.181100/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$29,064,637
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$52,636
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. 2020 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
<b>B. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$0
<b>C. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>D. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	\$0
<b>E. 2020 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	\$0
<b>F. Add Line 30 to 31E.</b>	\$52,636

<p><b>32. Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$31,954,999
<p><b>33. 2020 NNR maintenance and operations rate (unadjusted).</b> Divide Line 31F by Line 32 and multiply by \$100.</p>	\$0.164719/\$100
<p><b>34. Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. 2021 State Criminal Justice Mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p><b>B. 2020 State Criminal Justice Mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p><b>35. Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>
<p><b>36. Rate adjustment for county indigent defense compensation.</b><sup>25</sup></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$0</p>

E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
<b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b>	
<b>A. 2021 county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$0
<b>B. 2020 county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
<b>38. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E.	\$0.164719/\$100
<b>39. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. - or - <b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. <sup>27</sup>	\$0.170484/\$100
<b>40. Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses	
A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0



E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$0
<b>41. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>42. Adjusted 2021 debt.</b> Subtract Line 41 from Line 40E.	\$0
<b>43. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup> B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup>	96.00% 96.00% 100.00% 100.00% 96.00%
<b>44. 2021 debt adjusted for collections.</b> Divide Line 42 by Line 43E	\$0
<b>45. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$32,047,616
<b>46. 2021 debt tax rate.</b> Divide Line 44 by Line 45 and multiply by \$100.	\$0/\$100
<b>47. 2021 voter-approval tax rate.</b> Add Lines 39 and 46.	\$0.170484/\$100
<b>48. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

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

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

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

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 No-New-Revenue 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 No-New-Revenue tax rate and/or Voter-Approval tax rate because it adopted the additional sales tax.

Sales and Use Tax Worksheet	Amount/Rate
<p><b>49. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2020, skip this line.</p>	\$0
<p><b>50. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>51. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$32,047,616
<p><b>52. Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.</p>	\$0/\$100
<p><b>53. 2021 No-New-Revenue tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.164631/\$100
<p><b>54. 2021 No-New-Revenue tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2020.</p>	\$0.164631/\$100
<p><b>55. 2021 Voter-Approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.170484/\$100
<p><b>56. 2021 Voter-Approval tax rate, adjusted for sales tax.</b> Subtract Line 52 from Line 55.</p>	\$0.170484/\$100

<sup>31</sup>Reserved for expansion

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

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

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

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

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

#### SECTION 4: Voter-Approval Protection for Pollution Control

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<b>57. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>58. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$32,047,616
<b>59. Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.	\$0/\$100
<b>60. 2021 Voter-Approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$0.170484/\$100

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

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

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.<sup>40</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>41</sup>

Unused Increment Rate Worksheet	Amount/Rate
<b>61. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2018 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>62. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>63. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
<b>64. 2021 unused increment rate.</b> Add Lines 61, 62 and 63.	\$0/\$100
<b>65. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$0.170484/\$100

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

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

<sup>41</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
<b>66. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.164719/\$100
<b>67. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$32,047,616
<b>68. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100.	\$1.560178
<b>69. 2021 debt rate.</b> Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
<b>70. De minimis rate.</b> <sup>23</sup> Add Lines 66, 68 and 69.	\$0/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

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

<sup>44</sup>Tex. Tax Code Section 26.04(c)

## SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate** As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax). \$0.164631/\$100

**Voter-Approval tax rate** As applicable, enter the 2021 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment). \$0.170484/\$100

**De minimis rate** If applicable, enter the de minimis rate from Line 70. \$0/\$100

## SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.<sup>44</sup>

**print here** Suzanne K. Kinder

Printed Name of Taxing Unit Representative

**sign here** Suzanne K. Kinder  
Taxing Unit Representative

07/23/2021

Date