

# **PROPOSED BUDGET**

## **FISCAL YEAR 2022 City of Boerne, Texas**



# **CITY OF BOERNE PROPOSED BUDGET SUMMARY FY 2022**

This budget will raise more total property taxes than last year's budget by an amount of \$852,855 which is an 8.5% increase from last year's budget, and of that amount \$507,400 is the tax revenue to be raised from new property added to the tax roll this year.

| GOVERNING BODY  | RECORD VOTE |
|-----------------|-------------|
| Tim Handren     |             |
| Ty Wolosin      |             |
| Nina Woolard    |             |
| Quinten Scott   |             |
| Bryce Boddie    |             |
| Joseph Macaluso |             |

## **Property Tax Rate Comparison**

|  | <b>FY 2021</b> | <b>FY 2022</b> |
|--|----------------|----------------|
| Property Tax Rate:                               | 0.4720         | 0.4720         |
| No-new-revenue Tax Rate:                         | 0.4656         | 0.4577         |
| No-new-revenue Maintenance & Operation Tax rate: | 0.5330         | 0.3810         |
| Voter Approval Tax Rate:                         | 0.5170         | 0.5218         |
| Debt Rate:                                       | 0.0812         | 0.0784         |

Total Municipal Debt Obligation as of October 1, 2020 - \$39,486,622

**September 14, 2021**

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FY 2022

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## BUDGET MESSAGE

September 14, 2021

TO: Honorable Mayor and Council Members

FROM: Ben Thatcher, City Manager  
Jeff Thompson, Deputy City Manager  
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2022 Proposed Budget

Staff respectfully submits the following financial plan for the City of Boerne, Texas, an approved budget that is sound and responsible. As we emerge from the global pandemic of 2020 - 2021 and the many uncertainties of its impact on the economy, projecting revenues for FY 2022 continues to have its challenges. As is our practice, the City has chosen a very conservative approach to revenue projections with modest growth in most revenues including sales tax revenue. These revenue projections will be reviewed throughout the year and adjustments to expenditures made as needed to ensure they stay within sustainable levels while providing services our residents need and desire.

As directed by City Council, this proposed budget provides for all current City services and programs with no reduction in service levels.

Attached for your review is the City of Boerne's Proposed Budget for FY 2022. This budget outlines the programs and services to be provided by the City during the coming year.

### TAX RATE

This proposed budget has been prepared based on maintaining the existing ad valorem tax rate of \$0.4720/\$100 valuation. This rate will produce 3.45% in additional revenue from existing properties. The tax rate is made up of a Debt Service Tax Rate of 7.84 cents and a Maintenance and Operations Tax Rate of 39.36 cents for FY 2022. If the \$0.4720 is maintained in FY 2022, the City will have not increased its tax rate in 9 consecutive fiscal years.

## CAPITAL INVESTMENTS

Due to the uncertainty surrounding the pandemic, several projects and capital purchases were put on hold in FY 2020 and funding for many of those were carried over to the FY 2021 budget.

Some of the major projects and initiatives in the FY 2022 budget are:

- Comprehensive Branding Initiative - \$50,000
- Complete an update of the comprehensive Transportation Plan - \$150,000 (carried over from FY 2021)
- Funding in the amount of \$1,592,000 to complete phases II and III of the sidewalk projects to improve pedestrian mobility
- Roadway Improvements (E. Johns Rd, Buc-ee's Way and Haven Court) - \$908,895
- Calder Drainage Project (Bandera Rd to San Antonio Rd) - \$347,000 (carried over from FY 2021)
- Corridor/Street Enhancement and Beautification - \$300,000
- River Road Park bank stabilization project - \$600,000
- Street Preservation and Reconstruction projects - \$225,000
- Northside Community Park Design - \$207,000
- Intersection Improvements (Cascade Caverns/Scenic Loop/Herff Rd/River Rd) - \$300,000
- Purchase of Gradall (used to clean and maintain drainage areas) - \$400,000 (5-year lease-purchase)

Ongoing projects that were funded in previous years that will help to address traffic and growth issues for the City include two TxDOT roadway projects on IH 10. Overpasses, additional traffic lanes, turnarounds and frontage road improvements are underway at the Hwy 87 and Hwy 46 intersections with IH 10. These projects are expected to be completed in FY 2022 at a total cost of approximately \$60 million.

The Kendall County Transportation Planning Study Committee has restarted their efforts after a pause due to the pandemic. It is anticipated that in 2021 projects will be identified that could include joint collaboration by the City of Boerne, Kendall County, and other strategic partners.

The City has submitted to the State to receive funds from the Coronavirus Local Fiscal Recovery Fund which is a component of the American Rescue Plan Act of 2021. The City has been allocated \$4,517,633 from these funds. Half of this amount was disbursed in August 2021 and the second half will be disbursed approximately 12 months later.

Authorized use of the funds is still being determined at this point, but staff is assessing which masterplan infrastructure priorities qualify. The city has also had some preliminary discussion with Kendall County regarding co-funding large projects that would benefit both entities.

### WORKFORCE INVESTMENTS

The City of Boerne is a service organization and therefore most of the operating expenses are related to labor costs. For FY 2022, in the City's ad valorem tax supported funds (General Fund, Parks and Library), approximately 63.5% of planned expenses are personnel related. The proposed budget includes the addition of the following positions:

- Police officer (Mental Health) - new service enhancement
- Firefighter
- IT Cyber Security Specialist - new service enhancement
- Dispatcher
- Assistant Planning Director (previously filled position)
- Meter Tech I
- Assistant Facilities Maintenance Supervisor
- Front Desk- Customer Service (part-time position) – new service enhancement

If approved, the total authorized full-time positions for the City will be 281.

The proposed FY 2022 Budget includes a 2% Cost of Living (COLA) increase and a 2.5% merit increase which will also be awarded across the board for all employees this year as part of the recently completed compensation study which will be implemented in FY 2022. The purpose of the study was to ensure the City is able to retain highly trained staff members and remains an employer of choice in this region.

The City also bid out its health, dental and vision insurance. Based on preliminary indications, the City anticipates a decrease in the cost of premiums for both the City and its employees. The City will use a portion of this savings to add long-term disability and short-term disability insurance to its benefits package. With the additional offering, the City still anticipates a 4.6% decrease in the cost of group insurance benefits to its employees.

## COMPREHENSIVE MASTER PLAN

The update to the City's Comprehensive Master Plan was completed in FY 2018. As a result of this update, recent studies have focused on revisions to ordinances and regulations to reflect the vision of the Comprehensive Master Plan. Future budgets will include additional projects and initiatives identified in the Plan, as well as an annual update. The 2020/21 update has been delayed by COVID-19 pending completion of the UDC Project which is anticipated to take place in late July 2021.

During FY 2021 City staff worked closely with City Council to develop and implement a strategic management system. This new strategic framework will guide the way the City does business going forward and will help us determine how we should invest our time, energy, and resources.

## FUND HIGHLIGHTS

City Council has approved an 8.75% increase in Reclaimed Water rates. This increase includes an inclining block rate to encourage limiting overuse and water waste and will become effective October 1, 2021. The Proposed FY 2022 Budget also includes a 3% increase in Water rates and 2% increase in Wastewater rates. These increases are below the 95% of CPI increase approved in the utility rate ordinances. These modest increases are needed to cover the increase in the cost of water and operating expenses for these utilities.

The budget for General Governmental funds totals \$36,193,000 with the General Fund making up \$22,550,184 or 62.3% of that total. The budget for the Internal Service Fund, which provides services to City departments, is \$4,141,302. The budget for Utilities totals \$48,356,709. The combined total adopted budget amounts to \$88,691,011

With this adopted budget, the City maintains a strong financial position and fund balance levels remain above the minimum required reserves.

## SUMMARY

We believe these documents provide the financial plan for the City to continue to thrive, move forward implementing our Master Plan, and maintaining and expanding on things that make Boerne the desirable and outstanding Texas city it is. Monitoring of actual revenues to projected revenues during FY 2022 will potentially allow for funding of additional projects, equipment and personnel requested.

As a reminder, this budget is a work-in-progress and as Council directs, changes can be made until the final adopted budget takes effect on October 1, 2021.

Thank you for your time and attention in considering this important plan. As always Staff is available to answer any budget questions you might have.

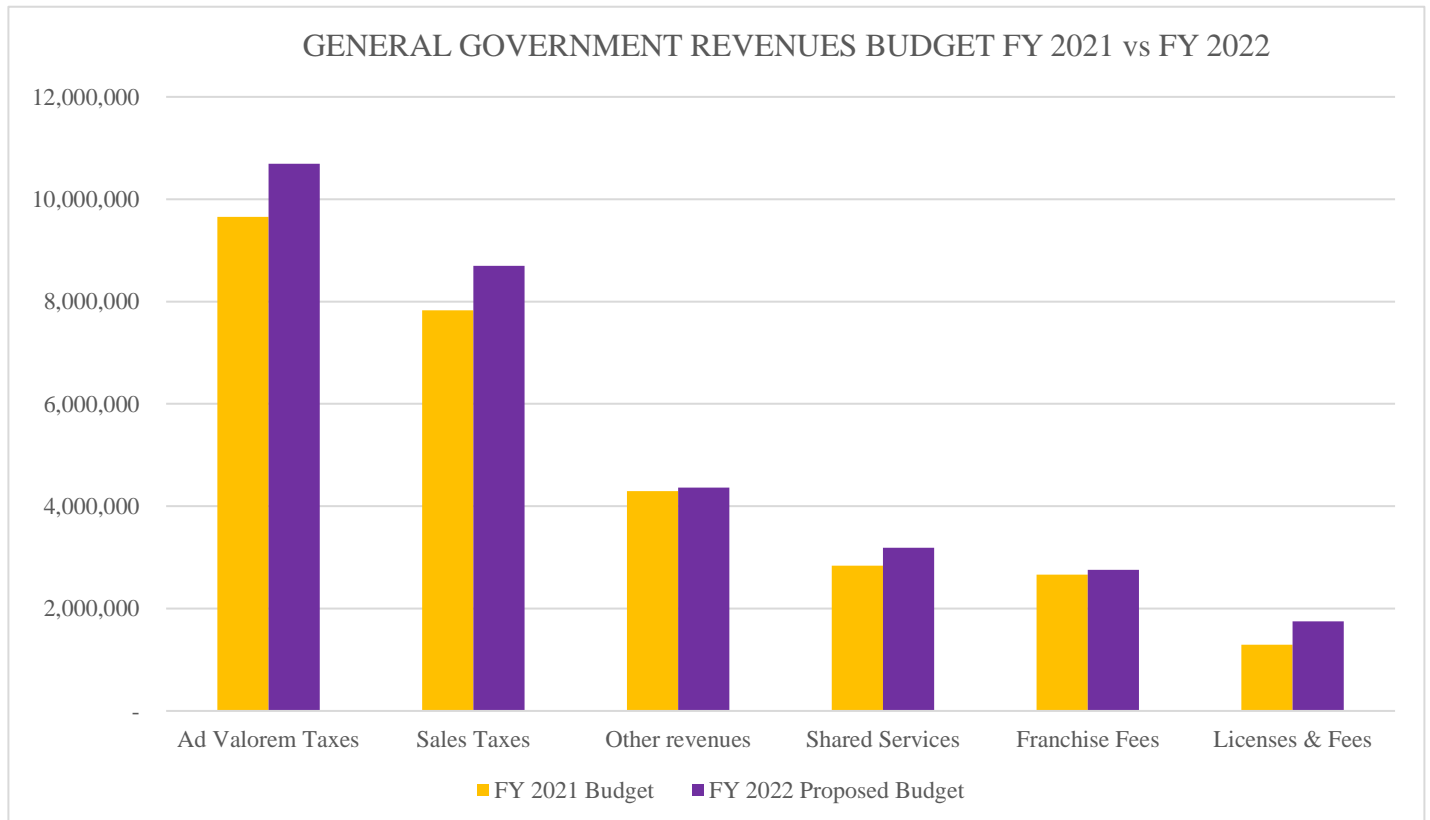
## FY 2022 BUDGET SUMMARY

### GENERAL GOVERNMENT REVENUE SUMMARY

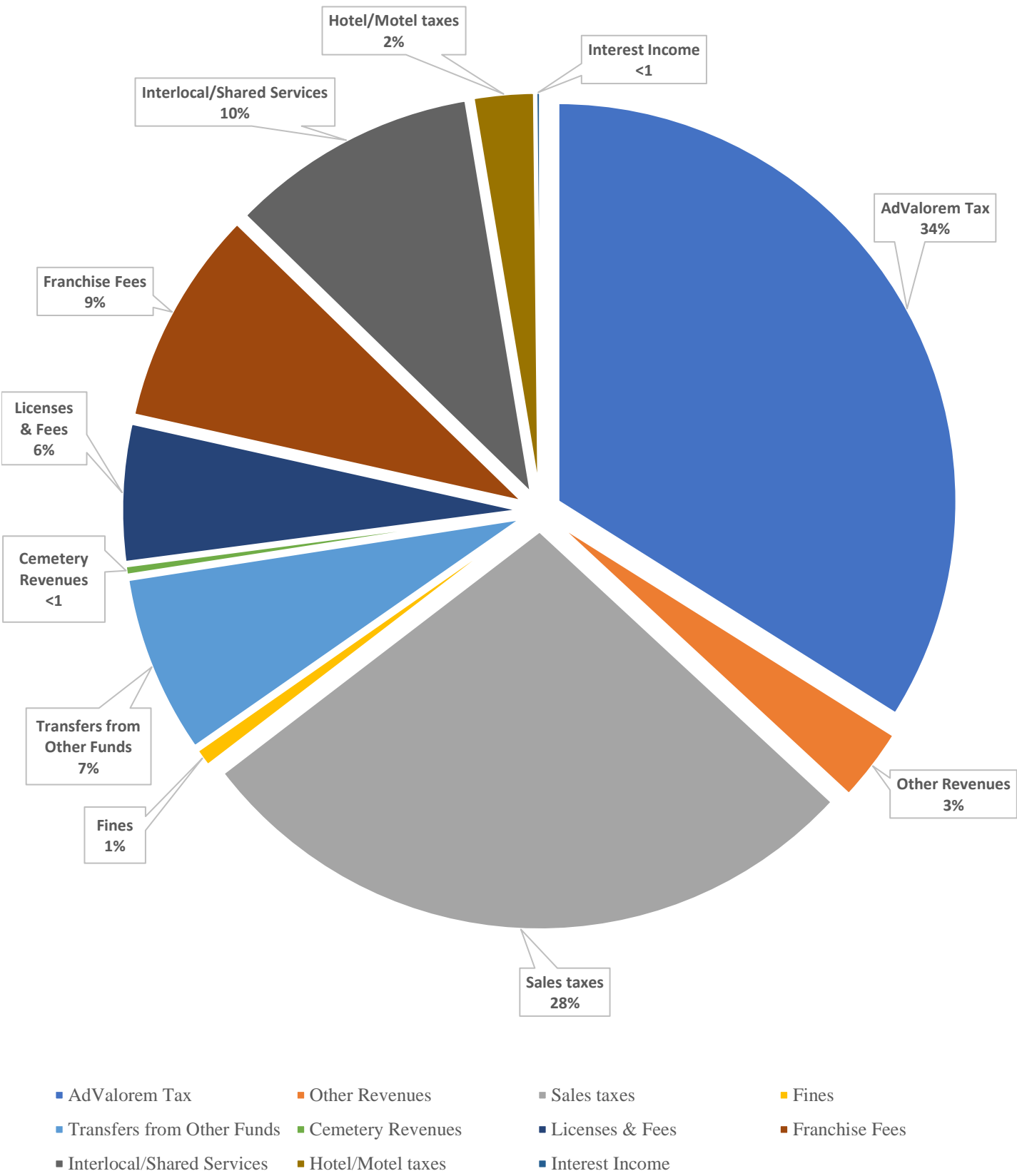
Listed below are the resources for General Government by category which include General Fund and the Special Revenue funds. In General Government, the largest revenue source for the city is ad valorem tax which is projected to increase by approximately 10.73%. The second largest is sales tax which is projected to increase by approximately 11.15%. Together, these two sources account for approximately 62% of all General Government revenues.

| GENERAL GOVERNMENT REVENUE BY SUMMARY |                   |                         |                    |
|---------------------------------------|-------------------|-------------------------|--------------------|
| Revenue                               | FY 2021 BUDGET    | FY 2022 PROPOSED BUDGET | FY 2022 vs FY 2021 |
| Ad Valorem Tax                        | 9,655,138         | 10,691,023              | 10.73%             |
| Other Revenues                        | 858,826           | 928,796                 | 8.15%              |
| Sales taxes                           | 7,827,583         | 8,700,000               | 11.15%             |
| Fines                                 | 269,200           | 223,300                 | -17.05%            |
| Transfers from Other Funds            | 2,280,814         | 2,272,981               | -0.34%             |
| Cemetery Revenues                     | 115,025           | 114,600                 | -0.37%             |
| Licenses & Fees                       | 1,293,500         | 1,751,000               | 35.37%             |
| Franchise Fees                        | 2,660,425         | 2,760,235               | 3.75%              |
| Interlocal/Shared Services            | 2,838,430         | 3,188,957               | 12.35%             |
| Hotel/Motel taxes                     | 651,000           | 771,000                 | 18.43%             |
| Interest Income                       | 121,500           | 55,100                  | -54.65%            |
| <b>Totals</b>                         | <b>28,571,441</b> | <b>31,456,993</b>       | <b>10.10%</b>      |

Total may reflect variances due to rounding.



