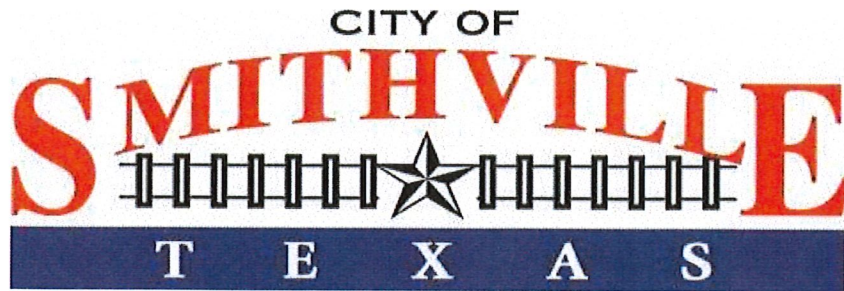




Fiscal Year 2021-2022 Budget

October 1, 2021 to September 30, 2022



FISCAL YEAR 2021-2022 BUDGET

This budget will take effect on October 1, 2021.

This budget will raise more total property taxes than last year's budget, by approximately \$187,044 or 11.48%, and of that amount \$39,457 is the tax revenue raised from new property added to the tax roll this year.

CITY COUNCIL RECORD OF VOTE

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

FOR: William Gordon, Sharon Foerster, Janice Bruno, Tom Etheredge, Stan Gerdes

AGAINST:

PRESENT AND NOT VOTING:

NOT PRESENT DURING VOTING:

ABSENT:

Property Tax Rates	Fiscal Year 2021-2022	Fiscal Year 2020-2021
Adopted Total Tax Rate	.549005	.569061
Adopted Maintenance & Operations Rate	.419390	.446627
Adopted Debt Rate	.129615	.102434
No-New-Revenue Rate (Effective Tax Rate)	.494010	.542752
No-New Revenue Maintenance & Operations Rate	.407047	.506817
Voter-Approval Rate (Rollback Tax Rate)	.549005	.549061

The City of Smithville plans to pay the following amounts for long-term debt obligations secured by property taxes during the 2021-2022 budget year.

Description of Debt	Principal to be paid from Property Tax	Interest to be paid from Property Tax	Total Payment
General Obligation, Refunding Bonds, Series 2018	\$295,000	\$21,200	\$316,200
Combination Tax & Limited Pledge Certificate of Obligation, Series 2019 (General Portion)	\$10,000	\$17,175	\$27,175
Tax Note, Series 2021	\$165,000	\$7,799	\$172,799

The total debt required to be paid is \$516,174. Of this amount, \$428,916 is secured by property taxes, \$87,000 is paid from other sources, and \$258 is from excess collections last year.

CITY OF SMITHVILLE FISCAL YEAR 2021-2022 BUDGET

GENERAL FUND

This budget will raise more total property taxes than last year's budget, by approximately \$187,044 or 11.48%, and of that amount \$39,457 is the tax revenue raised from new property added to the tax roll this year.

The General Fund is the general operations fund for the City of Smithville. Its revenues and expenses cover the basic operations of any municipal government: public safety, street infrastructure, code enforcement, recreation, library services, and more, along with the necessary support for these activities.

Revenues in the General Fund include:

- **Property and Sales Taxes**
- **Licensing & Permitting Fees**
- **Utility Franchise Fees** – cable, telecommunications, gas etc.
- **Charges for Services** – library fines, leaf and limb pickup, use of warehouse waste disposal facilities, cemetery gravesite sales & preparation, park rentals, recreation center membership and program fees, airport fuel and ground space rental
- **Court Fines**
- **Code Enforcement fines**
- **Contributions and Grants**
- **Municipal Utility fund transfers**

Expenses are allocated throughout 17 Departments:

- **General Administration** – City elections, human resources, general oversight, reporting to Mayor & City Council
- **Finance** – Financial oversight for budget preparation, payroll and benefits, Municipal Court collections, Utility billing & collections
- **Police** – Public safety and school policing, dispatch services for police and fire, law enforcement related community events, Citizen's Police Academy
- **Animal Control** – Public Safety with regard to all types of animals
- **Municipal Court** – Administrative support for Municipal Judge, administration of fines
- **Fire** – City's administrative and financial support arm for Volunteer Fire Department
- **Library** – Maintain collection of resources (books, periodicals, internet, etc) serving the residents of Smithville

