

**FOARD COUNTY BUDGET COVER SHEET FOR BUDGET**

**2020/2021**

**FOARD COUNTY, TEXAS**

**YEAR ENDING SEPTEMBER 30, 2020**

“This budget will raise more revenue from property taxed than last year’s budget by an amount of \$164,939.00 which is a .00834994 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$70,862.00 multiplying the proposed tax rate by the value of new property added to the roll.

**ADOPTION OF THE BUDGET**

FOR-----ALL

AGAINST-----NONE

PRESENT AND NOT VOTING-----NONE

ABSENT-----NONE

TOTAL OF LAST YEARS TAX RATE-----.8950/\$100.00

NO NEW REVENUE TAX RATE-----.882308/\$100.00

VOTER APPROVED TAX RATE-----.89004/\$100.00

TOTAL ADOPTED TAX RATE-----.8350

---

FOARD COUNTY JUDGE



MARK CHRISTOPHER

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
0310 GENERAL FUND TAXES				
=====				
0101 CURRENT AD VAL TAXES	I	1,790,863.00	1,708,001.21	1,762,604.00
0102 DELINQUENT AD VAL TAXES	I	17,000.00	15,444.05	17,000.00
0103 PENALTY & INTEREST	I	16,000.00	13,379.18	16,000.00
0104 ADDITIONAL PENALTY FOR TAX ATTORNEY	I		4,481.04	
-----				
GENERAL FUND TAXES		1,823,863.00	1,741,305.48	1,795,604.00
0312 GENERAL FUND FINES & COURT COSTS				
=====				
0030 CLERK/COUNTY CIVIL & CRIMINAL COURT	I	6,500.00	1,393.85	6,500.00
0031 JPCT/CIVIL-CRIMINAL-SMALL CLAIM-TFC	I	16,500.00	6,065.40	16,500.00
0035 RESTITUTION	I			
0036 TIME PAYMENTS FOR COUNTY	I	500.00	162.78	500.00
0037 COURT APPOINTED ATTORNEY REPAYMENTS	I			
0040 CLERK/DISTRICT CIVIL&CRIMINAL COURT	I	3,000.00	700.00	3,000.00
-----				
GENERAL FUND FINES & COURT COSTS		26,500.00	8,322.03	26,500.00
0340 GENERAL FUND FEES OF OFFICE				
=====				
0500 SHERIFF'S FEES OF OFFICE	I	3,000.00	2,125.27	3,000.00
0550 TAX A/C FEES OF OFFICE(COMM&TITLES)	I	4,500.00	5,358.75	4,500.00
0560 CONSTABLE FEES OF OFFICE	I	300.00		300.00
0600 C/D CLERK FEES OF OFFICE	I	18,000.00	11,517.80	18,000.00
0800 JP FEES OF OFFICE	I	100.00	139.57	100.00
0900 TREASURER FEES OF OFFICE	I	1,200.00	275.04	1,200.00
-----				
GENERAL FUND FEES OF OFFICE		27,100.00	19,416.43	27,100.00
0341 TAX CERTIFICATE FEES				
=====				
0700 TAX CERT/PENALTY-RENDIT/MISC APPRIS	I	100.00	2.00	100.00
-----				
TAX CERTIFICATE FEES		100.00	2.00	100.00
0350 ESTRAY, SHERIFF'S OFFICE				
=====				
0122 ESTRAY SALE INCOME	I			
0124 <ESTRAY EXPENSES>	I		1,155.20-	
0126 MISCELLANEOUS INCOME	I			
-----				
ESTRAY, SHERIFF'S OFFICE		0.00	1,155.20-	0.00
0360 OTHER RECEIPTS				
=====				
0100 INTEREST INCOME	I	5,000.00	4,086.19	5,000.00
0105 INDIGENT DEFENSE AWARD/FORMULA G	I		3,209.00	
0110 COUNTY JUDGE STATE SUPPLEMENT	I	25,200.00	20,150.00	25,200.00
0112 COUNTY ATTORNEY STATE SUPPLEMENT	I	23,333.00	25,666.00	23,333.00
0122 SALE OF ASSETS	I			
0130 LAKE TAX BASE REDUCTION	I	26,868.00	31,431.00	26,868.00
0132 WILDFIRES-TX DEPT OF PUBLIC SAFETY	I			
0134 MISCELLANEOUS INCOME & REBATES	I	60,000.00	3,267.00	789,750.00
-----				
OTHER RECEIPTS		140,401.00	87,809.19	870,151.00