FY 2022 GENERAL GOVERNMENT REVENUE BUDGET

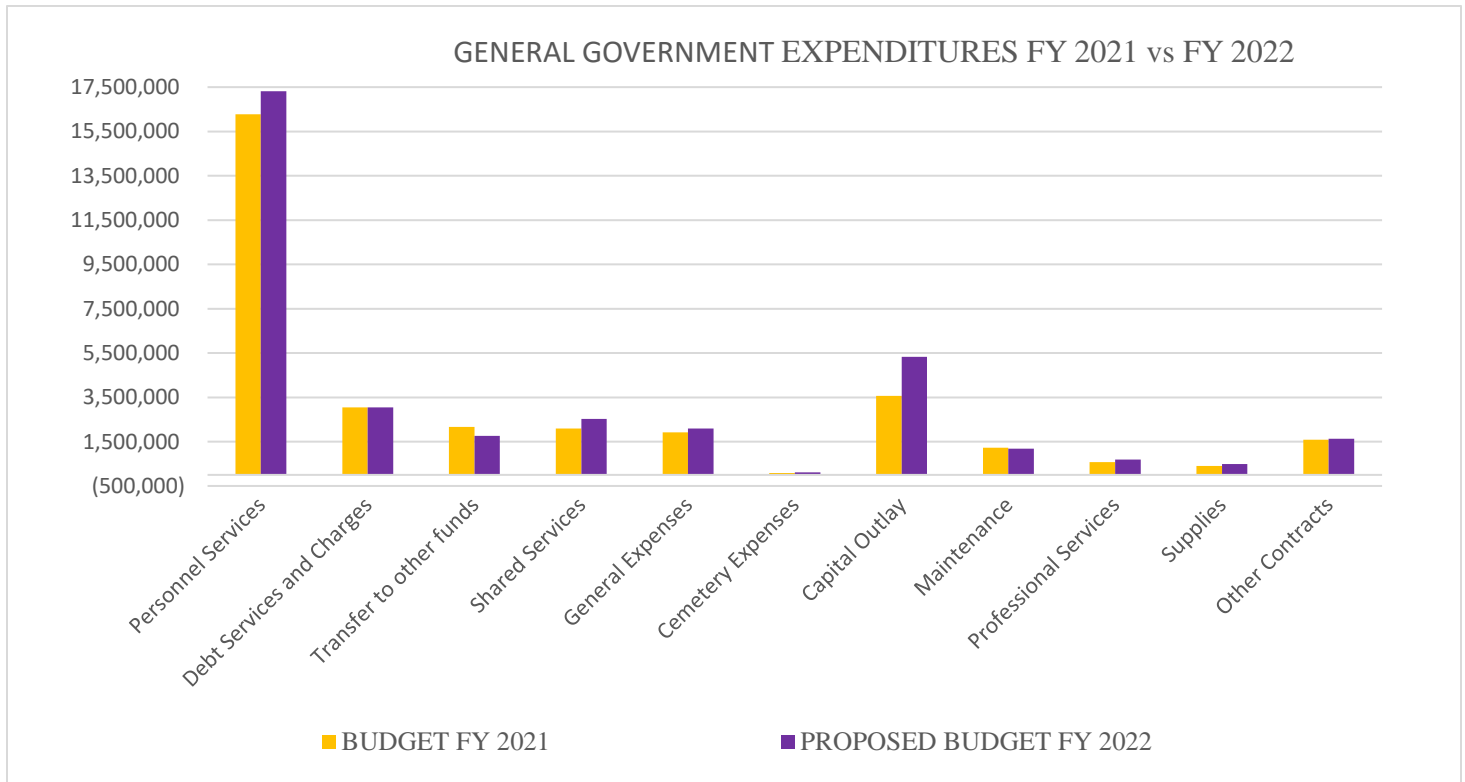


## GENERAL GOVERNMENT EXPENDITURE SUMMARY

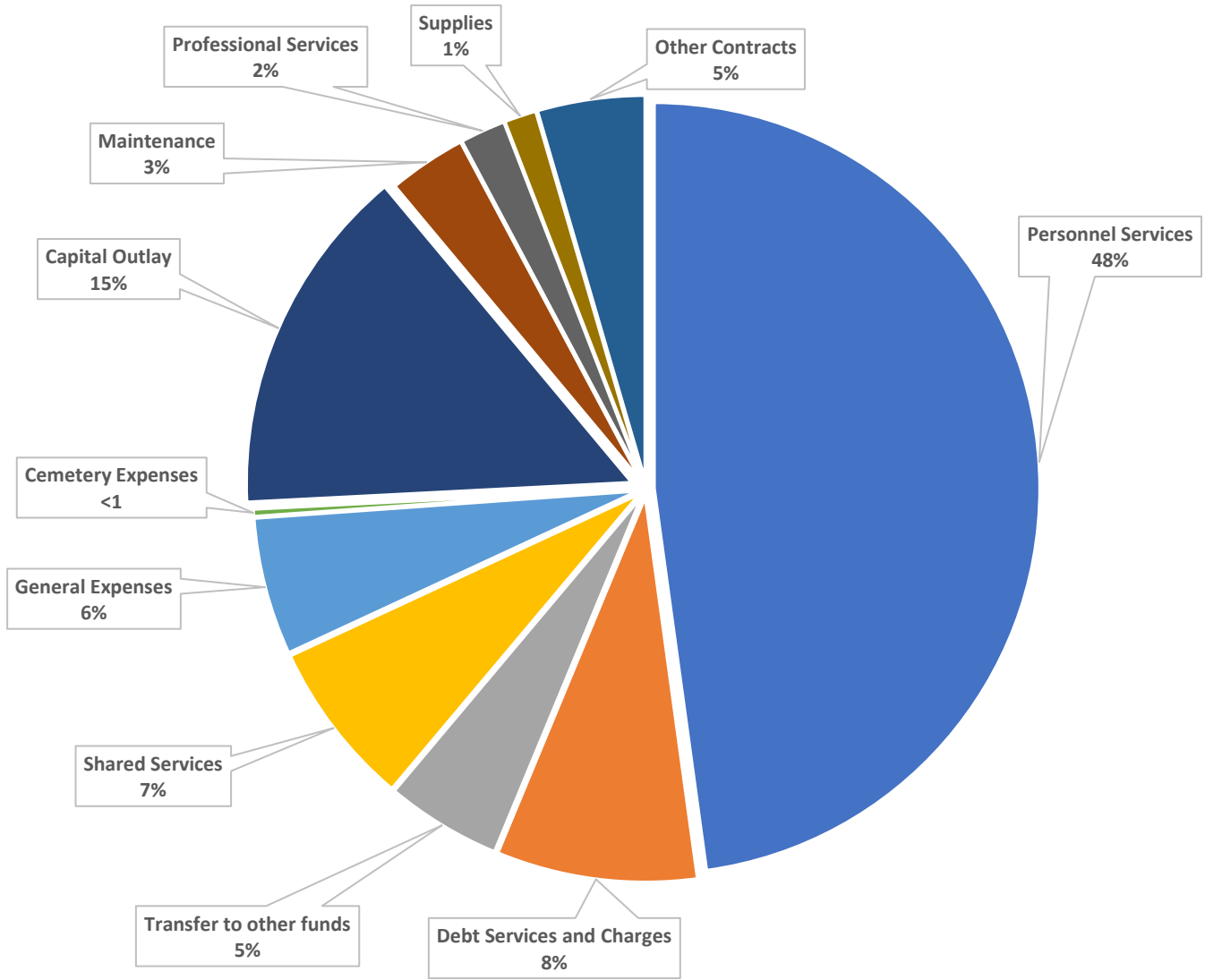
Listed below are the expenses for General Government by category which include General Fund and the Special Revenue funds. In General Government, the largest expenditure category for the city is personnel services which is an increase of approximately 8.26% from previous year. The second largest category are general government capital outlay costs which are projected to increase by approximately 58% from previous year. Together, these two categories account for approximately 62% of all General Government expenses.

| GENERAL GOVERNMENT EXPENDITURES BY SUMMARY |                   |                         |                    |
|--|-------------------|-------------------------|--------------------|
|  | FY 2021 BUDGET    | FY 2022 PROPOSED BUDGET | FY 2022 vs FY 2021 |
| Personnel Services                         | 16,271,100        | 17,312,653              | 6.40%              |
| Debt Services and Charges                  | 3,045,021         | 3,045,971               | 0.03%              |
| Transfer to other funds                    | 2,160,337         | 1,762,605               | -18.41%            |
| Shared Services                            | 2,092,096         | 2,523,013               | 20.60%             |
| General Expenses                           | 1,926,848         | 2,091,341               | 8.54%              |
| Cemetery Expenses                          | 89,600            | 114,600                 | 27.90%             |
| Capital Outlay                             | 3,562,335         | 5,335,179               | 49.77%             |
| Maintenance                                | 1,230,322         | 1,188,763               | -3.38%             |
| Professional Services                      | 580,225           | 693,795                 | 19.57%             |
| Supplies                                   | 409,250           | 491,186                 | 20.02%             |
| Other Contracts                            | 1,593,384         | 1,633,895               | 2.54%              |
| <b>TOTALS</b>                              | <b>32,960,517</b> | <b>36,193,000</b>       | <b>24.62%</b>      |

Totals may reflect variance due to rounding



## FY 2022 GENERAL GOVERNMENT EXPENDITURES



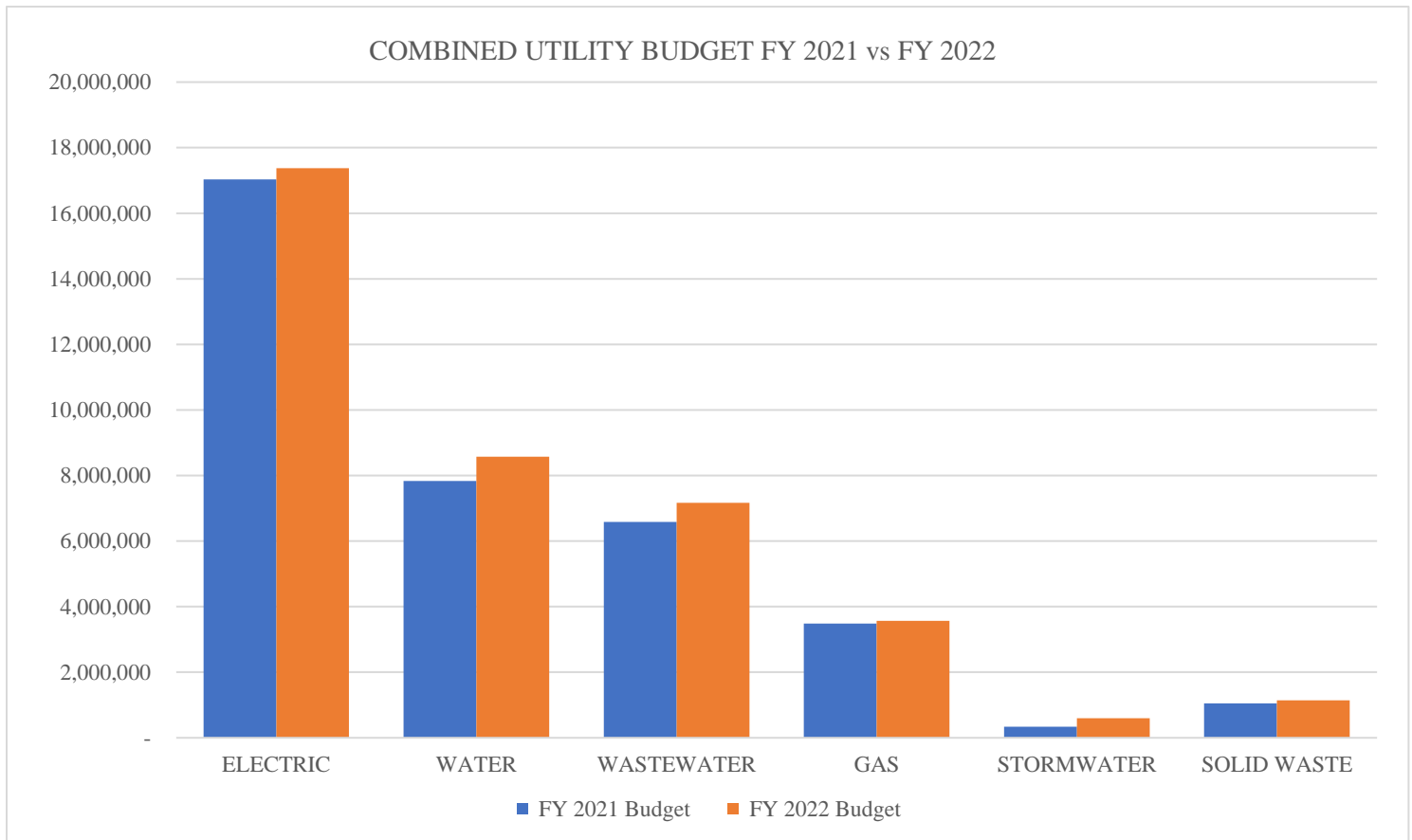
- |                         |                             |                           |                   |
|-------------------------|-----------------------------|---------------------------|-------------------|
| ■ Personnel Services    | ■ Debt Services and Charges | ■ Transfer to other funds | ■ Shared Services |
| ■ General Expenses      | ■ Cemetery Expenses         | ■ Capital Outlay          | ■ Maintenance     |
| ■ Professional Services | ■ Supplies                  | ■ Other Contracts         |                   |