- **Community Service** – Facility maintenance, administrative, and/or financial support for various community service organizations serving residents of Smithville
- **Parks and Recreation** – Maintenance and operation of various public park and recreation facilities
- **Recreation Center** – Maintenance and operation of Recreation Center
- **Streets & Alleys** – Maintenance of roadway, sidewalk, and bridge infrastructure
- **Solid Waste** – Coordinates waste disposal contract with 3rd party vendor, manages City waste removal, leaf & limb pickup
- **Code Enforcement & Inspections**
- **Cemetery** – Maintenance of two City-owned cemeteries
- **Airport** – Maintenance and operational oversight of City-owned airport
- **Grant Administration & Economic Development**
- **Maintenance**—Fleet Maintenance

**CITY OF SMITHVILLE
GENERAL FUND SUMMARY
APPROVED 2021-22 BUDGET**

		APPROVED	DIFFERENCE	
	2020/21 BUDGET	2021/22 BUDGET	2020-21 to 2021-22 Amount	Percent
REVENUES:				
Taxes	2,232,004	2,428,422	196,418	8.80%
Licenses & Permits	88,527	93,050	4,523	5.11%
Services	985,975	1,263,785	277,810	28.18%
Court	68,000	58,250	(9,750)	-14.34%
Contributions	43,570	126,010	82,441	189.22%
Miscellaneous	473,836	229,250	(244,586)	-51.62%
Interfund Transfers	1,037,000	1,324,000	287,000	27.68%
SUBTOTAL	4,928,912	5,522,767	593,856	12.05%
Unassigned Fund Balance				
for Chamber of Commerce				
Rebuild	80,000	0	(80,000)	
TOTAL REVENUE	5,008,912	5,522,767	800,856	10.26%
EXPENSES:				
Administration	411,764	485,404	73640	17.88%
Finance	102,276	98,353	(3923)	-3.84%
Police	1,383,148	1,388,536	5,388	0.39%
Animal Control	58,964	63,354	4,391	7.45%
Court	76,451	77,997	1,546	2.02%
Fire	88,066	89,016	950	1.08%
Library	308,023	326,187	18,164	5.90%
Parks & Recreation	358,641	376,076	17,435	4.86%
Recreation Center	324,164	362,336	38,172	11.78%
Community Service	47,514	58,245	10,731	22.58%
Street & Alley	605,073	535,240	(69,833)	-11.54%
Solid Waste	914,184	1,232,716	318,531	34.84%
Enforcement/Insp	120,894	120,233	(662)	-0.55%
Cemetery	85,841	100,357	14,516	16.91%
Airport	47,372	72,750	25,378	53.57%
Grants & Eco Development	76,536	135,967	59,431	77.65%
TOTAL EXPENSES	5,008,912	5,522,767	513,856	10.26%
Revenues Over/(Under) Expenses				
	(0)	(0)		