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
0401 COUNTY JUDGE				
=====				
0101 SALARY, COUNTY JUDGE	E	38,800.00	32,475.00	40,300.00
0102 COUNTY JUDGE SUPPLEMENT - 1	E	25,200.00	21,000.00	25,200.00
0105 SALARY, SECRETARY	E	35,100.00	29,391.60	36,600.00
0201 SOCIAL SECURITY TAX EXPENSE	E	7,581.15	6,269.85	7,810.65
0203 TCDRS MATCHING EXPENSE	E		5,626.63	
0205 EMPLOYERS PART OF BC/BS INS	E		12,878.80	
0310 OFFICE SUPPLIES	E	800.00	2,596.29	1,200.00
0400 SEMINARS-REGISTRATION	E	800.00	638.36	800.00
0408 <REIMBURSEMENT/JUDGES SEMINAR EXP>	I	500.00	375.00	500.00
0420 TELEPHONE & INTERNET	E	1,500.00	2,924.55	2,000.00
0422 <REIMBURSEMENT OF INTERNET EXPENS>	I		718.70	
0426 MILEAGE/TRAVEL EXP REIMBURSEE JUDGE	E	400.00		400.00
0499 MISCELLANEOUS/GUEST MEALS	E	600.00	295.56	1,000.00
0572 EQUIPMENT PURCHASES	E			
-----				
COUNTY JUDGE		111,281.15	115,190.34	115,810.65
0403 DISTRICT CLERK				
=====				
0101 SALARY, DISTRICT CLERK	E	38,800.00	32,475.00	40,300.00
0104 SALARY, DEPUTY CLERK	E	35,100.00	29,391.60	36,600.00
0107 SALARY EXTRA HELP/CONTRACT LABOR	E			
0201 SOCIAL SECURITY	E	5,653.35	4,686.72	5,882.85
0203 TCDRS-MATCHING	E		4,200.65	
0205 EMPLOYERS PART OF BC/BS INS	E		11,625.05	
0310 OFFICE SUPPLIES/PO BOX/BOOKS	E	4,200.00	4,673.29	4,400.00
0312 <REIMBURSEMENT OF POSTAGE USED>	I	800.00	106.36	800.00
0420 TELEPHONE/FAX/INTERNET	E	2,000.00	1,897.24	2,000.00
0426 TRAVEL EXPENSE/SEMINARS/DUES	E	1,100.00	603.20	1,100.00
0428 <REIMBURSEMENT CLERK'S TRAVEL EXP>	I		180.00	
0452 REPAIRS	E	150.00		200.00
0498 COMPUTER SOFTWARE MAINTENANCE	E	5,800.00	4,095.00	5,800.00
0499 MISCELLANEOUS	E	4,500.00	326.53	4,500.00
0572 CAPITAL PURCHASES	E			
0987 NO ACCOUNT TITLE	E			
-----				
DISTRICT CLERK		98,103.35	93,900.64	101,582.85
0407 COUNTY TREASURER				
=====				
0101 SALARY, TREASURER	E	38,800.00	32,475.00	40,300.00
0104 SALARY, ASSISTANT TREASURER	E	17,550.00	14,695.80	18,300.00
0201 SOCIAL SECURITY	E	4,310.77	3,496.25	4,482.90
0203 TCDRS-MATCHNG	E		3,202.97	
0205 EMPLOYERS PART OF BC/BS INS	E		9,659.00	
0210 COMPUTER SOFTWARE MAINTENANCE	E	3,500.00	7,601.22	3,500.00
0310 OFFICE SUPPLIES/PO BOX	E	1,500.00	1,529.23	1,500.00
0420 TELEPHONE & INTERNET	E	1,000.00	721.24	1,000.00
0426 TRAVEL EXPENSE & SEMINARS	E	1,200.00	184.33	1,200.00
0499 MISCELLANEOUS	E	1,000.00		1,000.00
-----				
COUNTY TREASURER		68,860.77	73,565.04	71,282.90

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
0409 TAX ASSESSOR/COLLECTOR				
=====				
0104 SALARY,DEPUTY TAC	E	35,100.00	29,391.60	36,600.00
0107 EXTRA HELP	E	1,500.00		1,500.00
0201 SOCIAL SECURITY	E	2,685.15	2,248.43	2,914.65
0203 TCDRS MATCHING	E		1,995.71	
0205 EMPLOYERS PART OF BC/BS INS	E		6,439.40	
0310 OFFICE SUPPLIES	E	550.00	156.35	550.00
0426 TRAVEL EXPENSE/TRAINING/DUES	E	100.00	125.00	100.00
0499 MISCELLANEOUS	E			
-----				
TAX ASSESSOR/COLLECTOR		39,935.15	40,356.49	41,664.65
0426 COUNTY COURT				
=====				
0110 COURT REPORTER	E	1,000.00		1,000.00
0310 OFFICE SUPPLIES & MISCELLANEOUS	E	250.00		250.00
0426 JURY FEES	E	100.00	1,995.13-	100.00
0490 COMMITMENTS	E	500.00		500.00
0498 <REIMBURSEMENT BY INDIGENT PER>	I			
0499 AD LITEM/COURT APPOINTED ATTORNEY	E	1,600.00	1,350.00	1,600.00
-----				
COUNTY COURT		3,450.00	645.13-	3,450.00
0435 DISTRICT CRIMINAL COURT				
=====				
0105 SALARIES/ASST DA	E	18,585.34	15,480.00	18,585.34
0106 SUBSTITUTE COURT REPORTER	E			
0111 COURT APPOINTED ATTORNEY-ADULT	E	6,000.00	2,834.16	6,000.00
0113 COURT APPOINTED LAWYER-JUVENILE	E	200.00	400.00	800.00
0201 SOCIAL SECURITY	E	1,421.77	1,184.20	1,421.77
0203 TCDRS-MATCHING	E			
0485 JURY FEES	E	1,000.00	24.00-	1,000.00
0490 <JURY REIMBURSEMENT FROM STATE>	I			
0499 WITNESS EXPENSE/CRIME VICITM EXPENS	E	100.00		100.00
-----				
DISTRICT CRIMINAL COURT		27,307.11	19,874.36	27,907.11
0445 DISTRICT CIVIL TRIAL				
=====				
0110 COURT REPORTER	E	500.00		500.00
0111 COURT APPOINTED ATTORNEY/MINOR CHIL	E	1,500.00	4,581.62	2,000.00
0203 TCDRS-MATCHING	E			
0426 TRAVEL EXPENSE TO TRANSPORT WITNESS	E			
0485 CIVIL JURY EXPENSE	E	500.00	168.00	500.00
-----				
DISTRICT CIVIL TRIAL		2,500.00	4,749.62	3,000.00
0450 JUSTICE COURT				
=====				
0485 JURY FEES	E			
0487 TRANSCRIPTION & OTHER COURT FEES	E	100.00		100.00
-----				
JUSTICE COURT		100.00	0.00	100.00