## COMBINED UTILITY BUDGET SUMMARY FY 2022

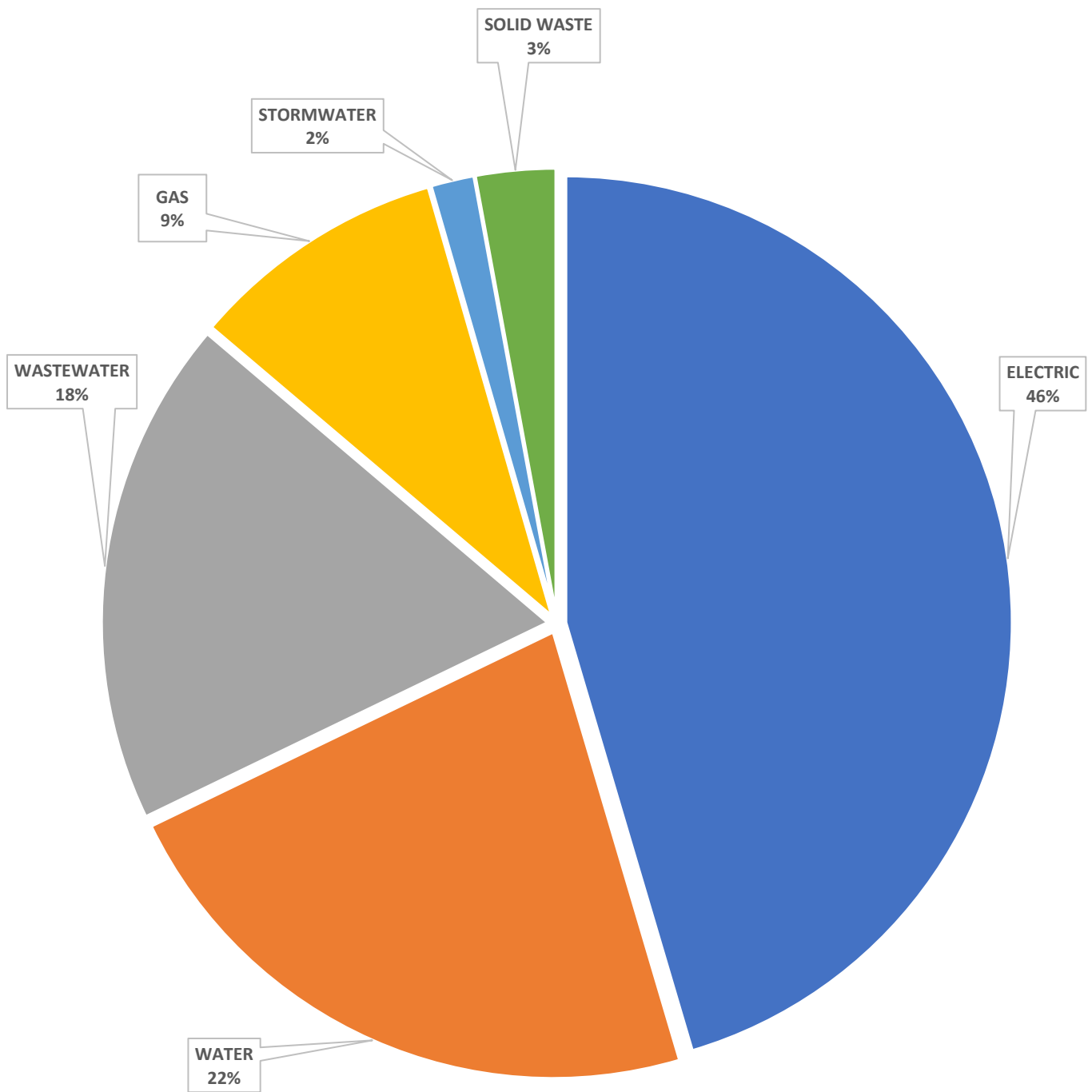
Listed below are the combined utility revenues of Electric, Water, Wastewater, Gas Stormwater, and Solid Waste utilities. Electric utility is the largest source of utility revenue for the city which accounts for 46% of all utility revenues and it is projected to increase by approximately 1.97%. Water utility is the second largest which accounts for 22% of the utility revenue total and it is projected to increase by approximately 8.60%. Together, the two utilities account for approximately 68% of all City utility revenues.

| <b>COMBINED UTILITIES REVENUES BY SUMMARY FY 2022</b> |                   |                         |                    |
|---|-------------------|-------------------------|--------------------|
|   | FY 2021 BUDGET    | FY 2022 PROPOSED BUDGET | FY 2022 vs FY 2021 |
| ELECTRIC  | 17,031,546        | 17,373,367              | 1.97%              |
| WATER   | 7,834,117         | 8,571,366               | 8.60%              |
| WASTEWATER  | 6,579,947         | 7,169,931               | 8.23%              |
| GAS   | 3,479,570         | 3,569,299               | 2.51%              |
| STORMWATER  | 335,609           | 600,000                 | 44.07%             |
| SOLID WASTE   | 1,049,986         | 1,139,202               | 7.83%              |
| <b>TOTALS</b>   | <b>36,310,775</b> | <b>38,423,165</b>       | <b>5.50%</b>       |

Total may reflect slight variances due to rounding.



# FY 2022 UTILITY REVENUES BUDGET



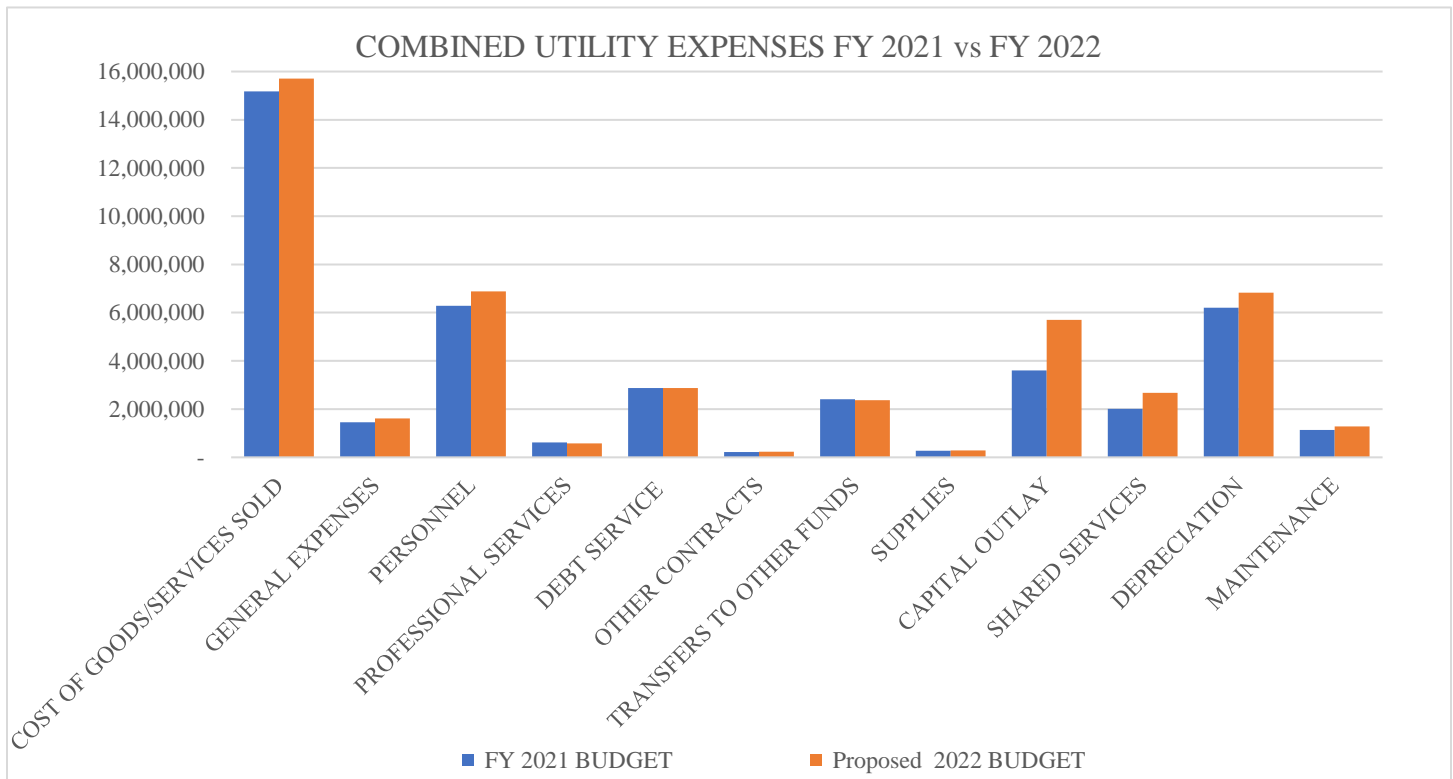
■ ELECTRIC ■ WATER ■ WASTEWATER ■ GAS ■ STORMWATER ■ SOLID WASTE

## COMBINED UTILITY EXPENDITURE SUMMARY

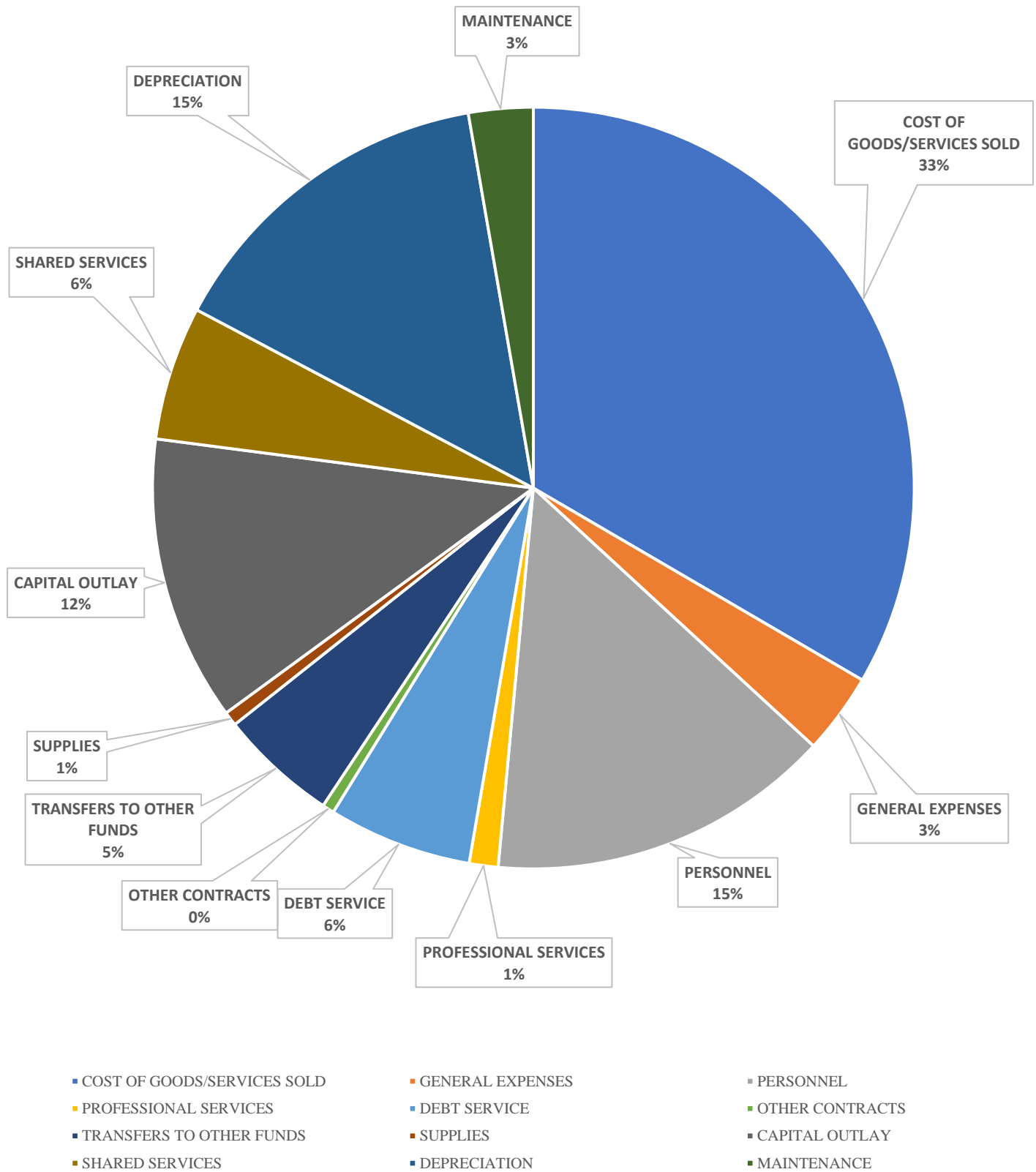
Listed below are the combined utility expenditures of Electric, Water, Wastewater, Gas Stormwater, and Solid Waste utilities. The cost of fuel/services sold continues to be the largest expenditure category for the city and is projected to increase by approximately 3.55% from the previous year. Personnel services are the second largest expenditures for the combined utilities and are projected to increase by approximately 9.53%. Combine these two categories account for approximately 48% of all the city's utility expenses.

| COMBINED UTILITY EXPENSES BY SUMMARY |                   |                         |                    |
|--------------------------------------|-------------------|-------------------------|--------------------|
|                                      | FY 2021 BUDGET    | FY 2022 PROPOSED BUDGET | FY 2022 vs FY 2021 |
| COST OF GOODS/SERVICES SOLD          | 15,174,062        | 15,712,529              | 3.55%              |
| GENERAL EXPENSES                     | 1,456,953         | 1,615,748               | 10.90%             |
| PERSONNEL                            | 6,282,894         | 6,881,583               | 9.53%              |
| PROFESSIONAL SERVICES                | 613,979           | 575,942                 | -6.20%             |
| DEBT SERVICE                         | 2,871,975         | 2,869,874               | -0.07%             |
| OTHER CONTRACTS                      | 223,000           | 238,000                 | 6.73%              |
| TRANSFERS TO OTHER FUNDS             | 2,402,876         | 2,364,876               | -1.58%             |
| SUPPLIES                             | 279,500           | 284,500                 | 1.79%              |
| CAPITAL OUTLAY                       | 3,603,572         | 5,701,255               | 58.21%             |
| SHARED SERVICES                      | 2,005,937         | 2,673,581               | 33.28%             |
| DEPRECIATION                         | 6,200,000         | 6,825,000               | 10.08%             |
| MAINTENANCE                          | 1,141,675         | 1,287,975               | 12.81%             |
| <b>TOTALS</b>                        | <b>42,256,423</b> | <b>47,030,863</b>       | <b>11.30%</b>      |

Totals may reflect slight variances due to rounding.



FY 2022 UTILITY EXPENSES BUDGET



CITY OF BOERNE  
GLOSSARY  
2022 BUDGET

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION - An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET - A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE - The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DELINQUENT TAXES - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31st.

DEPARTMENT - A specific functional area within the organization.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

EXPENDITURES - If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR - An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

**FIXED ASSETS** - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**FUND** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The excess of a fund's assets over its liabilities.

**GENERAL FUND** - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

**GENERAL OBLIGATION DEBT** - Tax supported bonded debt which is backed by the full faith and credit of the city. In Texas, G.O. bonds must be authorized by public referendum.

**GOAL** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

**NO NEW REVENUE TAX RATE** – State law in Texas prescribes a formula for calculating the no new revenue tax rate for cities. The net effect of the formula is to provide a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property and newly constructed property. If the proposed tax rate exceeds the no new revenue tax rate, State law requires that special notices must be posted and published.

**PERSONNEL EXPENDITURES** – For budgeting purposes, this term refers to all wages and related items: regular pay, longevity pay, social security, life insurance, retirement plan contributions and health insurance.

**PROPERTY TAXES** - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**REVENUE** - The yield of taxes and other monetary resources that the city collects and receives into the treasury for public use.

**REVENUE BONDS** - Bonds of the City which are supported by the revenue generating capacity of the electric, water, wastewater, and gas systems.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**TAX BASE** - The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