CITY OF SMITHVILLE					
APPROVED 2021-22 BUDGET					
REVENUE DETAIL					
	@ 8/18/21		APPROVED	DIFFERENCE	
	2020-21	2020-21	2021-22	2020-21 to 2021-22	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
GENERAL FUND					
CURRENT TAXES O&M	1,263,550	1,325,654	1,387,822	62,168	4.69%
DELINQUENT TAXES	20,638	23,000	23,000	-	0.00%
PENALTY & INTEREST	7,527	8,750	8,750	-	0.00%
PAYMENT IN LIEU OF TAXES	70,000	70,000	70,000	-	0.00%
FRANCHISE TAX - ENTEX	14,395	15,250	15,000	(250)	-1.64%
FRANCHISE TAX - TELECOMM	3,185	5,750	4,250	(1,500)	-26.09%
FRANCHISE TAX - CABLE TV	59,361	78,000	79,000	1,000	1.28%
FRANCHISE TAX - OTHER	6,971	6,600	7,000	400	6.06%
LOCAL SALES TAX	726,556	678,000	800,000	122,000	17.99%
HOTEL MOTEL TAX	24,699	15,000	24,000	9,000	60.00%
MIXED BEVERAGE TAX	8,641	6,000	9,600	3,600	60.00%
TOTAL TAXES	2,205,523	2,232,004	2,428,422	196,418	8.80%
LICENSES - ELECTRICAL	0	0	0	-	0.00%
LICENSES - OTHER	523	275	500	225	81.82%
PERMITS - ALCOHOL	2,635	3,252	5,950	2,698	82.96%
PERMITS - BUILDING	68,350	40,000	50,000	10,000	25.00%
PERMITS - ELECTRICAL	7,731	12,500	15,000	2,500	20.00%
PERMITS - PLUMBING	9,737	12,500	15,000	2,500	20.00%
PERMITS - FILM & MOB HOME & OTHER	26,997	20,000	6,600	(13,400)	-67.00%
TOTAL LICENSE/PERMITS	115,973	88,527	93,050	4,523	5.11%
CHG FOR SVC - GENERAL	0	750	750	-	0.00%
CHG FOR SVC - POLICE	1,445	2,750	2,000	(750)	-27.27%
CHG FOR SVC - CODE ENFORCE	295	500	500	-	0.00%
CHG FOR SVC - STREETS	1,296	1,000	1,000	-	0.00%
CHG FOR SVC - SANITATION (BFI)	739,628	837,000	1,076,490	239,490	28.61%
CHG FOR SVC - LEAF & LIMB	325	1,000	750	(250)	-25.00%
CHG FOR SVC- WH. GARBAGE	8,106	15,000	10,000	(5,000)	-33.33%
CHG FOR SVC - PARKS & REC	26,666	20,500	27,000	6,500	31.71%
CHG FOR SVC - LIBRARY	3,839	3,000	3,750	750	25.00%
CHG FOR SVC - CEMETERY	3,172	3,250	3,250	-	0.00%
CHG FOR SVC - AIRPORT	49,841	51,225	54,295	3,070	5.99%
CHG FOR SVC - REC CENTER	51,658	50,000	84,000	34,000	68.00%
TOTAL CHG FOR SERVICES	886,271	985,975	1,263,785	277,810	28.18%

CITY OF SMITHVILLE					
APPROVED 2021-22 BUDGET					
REVENUE DETAIL					
	@ 8/18/21		APPROVED	DIFFERENCE	
	2020-21	2020-21	2021-22	2020-21 to 2021-22	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
MUNICIPAL CT - ADMIN FEES	718	750	750	-	0.00%
MUNICIPAL CT - ARREST FEES	3,092	4,500	3,500	(1,000)	-22.22%
MUNICIPAL CT - COURT COSTS	14,932	13,500	13,500	-	0.00%
MUNICIPAL CT - FINES	33,217	48,500	40,000	(8,500)	-17.53%
MUNICIPAL CT - REMEDIES	0	750	500	(250)	-33.33%
TOTAL MUNICIPAL COURT	51,959	68,000	58,250	(9,750)	-14.34%
GRANTS	35,097	6,570	18,440	11,871	180.69%
CONTRIB PUBLIC SOURCE	91,150	1,300	71,820	70,520	5424.62%
CONTRIB PRIVATE SOURCES	7,576	6,700	6,500	(200)	-2.99%
CONTRIB VOL FIRE DEPT	18,609	22,000	22,250	250	1.14%
CONTRIB HEWATT	7,484	7,000	7,000	-	0.00%
CONTRIB TOCKER	0	0	0	-	0.00%
TOTAL CONTRIBUTIONS	159,915	43,570	126,010	82,441	189.22%
SALE OF CEMETERY PLOTS	34,383	15,000	15,000	-	0.00%
SALE OF FIXED ASSETS	26,042	5,000	5,000	-	0.00%
RENTS	0	0	0	-	0.00%
FRANCHISE FEE UTILITY	160,417	175,000	175,000	-	0.00%
INTEREST INCOME	6,166	6,425	5,000	(1,425)	-22.18%
CREDIT CARD USAGE FEE	3,922	3,500	4,250	750	21.43%
INSURANCE RECOVERY	17,014	0	0	-	0.00%
OTHER MISCELLANEOUS INCOME	15,777	35,911	25,000	(10,911)	-30.38%
OTHER REV SOURCES - LEASE PURCH	239,240	233,000	0	(233,000)	-100.00%
TOTAL MISCELLANEOUS	502,961	473,836	229,250	(244,586)	-51.62%
TRANSFER FROM UTILITY	950,583	1,037,000	1,324,000	287,000	27.68%
XFER FROM CAPITAL REPLACEMENT	0	0	0	-	0.00%
TOTAL INTERFUND TRANSFERS	950,583	1,037,000	1,324,000	287,000	27.68%
TOTAL GENERAL FUND REVENUE	4,873,186	4,928,912	5,522,767	593,856	12.05%
UNASSIGNED FUND BLANCE - FOR					
CHAMBER OF COMMERCE REBUILD	80,000	80,000	0	(80,000)	
GRAND TOTAL GENERAL FUND	4,953,186	5,008,912	5,522,767	513,856	10.26%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
APPROVED 2021-22 BUDGET**