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
-----				
0455 THE JUSTICE OF THE PEACE				
=====				
0101 SALARY, JUSTICE OF THE PEACE	E	38,800.00	32,475.00	40,300.00
0201 SOCIAL SECURITY	E	2,968.20	2,330.65	3,082.95
0203 TCDRS-MATCHNG	E		2,205.11	
0205 EMPLOYERS PART OF BC/BS INS	E		6,439.40	
0210 COMPUTER-SOFTWARE MAINTENANCE	E	1,000.00	1,305.00	1,200.00
0212 <REIMBURSED BY CITY OF CROWELL>	I			
0310 OFFICE SUPPLIES/BOOKS	E	1,050.00	575.82	1,050.00
0420 TELEPHONE	E	1,300.00	1,810.88	1,600.00
0426 SEMINARS/DUES/TRAVEL	E	1,400.00	699.61	1,400.00
0428 <REIMBURSEMENT OF JP TRAVEL EXP>	I			
0572 CAPITAL PURCHASES	E			
-----				
THE JUSTICE OF THE PEACE		46,518.20	47,841.47	48,632.95
-----				
0462 TAC HEALTH INSURANCE				
=====				
0420 BCBS HEALTH & DENTAL INSURANCE	E	180,000.00	50.00	180,000.00
-----				
TAC HEALTH INSURANCE		180,000.00	50.00	180,000.00
-----				
0465 VOTER REGISTRATION				
=====				
0311 POSTAGE & OFFICE SUPPLIES	E	600.00	1,109.72	1,000.00
0430 COMPUTER & COMPUTER SUPPLIES FOR VR	E	200.00	35.21	200.00
-----				
VOTER REGISTRATION		800.00	1,144.93	1,200.00
-----				
0475 COUNTY ATTORNEY				
=====				
0101 SALARY, COUNTY ATTORNEY	E	38,800.00	32,475.00	40,300.00
0102 COUNTY ATTORNEY SUPPLEMENT - 1 & 2	E	23,333.00	21,388.20	23,333.00
0105 COUNTY ATTORNEY SECRETARY	E	4,160.00	3,466.60	4,160.00
0201 SOCIAL SECURITY	E	5,071.41	4,385.66	5,186.16
0203 TCDRS MATCHING	E		3,657.31	
0205 EMPLOYERS PART OF BC/BS INS	E		6,439.40	
0310 OFFICE SUPPLIES	E	600.00	659.96	800.00
0420 TELEPHONE	E	500.00	435.02	500.00
0426 DUES, REGISTRATION	E	150.00	11.87	150.00
0499 MISCELLANEOUS	E			
-----				
COUNTY ATTORNEY		72,614.41	72,919.02	74,429.16
-----				
0480 NON-DEPARTMENTAL				
=====				
0006 NEW SHERIFF VEHICLES TRANSFER	E	14,000.00	14,000.00	20,000.00
0008 FIRE DEPT FUTURE CAP PUR-TRANSFER	E	2,000.00	2,000.00	2,000.00
0009 TRANSFERS TO DEBIT CARD	E			
0010 R&B TRANSFERS FROM GENERAL	E	529,600.00	529,600.00	563,600.00
0011 COUNTY VAN FUTURE PURCHASES	E	5,000.00	5,000.00	5,000.00
0050 LAW LIBRARY TRANSFER	E	5,500.00	5,500.00	6,500.00
0150 SWCD/SALARY, SECRETARY	E	800.00	500.00	500.00
0204 EMPLOYMENT TAX-TWC	E	1,300.00	2,484.65	1,300.00
0310 IT EXPENSE	E	400.00	2,593.40	12,000.00

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
0401 AUDIT & ACCOUNTING	E	14,000.00	9,600.00	14,000.00
0405 RETIREMENT FUND	E	65,000.00	687,485.00	65,000.00
0406 APPRAISAL DISTRICT	E	95,000.00	59,823.55	98,500.00
0430 ADVERTISING & WEBSITE	E	3,700.00	5,199.50	7,000.00
0455 DUES & FEES	E	3,000.00	2,798.64	3,000.00
0480 MED EXAMINER-FUNERAL-COMMITMENTS	E	2,000.00	1,550.28	2,000.00
0482 INSURANCE & BONDS	E	65,000.00		65,000.00
0483 AIR MED CARE NETWORK	E	5,840.00	5,840.00	5,840.00
0499 CONTINGENCY FUND	E	10,000.00		10,000.00
0500 COUNTY VETERANS SERVICE OFFICER	E	715.00		715.00
0501 SENIOR CITIZENS	E	5,000.00	5,000.00	6,000.00
0502 FIRE HALL MUSEUM/HISTORICAL SOCIET	E	4,000.00	4,000.00	5,000.00
0503 HARDEMAN/FOARD OUTREACH CT	E	1,320.00	1,320.00	1,320.00
0504 CORONAVIRUS EXPENSES P.P.E.	E	200.00	896.38	2,500.00
0505 SWIMMING POOL PROJECT	E	30,000.00	590,601.00	30,000.00
0572 COPIER LEASE	E	1,900.00	1,279.20	1,900.00
0574 CAPITAL PURCHASE/MONTHLY TRANSFER	E	30,000.00	22,500.00	30,000.00
0576 EMERGENCY SLUSH TRANSFER	E	6,000.00		6,000.00
0578 FOOD BANK	E			6,000.00
-----				
NON-DEPARTMENTAL		901,275.00	1,959,571.60	970,675.00
-----				
0490 ELECTION				
=====				
0107 EARLY VOTING ELECTION WORKERS	E	1,500.00	4,187.50	5,000.00
0150 SALARIES/ELECTION DAY WORKERS	E	8,900.00	8,901.40	9,000.00
0152 <REIMBURSEMENT/DEMOCRATIC PERSONNE>	I			
0154 <REIMBURSEMENT/REPUBLICIAN PERSONN>	I			
0201 SOCIAL SECURITY	E	795.60	552.95	795.60
0203 MATCHING TCDRS	E		452.61	
0205 EMPLOYERS PART BC/BS INS	E		1,253.75	
0310 OFFICE SUPPLIES FOR COUNTY ELECTION	E	300.00	3,107.18	1,000.00
0315 DEMOCRATIC PROGRAMING+BALLOTS/FRT	E			
0318 <REIMBURSEMENT/DEMO PROGRAMING EXP>	I			
0320 REPUBLICAN PROGRAMING+BALLOTS/FRT	E			
0322 <REIMBURSEMENT REPB PROGRAMING EXP>	I			
0430 COUNTY VOTE MACH PROGRAM/BALLOT EXP	E	4,000.00	6,836.20	5,000.00
0472 ANNUAL LICINSE & SOFTWARE SUPPORT	E	6,500.00	6,581.00	6,500.00
-----				
ELECTION		21,995.60	31,872.59	27,295.60
-----				
0510 COURTHOUSE BUILDING				
=====				
0107 EXTRA HELP	E	2,500.00	367.50	2,500.00
0108 OVERTIME EXTRA HELP	E			
0115 SALARY, JANITOR	E	34,450.00	31,510.00	35,950.00
0201 SOCIAL SECURITY	E	2,344.72	2,438.64	2,750.17
0203 TCDRS-MATCHNG	E		2,164.52	
0205 EMPLOYERS PART OF BC/BS INS	E		6,439.40	
0332 COURTHOUSE UPKEEP SUPPLIES	E	2,500.00	3,735.92	3,000.00
0352 REPAIRS & MAINTENANCE	E	20,000.00	22,085.99	20,000.00
0440 UTILITIES	E	14,000.00	16,841.88	16,000.00
0461 COURTROOM IMPROVEMENTS & EXT OF	E			
0463 TREASURERS OFFICE IMPROVEMENTS	E			
0499 MISCELLENEOUS	E	10,000.00	8,293.10	34,500.00
-----				
COURTHOUSE BUILDING		85,794.72	93,876.95	114,700.17