**TAX RATE** - Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

**TAX ROLL** - The official list showing the amount of taxes levied against each taxpayer or property.

# BOERNE GOVERNING BODY AND CITY MANAGEMENT



**TIM HANDREN**  
Mayor



**Ty Wolosin**  
District 1 & Mayor ProTem



**Nina Woolard**  
District 2



**Quinten Scott**  
District 3



**Bryce Boddie**  
District 4



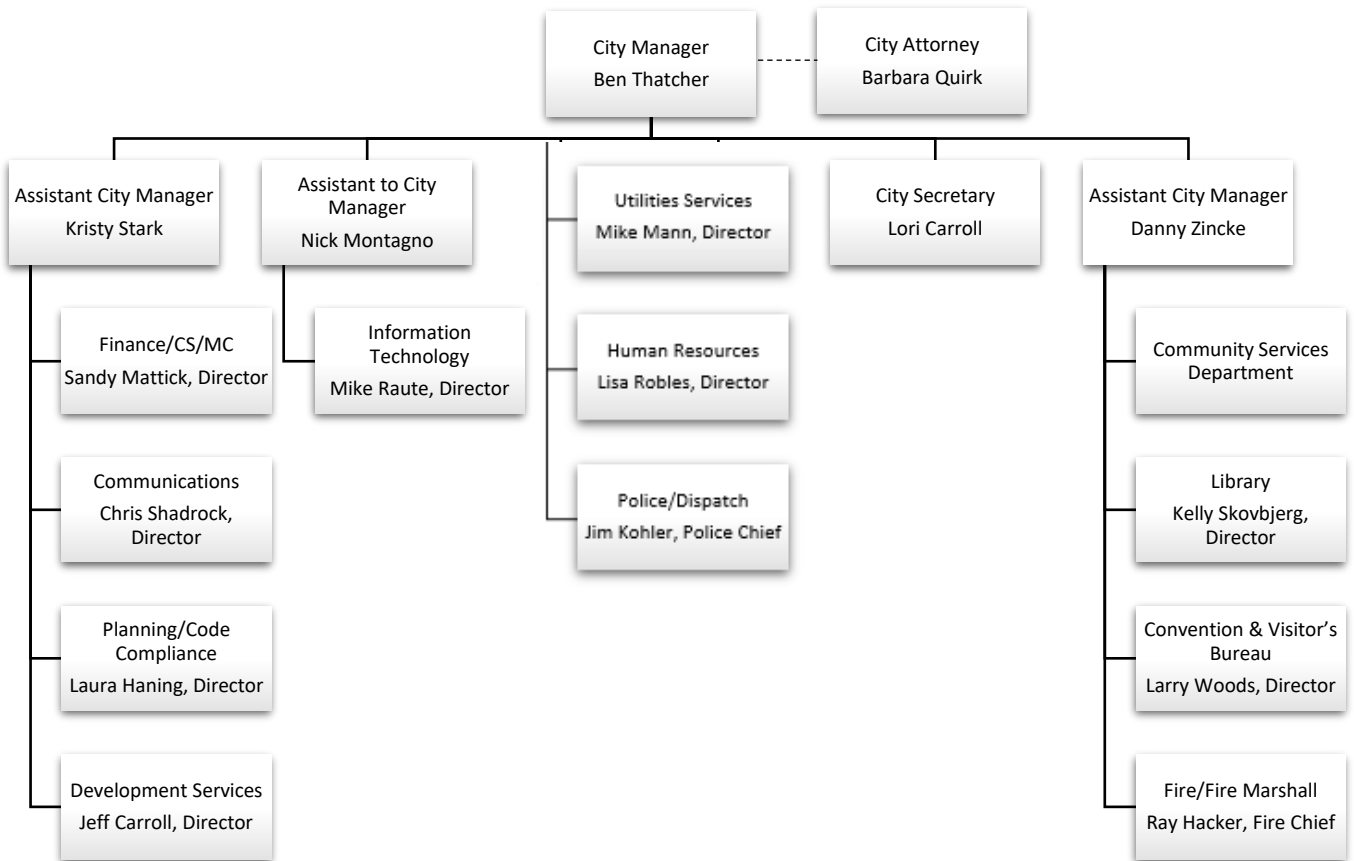
**Joseph Macaluso**  
District 5



**Ben Thatcher**  
City Manager



**Jeff Thompson**  
Deputy City Manager



# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### BUDGET SUMMARY

|                                     | Actual<br>2020    | Approved<br>2021  | Estimated<br>2021 | Proposed<br>2022  |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Fund</b>                 |                   |                   |                   |                   |
| Administration                      | 5,396,427         | 5,781,262         | 5,705,039         | 5,496,220         |
| Street                              | 1,733,726         | 2,008,012         | 2,037,075         | 2,284,120         |
| Law Enforcement                     | 5,686,778         | 6,197,707         | 5,994,464         | 6,347,765         |
| Fire                                | 2,634,096         | 2,780,426         | 2,754,021         | 3,056,277         |
| Dispatch                            | 1,265,253         | 1,363,602         | 1,487,702         | 1,477,670         |
| Municipal Court                     | 344,857           | 364,239           | 333,583           | 377,932           |
| Animal Control                      | 348,659           | 399,422           | 379,691           | 427,418           |
| Code Enforcement                    | 469,100           | 541,108           | 483,090           | 614,012           |
| Planning & Community Development    | 737,494           | 949,274           | 918,775           | 1,087,393         |
| Information Technology              | 1,050,119         | 1,100,736         | 1,200,940         | 1,381,377         |
| <b>Total General Fund</b>           | <b>19,666,509</b> | <b>21,485,788</b> | <b>21,294,380</b> | <b>22,550,184</b> |
| <b>Other Funds</b>                  |                   |                   |                   |                   |
| Hotel/Motel                         | 693,018           | 658,918           | 672,112           | 770,131           |
| Parks                               | 2,567,157         | 2,743,698         | 2,522,464         | 2,718,675         |
| Library                             | 1,396,846         | 1,445,628         | 1,421,253         | 1,521,654         |
| Economic Development                | 875,359           | 1,312,964         | 304,500           | 1,286,453         |
| Debt Service                        | 3,037,457         | 3,045,021         | 3,043,021         | 3,045,971         |
| 2017 Tax Notes Construction Fund*   | 5,151,843         | -                 | -                 | -                 |
| Capital Projects Construction Fund  | 1,300,771         | 2,178,900         | 160,673           | 4,185,332         |
| Cemetery                            | 67,768            | 89,600            | 79,311            | 114,600           |
| <b>Total Other Funds</b>            | <b>15,090,219</b> | <b>11,474,729</b> | <b>8,203,334</b>  | <b>13,642,816</b> |
| <b>Internal Service Fund</b>        | <b>938,166</b>    | <b>3,353,908</b>  | <b>3,072,956</b>  | <b>4,141,302</b>  |
| <b>Utility Funds</b>                |                   |                   |                   |                   |
| Electric                            | 14,691,240        | 18,008,624        | 17,303,553        | 18,225,137        |
| Water                               | 8,014,174         | 8,643,532         | 8,331,270         | 11,033,081        |
| Wastewater                          | 11,814,939        | 10,412,573        | 10,405,609        | 12,065,606        |
| Gas                                 | 3,573,300         | 3,860,658         | 3,578,927         | 4,306,985         |
| Stormwater                          | -                 | 335,609           | -                 | 360,500           |
| Solid Waste                         | 965,228           | 995,427           | 1,014,367         | 1,039,554         |
| Capital Recovery                    | 1,237,548         | 1,981,645         | 1,181,645         | 1,325,846         |
| 2010 WW Revenue Bond Construction * | 444,782           | -                 | -                 | -                 |
| <b>Total Utility Funds</b>          | <b>40,741,211</b> | <b>44,238,068</b> | <b>41,815,371</b> | <b>48,356,709</b> |
| <b>Total All Funds</b>              | <b>76,436,105</b> | <b>80,552,493</b> | <b>74,386,041</b> | <b>88,691,011</b> |

Note: \*Fund is closed out

CITY OF BOERNE, TEXAS  
PROPERTY TAX SCHEDULE  
PROJECTED 2022

|                                     |       | ACTUAL<br>FY 2020 | ACTUAL<br>FY 2021 | ACTUAL<br>7/20/21 Certified<br>FY 2022 |
|-------------------------------------|-------|-------------------|-------------------|--|
| ASSESSED VALUATION                  |       |                   |                   |  |
| REAL PROPERTY                       | \$ \$ | 682,050,381       | \$ 706,434,201    | 750,418,996                            |
| IMPROVEMENTS                        |       | 1,652,578,037     | 1,765,358,357     | 2,005,992,555                          |
| PERSONAL PROPERTY                   |       | 183,712,320       | 197,025,250       | 197,170,440                            |
| SUB-TOTAL                           | \$ \$ | 2,518,340,738     | \$ 2,668,817,808  | 2,953,581,991                          |
| LESS EXEMPTIONS                     |       |                   |                   |  |
| TOTAL EXEMPTIONS                    | \$ \$ | 376,003,030       | \$ 380,057,280    | 438,166,100                            |
| EXEMPTIONS (PRORATED)               |       |                   |                   |  |
| HOMESTEAD CAP                       |       | 52,327,334        | 32,290,099        | 36,786,684                             |
| AG LOSS                             |       | 26,616,200        | 27,510,250        | 28,869,910                             |
| ABATEMENTS                          |       | -                 | -                 | -                                      |
| DISABLED VET                        |       | 30,570,263        | 41,668,348        | 62,315,279                             |
| HOUSE BILL 366                      |       | 28,720            | 27,980            | 22,370                                 |
| MILITARY SURVIVING SPOUSE           |       | 384,600           | 384,600           | 384,600                                |
| HISTORICAL                          |       | -                 | -                 | -                                      |
| FREEPORT                            |       | 11,104,710        | 11,881,616        | 13,181,864                             |
| TOTAL EXEMPTIONS                    |       | 497,034,857       | 493,820,173       | 579,726,807                            |
| TOTAL TAXABLE VALUE BEFORE FREEZE   | \$ \$ | 2,021,305,881     | \$ 2,174,997,635  | 2,373,855,184                          |
| LESS: FREEZE TAXABLE AMOUNT         |       | 273,363,658       | 309,480,693       | 359,922,016                            |
| TRANSFER ADJUSTMENT                 |       | 468,597           | 346,411           | 289,496                                |
| ADJUST FOR CAD EST OF PROTEST VALUE |       | -                 | 632,831           | 1,856,168                              |
| NET TAXABLE VALUE AFTER FREEZE      |       | 1,747,473,626     | 1,864,537,700     | 2,011,787,504                          |
| LEVY USING \$0.4720/100             |       | 8,422,823         | 8,800,618         | 9,495,637                              |
| PLUS TAXES ON FREEZE TAXABLE        |       | 1,073,853         | 1,203,693         | 1,361,529                              |
| TOTAL LEVY                          | \$ \$ | 9,496,676         | \$ 10,004,311     | 10,857,166                             |
| TAX RATE/\$100 VALUATION            |       |                   |                   |  |
| GENERAL FUND                        | \$ \$ | 0.2336            | \$ 0.2406         | 0.2477                                 |
| PARK FUND                           |       | 0.0936            | 0.0953            | 0.0895                                 |
| LIBRARY FUND                        |       | 0.0597            | 0.0547            | 0.0564                                 |
| DEBT SERVICE FUND                   |       | 0.0851            | 0.0814            | 0.0784                                 |
| TOTAL TAX RATE                      | \$ \$ | 0.4720            | \$ 0.4720         | 0.4720                                 |
| CURRENT LEVY (NET)                  | \$ \$ | 9,496,676         | \$ 10,004,311     | 10,857,166                             |
| PERCENT OF LEVY COLLECTED           |       | @98.0%            | @96.0%            | 98.0%                                  |
| DISTRIBUTION BY FUND                |       |                   |                   |  |
| GENERAL FUND                        | \$ \$ | 4,624,932         | \$ 4,898,461      | 5,723,320                              |
| PARK FUND                           |       | 1,853,061         | 1,940,299         | 1,937,112                              |
| LIBRARY FUND                        |       | 1,180,929         | 1,113,287         | 1,213,229                              |
| DEBT SERVICE FUND                   |       | 1,647,822         | 1,652,091         | 1,766,362                              |
| CURRENT COLLECTIONS                 | \$ \$ | 9,306,744         | \$ 9,604,138      | 10,640,023                             |

CITY OF BOERNE, TEXAS  
SUMMARY OF OUTSTANDING BONDED DEBT  
GENERAL OBLIGATION BONDS, CERTIFICATES OF  
OBLIGATION AND TAX NOTES

| <u>YEAR ENDING<br/>SEPTEMBER 30</u> | <u>PRINCIPAL</u>     | <u>INTEREST</u>     | <u>TOTAL</u>         |
|-------------------------------------|----------------------|---------------------|----------------------|
| 2022                                | 2,125,000            | 917,471             | 3,042,471            |
| 2023                                | 10,470,000           | 766,535             | 11,236,535           |
| 2024                                | 10,745,000           | 531,457             | 11,276,457           |
| 2025                                | 1,490,000            | 390,588             | 1,880,588            |
| 2026                                | 1,540,000            | 342,466             | 1,882,466            |
| 2027                                | 1,580,000            | 292,251             | 1,872,251            |
| 2028                                | 1,345,000            | 246,469             | 1,591,469            |
| 2029                                | 1,390,000            | 202,094             | 1,592,094            |
| 2030                                | 1,445,000            | 152,619             | 1,597,619            |
| 2031                                | 1,485,000            | 100,772             | 1,585,772            |
| 2032                                | 935,000              | 55,500              | 990,500              |
| 2033                                | 920,000              | 18,400              | 938,400              |
|                                     | <u>\$ 35,470,000</u> | <u>\$ 4,016,622</u> | <u>\$ 39,486,622</u> |

CITY OF BOERNE, TEXAS  
SUMMARY OF OUTSTANDING DEBT

UTILITY SYSTEM REVENUE & G.O. BONDS  
CURRENTLY OUTSTANDING

| <u>YEAR ENDING<br/>SEPTEMBER 30</u> | <u>PRINCIPAL</u>     | <u>INTEREST</u>      | <u>TOTAL</u>         |
|-------------------------------------|----------------------|----------------------|----------------------|
| 2022                                | \$ 1,535,000         | \$ 1,334,475         | 2,869,475            |
| 2023                                | \$ 1,590,000         | \$ 1,276,125         | 2,866,125            |
| 2024                                | \$ 1,665,000         | \$ 1,201,725         | 2,866,725            |
| 2025                                | \$ 1,735,000         | \$ 1,128,975         | 2,863,975            |
| 2026                                | \$ 1,805,000         | \$ 1,058,175         | 2,863,175            |
| 2027                                | \$ 1,255,000         | \$ 991,950           | 2,246,950            |
| 2028                                | \$ 1,310,000         | \$ 931,675           | 2,241,675            |
| 2029                                | \$ 1,375,000         | \$ 868,500           | 2,243,500            |
| 2030                                | \$ 1,445,000         | \$ 800,775           | 2,245,775            |
| 2031                                | \$ 1,510,000         | \$ 729,775           | 2,239,775            |
| 2032                                | \$ 1,590,000         | \$ 655,250           | 2,245,250            |
| 2033                                | \$ 1,665,000         | \$ 576,975           | 2,241,975            |
| 2034                                | \$ 1,750,000         | \$ 494,825           | 2,244,825            |
| 2035                                | \$ 1,780,000         | \$ 417,125           | 2,197,125            |
| 2036                                | \$ 1,855,000         | \$ 349,063           | 2,204,063            |
| 2037                                | \$ 1,920,000         | \$ 283,000           | 2,203,000            |
| 2038                                | \$ 1,995,000         | \$ 209,500           | 2,204,500            |
| 2039                                | \$ 2,080,000         | \$ 128,000           | 2,208,000            |
| 2040                                | \$ 2,160,000         | \$ 43,200            | 2,203,200            |
|                                     | <u>\$ 32,020,000</u> | <u>\$ 13,479,088</u> | <u>\$ 45,499,088</u> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### GENERAL FUND

|  | Actual<br>2020    | Approved<br>2021   | Estimated<br>2021 | Proposed<br>2022  |
|--|-------------------|--------------------|-------------------|-------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>5,573,014</b>  | <b>7,622,502</b>   | <b>7,622,502</b>  | <b>7,757,888</b>  |
| <b>Operating Revenues</b>                |                   |                    |                   |                   |
| Ad Valorem Taxes                         | 4,611,111         | 4,949,461          | 5,141,000         | 5,774,320         |
| Sales & Use Tax                          | 8,432,288         | 7,827,583          | 8,432,288         | 8,700,000         |
| Mixed Drinks Tax                         | 53,800            | 40,000             | 53,800            | 50,000            |
| Fines                                    | 216,500           | 269,200            | 187,639           | 223,300           |
| Licenses and Fees                        | 1,098,785         | 924,000            | 1,321,350         | 1,299,000         |
| Franchise Fees                           | 2,599,006         | 2,660,425          | 2,589,143         | 2,760,235         |
| Interlocal/Shared Services               | 2,667,897         | 2,573,871          | 2,573,871         | 2,912,228         |
| Other Revenues                           | 749,215           | 224,000            | 601,135           | 380,000           |
| Interest Income                          | 229,749           | 100,000            | 110,000           | 50,000            |
| Grants and Donations                     | 967,647           | 5,000              | 47,473            | 5,000             |
| Transfers from Other Funds               | 90,000            | 49,000             | 30,000            | 30,000            |
| Reserved Fund Balances                   | -                 | 420,751            | 342,066           | 215,046           |
| <b>Total Operating Revenue</b>           | <b>21,715,998</b> | <b>20,043,291</b>  | <b>21,429,765</b> | <b>22,399,130</b> |
| <b>Operating Expenditures</b>            |                   |                    |                   |                   |
| Personnel Services                       | 13,399,827        | 13,248,763         | 13,515,160        | 14,154,714        |
| Supplies                                 | 288,128           | 374,250            | 301,613           | 448,186           |
| Maintenance                              | 673,872           | 985,322            | 921,078           | 916,763           |
| Professional Services                    | 521,832           | 580,225            | 499,440           | 683,795           |
| General Expenses                         | 1,044,596         | 1,178,188          | 1,119,930         | 1,352,422         |
| Shared Services                          | 971,640           | 1,860,531          | 1,860,531         | 2,244,193         |
| Other Contracts                          | 229,240           | 275,420            | 263,899           | 312,942           |
| <b>Total Operating Expenditures</b>      | <b>17,129,135</b> | <b>18,502,699</b>  | <b>18,481,651</b> | <b>20,113,015</b> |
| <b>Non-Operating Expenses</b>            |                   |                    |                   |                   |
| Transfers to Other Funds                 | 1,878,753         | 2,005,337          | 1,976,437         | 1,450,692         |
| Capital Outlay                           | 658,622           | 977,752            | 836,291           | 986,477           |
| <b>Non-Operating Expenditures</b>        | <b>2,537,375</b>  | <b>2,983,089</b>   | <b>2,812,728</b>  | <b>2,437,169</b>  |
| <b>Total Expenditures</b>                | <b>19,666,510</b> | <b>21,485,788</b>  | <b>21,294,379</b> | <b>22,550,184</b> |
| <b>Ending Balance</b>                    | <b>2,049,488</b>  | <b>(1,442,497)</b> | <b>135,386</b>    | <b>(151,054)</b>  |
| <b>Ending Unreserved Fund Balance</b>    | <b>7,622,502</b>  | <b>6,180,005</b>   | <b>7,757,888</b>  | <b>7,606,834</b>  |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### GENERAL FUND