	@ 8/17/21 2020-21 YTD	2020-21 BUDGET	APPROVED 2021/22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
				Amount	Percent
ADMINISTRATION					
Personnel	144,956	164,077	219,195	55,119	33.59%
Services	102,543	92,876	110,780	17,904	19.28%
Supplies & Materials	43,326	43,950	30,369	(13,581)	-30.90%
Other	110,001	30,862	38,500	7,639	24.75%
Capital	267,990	80,000	0	(80,000)	-100.00%
Interfund Xfer to TAP Loop 230 Grant	0	0	86,560	86,560	100.00%
Total Administration Expense	668,817	411,764	485,404	73,640	17.88%
FINANCE					
Personnel	67,199	78,035	68,501	(9,534)	-12.22%
Services	20,330	23,141	27,205	4,064	17.56%
Supplies & Materials	868	1,100	2,647	1,547	140.64%
Other	0	0	0	0	0.00%
Total Finance Expense	88,397	102,276	98,353	(3,923)	-3.84%
POLICE					
Personnel	929,670	1,091,883	1,196,224	104,341	9.56%
Services	27,703	38,554	38,574	20	0.05%
Supplies & Materials	82,646	99,125	98,369	(756)	-0.76%
Other	52,731	53,586	55,369	1,783	3.33%
Capital Expenditures	101,758	100,000	0	(100,000)	-100.00%
Total Police Expense	1,194,509	1,383,148	1,388,536	5,388	0.39%
ANIMAL CONTROL					
Personnel	38,193	44,145	48,404	4,260	9.65%
Services	9,230	9,910	9,915	5	0.05%
Supplies & Materials	2,723	4,500	4,650	150	3.33%
Other	409	409	385	(24)	-5.87%
Capital Expenditures	0	0	0	0	0.00%
Total Animal Control Expense	50,555	58,964	63,354	4,391	7.45%
COURT					
Personnel	42,433	57,633	59,399	1,766	3.06%
Services	10,870	16,648	16,948	300	1.80%
Supplies & Materials	1,166	2,100	1,600	(500)	-23.81%
Other	44	70	50	(20)	-28.57%
Total Court Expense	54,514	76,451	77,997	1,546	2.02%
FIRE					
Personnel	1,994	1,994	2,034	40	2.01%
Services	10,867	12,425	13,056	631	5.08%
Supplies & Materials	25,073	36,350	36,350	0	0.00%
Other	33,350	37,297	37,576	279	0.75%
Capital Expenditures	0	0	0	0	0.00%
Total Fire Expense	71,284	88,066	89,016	950	1.08%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
APPROVED 2021-22 BUDGET**