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
-----				
0512 JAIL				
=====				
0104 SALARY, JAILERS	E			
0201 SOCIAL SECURITY	E			
0310 OFFICE SUPPLIES	E			
0333 PRISONER MEALS	E			
0334 OPERATING SUPPLIES/MISCELLANEOUS	E	100.00	35.00	100.00
0352 REPAIR & MAINTENANCE/PEST CONTROL	E	100.00		100.00
0405 MEDICAL EXPENSE FOR PRISONERS	E	1,500.00	2,496.08	2,000.00
0420 TELEPHONE	E			
0440 UTILITIES	E			
0499 PRISONERS IN OUT OF COUNTY JAIL EXP	E	15,000.00	25,680.00	20,000.00
-----				
JAIL		16,700.00	28,211.08	22,200.00
-----				
0516 AIRPORT				
=====				
0035 REPAIR & MAINTENANCE	E	4,800.00		4,800.00
0334 OPERATING SUPPLIES	E			
0440 UTILITIES	E	200.00		200.00
-----				
AIRPORT		5,000.00	0.00	5,000.00
-----				
0543 FIRE PROTECTION				
=====				
0150 FIRE MARSHALL	E	300.00		300.00
0330 AUTO GAS EXPENSE	E	5,000.00	1,348.99	5,000.00
0334 SUPPLIES	E	1,300.00	341.94	1,300.00
0354 AUTO REPAIR & MAINTENANCE/FLATS	E	2,500.00	2,602.82	2,500.00
0498 EMERGENCY SLUSH/UTILITY FUND W/CITY	E			
0572 CAPITAL PURCHASES	E			
-----				
FIRE PROTECTION		9,100.00	4,293.75	9,100.00
-----				
0550 CONSTABLE				
=====				
0101 SALARY, CONSTABLE	E	17,552.22	14,768.40	19,052.22
0201 SOCIAL SECURITY	E	1,342.74	1,103.63	1,457.49
0203 TCDRS-MATCHNG	E		1,002.72	
0205 EMPLOYERS PART OF BC/BS INS	E		6,439.40	
0330 AUTO EXPENSE	E	750.00		1,500.00
0332 FUEL EXPENSE	E	1,500.00		2,500.00
0352 COMPUTER/SUPPLIES	E	200.00		1,500.00
-----				
CONSTABLE		21,344.96	23,314.15	26,009.71
-----				
0560 SHERIFF				
=====				
0101 SALARY, SHERIFF	E	49,140.00	41,091.60	50,640.00
0104 SALARY, DEPUTY SHERIFF	E	46,020.00	38,491.60	47,520.00
0107 911 DISPATCH	E	20,000.00	2,361.00	20,000.00
0201 SOCIAL SECURITY	E	7,279.74	5,965.34	7,509.24
0203 TCDRS-MATCHNG	E		5,403.82	
0205 EMPLOYERS PART OF BC/BS INS	E		12,448.95	
0310 OFFICE SUPPLIES	E	1,500.00	1,793.71	1,500.00