|                                | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--------------------------------|------------------|------------------|-------------------|------------------|
| <b>Administration</b>          |                  |                  |                   |                  |
| Personnel Services             | 1,797,493        | 1,597,666        | 1,581,284         | 1,627,843        |
| Supplies                       | 275              | 300              | 275               | 300              |
| Maintenance                    | 34,254           | 74,185           | 42,310            | 42,310           |
| Professional Services          | 165,326          | 159,195          | 159,195           | 209,195          |
| General Expenses               | 279,221          | 321,160          | 327,275           | 415,350          |
| Required Public Notices        | 7,991            | 10,000           | 19,411            | 15,000           |
| Lobbyist/Legislative Influence | -                | -                | -                 | -                |
| Shared Services                | 971,640          | 1,191,999        | 1,191,999         | 1,390,088        |
| Other Contracts                | 229,240          | 275,420          | 263,899           | 312,942          |
| Transfers to Other Funds       | 1,878,753        | 2,005,337        | 1,976,437         | 1,450,692        |
| Capital Outlay                 | 32,234           | 146,000          | 142,954           | 32,500           |
| <b>Total</b>                   | <b>5,396,427</b> | <b>5,781,262</b> | <b>5,705,039</b>  | <b>5,496,220</b> |
| <b>Street</b>                  |                  |                  |                   |                  |
| Personnel Services             | 1,310,840        | 1,006,613        | 1,065,986         | 1,042,548        |
| Supplies                       | 154,296          | 195,000          | 182,000           | 255,000          |
| Maintenance                    | 44,634           | 298,350          | 286,000           | 174,850          |
| Professional Services          | 13,917           | 50,000           | 45,000            | 134,000          |
| General Expenses               | 51,396           | 42,200           | 37,740            | 49,200           |
| Shared Services                | -                | 379,449          | 379,449           | 454,350          |
| Capital Outlay                 | 158,642          | 36,400           | 40,900            | 174,172          |
| <b>Total</b>                   | <b>1,733,725</b> | <b>2,008,012</b> | <b>2,037,075</b>  | <b>2,284,120</b> |
| <b>Law Enforcement</b>         |                  |                  |                   |                  |
| Personnel Services             | 4,982,395        | 5,126,255        | 5,054,246         | 5,264,389        |
| Supplies                       | 74,989           | 104,000          | 76,038            | 104,000          |
| Maintenance                    | 151,348          | 125,250          | 115,131           | 115,250          |
| General Expenses               | 252,395          | 294,041          | 274,474           | 300,445          |
| Shared Services                | -                | 174,906          | 174,906           | 231,070          |
| Capital Outlay                 | 225,652          | 373,254          | 299,669           | 332,611          |
| <b>Total</b>                   | <b>5,686,779</b> | <b>6,197,706</b> | <b>5,994,464</b>  | <b>6,347,765</b> |
| <b>Fire</b>                    |                  |                  |                   |                  |
| Personnel Services             | 2,212,908        | 2,206,439        | 2,286,286         | 2,412,734        |
| Supplies                       | 48,162           | 57,500           | 38,000            | 71,436           |
| Maintenance                    | 95,576           | 79,700           | 68,812            | 122,760          |
| Professional Services          | 19,000           | 11,000           | 11,000            | 11,000           |
| General Expenses               | 148,428          | 184,120          | 148,256           | 191,700          |
| Shared Services                | -                | 72,119           | 72,119            | 95,380           |
| Capital Outlay                 | 110,022          | 169,548          | 129,548           | 151,267          |
| <b>Total</b>                   | <b>2,634,096</b> | <b>2,780,426</b> | <b>2,754,021</b>  | <b>3,056,277</b> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### GENERAL FUND

|   | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|---|------------------|------------------|-------------------|------------------|
| <b>Dispatch</b>                             |                  |                  |                   |                  |
| Personnel Services                          | 1,178,789        | 1,208,752        | 1,357,672         | 1,358,427        |
| Maintenance                                 | 18,555           | 34,725           | 28,000            | 31,000           |
| General Expenses                            | 54,794           | 58,246           | 48,350            | 59,158           |
| Shared Services                             | -                | 12,217           | 12,217            | 24,085           |
| Capital Outlay                              | 13,115           | 49,662           | 41,463            | 5,000            |
| <b>Total</b>                                | <b>1,265,253</b> | <b>1,363,602</b> | <b>1,487,702</b>  | <b>1,477,670</b> |
| <b>Municipal Court</b>                      |                  |                  |                   |                  |
| Personnel Services                          | 236,439          | 249,906          | 252,503           | 258,148          |
| Supplies                                    | 3,371            | 6,000            | 100               | 6,000            |
| Maintenance                                 | 13,970           | 13,000           | 9,926             | 13,000           |
| Professional Services                       | 46,898           | 54,600           | 47,315            | 54,600           |
| General Expenses                            | 23,958           | 37,290           | 20,296            | 32,990           |
| Shared Services                             | -                | 2,443            | 2,443             | 4,817            |
| Capital Outlay                              | 20,221           | 1,000            | 1,000             | 8,377            |
| <b>Total</b>                                | <b>344,857</b>   | <b>364,239</b>   | <b>333,583</b>    | <b>377,932</b>   |
| <b>Animal Control</b>                       |                  |                  |                   |                  |
| Personnel Services                          | 288,749          | 332,028          | 309,268           | 339,316          |
| Supplies                                    | 1,362            | 2,200            | 1,500             | 2,200            |
| Maintenance                                 | 2,878            | 3,500            | 2,000             | 5,150            |
| General Expenses                            | 54,987           | 43,136           | 51,182            | 44,826           |
| Shared Services                             | -                | 7,558            | 7,558             | 10,126           |
| Capital Outlay                              | 683              | 11,000           | 8,183             | 25,800           |
| <b>Total</b>                                | <b>348,659</b>   | <b>399,422</b>   | <b>379,691</b>    | <b>427,418</b>   |
| <b>Code Enforcement</b>                     |                  |                  |                   |                  |
| Personnel Services                          | 385,055          | 408,749          | 389,522           | 465,159          |
| Supplies                                    | 2,259            | 2,500            | 2,000             | 2,500            |
| Maintenance                                 | 3,963            | 13,000           | 2,854             | 3,000            |
| General Expenses                            | 77,823           | 72,685           | 78,839            | 88,793           |
| Shared Services                             | -                | 9,874            | 9,874             | 14,810           |
| Capital Outlay                              | -                | 34,300           | -                 | 39,750           |
| <b>Total</b>                                | <b>469,100</b>   | <b>541,108</b>   | <b>483,089</b>    | <b>614,012</b>   |
| <b>Planning &amp; Community Development</b> |                  |                  |                   |                  |
| Personnel Services                          | 442,486          | 546,447          | 592,587           | 731,559          |
| Maintenance                                 | -                | 21,580           | 14,400            | 32,400           |
| Professional Services                       | 264,811          | 290,430          | 221,930           | 260,000          |
| General Expenses                            | 27,939           | 37,150           | 36,190            | 51,800           |
| Shared Services                             | -                | 4,887            | 4,887             | 9,634            |
| Capital Outlay                              | 2,258            | 48,780           | 48,780            | 2,000            |
| <b>Total</b>                                | <b>737,494</b>   | <b>949,274</b>   | <b>918,774</b>    | <b>1,087,393</b> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### GENERAL FUND

|  | Actual<br>2020    | Approved<br>2021  | Estimated<br>2021 | Proposed<br>2022  |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>Information Technology</b>          |                   |                   |                   |                   |
| Personnel Services                     | 564,673           | 565,908           | 625,805           | 654,591           |
| Supplies                               | 3,414             | 6,750             | 1,700             | 6,750             |
| Maintenance                            | 308,694           | 322,032           | 351,645           | 377,043           |
| Professional Services                  | 11,880            | 15,000            | 15,000            | 15,000            |
| General Expenses                       | 65,664            | 78,160            | 77,917            | 103,160           |
| Shared Services                        | -                 | 5,079             | 5,079             | 9,833             |
| Capital Outlay                         | 95,795            | 107,808           | 123,794           | 215,000           |
| <b>Total</b>                           | <b>1,050,120</b>  | <b>1,100,737</b>  | <b>1,200,940</b>  | <b>1,381,377</b>  |
|  |                   |                   |                   |                   |
| <b>Total General Fund Expenditures</b> | <b>19,666,510</b> | <b>21,485,788</b> | <b>21,294,379</b> | <b>22,550,184</b> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### HOTEL/MOTEL FUND

|  | Actual<br>2020  | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|-----------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>147,046</b>  | <b>69,226</b>    | <b>69,226</b>     | <b>99,668</b>    |
| <b>Operating Revenues</b>                |                 |                  |                   |                  |
| Hotel/Motel Taxes                        | 610,110         | 650,000          | 700,000           | 770,000          |
| Penalties                                | 2,356           | 1,000            | 2,494             | 1,000            |
| Other Revenues                           | -               | 1,000            | -                 | 1,000            |
| Interest Income                          | 2,732           | 1,500            | 60                | 100              |
| Transfers from Other Funds               | -               | -                | -                 | -                |
| <b>Total Operating Revenue</b>           | <b>615,198</b>  | <b>653,500</b>   | <b>702,554</b>    | <b>772,100</b>   |
| <b>Operating Expenditures</b>            |                 |                  |                   |                  |
| Personnel Services                       | 324,193         | 306,076          | 267,107           | 317,068          |
| Maintenance                              | 1,201           | 5,000            | 1,500             | 5,000            |
| General Expense                          | 187,146         | 187,455          | 193,618           | 188,155          |
| Charges for Services                     | 24,996          | 29,887           | 29,887            | 32,996           |
| Contracts                                | 1,000           | -                | -                 | 14,500           |
| <b>Total Operating Expenditures</b>      | <b>538,536</b>  | <b>528,418</b>   | <b>492,112</b>    | <b>557,719</b>   |
| <b>Non-Operating Expenses</b>            |                 |                  |                   |                  |
| Transfers to Other Funds                 | 124,034         | 100,000          | 150,000           | 181,913          |
| Transfer to General Fund                 | 30,000          | 30,000           | 30,000            | 30,000           |
| Transfer to Internal Service Fund        | -               | -                | -                 | -                |
| Capital Outlay                           | 448             | 500              | -                 | 500              |
| <b>Non-Operating Expenditures</b>        | <b>154,482</b>  | <b>130,500</b>   | <b>180,000</b>    | <b>212,413</b>   |
| <b>Total Expenditures</b>                | <b>693,018</b>  | <b>658,918</b>   | <b>672,112</b>    | <b>770,131</b>   |
| <b>Ending Balance</b>                    | <b>(77,820)</b> | <b>(5,418)</b>   | <b>30,442</b>     | <b>1,969</b>     |
| <b>Ending Unreserved Fund Balance</b>    | <b>69,226</b>   | <b>63,808</b>    | <b>99,668</b>     | <b>101,637</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### PARK FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>1,463,419</b> | <b>1,598,508</b> | <b>1,598,508</b>  | <b>1,749,154</b> |
| <b>Operating Revenues</b>                |                  |                  |                   |                  |
| Ad Valorem Taxes                         | 1,886,145        | 1,940,299        | 2,050,000         | 1,937,112        |
| Licenses and Fees                        | 344,591          | 343,500          | 315,165           | 426,000          |
| Facility Fees/Leases                     | 129,823          | 96,600           | 116,158           | 114,500          |
| Other Revenues                           | 187,840          | 138,160          | 128,073           | 152,000          |
| Interest Income                          | 27,242           | 15,000           | 1,741             | 2,500            |
| Grants and Donations                     | 80,768           | 2,500            | 11,975            | 2,500            |
| <b>Total Operating Revenue</b>           | <b>2,656,409</b> | <b>2,536,059</b> | <b>2,623,111</b>  | <b>2,634,612</b> |
| <b>Transfers from Other Funds</b>        | <b>45,837</b>    | <b>50,000</b>    | <b>50,000</b>     | <b>55,000</b>    |
| <b>Total Revenues</b>                    | <b>2,702,246</b> | <b>2,586,059</b> | <b>2,673,111</b>  | <b>2,689,612</b> |
| <b>Operating Expenditures</b>            |                  |                  |                   |                  |
| Parks                                    |                  |                  |                   |                  |
| Personnel Services                       | 1,576,187        | 1,628,920        | 1,608,180         | 1,699,642        |
| Supplies                                 | 11,585           | 18,500           | 12,884            | 18,500           |
| Maintenance                              | 160,592          | 175,000          | 180,000           | 185,000          |
| General Expenses                         | 183,804          | 297,700          | 194,517           | 296,000          |
| Contracts                                | 30,000           | 30,000           | 30,000            | 30,000           |
| Charges for Services                     | -                | 117,031          | 117,031           | 146,556          |
| Total Parks                              | 1,962,169        | 2,267,151        | 2,142,612         | 2,375,698        |
| Pool                                     |                  |                  |                   |                  |
| Personnel Services                       | 10,767           | 49,477           | 19,040            | 41,407           |
| Supplies                                 | 13,655           | 12,000           | 20,000            | 20,000           |
| Maintenance                              | 10,021           | 30,000           | 18,000            | 20,000           |
| General Expenses                         | 4,121            | 7,700            | 6,794             | 7,700            |
| Total Pool                               | 38,564           | 99,177           | 63,834            | 89,107           |
| <b>Total Operating Expenditures</b>      | <b>2,000,732</b> | <b>2,366,328</b> | <b>2,206,446</b>  | <b>2,464,805</b> |
| <b>Non-Operating Expenses</b>            |                  |                  |                   |                  |
| Transfers to Other Funds                 | 175,000          | -                | -                 | 100,000          |
| Capital Outlay - Parks                   | 249,439          | 351,870          | 291,019           | 153,370          |
| Capital Outlay - Pool                    | 141,986          | 25,500           | 25,000            | 500              |
| <b>Non-Operating Expenditures</b>        | <b>566,425</b>   | <b>377,370</b>   | <b>316,019</b>    | <b>253,870</b>   |
| <b>Total Expenditures</b>                | <b>2,567,158</b> | <b>2,743,698</b> | <b>2,522,464</b>  | <b>2,718,675</b> |
| <b>Ending Balance</b>                    | <b>135,089</b>   | <b>(157,639)</b> | <b>150,647</b>    | <b>(29,063)</b>  |
| <b>Ending Unreserved Fund Balance</b>    | <b>1,598,508</b> | <b>1,440,869</b> | <b>1,749,154</b>  | <b>1,720,091</b> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### LIBRARY FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>65,311</b>    | <b>247,377</b>   | <b>247,377</b>    | <b>330,193</b>   |
| <b>Operating Revenues</b>                |                  |                  |                   |                  |
| Ad Valorem Taxes                         | 1,202,350        | 1,113,287        | 1,175,000         | 1,213,229        |
| Licenses and Fees                        | 21,988           | 26,000           | 21,500            | 26,000           |
| Interlocal/Shared Services               | 264,559          | 264,559          | 264,559           | 276,729          |
| Facility Fees                            | 920              | 3,000            | 1,550             | 2,500            |
| Other Revenues                           | 3,962            | 1,500            | 3,000             | 1,250            |
| Interest Income                          | 8,935            | 5,000            | 1,036             | 1,000            |
| Grants and Donations                     | 76,199           | 5,000            | 37,424            | 5,000            |
| <b>Total Operating Revenue</b>           | <b>1,578,913</b> | <b>1,418,346</b> | <b>1,504,069</b>  | <b>1,525,708</b> |
| <b>Operating Expenditures</b>            |                  |                  |                   |                  |
| Personnel Services                       | 980,194          | 1,037,864        | 1,031,975         | 1,099,822        |
| Supplies                                 | 2,933            | 4,500            | 3,500             | 4,500            |
| Maintenance                              | 27,666           | 35,000           | 35,000            | 62,000           |
| Professional Services                    | -                | -                | -                 | -                |
| General Expenses                         | 266,012          | 255,805          | 234,077           | 247,064          |
| Charges for Services                     | 74,868           | 84,647           | 84,647            | 99,268           |
| <b>Total Operating Expenditures</b>      | <b>1,351,673</b> | <b>1,417,815</b> | <b>1,389,199</b>  | <b>1,512,654</b> |
| <b>Non-Operating Expenses</b>            |                  |                  |                   |                  |
| Transfer to Internal Service Fund        | -                | -                | -                 | -                |
| Capital Outlay                           | 45,173           | 27,813           | 32,054            | 9,000            |
| <b>Non-Operating Expenditures</b>        | <b>45,173</b>    | <b>27,813</b>    | <b>32,054</b>     | <b>9,000</b>     |
| <b>Total Expenditures</b>                | <b>1,396,846</b> | <b>1,445,628</b> | <b>1,421,253</b>  | <b>1,521,654</b> |
| <b>Ending Balance</b>                    | <b>182,066</b>   | <b>(27,282)</b>  | <b>82,816</b>     | <b>4,054</b>     |
| <b>Ending Unreserved Fund Balance</b>    | <b>247,377</b>   | <b>220,095</b>   | <b>330,193</b>    | <b>334,247</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### ECONOMIC DEVELOPMENT FUND