	@ 8/17/21 2020-21 YTD	2020-21 BUDGET	APPROVED 2021/22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
				Amount	Percent
LIBRARY					
Personnel	204,381	236,302	261,428	25,126	10.63%
Services	22,090	32,619	15,759	(16,860)	-51.69%
Supplies (includes Donation/Grant exp)	45,297	36,500	45,000	8,500	23.29%
Other	2,602	2,602	4,000	1,398	53.73%
Capital Expenditures	0	0	0	0	0.00%
Total Library Expense	274,369	308,023	326,187	18,164	5.90%
COMMUNITY SERVICE					
Allocated Support	58,133	47,514	58,245	10,731	22.58%
Total Community Service Expense	58,133	47,514	58,245	10,731	22.58%
PARKS & RECREATION					
Personnel	199,457	223,697	255,940	32,243	14.41%
Services	28,523	38,510	40,700	2,190	5.69%
Supplies & Materials	60,151	54,650	61,700	7,050	12.90%
Other	11,676	16,784	17,736	952	5.67%
Capital Expenditures	11,578	25,000	0	(25,000)	-100.00%
Total Parks & Recreation Expense	311,385	358,641	376,076	17,435	4.86%
RECREATION CENTER					
Personnel	165,821	208,710	224,761	16,051	7.69%
Services	64,238	73,744	81,695	7,951	10.78%
Supplies & Materials	25,350	32,854	32,630	(224)	-0.68%
Other-Special Projects	5,853	8,856	23,250	14,394	162.53%
Capital Expenditures	0	0	0	0	0.00%
Total Recreation Center Expense	261,262	324,164	362,336	38,172	11.78%
STREET & ALLEY					
Personnel	121,637	180,735	198,286	17,551	9.71%
Services	185,478	87,600	107,550	19,950	22.77%
Supplies & Materials	100,834	230,950	205,800	(25,150)	-10.89%
Other-Special Projects	23,456	22,788	23,604	816	3.58%
Capital Expenditures	111,638	83,000	0	(83,000)	-100.00%
Interfund Xfer to HMPG Grant	(160)	0	0	0	0.00%
Total Street & Alley Expense	542,883	605,073	535,240	(69,833)	-11.54%
SOLID WASTE					
Personnel	174,531	214,730	241,656	26,926	12.54%
Services	509,392	563,300	905,250	341,950	60.70%
Supplies & Materials	44,854	48,100	48,050	(50)	-0.10%
Other-Special Projects	30,921	38,054	37,759	(295)	-0.77%
Capital Expenditures	50,254	50,000	0	(50,000)	-100.00%
Total Solid Waste Expense	809,952	914,184	1,232,716	318,531	34.84%

**CITY OF SMITHVILLE
GENERAL FUND EXPENSE SUMMARY
APPROVED 2021-22 BUDGET**

	@ 8/17/21 2020-21 YTD	2020-21 BUDGET	APPROVED 2021/22 BUDGET	DIFFERENCE 2020-21 to 2021-22	
				Amount	Percent
ENFORCEMENT & INSPECTIONS					
Personnel	74,908	76,112	80,463	4,350	5.72%
Services	16,823	38,045	33,045	(5,000)	-13.14%
Supplies & Materials	7,363	6,175	6,260	85	1.38%
Other	561	562	465	(97)	-17.26%
Capital Expenditures	2,278	0	0	0	0.00%
Total Enforcement/Insp Expense	101,932	120,894	120,233	(662)	-0.55%
CEMETERY					
Personnel	0	0	86,820	86,820	0.00%
Services	78,828	80,730	8,722	(72,008)	-89.20%
Supplies & Materials	1,063	5,000	4,680	(320)	-6.40%
Other	111	111	135	24	21.62%
Capital Expenditures	0	0	0	0	0.00%
Total Cemetery Expense	80,002	85,841	100,357	14,516	16.91%
AIRPORT					
Services	29,428	35,360	35,985	625	1.77%
Supplies & Materials	2,491	3,700	3,700	0	0.00%
Other	33,630	8,312	33,065	24,753	297.80%
Capital Expenditures	0	0	0	0	0.00%
Total Airport Expense	65,549	47,372	72,750	25,378	53.57%
GRANTS & ECONOMIC DEVELOPMENT					
Personnel	36,061	41,796	85,671	43,875	104.97%
Services	2,401	9,740	7,665	(2,075)	-21.30%
Supplies & Materials	180	0	0	0	0.00%
Other	24,950	25,000	42,631	17,631	70.52%
Capital Expenditures	0	0	0	0	0.00%
Total Grants & Eco Development Exp	63,592	76,536	135,967	59,431	77.65%
TOTAL EXPENSES	4,697,136	5,008,912	5,522,767	513,856	10.26%

CITYOF SMITHVILLE FISCAL YEAR 2021-22 BUDGET

UTILITY FUND

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

Revenues in the Utility Fund include:

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

Expenses are allocated throughout 5 Departments:

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

**CITY OF SMITHVILLE
UTILITY FUND SUMMARY
APPROVED 2021-22 BUDGET**

		APPROVED	DIFFERENCE	
	2020-21	2021-22	2020-21 to 2021-22	
	BUDGET	BUDGET	Amount	Percent
REVENUES:				
Electrical	4,877,710	5,284,216	406,506	8.33%
Water	861,200	1,061,200	200,000	23.22%
Wastewater	697,500	783,000	85,500	12.26%
Miscellaneous	546,562	575,174	28,612	5.23%
TOTAL REVENUES	6,982,972	7,703,590	720,618	10.32%
EXPENSES:				
Administration	2,620,344	3,105,735	485,391	18.52%
Electrical	3,094,384	3,349,265	254,881	8.24%
Recycling	56,566	62,503	5,938	10.50%
Water	352,720	337,154	(15,566)	-4.41%
Wastewater	858,959	848,932	(10,027)	-1.17%
TOTAL EXPENSES	6,982,972	7,703,590	720,618	10.32%
Revenues Over/(Under) Expenses				
	<u>(0)</u>	<u>(0)</u>		