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
0330 AUTO GAS EXPENSE	E	15,000.00	3,672.35	15,000.00
0334 DEPARTMENTAL SUPPLIES	E	2,000.00	6,027.55	2,000.00
0335 <REIMBURSEMENT/DRUG & ALCOHOL KITS>	I			
0352 REPAIR & MAINTENANCE	E	1,000.00	345.08	1,000.00
0354 AUTO REPAIR & MAINTENANCE/FLATS	E	2,500.00	1,310.83	2,500.00
0420 TELEPHONE-INTERNET-CELLPHONES	E	6,000.00	6,447.94	6,000.00
0422 COMPUTER-COMMUNICATIONS	E	2,400.00	3,175.86	2,400.00
0426 DUES,REGISTRATION	E		30.00	
0440 UTILITIES	E	4,200.00	2,796.76	4,200.00
0498 MEALS/GUESTS,DEPUTIES FOR CAP DAYS	E	100.00	339.37	100.00
0499 MISCELLANEOUS/DEPT TRAVEL	E	500.00	448.00	500.00
0572 SHERIFF DEPT NEW GRANT EQUIPMENT	E			
-----				
SHERIFF		157,639.74	132,149.76	160,869.24
-----				
0570 JUVENILE PROBATION DEPT.				
=====				
0320 OPERATING EXPENSE	E	5,000.00	5,000.00	6,000.00
-----				
JUVENILE PROBATION DEPT.		5,000.00	5,000.00	6,000.00
-----				
0580 FEMA PROJECT				
=====				
0108 OVERTIME	E			
0115 HOURLY EMPLOYEE	E			
0201 SOCIAL SECURITY	E			
0205 EMPLOYERS PART OF BC/BS INS	E			
0430 ADVERTISING	E			
0486 CONTRACT LABOR/MACHINE HIRE	E			
-----				
FEMA PROJECT		0.00	0.00	0.00
-----				
0600 COUNTY EXPEDITION				
=====				
0500 AUTO REPAIRS & MAINTANCE EXP	E	2,500.00	17.50	2,500.00
0578 AUTO FUEL EXPENSE	E	2,500.00	1,069.45	2,500.00
-----				
COUNTY EXPEDITION		5,000.00	1,086.95	5,000.00
-----				
0645 PUBLIC HEALTH & SAFETY				
=====				
0150 CO HEALTH OFFICER @ \$65 MONTHLY	E	780.00	585.00	780.00
-----				
PUBLIC HEALTH & SAFETY		780.00	585.00	780.00
-----				
0650 LIBRARY				
=====				
0150 SALARY,DIRECTOR	E	20,525.66	17,246.20	22,025.66
0201 SOCIAL SECURITY	E	1,570.21	1,319.42	1,684.96
0203 TCDRS-MATCHNG	E			
0205 EMPLOYERS PART OF BC/BS INS	E			
0352 SUPPLIES/PEST CONTROL	E	250.00	645.57	500.00
0420 TELEPHONE	E	1,540.00	1,283.17	1,600.00
0572 BOOKS- COLL/DEVELOPMENT	E	3,500.00	2,741.62	3,500.00
0573 <FRIENDS OF LIBRARY DONATION>	I			
-----				
LIBRARY		27,385.87	23,235.98	29,310.62



Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0010 GENERAL FUND				
-----				
0665 AGRICULTURE EXTENSION				
=====				
0102 SALARY,CEA-AG EXTENSION OFFICER	E	21,620.00	18,158.20	23,120.00
0105 SALARY,SECRETARY	E	17,550.00	14,695.80	18,300.00
0201 SOCIAL SECURITY	E	2,996.50	3,041.25	3,168.63
0203 TCDRS-MATCHNG	E		997.85	
0205 EMPLOYERS PART OF BC/BS INS	E		3,219.80	
0310 OFFICE SUPPLIES	E	1,000.00	979.85	1,000.00
0334 OPERATING SUPPLIES	E	900.00	597.49	1,000.00
0336 <REIMBURSEMENT FOR USE OF EXT SUPP>	I			
0420 TELEPHONE & INTERNET	E	800.00	556.66	800.00
0422 <INTERNET REIMBURSEMENT BY A&M>	I			
0426 TRAVEL CEA-AG	E	8,500.00	6,508.94	8,500.00
0428 TRAVEL ALLOWANCE	E	9,000.00	7,500.00	9,000.00
0499 MISCELLANEOUS	E	100.00	100.00	1,200.00
0572 CAPITAL PURCHASES	E	800.00	668.99	800.00
-----				
AGRICULTURE EXTENSION		63,266.50	57,024.83	66,888.63
-----				
0695 EMERGENCY MANAGEMENT				
=====				
0150 SALARY,EMERGENCY MANAGEMENT	E	3,508.99	2,924.20	3,508.99
0201 SOCIAL SECURITY	E	268.44	230.04	268.44
0203 TCDRS-MATCHNG	E		211.14	
0205 EMPLOYERS PART OF BC/BS INS	E		464.17	
0310 OFFICE SUPPLIES	E	100.00		100.00
0420 TELEPHONE & INTERNET	E			
0422 RADIO EXPENSE	E			
0426 TRAVEL/TRAINING	E	1,000.00	187.46	1,000.00
0428 <REIMBURSEMENT/HOMELAND SECU GRANT>	I			
0430 COMPUTER EXPENSE	E			
0499 ISCELLANEOUS/VEHICLES PURCHASE	E			
-----				
EMERGENCY MANAGEMENT		4,877.43	4,017.01	4,877.43
-----				
GENERAL FUND				
Income Totals		2,019,264.00	1,856,719.99	2,720,755.00
Expense Totals		1,975,329.96	2,832,166.37	2,116,466.67