|  | Actual<br>2020 | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|----------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>695,465</b> | <b>749,894</b>   | <b>749,894</b>    | <b>1,251,914</b> |
| <b>Non-Operating Revenues</b>            |                |                  |                   |                  |
| Transfer from Other Funds                | 217,278        | 189,884          | 206,020           | 309,372          |
| Transfer from Electric Fund              | 405,000        | 300,000          | 300,000           | 300,000          |
| Transfer from Water Fund                 | 300,000        | 300,000          | 300,000           | 300,000          |
| Interest Income                          | 7,509          | 2,500            | 500               | 2,500            |
| <b>Total Non-Operating Revenue</b>       | <b>929,787</b> | <b>792,384</b>   | <b>806,520</b>    | <b>911,872</b>   |
| <b>Operating Expenditures</b>            |                |                  |                   |                  |
| Professional Services/Fees               | 5,000          | -                | 4,500             | 10,000           |
| Other Contracts                          | 660,144        | 1,287,964        | 275,000           | 1,276,453        |
| <b>Total Operating Expenditures</b>      | <b>665,144</b> | <b>1,287,964</b> | <b>279,500</b>    | <b>1,286,453</b> |
| <b>Non-Operating Expenses</b>            |                |                  |                   |                  |
| Transfers to Other Funds                 | 210,214        | 25,000           | 25,000            | -                |
| Capital Outlay                           | -              | -                | -                 | -                |
| <b>Non-Operating Expenditures</b>        | <b>210,214</b> | <b>25,000</b>    | <b>25,000</b>     | <b>-</b>         |
| <b>Total Expenditures</b>                | <b>875,359</b> | <b>1,312,964</b> | <b>304,500</b>    | <b>1,286,453</b> |
| <b>Ending Balance</b>                    | <b>54,429</b>  | <b>(520,580)</b> | <b>502,020</b>    | <b>(374,581)</b> |
| <b>Ending Unreserved Fund Balance</b>    | <b>749,894</b> | <b>229,314</b>   | <b>1,251,914</b>  | <b>877,333</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### DEBT SERVICE FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>782,309</b>   | <b>701,235</b>   | <b>701,235</b>    | <b>745,931</b>   |
| <b>Operating Revenues</b>                |                  |                  |                   |                  |
| Ad Valorem Taxes                         | 1,700,907        | 1,652,091        | 1,697,063         | 1,766,362        |
| Interest Income                          | 17,386           | 1,500            | 1,224             | 1,500            |
| <b>Total Operating Revenue</b>           | <b>1,718,293</b> | <b>1,653,591</b> | <b>1,698,287</b>  | <b>1,767,862</b> |
| <b>Transfers from Other Funds</b>        | <b>1,238,385</b> | <b>1,389,430</b> | <b>1,389,430</b>  | <b>1,276,109</b> |
| <b>Operating Expenditures</b>            |                  |                  |                   |                  |
| Bond Principal                           | 2,010,000        | 2,065,000        | 2,065,000         | 2,125,000        |
| Bond Interest                            | 1,026,207        | 976,521          | 976,521           | 917,471          |
| Paying Agent Fees                        | 1,545            | 3,500            | 1,500             | 3,500            |
| Bond Issuance Costs                      | -                | -                | -                 | -                |
| <b>Total Operating Expenditures</b>      | <b>3,037,752</b> | <b>3,045,021</b> | <b>3,043,021</b>  | <b>3,045,971</b> |
| <b>Non-Operating Expenses</b>            |                  |                  |                   |                  |
| Transfers to Other Funds                 | -                | -                | -                 | -                |
| Refunding Bonds Issued                   | -                | -                | -                 | -                |
| Deposit to Escrow                        | -                | -                | -                 | -                |
| <b>Non-Operating Expenditures</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>Total Expenditures</b>                | <b>3,037,752</b> | <b>3,045,021</b> | <b>3,043,021</b>  | <b>3,045,971</b> |
| <b>Ending Balance</b>                    | <b>(81,074)</b>  | <b>(2,000)</b>   | <b>44,696</b>     | <b>(2,000)</b>   |
| <b>Ending Unreserved Fund Balance</b>    | <b>701,235</b>   | <b>699,235</b>   | <b>745,931</b>    | <b>743,931</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### CAPITAL PROJECTS CONSTRUCTION FUND

|   | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022   |
|---|------------------|------------------|-------------------|--------------------|
| <b>Beginning Unreserved Fund Balance</b>            | <b>1,631,217</b> | <b>2,120,930</b> | <b>2,120,930</b>  | <b>3,544,013</b>   |
| <b>Non-Operating Revenues</b>                       |                  |                  |                   |                    |
| Transfer from Other Funds                           | 1,775,000        | 1,578,900        | 1,578,900         | 1,462,000          |
| Interest Income                                     | 15,485           | 2,500            | 4,856             | 2,500              |
| <b>Total Non-Operating Revenue</b>                  | <b>1,790,485</b> | <b>1,581,400</b> | <b>1,583,756</b>  | <b>1,464,500</b>   |
| <b>Operating Expenditures</b>                       |                  |                  |                   |                    |
| Professional Services/Fees                          | -                | -                | -                 | 207,000            |
| Capital Outlay - Sidewalks                          | 226,591          | 1,120,000        | 99,199            | 1,592,389          |
| Capital Outlay - Visitor Center                     | -                | -                | -                 | -                  |
| Capital Outlay - City Hall                          | 1,074,181        | -                | 10,469            | -                  |
| Capital Outlay - Entry Corridor/Street Improvements | -                | 200,000          | -                 | 300,000            |
| Capital Outlay - Street Preservation                | -                | -                | -                 | 125,000            |
| Capital Outlay - Street Reconstruction              | -                | -                | -                 | 100,000            |
| Capital Outlay - River Rd Park Bank Stabilization   | -                | -                | -                 | 600,000            |
| Capital Outlay - Roadway Construction               | -                | 858,900          | 51,005            | 960,943            |
| Capital Outlay - Intersection Improvements          | -                | -                | -                 | 300,000            |
| <b>Total Operating Expenditures</b>                 | <b>1,300,772</b> | <b>2,178,900</b> | <b>160,673</b>    | <b>4,185,332</b>   |
| <b>Non-Operating Expenses</b>                       |                  |                  |                   |                    |
| Transfers to Other Funds                            | -                | -                | -                 | -                  |
| <b>Non-Operating Expenditures</b>                   | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>           |
| <b>Total Expenditures</b>                           | <b>1,300,772</b> | <b>2,178,900</b> | <b>160,673</b>    | <b>4,185,332</b>   |
| <b>Ending Balance</b>                               | <b>489,713</b>   | <b>(597,500)</b> | <b>1,423,083</b>  | <b>(2,720,832)</b> |
| <b>Ending Unreserved Fund Balance</b>               | <b>2,120,930</b> | <b>1,523,430</b> | <b>3,544,013</b>  | <b>823,181</b>     |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### CEMETERY FUND

|  | Actual<br>2020 | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|----------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>436,749</b> | <b>574,385</b>   | <b>574,385</b>    | <b>773,091</b>   |
| <b>Operating Revenues</b>                |                |                  |                   |                  |
| Sale of Lots                             | 130,000        | 81,825           | 215,000           | 85,400           |
| Urn Garden Sales                         | 16,000         | 8,000            | 20,000            | 8,000            |
| Endowment Revenue                        | 35,010         | 20,000           | 42,000            | 20,000           |
| Endowment Interest                       | 4,725          | 2,500            | 581               | 500              |
| Interest                                 | 19,645         | 2,500            | 436               | 500              |
| Miscellaneous                            | 25             | 200              | -                 | 200              |
| <b>Total Operating Revenue</b>           | <b>205,405</b> | <b>115,025</b>   | <b>278,017</b>    | <b>114,600</b>   |
| <b>Operating Expenditures</b>            |                |                  |                   |                  |
| Personnel Services                       | -              | -                | -                 | -                |
| Supplies                                 | 1,905          | 3,000            | 2,000             | 3,000            |
| Maintenance                              | 6,913          | 13,400           | 8,719             | 33,400           |
| General Expenses                         | 8,947          | 22,700           | 18,592            | 22,700           |
| <b>Total Operating Expenditures</b>      | <b>17,764</b>  | <b>39,100</b>    | <b>29,311</b>     | <b>59,100</b>    |
| <b>Non-Operating Expenses</b>            |                |                  |                   |                  |
| Transfers to Other Funds                 | 50,004         | 50,000           | 50,000            | 55,000           |
| Capital Outlay                           | -              | 500              | -                 | 500              |
| <b>Non-Operating Expenditures</b>        | <b>50,004</b>  | <b>50,500</b>    | <b>50,000</b>     | <b>55,500</b>    |
| <b>Total Expenditures</b>                | <b>67,768</b>  | <b>89,600</b>    | <b>79,311</b>     | <b>114,600</b>   |
| <b>Ending Balance</b>                    | <b>137,636</b> | <b>25,425</b>    | <b>198,706</b>    | <b>-</b>         |
| <b>Ending Unreserved Fund Balance</b>    | <b>574,385</b> | <b>599,810</b>   | <b>773,091</b>    | <b>773,091</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### ELECTRIC FUND

|  | Actual<br>2020    | Approved<br>2021  | Estimated<br>2021 | Proposed<br>2022  |
|--|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Unreserved Fund Balance</b>   | <b>4,162,868</b>  | <b>5,865,962</b>  | <b>5,865,962</b>  | <b>5,575,334</b>  |
| <b>Operating Revenues</b>                  |                   |                   |                   |                   |
| Electric Sales                             | 14,491,899        | 16,586,046        | 14,999,828        | 16,917,767        |
| Contributions from Developers              | 189,375           | -                 | -                 | -                 |
| Penalties                                  | 93,860            | 125,000           | 95,855            | 125,000           |
| Connection Fees                            | 24,787            | 3,000             | 1,562             | 5,000             |
| Primary Extensions                         | 155,770           | 80,000            | 127,627           | 100,000           |
| Other Revenues                             | 77,620            | 112,000           | 126,120           | 100,500           |
| Miscellaneous                              | 315,334           | 75,000            | 254,830           | 100,000           |
| Interest Income                            | 188,287           | 50,500            | 72,103            | 25,100            |
| <b>Total Operating Revenue</b>             | <b>15,536,932</b> | <b>17,031,546</b> | <b>15,677,925</b> | <b>17,373,367</b> |
| <b>Operating Expenditures</b>              |                   |                   |                   |                   |
| Personnel Services                         | 2,577,295         | 2,017,177         | 1,961,899         | 2,219,431         |
| Cost of Goods/Services Sold                | 9,420,933         | 10,855,720        | 10,622,218        | 10,946,781        |
| Supplies                                   | 25,410            | 37,000            | 31,381            | 37,000            |
| Maintenance                                | 296,955           | 335,615           | 432,418           | 416,255           |
| Professional Services                      | 217,234           | 142,350           | 116,002           | 167,350           |
| General Expenses                           | 355,934           | 422,656           | 359,595           | 446,850           |
| Shared Services                            | 268,051           | 531,899           | 531,899           | 710,798           |
| Other Contracts                            | 70,000            | 25,000            | 37,500            | 40,000            |
| Depreciation                               | 707,402           | 675,000           | 675,000           | 725,000           |
| Debt Service                               | 70,538            | 70,369            | 70,369            | 67,519            |
| <b>Total Operating Expenditures</b>        | <b>14,009,752</b> | <b>15,112,786</b> | <b>14,838,281</b> | <b>15,776,984</b> |
| <b>Non-Operating Expenses</b>              |                   |                   |                   |                   |
| Transfers to Other Funds                   | 1,420,863         | 1,665,863         | 1,665,863         | 1,615,863         |
| Capital Outlay                             | 1,147,725         | 1,229,975         | 799,409           | 832,290           |
| Gain/Loss on Sale of Assets                | -                 | -                 | -                 | -                 |
| Transfer to Capital Reserve                | 250,000           | 300,000           | 300,000           | 500,000           |
| Transfer to QOL Reserve                    | (5,125)           | 1,000,000         | 1,000,000         | 1,000,000         |
| <b>Non-Operating Expenditures</b>          | <b>2,813,463</b>  | <b>4,195,838</b>  | <b>3,765,272</b>  | <b>3,948,153</b>  |
| <b>Adjustments for Cash Flow Purposes:</b> |                   |                   |                   |                   |
| Depreciation                               | 707,402           | 675,000           | 675,000           | 725,000           |
| Capital Outlay paid from Capital Reserve   | 1,131,975         | 960,000           | 960,000           | 600,000           |
| Transfer from QOL Reserve                  | 1,150,000         | 1,000,000         | 1,000,000         | 1,000,000         |
| <b>Total Cash Flow Adjustments</b>         | <b>2,989,377</b>  | <b>2,635,000</b>  | <b>2,635,000</b>  | <b>2,325,000</b>  |
| <b>Net-Modified Cash Basis</b>             | <b>1,703,094</b>  | <b>357,922</b>    | <b>(290,628)</b>  | <b>(26,770)</b>   |
| <b>Ending Unreserved Fund Balance</b>      | <b>5,865,962</b>  | <b>6,223,884</b>  | <b>5,575,334</b>  | <b>5,548,564</b>  |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### WATER FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b>   | <b>4,013,497</b> | <b>6,153,483</b> | <b>6,153,483</b>  | <b>5,902,275</b> |
| <b>Operating Revenues</b>                  |                  |                  |                   |                  |
| Water Sales                                | 6,322,113        | 6,153,617        | 6,067,050         | 6,815,866        |
| Contributions from Developers              | 1,320,943        | -                | -                 | -                |
| Penalties                                  | 46,071           | 50,000           | 50,000            | 55,000           |
| Connection Fees                            | 57               | -                | 338               | -                |
| Primary Extensions                         | 109,811          | 100,000          | 120,998           | 100,000          |
| Other Revenues                             | 250,157          | 175,500          | 120,625           | 75,500           |
| Miscellaneous                              | 83,491           | 35,000           | 125,000           | 50,000           |
| Interest Income                            | 141,109          | 60,000           | 46,051            | 25,000           |
| Transfers from Other Funds                 | -                | -                | -                 | -                |
| <b>Total Operating Revenue</b>             | <b>8,273,752</b> | <b>6,574,117</b> | <b>6,530,062</b>  | <b>7,121,366</b> |
| <b>Operating Expenditures</b>              |                  |                  |                   |                  |
| Personnel Services                         | 2,040,469        | 1,916,791        | 1,919,167         | 2,012,086        |
| Cost of Goods/Services Sold                | 1,978,292        | 2,001,585        | 2,189,506         | 2,308,859        |
| Supplies                                   | 64,030           | 80,000           | 89,071            | 85,000           |
| Maintenance                                | 285,610          | 347,105          | 376,018           | 351,000          |
| Professional Services                      | 91,482           | 277,420          | 217,000           | 99,992           |
| General Expenses                           | 291,345          | 344,850          | 298,498           | 393,550          |
| Shared Services                            | 231,940          | 585,454          | 585,454           | 766,331          |
| Other Contracts                            | 10,000           | 10,000           | 10,000            | 10,000           |
| Depreciation                               | 1,880,408        | 1,750,000        | 1,750,000         | 2,000,000        |
| Debt Service                               | -                | -                | -                 | -                |
| <b>Total Operating Expenditures</b>        | <b>6,873,576</b> | <b>7,313,205</b> | <b>7,434,714</b>  | <b>8,026,818</b> |
| <b>Non-Operating Expenses</b>              |                  |                  |                   |                  |
| Transfers to Other Funds                   | 465,863          | 465,863          | 465,863           | 727,863          |
| Capital Outlay                             | 1,026,914        | 864,464          | 430,693           | 2,278,400        |
| Gain/Loss on Sale of Assets                | -                | -                | -                 | -                |
| Transfer to Capital Reserve                | 200,000          | 200,000          | 200,000           | 200,000          |
| <b>Non-Operating Expenditures</b>          | <b>1,692,777</b> | <b>1,530,327</b> | <b>1,096,556</b>  | <b>3,206,263</b> |
| <b>Adjustments for Cash Flow Purposes:</b> |                  |                  |                   |                  |
| Depreciation                               | 1,880,408        | 1,750,000        | 1,750,000         | 2,000,000        |
| Capital Outlay paid from Capital Reserve   | 552,179          | 450,000          | -                 | 2,006,800        |
| <b>Total Cash Flow Adjustments</b>         | <b>2,432,587</b> | <b>2,200,000</b> | <b>1,750,000</b>  | <b>4,006,800</b> |
| <b>Net-Modified Cash Basis</b>             | <b>2,139,986</b> | <b>(69,415)</b>  | <b>(251,208)</b>  | <b>(104,914)</b> |
| <b>Ending Unreserved Fund Balance</b>      | <b>6,153,483</b> | <b>6,084,068</b> | <b>5,902,275</b>  | <b>5,797,361</b> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### WASTEWATER FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022  |
|--|------------------|------------------|-------------------|-------------------|
| <b>Beginning Unreserved Fund Balance</b>   | <b>2,673,778</b> | <b>4,112,058</b> | <b>4,112,058</b>  | <b>5,191,063</b>  |
| <b>Operating Revenues</b>                  |                  |                  |                   |                   |
| Sewer Sales                                | 5,157,611        | 5,392,092        | 5,679,195         | 5,719,931         |
| Contributions from Developers              | 1,356,563        | -                | -                 | -                 |
| Penalties                                  | 36,395           | 47,000           | 38,489            | 47,000            |
| Connection Fees                            | 30,007           | 20,000           | 22,737            | 20,000            |
| Other Revenues                             | -                | -                | -                 | -                 |
| Miscellaneous                              | 11,244           | 12,500           | 1,322,053         | 12,500            |
| Transfers From Other Funds                 | 1,387,548        | 1,250,000        | 1,331,640         | 1,475,846         |
| Interest Income                            | 108,656          | 30,000           | 15,500            | 10,500            |
| <b>Total Operating Revenue</b>             | <b>8,088,024</b> | <b>6,751,592</b> | <b>8,409,614</b>  | <b>7,285,777</b>  |
| <b>Operating Expenditures</b>              |                  |                  |                   |                   |
| Personnel Services                         | 1,778,634        | 1,427,128        | 1,548,361         | 1,647,953         |
| Cost of Goods/Services Sold                | 307,321          | 339,605          | 354,901           | 355,997           |
| Supplies                                   | 125,459          | 140,000          | 117,500           | 140,000           |
| Maintenance                                | 301,691          | 338,600          | 293,256           | 407,720           |
| Professional Services                      | 96,688           | 88,000           | 72,000            | 88,000            |
| General Expenses                           | 247,744          | 553,730          | 514,708           | 591,730           |
| Shared Services                            | 305,535          | 606,413          | 606,413           | 801,453           |
| Other Contracts                            | 121,642          | 160,000          | 234,138           | 160,000           |
| Depreciation                               | 3,339,393        | 3,250,000        | 3,250,000         | 3,500,000         |
| Debt Service                               | 2,506,155        | 2,613,953        | 2,614,354         | 2,616,678         |
| <b>Total Operating Expenditures</b>        | <b>9,130,262</b> | <b>9,517,429</b> | <b>9,605,631</b>  | <b>10,309,531</b> |
| <b>Non-Operating Expenses</b>              |                  |                  |                   |                   |
| Transfers to Other Funds                   | 10,575           | 10,575           | 10,575            | 10,575            |
| Capital Outlay                             | 673,300          | 884,569          | 789,403           | 1,745,500         |
| Transfer to Capital Reserve                | 175,000          | 175,000          | 175,000           | 175,000           |
| <b>Non-Operating Expenditures</b>          | <b>858,875</b>   | <b>1,070,144</b> | <b>974,978</b>    | <b>1,931,075</b>  |
| <b>Adjustments for Cash Flow Purposes:</b> |                  |                  |                   |                   |
| Depreciation                               | 3,339,393        | 3,250,000        | 3,250,000         | 3,500,000         |
| Capital Outlay paid from Capital Reserve   | -                | 600,000          | -                 | 1,550,000         |
| <b>Total Cash Flow Adjustments</b>         | <b>3,339,393</b> | <b>3,850,000</b> | <b>3,250,000</b>  | <b>5,050,000</b>  |
| <b>Net-Modified Cash Basis</b>             | <b>1,438,280</b> | <b>14,019</b>    | <b>1,079,005</b>  | <b>95,171</b>     |
| <b>Ending Unreserved Fund Balance</b>      | <b>4,112,058</b> | <b>4,126,077</b> | <b>5,191,063</b>  | <b>5,286,234</b>  |