CITY OF SMITHVILLE
UTILITY FUND EXPENSE SUMMARY
APPROVED 2021-22 BUDGET

	@ 8/17/21	2020-21	APPROVED	DIFFERENCE	
	2020-21 YTD	BUDGET	2021-22	2020-21 to 2021-22	
			BUDGET	Amount	Percent
ADMINISTRATION					
Personnel	561,480	611,958	776,935	164,977	26.96%
Services	181,788	194,515	231,537	37,022	19.03%
Supplies & Matls	15,991	13,625	14,585	960	7.05%
Other	606,841	676,246	671,678	(4,568)	-0.68%
Capital	0	0	0	0	0.00%
Interfund Transfer to USDA	0	0	0	0	0.00%
Interfund Transfer to General	950,583	1,037,000	1,324,000	287,000	27.68%
Interfund Transfer to I & S	72,500	87,000	87,000	0	0.00%
Total Admin Exp	2,389,184	2,620,344	3,105,735	485,391	18.52%
ELECTRIC					
Personnel	205,593	274,624	290,991	16,367	5.96%
Services	66,371	72,481	65,148	(7,333)	-10.12%
Supplies & Matls	2,357,802	2,714,000	2,963,055	249,055	9.18%
Other	32,876	33,279	30,071	(3,208)	-9.64%
Capital	2,278	0	0	0	0.00%
Total Electric Exp	2,664,920	3,094,384	3,349,265	254,881	8.24%
RECYCLE					
Personnel	34,265	39,962	45,568	5,607	14.03%
Services	1,216	2,405	2,505	100	4.16%
Supplies&Matls	5,852	5,900	6,020	120	2.03%
Other	8,300	8,299	8,410	111	1.34%
Capital	2,278	0	0	0	0.00%
Total Recycle Exp	51,910	56,566	62,503	5,938	10.50%
WATER					
Personnel	110,577	130,215	128,946	(1,269)	-0.97%
Services	39,163	71,615	54,825	(16,790)	-23.44%
Supplies & Matls	103,936	78,850	80,650	1,800	2.28%
Other	71,868	72,040	72,733	693	0.96%
Interfund Transfer CDBG	0	0	0	0	0.00%
Capital	2,278	0	0	0	0.00%
Total Water Exp	327,822	352,720	337,154	(15,566)	-4.41%
WASTEWATER					
Personnel	132,041	145,061	151,888	6,827	4.71%
Services	170,294	188,970	197,475	8,505	4.50%
Supplies & Matls	149,659	101,000	98,900	(2,100)	-2.08%
Other	403,822	423,928	400,669	(23,259)	-5.49%
Capital	2,278	0	0	0	0.00%
Total W/Water Exp	858,095	858,959	848,932	(10,027)	-1.17%
TOTAL EXPENSES	6,291,930	6,982,972	7,703,590	720,618	10.32%