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0011 ROAD & BRIDGE #1				
0310 R&B #1 TAXES				
=====				
0101 CURRENT AD COL TAX	I	90,382.00	99,507.37	96,492.00
0102 DELINQUENT AD VOL TAX	I	1,200.00	747.17	1,200.00
0103 PENALTY & INTEREST	I	450.00	659.55	450.00
0104 ADDITIONAL PENALTY FOR TAX ATTORNEY	I		219.70	
-----				
R&B #1 TAXES		92,032.00	101,133.79	98,142.00
0360 OTHER RECEIPTS				
=====				
0204 CRB FUND AUTO REGISTRATION	I	17,000.00	15,378.71	17,000.00
0207 ADD-ON AUTO REGISTRATION	I	3,000.00	3,130.53	3,000.00
0208 TXDOT FEES	I	2,600.00	6,553.08	2,600.00
0210 MACHINE HIRE	I			
0211 PERMIT FUNDS FROM GAS & UTILITIES	I			
0212 GENERAL FUND TRANSFER TO RB 1	I	132,400.00	132,400.00	140,900.00
0215 MISCELLANEOUS/PERMIT FEES	I			
0216 EQUIPMENT SALES	I			
-----				
OTHER RECEIPTS		155,000.00	157,462.32	163,500.00
0621 PRECINCT 1 EXPENSE				
=====				
0101 SALARY, COMMISSIONER	E	33,020.00	27,658.20	34,520.00
0106 SALARY, ROAD HANDS	E	61,466.30	59,556.37	64,091.30
0108 EXTRA HELP/OVERTIME	E	3,000.00	348.14	3,000.00
0201 SOCIAL SECURITY	E	7,457.70	7,097.92	7,773.26
0203 TCDRS-MATCHNG	E		6,058.17	
0205 EMPLOYERS PART OF BC/BS INS	E		18,158.42	
0225 ROAD HAND TRAVEL/MEDICAL	E			
0330 GAS, DIESEL, OIL	E	25,000.00	12,357.40	25,000.00
0351 REPAIRS & SUPPLIES	E	8,000.00	5,020.94	8,000.00
0354 FLAT REPAIRS & NEW TIRES	E	6,000.00	2,325.70	6,000.00
0360 ROAD & BRIDGE MATERIALS	E	54,000.00	55,101.50	55,000.00
0420 TELEPHONE & RADIOS	E	250.00	277.88	250.00
0426 TRAVEL, DUES, SEMINARS	E	2,300.00	2,061.85	2,300.00
0440 UTILITIES	E	1,200.00	512.82	1,200.00
0461 EQUIPMENT LEASE	E	52,089.00	46,937.99	52,089.00
0470 RC&D CEMETARY ROAD/SEP EXPENSE	E			
0472 <REIMBURSEMENT ON CEMETARY RD EXPE>	I			
0486 CONTRACT LABOR/MACHINE HIRE	E	2,250.00		2,250.00
0499 COSTS PRIOR TO FEMA GRANT REIMBURSE	E			
-----				
PRECINCT 1 EXPENSE		256,033.00	243,473.30	261,473.56
ROAD & BRIDGE #1				
Income Totals		247,032.00	258,596.11	261,642.00
Expense Totals		256,033.00	243,473.30	261,473.56

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0012 ROAD & BRIDGE #2				
0310 R&B #2 TAXES				
=====				
0101 CURRENT AD COL TAX	I	90,382.00	87,046.28	96,492.00
0102 DELINQUENT AD VOL TAX	I	1,200.00	747.17	1,200.00
0103 PENALTY & INTEREST	I	450.00	659.50	450.00
0104 ADDITIONAL PENALTY FOR TAX ATTORNEY	I		219.69	
-----				
R&B #2 TAXES		92,032.00	88,672.64	98,142.00
0360 OTHER RECEIPTS				
=====				
0204 CRB FUND AUTO REGISTRATION	I	17,000.00	15,378.72	17,000.00
0207 ADD-ON AUTO REGISTRATION	I	3,000.00	3,130.54	3,000.00
0208 TXDOT PAYMENTS TO COUNTY	I	2,600.00	6,553.08	2,600.00
0210 MACHINE HIRE REVENUE	I			
0212 GENERAL FUND TRANSFER TO RB 2	I	132,400.00	132,400.00	140,900.00
0215 MISCELLANEOUS/PERMIT FEES	I			
0216 EQUIPMENT SALES	I			
-----				
OTHER RECEIPTS		155,000.00	157,462.34	163,500.00
0622 PRECINCT 2 EXPENSE				
=====				
0101 SALARY, COMMISSIONER	E	33,020.00	27,658.20	34,520.00
0106 SALARY, ROAD HANDS	E	61,466.30	54,964.40	64,091.30
0108 EXTRA HELP/OVERTIME	E	3,000.00		3,000.00
0201 SOCIAL SECURITY	E	7,457.70	6,714.03	7,773.26
0203 TCDRS-MATCHNG	E		5,665.11	
0205 EMPLOYERS PART OF BC/BS INS	E		17,408.70	
0225 ROAD HAND TRAVEL/MEDICAL	E			
0330 GAS, DIESEL, OIL	E	25,000.00	12,357.41	25,000.00
0351 REPAIRS & SUPPLIES	E	8,000.00	5,020.94	8,000.00
0354 FLAT REPAIRS & TIRES	E	6,000.00	2,325.71	6,000.00
0360 ROAD & BRIDGE MATERIALS	E	54,000.00	89,131.70	55,000.00
0420 TELEPHONE & RADIOS	E	250.00	277.88	250.00
0426 TRAVEL EXP, DUES, SEMINARS	E	2,300.00	2,061.85	2,300.00
0440 UTILITIES	E	1,200.00	512.86	1,200.00
0461 EQUIPMENT LEASE	E	52,089.00	46,937.99	52,089.00
0486 CONTRACT LABOR, MACHINE HIRE	E	2,250.00		2,250.00
0499 COSTS PRIOR TO FEMA GRANT REIMBURSE	E			
-----				
PRECINCT 2 EXPENSE		256,033.00	271,036.78	261,473.56
ROAD & BRIDGE #2				
Income Totals		247,032.00	246,134.98	261,642.00
Expense Totals		256,033.00	271,036.78	261,473.56