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# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### GAS FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2020 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b>   | <b>(33,090)</b>  | <b>303,290</b>   | <b>303,290</b>    | <b>441,697</b>   |
| <b>Operating Revenues</b>                  |                  |                  |                   |                  |
| Gas Sales                                  | 2,271,905        | 2,842,570        | 2,841,668         | 2,984,699        |
| Contributions from Developers              | 453,357          | -                | -                 | -                |
| Penalties                                  | 24,214           | 22,000           | 25,000            | 22,000           |
| Connection Fees                            | 341,081          | 250,000          | 275,000           | 250,000          |
| Primary Extensions                         | -                | 2,000            | -                 | 2,000            |
| Other Revenues                             | -                | -                | -                 | -                |
| Miscellaneous                              | 64,472           | 10,000           | 50,000            | 10,000           |
| Interest Income                            | 6,383            | 3,000            | 666               | 600              |
| Transfers From Other Funds                 | 185,214          | 350,000          | -                 | 300,000          |
| <b>Total Operating Revenue</b>             | <b>3,346,626</b> | <b>3,479,570</b> | <b>3,192,334</b>  | <b>3,569,299</b> |
| <b>Operating Expenditures</b>              |                  |                  |                   |                  |
| Personnel Services                         | 1,072,698        | 921,798          | 936,091           | 1,002,113        |
| Cost of Goods/Services Sold                | 656,103          | 1,023,325        | 1,079,834         | 1,104,338        |
| Supplies                                   | 19,045           | 22,500           | 17,500            | 22,500           |
| Maintenance                                | 117,936          | 120,355          | 93,000            | 113,000          |
| Professional Services                      | 11,906           | 20,600           | 20,000            | 20,600           |
| General Expenses                           | 91,322           | 112,118          | 107,051           | 138,118          |
| Shared Services                            | 83,333           | 282,171          | 282,171           | 394,999          |
| Other Contracts                            | 10,000           | 10,000           | 10,000            | 10,000           |
| Depreciation                               | 563,054          | 525,000          | 525,000           | 600,000          |
| Debt Service                               | 184,980          | 187,652          | 187,652           | 185,677          |
| <b>Total Operating Expenditures</b>        | <b>2,810,377</b> | <b>3,225,519</b> | <b>3,258,299</b>  | <b>3,591,345</b> |
| <b>Non-Operating Expenses</b>              |                  |                  |                   |                  |
| Transfers to Other Funds                   | 10,575           | 10,575           | 10,575            | 10,575           |
| Capital Outlay                             | 760,750          | 624,564          | 310,053           | 705,065          |
| Gain/Loss on Sale of Asset                 | (8,402)          | -                | -                 | -                |
| Transfer to Capital Reserve                | -                | -                | -                 | -                |
| <b>Non-Operating Expenditures</b>          | <b>762,923</b>   | <b>635,139</b>   | <b>320,628</b>    | <b>715,640</b>   |
| <b>Adjustments for Cash Flow Purposes:</b> |                  |                  |                   |                  |
| Depreciation                               | 563,054          | 525,000          | 525,000           | 600,000          |
| Capital Outlay Paid from Capital Reserve   | -                | -                | -                 | -                |
| <b>Total Cash Flow Adjustments</b>         | <b>563,054</b>   | <b>525,000</b>   | <b>525,000</b>    | <b>600,000</b>   |
| <b>Net-Modified Cash Basis</b>             | <b>336,380</b>   | <b>143,912</b>   | <b>138,407</b>    | <b>(137,686)</b> |
| <b>Ending Unreserved Fund Balance</b>      | <b>303,290</b>   | <b>447,202</b>   | <b>441,697</b>    | <b>304,011</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### STORMWATER FUND

|  | Actual<br>2020 | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|----------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | -              | -                | -                 | <b>402,745</b>   |
| <b>Operating Revenues</b>                |                |                  |                   |                  |
| Stormwater Fees                          | -              | 335,609          | 402,745           | 600,000          |
| Penalties                                | -              | -                | -                 | -                |
| Interest Income                          | -              | -                | -                 | -                |
| Transfers from Other Funds               | -              | -                | -                 | -                |
| <b>Total Operating Revenue</b>           | -              | <b>335,609</b>   | <b>402,745</b>    | <b>600,000</b>   |
| <b>Operating Expenditures</b>            |                |                  |                   |                  |
| Cost of Goods/Services Sold              | -              | -                | -                 | -                |
| Professional Services                    | -              | 85,609           | -                 | 200,000          |
| General Expense                          | -              | -                | -                 | 20,500           |
| Contracts                                | -              | -                | -                 | -                |
| <b>Total Operating Expenditures</b>      | -              | <b>85,609</b>    | -                 | <b>220,500</b>   |
| <b>Non-Operating Expenses</b>            |                |                  |                   |                  |
| Transfers to Other Funds                 | -              | 250,000          | -                 | -                |
| Capital Outlay                           | -              | -                | -                 | 140,000          |
| <b>Non-Operating Expenditures</b>        | -              | <b>250,000</b>   | -                 | <b>140,000</b>   |
| <b>Total Expenditures</b>                | -              | <b>335,609</b>   | -                 | <b>360,500</b>   |
| <b>Ending Balance</b>                    | -              | -                | <b>402,745</b>    | <b>239,500</b>   |
| <b>Ending Unreserved Fund Balance</b>    | -              | -                | <b>402,745</b>    | <b>642,245</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### SOLID WASTE FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>522,350</b>   | <b>575,125</b>   | <b>575,125</b>    | <b>662,036</b>   |
| <b>Operating Revenues</b>                |                  |                  |                   |                  |
| Solid Waste Collections                  | 1,010,462        | 1,034,986        | 1,092,430         | 1,125,202        |
| Brush Collection Fee                     | 2,050            | 2,500            | 1,103             | 2,500            |
| Penalties                                | 1,596            | 10,000           | 7,439             | 10,000           |
| Interest Income                          | 3,895            | 2,500            | 308               | 1,500            |
| Grants and Donations                     | -                | -                | -                 | -                |
| <b>Total Operating Revenue</b>           | <b>1,018,003</b> | <b>1,049,986</b> | <b>1,101,279</b>  | <b>1,139,202</b> |
| <b>Operating Expenditures</b>            |                  |                  |                   |                  |
| Cost of Goods/Services Sold              | 883,368          | 953,827          | 971,279           | 996,554          |
| General Expense                          | 28,860           | 23,600           | 25,089            | 25,000           |
| Contracts                                | 18,000           | 18,000           | 18,000            | 18,000           |
| <b>Total Operating Expenditures</b>      | <b>930,228</b>   | <b>995,427</b>   | <b>1,014,367</b>  | <b>1,039,554</b> |
| <b>Non-Operating Expenses</b>            |                  |                  |                   |                  |
| Transfers to Other Funds                 | 35,000           | -                | -                 | -                |
| Grant Expense                            | -                | -                | -                 | -                |
| <b>Non-Operating Expenditures</b>        | <b>35,000</b>    | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>Total Expenditures</b>                | <b>965,228</b>   | <b>995,427</b>   | <b>1,014,367</b>  | <b>1,039,554</b> |
| <b>Ending Balance</b>                    | <b>52,775</b>    | <b>54,559</b>    | <b>86,911</b>     | <b>99,648</b>    |
| <b>Ending Unreserved Fund Balance</b>    | <b>575,125</b>   | <b>629,684</b>   | <b>662,036</b>    | <b>761,685</b>   |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### CAPITAL RECOVERY FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>5,481,874</b> | <b>7,064,756</b> | <b>7,064,756</b>  | <b>8,181,611</b> |
| <b>Operating Revenues</b>                |                  |                  |                   |                  |
| Dist Lines - Water                       | 1,355,525        | 1,200,000        | 1,200,000         | 1,400,000        |
| Dist Lines - Wastewater                  | 1,011,864        | 800,000          | 800,000           | 1,000,000        |
| Esperanza - Wastewater                   | 223,284          | 175,000          | 175,000           | 175,000          |
| Treatment Plant - Water                  | 23,533           | 20,000           | 20,000            | 25,000           |
| Treatment Plant - Wastewater             | 38,700           | 25,000           | 25,000            | 25,000           |
| Interest Income - Water                  | 137,520          | 40,000           | 75,000            | 25,000           |
| Interest Income - Wastewater             | 30,004           | 10,000           | 3,500             | 10,000           |
| <b>Total Operating Revenue</b>           | <b>2,820,430</b> | <b>2,270,000</b> | <b>2,298,500</b>  | <b>2,660,000</b> |
| <b>Operating Expenditures</b>            |                  |                  |                   |                  |
| General Expenses - Water                 | -                | -                | -                 | -                |
| General Expenses - Wastewater            | -                | -                | -                 | -                |
| <b>Total Operating Expenditures</b>      | <b>-</b>         | <b>-</b>         | <b>-</b>          | <b>-</b>         |
| <b>Non-Operating Expenses</b>            |                  |                  |                   |                  |
| Transfers to Other Funds - Water         | -                | -                | -                 | -                |
| Transfers to Other Funds - Wastewater    | 1,237,548        | 1,181,645        | 1,181,645         | 1,325,846        |
| Capital Outlay - Water                   | -                | -                | -                 | -                |
| Capital Outlay - Wastewater              | -                | 800,000          | -                 | -                |
| <b>Non-Operating Expenditures</b>        | <b>1,237,548</b> | <b>1,981,645</b> | <b>1,181,645</b>  | <b>1,325,846</b> |
| <b>Total Expenditures</b>                | <b>1,237,548</b> | <b>1,981,645</b> | <b>1,181,645</b>  | <b>1,325,846</b> |
| <b>Ending Balance</b>                    | <b>1,582,882</b> | <b>288,355</b>   | <b>1,116,855</b>  | <b>1,334,154</b> |
| <b>Ending Unreserved Fund Balance</b>    | <b>7,064,756</b> | <b>7,353,111</b> | <b>8,181,611</b>  | <b>9,515,765</b> |