CITY OF SMITHVILLE					
APPROVED 2021-22 BUDGET					
REVENUE DETAIL					
	@ 8/18/21		APPROVED	DIFFERENCE	
	2020-21	2020-21	2021-22	2020-21 to 2021-22	
	Y-T-D	BUDGET	BUDGET	Amount	Percent
UTILITY FUND					
ELECTRIC RESIDENTIAL	2,408,764	2,860,000	3,172,866	312,866	10.94%
ELECTRIC - SMALL COMMERCIAL	353,204	425,000	455,640	30,640	7.21%
ELECTRIC - LARGE COMMERCIAL	1,124,800	1,400,000	1,424,850	24,850	1.78%
ELECTRIC - PUBLIC LIGHTING	11,597	13,800	13,900	100	0.72%
INTERDEPARTMENTAL	134,827	146,510	164,440	17,930	12.24%
ELECTRIC OPT OUT FEES	2,100	2,400	2,520	120	5.00%
CHARGE FOR SERVICES - ELECTRIC	52,250	30,000	50,000	20,000	66.67%
TOTAL ELECTRIC REVENUE	4,087,542	4,877,710	5,284,216	406,506	8.33%
WATER - METERED SALES	684,005	820,000	997,000	177,000	21.59%
WATER - UNMETERED SALES	990	1,200	1,200	-	0.00%
WATER TAPS	54,000	40,000	63,000	23,000	57.50%
TOTAL WATER REVENUE	738,995	861,200	1,061,200	200,000	23.22%
WASTEWATER - FLAT RATE CHG	560,886	660,000	720,000	60,000	9.09%
SEWER TAPS	48,750	37,500	63,000	25,500	68.00%
TOTAL WASTEWATER REVENUE	609,636	697,500	783,000	85,500	12.26%
GRANTS	0	0	0	-	0.00%
UTILITY PENALTIES IMPOSED	164,982	125,000	153,000	28,000	22.40%
INTEREST INCOME	7,276	13,000	7,300	(5,700)	-43.85%
CREDIT CARD USAGE FEE	21,448	18,000	22,800	4,800	26.67%
INSURANCE RECOVERY	17,014	0	0	-	0.00%
MISC. OTHER REVENUE	8,266	13,000	10,000	(3,000)	-23.08%
DRAINAGE/SYSTEM IMP FEE	118,224	139,000	142,000	3,000	2.16%
W/WW IMPROVEMENT FEES-'19 CO'S	123,021	147,500	147,500	-	0.00%
RENTS	22,328	22,220	23,279	1,059	4.77%
DUMPING FEES	0	0	0	-	0.00%
SALE OF RECYCLABLES	16,161	5,000	10,000	5,000	100.00%
SALE OF FIXED ASSETS	15,400	3,000	3,000	-	0.00%
QECB TREASURY SUBSIDY	61,286	60,842	56,295	(4,547)	-7.47%
TRANSFER IN FROM CAP REPLACEMENT	0	0	0	-	0.00%
TOTAL OTHER REVENUE	575,407	546,562	575,174	28,612	5.23%
TOTAL UTILITY FUND REVS	6,011,579	6,982,972	7,703,590	720,618	10.32%

**CITY OF SMITHVILLE
FISCAL YEAR 2021-2022 BUDGET**

DEBT SERVICE

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

CITY OF SMITHVILLE
DEBT SERVICE SUMMARY
APPROVED 2021-2022 BUDGET

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	@ 7/3/2021 2020-21 YTD ACTUAL	2020-21 BUDGET	APPROVED 2021-22 BUDGET		Difference 2020-21 to 2021-22	
									Amount	Percent
REVENUES:										
Property Taxes *	308,591	300,588	333,141	338,938	315,512	321,555	429,174		107,619	33.47%
Drainage/System Improvement Utility Fees	96,000	90,000	87,000	87,000	65,250	87,000	87,000		0	0.00%
Transfer In					32,303	0	0		0	0.00%
Interest	2,322	5,292	8,477	3,476	174	0	0		0	0.00%
Total Revenues	406,913	395,880	428,618	429,414	413,239	408,555	516,174		107,619	26.34%
EXPENSES:										
Bond P&I Pymts '09 C of O's (refin '98)	172,800	173,863	0	0	0	0	0		0	0.00%
Bond P&I Pymts '05 C of O's (refin '01)	214,320	212,203	214,792	212,090	214,095	214,095	0		(214,095)	-100.00%
Bond P&I Pymts '18 C of O's (refin '09)			174,447	175,275	166,785	166,785	316,200		149,415	89.59%
Bond P&I Pymts '19 C of O's			11,410	23,050	18,963	27,675	27,175		(500)	-1.81%
Tax Note, Series 2021						0	172,799		172,799	0.00%
'18 C of O's refunding issuance			15,000	0	0	0	0		0	0.00%
Total Expenses	387,120	386,065	415,649	410,415	399,843	408,555	516,174		(65,180)	26.34%
NET OF REVENUES OVER (UNDER) EXPENSES	19,793	9,815	12,969	18,999	13,397	0	0		0	