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0013 ROAD & BRIDGE #3				
0310 R&B #3 TAXES				
=====				
0101 CURRENT AD COL TAX	I	90,382.00	86,733.52	96,492.00
0102 DELINQUENT AD VOL TAX	I	1,200.00	747.09	1,200.00
0103 PENALTY & INTEREST	I	450.00	659.52	450.00
0104 ADDITIONAL PENALTY FOR TAX ATTORNEY	I		219.72	
-----				
R&B #3 TAXES		92,032.00	88,359.85	98,142.00
0360 OTHER RECEIPTS				
=====				
0204 CRB FUND AUTO REGISTRATION	I	17,000.00	15,378.72	17,000.00
0207 ADD-ON AUTO REGISTRATION	I	3,000.00	3,130.53	3,000.00
0208 TXDOT FEES	I	2,600.00	6,553.09	2,600.00
0210 MACHINE HIRE	I			
0212 GENERAL FUND TRANSFER TO RB 3	I	132,400.00	132,400.00	140,900.00
0215 MISCELLANEOUS/PENALTY ON RENDITIONS	I			
0216 EQUIPMENT SALES	I			
-----				
OTHER RECEIPTS		155,000.00	157,462.34	163,500.00
0623 PRECINCT 3 EXPENSE				
=====				
0101 SALARY, COMMISSIONER	E	33,020.00	27,658.20	34,520.00
0106 SALARY, ROAD HANDS	E	61,466.30	56,535.20	64,091.30
0108 EXTRA HELP, OVERTIME	E	3,000.00	669.50	3,000.00
0201 SOCIAL SECURITY	E	7,457.70	7,354.06	7,773.26
0203 TCDRS-MATCHNG	E		6,226.72	
0205 EMPLOYERS PART OF BC/BS INS	E		11,773.43	
0208 SUPPLEMENTAL PAY	E			
0225 ROAD HAND TRAVEL/MEDICAL	E			
0330 GAS, DIESEL, OIL	E	25,000.00	12,357.44	25,000.00
0351 REPAIRS & SUPPLIES	E	8,000.00	5,020.98	8,000.00
0354 FLAT REPAIRS & TIRES	E	6,000.00	2,325.71	6,000.00
0360 ROAD & BRIDGE MATERIAL	E	54,000.00	13,103.00	55,000.00
0420 TELEPHONE & RADIOS	E	250.00	277.91	250.00
0426 TRAVEL EXP, DUES, SEMINARS	E	2,300.00	7,235.80	2,300.00
0440 UTILITIES	E	1,200.00	512.86	1,200.00
0461 EQUIPMENT LEASE	E	52,089.00	46,937.98	52,089.00
0486 CONTRACT LABOR, MACHINE HIRE	E	2,250.00		2,250.00
0499 COSTS PRIOR TO FEMA GRANT REIMBURSE	E			
-----				
PRECINCT 3 EXPENSE		256,033.00	197,988.79	261,473.56
ROAD & BRIDGE #3				
Income Totals		247,032.00	245,822.19	261,642.00
Expense Totals		256,033.00	197,988.79	261,473.56

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----				
REPORTING FUND: 0014 ROAD & BRIDGE #4				
-----				
0310 R&B #4 TAXES				
=====				
0101 CURRENT AD COL TAX	I	90,382.00	86,698.95	96,492.00
0102 DELINQUENT AD VOL TAX	I	1,200.00	747.08	1,200.00
0103 PENALTY & INTEREST	I	450.00	659.49	450.00
0104 ADDITIONAL PENALTY FOR TAX ATTORNEY	I		219.66	
-----				
R&B #4 TAXES		92,032.00	88,325.18	98,142.00
-----				
0360 OTHER RECEIPTS				
=====				
0204 CRB FUND AUTO REGISTRATION	I	17,000.00	15,378.76	17,000.00
0207 ADD-ON AUTO REGISTRATION	I	3,000.00	3,130.53	3,000.00
0208 TXDOT FEES	I	2,600.00	6,553.11	2,600.00
0210 MACHINE HIRE	I			
0212 GENERAL FUND TRANSFER TO RB 4	I	132,400.00	132,400.00	140,900.00
0215 MISCELLANEOUS/PENALTY ON RENDITIONS	I			
0216 EQUIPMENT SALES	I			
-----				
OTHER RECEIPTS		155,000.00	157,462.40	163,500.00
-----				
0624 PRECINCT 4 EXPENSE				
=====				
0101 SALARY, COMMISSIONER	E	33,020.00	27,658.20	34,520.00
0106 SALARY, ROAD HANDS	E	61,466.30	54,964.40	64,092.30
0108 EXTRA HELP, OVERTIME	E	3,000.00	66.95	3,000.00
0201 SOCIAL SECURITY	E	7,457.70	6,919.57	7,773.26
0203 TCDRS-MATCHNG	E		5,931.71	
0205 EMPLOYERS PART OF BC/BS INS	E		17,289.53	
0225 ROAD HAND TRAVEL/MEDICAL	E			
0330 GAS, DIESEL, OIL	E	25,000.00	12,357.45	25,000.00
0351 REPAIRS & SUPPLIES	E	8,000.00	5,041.00	8,000.00
0354 FLAT REPAIRS & TIRES	E	6,000.00	2,325.71	6,000.00
0360 ROAD & BRIDGE MATERIALS	E	54,000.00	83,660.80	55,000.00
0420 TELEPHONE & RADIOS	E	250.00	277.91	250.00
0426 TRAVEL EXP, DUES, SEMINARS	E	2,300.00	5,065.24	2,300.00
0440 UTILITIES	E	1,200.00	512.85	1,200.00
0461 EQUIPMENT LEASE	E	52,089.00	46,937.97	52,089.00
0486 CONTRACT LABOR, MACHINE HIRE	E	2,250.00	7,090.00	2,250.00
0499 COSTS PRIOR TO FEMA GRANT REIMBURSE	E			
-----				
PRECINCT 4 EXPENSE		256,033.00	276,099.29	261,474.56
-----				
ROAD & BRIDGE #4				
Income Totals		247,032.00	245,787.58	261,642.00
Expense Totals		256,033.00	276,099.29	261,474.56

Account Number and Title	T C	Amended Budget YEAR - 2019	Actual Exper YEAR - 2019	Prop Budget YEAR - 2020
-----------------------------	--------	-------------------------------	-----------------------------	----------------------------