# CITY OF BOERNE

## FY 2022 ANNUAL BUDGET

### INTERNAL SERVICE FUND

|  | Actual<br>2020   | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|--|------------------|------------------|-------------------|------------------|
| <b>Beginning Unreserved Fund Balance</b> | <b>331,802</b>   | <b>465,153</b>   | <b>465,153</b>    | <b>609,554</b>   |
| <b>Operating Revenues</b>                |                  |                  |                   |                  |
| Ad Valorem Taxes                         | -                | -                | -                 |                  |
| Charges for Services                     | -                | 3,217,357        | 3,217,357         | 4,141,302        |
| Miscellaneous Revenue                    | -                | -                | -                 | -                |
| Interest                                 | -                | -                | -                 | -                |
| Transfer from Other Funds                | 1,071,517        | -                | -                 | -                |
| <b>Total Operating Revenue</b>           | <b>1,071,517</b> | <b>3,217,357</b> | <b>3,217,357</b>  | <b>4,141,302</b> |
| <b>Operating Expenditures</b>            |                  |                  |                   |                  |
| Personnel Services                       | 700,573          | 2,550,449        | 2,533,337         | 3,107,971        |
| Supplies                                 | 15,986           | 58,850           | 56,542            | 63,850           |
| Maintenance                              | 214,216          | 471,069          | 289,203           | 557,392          |
| Professional Services                    | -                | 94,000           | 78,000            | 168,000          |
| General Expenses                         | 7,391            | 138,540          | 102,246           | 200,185          |
| <b>Total Operating Expenditures</b>      | <b>938,166</b>   | <b>3,312,908</b> | <b>3,059,328</b>  | <b>4,097,398</b> |
| <b>Non-Operating Expenses</b>            |                  |                  |                   |                  |
| Capital Outlay                           | -                | 41,000           | 13,628            | 43,904           |
| <b>Non-Operating Expenditures</b>        | <b>-</b>         | <b>41,000</b>    | <b>13,628</b>     | <b>43,904</b>    |
| <b>Total Expenditures</b>                | <b>938,166</b>   | <b>3,353,908</b> | <b>3,072,956</b>  | <b>4,141,302</b> |
| <b>Ending Balance</b>                    | <b>133,351</b>   | <b>(136,551)</b> | <b>144,401</b>    | <b>-</b>         |
| <b>Ending Unreserved Fund Balance</b>    | <b>465,153</b>   | <b>328,601</b>   | <b>609,554</b>    | <b>609,554</b>   |

# CITY OF BOERNE

## FY 2021 ANNUAL BUDGET

### INTERNAL SERVICE FUND

|   | Actual<br>2020 | Approved<br>2021 | Estimated<br>2021 | Proposed<br>2022 |
|---|----------------|------------------|-------------------|------------------|
| <b>Operating Expenditures</b>                   |                |                  |                   |                  |
| <b>Human Resources</b>                          |                |                  |                   |                  |
| Personnel Services                              | -              | 213,635          | 215,939           | 356,948          |
| Supplies  | -              | -                | -                 | -                |
| Maintenance                                     | -              | 25,000           | 9,951             | 43,000           |
| Professional Services                           | -              | 3,000            | 3,000             | 3,000            |
| General Expenses                                | -              | 43,200           | 37,746            | 77,750           |
| Capital Outlay                                  | -              | 1,000            | -                 | 1,000            |
| <b>Total</b>                                    | <b>-</b>       | <b>285,835</b>   | <b>266,636</b>    | <b>481,698</b>   |
| <b>Legal</b>                                    |                |                  |                   |                  |
| Personnel Services                              | -              | 277,920          | 295,101           | 317,077          |
| Supplies  | -              | -                | -                 | -                |
| Maintenance                                     | -              | -                | -                 | -                |
| Professional Services                           | -              | 55,000           | 50,000            | 55,000           |
| General Expenses                                | -              | 25,590           | 11,654            | 24,600           |
| Capital Outlay                                  | -              | 1,000            | 2,348             | 1,000            |
| <b>Total</b>                                    | <b>-</b>       | <b>359,510</b>   | <b>359,103</b>    | <b>397,677</b>   |
| <b>Communications</b>                           |                |                  |                   |                  |
| Personnel Services                              | -              | -                | -                 | 205,252          |
| Supplies  | -              | -                | -                 | -                |
| Maintenance                                     | -              | -                | -                 | 35,000           |
| Professional Services                           | -              | -                | -                 | -                |
| General Expenses                                | -              | -                | -                 | 24,050           |
| Capital Outlay                                  | -              | -                | -                 | 1,000            |
| <b>Total</b>                                    |                |                  |                   | <b>265,302</b>   |
| <b>Development Services</b>                     |                |                  |                   |                  |
| Personnel Services                              | -              | 956,821          | 956,205           | 1,079,296        |
| Supplies  | -              | -                | 5,224             | 5,000            |
| Maintenance                                     | -              | -                | -                 | -                |
| Professional Services                           | -              | 36,000           | 25,000            | 110,000          |
| General Expenses                                | -              | 33,500           | 22,303            | 39,500           |
| Capital Outlay                                  | -              | 37,000           | 11,280            | 9,904            |
| <b>Total</b>                                    | <b>-</b>       | <b>1,063,321</b> | <b>1,020,012</b>  | <b>1,243,700</b> |
| <b>Facility Maintenance</b>                     |                |                  |                   |                  |
| Personnel Services                              | 700,573        | 723,911          | 758,666           | 768,248          |
| Supplies  | 15,986         | 13,850           | 14,318            | 13,850           |
| Maintenance                                     | 214,216        | 249,709          | 225,871           | 283,032          |
| Professional Services                           | -              | -                | -                 | -                |
| General Expenses                                | 7,391          | 12,150           | 17,329            | 13,185           |
| Capital Outlay                                  | -              | -                | -                 | 11,000           |
| <b>Total</b>                                    | <b>938,166</b> | <b>999,620</b>   | <b>1,016,184</b>  | <b>1,089,315</b> |
| <b>Fleet Maintenance</b>                        |                |                  |                   |                  |
| Personnel Services                              | -              | 378,162          | 307,427           | 381,150          |
| Supplies  | -              | 45,000           | 37,000            | 45,000           |
| Maintenance                                     | -              | 196,360          | 53,381            | 196,360          |
| Professional Services                           | -              | -                | -                 | -                |
| General Expenses                                | -              | 24,100           | 13,214            | 21,100           |
| Capital Outlay                                  | -              | 2,000            | -                 | 20,000           |
| <b>Total</b>                                    | <b>-</b>       | <b>645,622</b>   | <b>411,022</b>    | <b>663,610</b>   |
| <b>Total Internal Service Fund Expenditures</b> | <b>938,166</b> | <b>3,353,908</b> | <b>3,072,957</b>  | <b>4,141,302</b> |

# 2021 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Boerne

Taxing Unit Name

447 N. Main Boerne, Texas 78006

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

830-249-9511

Phone (area code and number)

[www.boerne-tx.gov/84/Finance](http://www.boerne-tx.gov/84/Finance)

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.   | <b>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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ 2,170,044,875   |
| 2.   | <b>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 unit 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>   | \$ 312,877,297     |
| 3.   | <b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 1,857,167,578   |
| 4.   | <b>2020 total adopted tax rate.</b>  | \$ 0.472000/\$100  |
| 5.   | <b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>  |                    |
|      | A. Original 2020 ARB values: .....   | \$ 2,170,044,875   |
|      | B. 2020 values resulting from final court decisions: .....   | - \$ 2,170,044,875 |
|      | C. 2020 value loss. Subtract B from A. <sup>3</sup>  | \$ 0               |
| 6.   | <b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                    |
|      | A. 2020 ARB certified value: .....   | \$ 0               |
|      | B. 2020 disputed value: .....  | - \$ 0             |
|      | C. 2020 undisputed value. Subtract B from A. <sup>4</sup>  | \$ 0               |
| 7.   | <b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 0               |

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

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate      |
|------|---|------------------|
| 8.   | <b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 1,857,167,578 |
| 9.   | <b>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             |
| 10.  | <b>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 2021 does not create a new exemption or reduce taxable value.<br><b>A. Absolute exemptions.</b> Use 2020 market value: ..... \$ 909,660<br><b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: ..... + \$ 9,211,162<br><b>C. Value loss.</b> Add A and B. <sup>6</sup>  | \$ 10,120,822    |
| 11.  | <b>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.<br><b>A. 2020 market value:</b> ..... \$ 0<br><b>B. 2021 productivity or special appraised value:</b> ..... - \$ 0<br><b>C. Value loss.</b> Subtract B from A. <sup>7</sup>   | \$ 0             |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 10,120,822    |
| 13.  | <b>2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 0             |
| 14.  | <b>2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 1,847,046,756 |
| 15.  | <b>Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 8,718,061     |
| 16.  | <b>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>9</sup>  | \$ 3,453         |
| 17.  | <b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 8,721,513     |
| 18.  | <b>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 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup><br><b>A. Certified values:</b> ..... \$ 2,364,574,344<br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0<br><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: ..... - \$ 0<br><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> ..... - \$ 0<br><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. | \$ 2,364,574,344 |

<sup>5</sup> Tex. Tax Code § 26.012(15)<sup>6</sup> Tex. Tax Code § 26.012(15)<sup>7</sup> Tex. Tax Code § 26.012(15)<sup>8</sup> Tex. Tax Code § 26.03(c)<sup>9</sup> Tex. Tax Code § 26.012(13)<sup>10</sup> Tex. Tax Code § 26.012(13)<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code § 26.03(c)

| Line       | No-New-Revenue Tax Rate Worksheet   | Amount/Rate       |
|------------|---|-------------------|
| <b>19.</b> | <b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b>  |                   |
|            | <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>  | \$ 8,537,801      |
|            | <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> | + \$ 0            |
|            | <b>C. Total value under protest or not certified.</b> Add A and B.  | \$ 8,537,801      |
| <b>20.</b> | <b>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 unit 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>   | \$ 359,922,016    |
| <b>21.</b> | <b>2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>   | \$ 2,013,190,129  |
| <b>22.</b> | <b>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>  | \$ 227,950        |
| <b>23.</b> | <b>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 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. <sup>19</sup>   | \$ 107,499,998    |
| <b>24.</b> | <b>Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.  | \$ 107,727,948    |
| <b>25.</b> | <b>Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.  | \$ 1,905,462,181  |
| <b>26.</b> | <b>2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>  | \$ 0.457711/\$100 |
| <b>27.</b> | <b>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>   | \$ 0.000000/\$100 |

## SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line       | Voter-Approval Tax Rate Worksheet  | Amount/Rate       |
|------------|--|-------------------|
| <b>28.</b> | <b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.   | \$ 0.390800/\$100 |
| <b>29.</b> | <b>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> . | \$ 1,857,167,578  |

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

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

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

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

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

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

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

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

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

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 30.  | <b>Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | \$ 7,257,811      |
| 31.  | <b>Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  |                   |
|      | <b>A. 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. .... + \$ 2,824   |                   |
|      | <b>B. 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>C. 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 |                   |
|      | <b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 2,824  |                   |
|      | <b>E. Add Line 30 to 31D.</b>  | \$ 7,260,635      |
| 32.  | <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 1,905,462,181  |
| 33.  | <b>2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.381043/\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b>  |                   |
|      | <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. .... \$ 0  |                   |
|      | <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. .... - \$ 0   |                   |
|      | <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100  |                   |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0.000000/\$100 |
| 35.  | <b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b>   |                   |
|      | <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, 2021, less any state assistance received for the same purpose. .... \$ 0   |                   |
|      | <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. .... - \$ 0   |                   |
|      | <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100  |                   |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0.000000/\$100 |

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code § 26.044<sup>25</sup> Tex. Tax Code § 26.041

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 36.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>   |                   |
| A.   | <b>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.....   | \$ 0              |
| 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. ....  | \$ 0              |
| C.   | Subtract B from A and divide by Line 32 and multiply by \$100.....   | \$ 0.000000/\$100 |
| D.   | Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....  | \$ 0.000000/\$100 |
| E.   | Enter the lesser of C and D. If not applicable, enter 0.   | \$ 0.000000/\$100 |
| 37.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>   |                   |
| A.   | <b>2021 eligible 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 eligible 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.....   | \$ 0.000000/\$100 |
| D.   | Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....  | \$ 0.000000/\$100 |
| E.   | Enter the lesser of C and D, if applicable. If not applicable, enter 0.  | \$ 0.000000/\$100 |
| 38.  | <b>Rate adjustment for defunding municipality.</b> 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.   | <b>Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....  | \$ 0              |
| B.   | <b>Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....   | \$ 0              |
| C.   | Subtract B from A and divide by Line 32 and multiply by \$100.....   | \$ 0.000000/\$100 |
| D.   | Enter the rate calculated in C. If not applicable, enter 0.  | \$ 0.000000/\$100 |
| 39.  | <b>Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.  | \$ 0.381043/\$100 |
| 40.  | <b>Adjustment for 2020 sales tax specifically to reduce property values.</b> 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.....  | \$ 2,799,298      |
| B.   | Divide Line 40A by Line 32 and multiply by \$100.....  | \$ 0.146909/\$100 |
| C.   | Add Line 40B to Line 39.   | \$ 0.527952/\$100 |
| 41.  | <b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br>- or -<br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.   | \$ 0.546430/\$100 |

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| D41. | <b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br><br>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).  | \$ 0.000000/\$100 |
| 42.  | <b>Total 2021 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:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses.<br><br><b>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.<sup>28</sup></b><br><br>Enter debt amount ..... \$ 3,042,471<br><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0<br><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0<br><b>D. Subtract amount paid from other resources</b> ..... - \$ 1,276,109<br><b>E. Adjusted debt. Subtract B, C and D from A.</b> ..... \$ 1,766,362 | \$ 1,766,362      |
| 43.  | <b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>  | \$ 93,053         |
| 44.  | <b>Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.   | \$ 1,673,309      |
| 45.  | <b>2021 anticipated collection rate.</b><br><b>A.</b> Enter the 2021 anticipated collection rate certified by the collector. <sup>30</sup> ..... 98.00000%<br><b>B.</b> Enter the 2020 actual collection rate ..... 99.20000%<br><b>C.</b> Enter the 2019 actual collection rate ..... 99.00000%<br><b>D.</b> Enter the 2018 actual collection rate ..... 99.44000%<br><b>E.</b> 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>31</sup> ..... 99.00000%  | 99.00000%         |
| 46.  | <b>2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E.   | \$ 1,690,211      |
| 47.  | <b>2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 2,013,190,129  |
| 48.  | <b>2021 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.  | \$ 0.083956/\$100 |
| 49.  | <b>2021 voter-approval tax rate.</b> Add Lines 41 and 48.  | \$ 0.630386/\$100 |
| D49. | <b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.  | \$ 0.000000/\$100 |

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

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 50.  | <b>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. | \$ 0.000000 /\$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.  | <b>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>32</sup> 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.  | <b>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><br><br><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br><b>- or -</b><br><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. | \$ 3,091,360       |
| 53.  | <b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 2,013,190,129   |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.  | \$ 0.153555 /\$100 |
| 55.  | <b>2021 NNR 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> .   | \$ 0.457711 /\$100 |
| 56.  | <b>2021 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.   | \$ 0.304156 /\$100 |
| 57.  | <b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .  | \$ 0.630386 /\$100 |
| 58.  | <b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.   | \$ 0.476831 /\$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.  | <b>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               |
| 60.  | <b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$                 |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ 0.000000 /\$100 |
| 62.  | <b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).                              | \$ 0.000000 /\$100 |

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

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

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

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

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

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

<sup>38</sup> 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.<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.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

| Line | Unused Increment Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 63.  | <b>2020 unused increment rate.</b> 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.  | \$ 0.045000/\$100 |
| 64.  | <b>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.  | \$ 0.000000/\$100 |
| 65.  | <b>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.  | \$ 0.000000/\$100 |
| 66.  | <b>2021 unused increment rate.</b> Add Lines 63, 64 and 65.  | \$ 0.045000/\$100 |
| 67.  | <b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> 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). | \$ 0.521831/\$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.<sup>44</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>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 68.  | <b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.381043/\$100 |
| 69.  | <b>2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .           | \$ 2,013,190,129  |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.                   | \$ 0.024836/\$100 |
| 71.  | <b>2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$ 0.083956/\$100 |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.   | \$ 0.489835/\$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.<sup>46</sup>

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.<sup>47</sup>

**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.

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

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

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c).

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

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

<sup>44</sup> Tex. Tax Code § 26.012(8-a).

<sup>45</sup> Tex. Tax Code § 26.063(a)(1).

<sup>46</sup> Tex. Tax Code § 26.042(b).

<sup>47</sup> Tex. Tax Code § 26.042(f).

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

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

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate     |
|------|--|-----------------|
| 73.  | <b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____ /\$100 |
| 74.  | <b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>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.<br>- or -<br>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. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.<br>- or -<br>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.  | <b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.   | \$ _____ /\$100 |
| 76.  | <b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ _____        |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.   | \$ _____        |
| 78.  | <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ _____        |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>  | \$ _____ /\$100 |
| 80.  | <b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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.** ..... \$ 0.457700 /\$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.** ..... \$ 0.521800 /\$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.** ..... \$ 0.489800 /\$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. <sup>50</sup>

print  
here ▶

Sandra Mattick  
Printed Name of Taxing Unit Representative

sign  
here ▶

Sandra Mattick  
Taxing Unit Representative

Date

8/5/2021

<sup>48</sup> Tex. Tax Code §26.042(c).

<sup>49</sup> Tex. Tax Code §26.042(b).

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2).