*2016-17 values include \$15,937 excess collections from FY 2015

*2017-18 values include \$7,100 excess collections from FY 2016

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

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

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

**CITY OF SMITHVILLE
FISCAL YEAR 2021-2022 BUDGET**

APPENDIX

2021 TAX RATE CALCULATION WORKSHEET

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Smithville

Taxing Unit Name

(512)237-3282

Phone (area code and number)

317 Main Street, Smithville, TX. 78957

Taxing Unit's Address, City, State, ZIP Code

www.ci.smithville.tx.us

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	\$ 291,892,810
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	\$ 0
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 291,892,810
4.	2020 total adopted tax rate.	\$ 0.549061 /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ B. 2020 values resulting from final court decisions: - \$ C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ B. 2020 disputed value: - \$ C. 2020 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹Tex. Tax Code §26.012(14)

²Tex. Tax Code §26.012(14)

³Tex. Tax Code §26.012(13)

⁴Tex. 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>291,892,810</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	\$ _____ 0
10.	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. A. Absolute exemptions. Use 2020 market value: \$ <u>418,052</u> B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ <u>3,316,058</u> C. Value loss. Add A and B. ⁶	\$ <u>3,734,110</u>
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. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value: \$ _____ 0 B. 2021 productivity or special appraised value: - \$ _____ 0 C. Value loss. Subtract B from A. ⁷	\$ _____ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>3,734,110</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. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____ 0
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>288,158,700</u>
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>1,582,167</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	\$ _____ 657
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>1,582,824</u>
18.	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 A. Certified values: \$ <u>316,125,931</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____ 0 D. Tax increment financing: Deduct the 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 - \$ _____ 0 E. Total 2021 value. Add A and B, then subtract C and D.	\$ <u>316,125,931</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>11,512,165</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>11,512,165</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>0</u>
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>327,638,096</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>47,707</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>7,187,009</u>
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ <u>7,234,716</u>
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ <u>320,403,380</u>
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.494010</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	\$ <u> </u> /\$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>0.446627</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>291,892,810</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	\$ 1,303,672.00
31.	Adjusted 2020 levy for calculating NNR M&O rate.	
	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. + \$ 519	
	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. - \$ 0.00	
	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. +/- \$ 0.00	
	D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 519	
	E. Add Line 30 to 31D.	\$ 1,304,191
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 320,403,380
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.407047 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	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. \$ 0.00	
	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. - \$ 0.00	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ 0.00	
	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. - \$ 0.00	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁵ Tex. Tax Code § 26.041

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>0.00</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>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</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>0.00</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>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</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>0.00</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>0.00</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</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>0.407047</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>239,784</u> B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.074838</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.481885</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>0.498751</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>516,174</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt..... - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)..... - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>87,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>429,174</u>
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>258</u>
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$ <u>428,916</u>
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ <u>101</u>%</p> <p>B. Enter the 2020 actual collection rate. <u>100</u>%</p> <p>C. Enter the 2019 actual collection rate. <u>104</u>%</p> <p>D. Enter the 2018 actual collection rate. <u>102</u>%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>101</u> %
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>424,669</u>
47.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>327,638,096</u>
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.129615</u> /\$100
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.628366</u> /\$100
D49.	<p>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.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(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.	\$ 260,018
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 327,638,096
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.079361 /\$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> .	\$ 0.494010 /\$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.	\$ _____ /\$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> .	\$ 0.628366 /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.549005 /\$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	\$ _____
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$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).	\$ _____ /\$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.	\$ 0.000000 /\$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.	\$ 0.000000 /\$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.	\$ 0.000000 /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$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).	\$ 0.549005 /\$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> .	\$ 0.407047 /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 327,638,096
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$.152607 /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.129615 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.689269 /\$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.

³⁹Tex. Tax Code § 26.013(a)

⁴⁰Tex. Tax Code § 26.013(c)

⁴¹Tex. Tax Code §§ 26.0501(a) and (c)

⁴²Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code § 26.063(a)(1)

⁴⁴Tex. Tax Code § 26.012(8-a)

⁴⁵Tex. Tax Code § 26.063(a)(1)

⁴⁶Tex. Tax Code § 26.042(b)

⁴⁷Tex. 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. ⁴³ 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 \$ 0.494010 /\$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 \$ 0.549005 /\$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: 67

De minimis rate \$ 0.689269 /\$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

Ellen Owens, Tax Assessor / Collector

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴³ Tex. Tax Code § 26.042(c)

⁴⁹ Tex. Tax Code § 26.042(b)

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