REPORTING FUND: 9999 REPORT TOTALS

REPORT TOTALS

Income Totals  
 Expense Totals

3,007,392.00	3,396,051.97	3,767,323.00
2,999,461.96	4,365,584.10	3,162,361.91

762.09

3,767,323.00  
 3,162,361.91  


---

 604,962.09

# 2020 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

FOARD COUNTY

Taxing Unit Name

940-684-1225

Phone (area code and number)

101 SOUTH MAIN STREET CROWELL, TEXAS 79227

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

- |  |                   |
|--|-------------------|
| 1. <b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification, exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). | \$ 241,700,912    |
| 2. <b>2019 tax ceilings.</b> Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>1</sup>  | \$ 0              |
| 3. <b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.  | \$ 241,700,912    |
| 4. <b>2019 total adopted tax rate.</b>   | \$ 0.74500 /\$100 |
| 5. <b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>   |                   |
| A. <b>Original 2019 ARB values:</b> .....  | \$ 0              |
| B. <b>2019 values resulting from final court decisions:</b> .....  | \$ 0              |
| C. <b>2019 value loss.</b> Subtract B from A. <sup>3</sup>   | \$ 0              |
| 6. <b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b>   |                   |
| A. <b>2019 ARB certified value:</b> .....  | \$ 0              |
| B. <b>2019 disputed value:</b> .....   | \$ 0              |
| C. <b>2019 undisputed value.</b> Subtract B from A. <sup>4</sup>   | \$ 0              |
| 7. <b>2019 Chapter 42 related adjusted values.</b> Add Line 5 and Line 6.  | \$ 0              |

2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 241,700,912
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. <sup>7</sup>	\$ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
A.	Absolute exemptions. Use 2019 market value:.....	\$ 125,530
B.	Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:.....	+ \$ 52,630
C.	Value loss. Add A and B. <sup>8</sup>	\$ 115,980
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
A.	2019 market value:.....	\$ 132,830
B.	2020 productivity or special appraised value:.....	- \$ 16,850
C.	Value loss. Subtract B from A. <sup>9</sup>	\$ 115,980
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 294,140
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 241,406,772
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 1,798,408.00
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. <sup>6</sup>	\$ 0.00
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. <sup>10</sup>	\$ 0.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. <sup>19</sup>	\$ 1,798,480.00
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
A.	Certified values:.....	\$ 262,565,810
B.	Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 0
C.	Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
D.	Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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
E.	Total 2020 value. Add A and B, then subtract C and D.	\$ 262,265,810



2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>		
<b>A. 2020 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>	\$	0
<b>B. 2020 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.	\$	0
<b>20. 2020 tax ceilings.</b> Counties, cities and junior colleges 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$	0
<b>21. 2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$	262,565,810
<b>22. Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>	\$	0
<b>23. Total 2020 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 2019. 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, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. <sup>19</sup>	\$	70,862
<b>24. Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.	\$	70,862
<b>25. Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.	\$	262,494,948
<b>26. 2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>22</sup>	\$	0.68514 /\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>	\$	0.82308 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

<b>28. 2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$	0.74500 /\$100
<b>29. 2019 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> .	\$	241,708,912

2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856



30. **Total 2019 M&O levy.** Multiply Line 28 by Line 29 and divide by \$100 \$ 1,800,731.00

31. **Adjusted 2019 levy for calculating NNR M&O rate.**

- A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$ 0.00
- B. **M&O taxes refunded for years preceding tax year 2019.** 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 2019. This line applies only to tax years preceding tax year 2019. + \$ 0.00
- C. **2019 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. \$ 0.00
- D. **2019 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$ 0.00
- E. **2019 M&O levy adjustments.** Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. \$ 0.00
- F. Add Line 30 to 31E. \$ 1,800,731.00

32. **Adjusted 2020 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet*. \$ 262,494,497

33. **2020 NNR M&O rate (unadjusted).** Divide Line 31F by Line 32 and multiply by \$100. \$ 0.68600 /\$100

34. **Rate adjustment for state criminal justice mandate.** <sup>23</sup>

- A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0.00
- B. **2019 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. \$ 0.00
- C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100
- D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100

35. **Rate adjustment for indigent health care expenditures.** <sup>24</sup>

- A. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$ 0.00
- B. **2019 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. \$ 0.00
- C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100
- D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100

2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

36. Rate adjustment for county indigent defense compensation. <sup>25</sup>

A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.....	\$	0.00	
B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.....	\$	0.00	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.00000	/ \$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$	0.00000	/ \$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$	0.00000	/ \$100

37. Rate adjustment for county hospital expenditures. <sup>26</sup>

A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.....	\$	0.00	
B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.....	\$	0.00	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.00000	/ \$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$	0.00000	/ \$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$	0.00000	/ \$100

38. Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.

\$ 0.68600 / \$100

39. 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.

\$ 0.74088 / \$100

**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.

- or -

**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.

- or -

**Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. <sup>27</sup>

40. Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes,
- (2) are secured by property taxes,
- (3) are scheduled for payment over a period longer than one year, and
- (4) are not classified in the taxing unit's budget as M&O expenses.

A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.

Enter debt amount.....	\$	0.00
B. Subtract unencumbered fund amount used to reduce total debt.....	- \$	0.00
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).....	- \$	0.00
D. Subtract amount paid from other resources.....	- \$	0.00

2020 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

41. Certified 2019 excess debt collections. Enter the amount certified by the collector. <sup>19</sup>	\$	0.00
42. Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$	0.00
43. 2020 anticipated collection rate.		
A. Enter the 2020 anticipated collection rate certified by the collector. <sup>22</sup>	100 %	
B. Enter the 2019 actual collection rate.	100 %	
C. Enter the 2018 actual collection rate.	100 %	
D. Enter the 2017 actual collection rate.	100 %	
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>16</sup>		100 %
44. 2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$	0.00
45. 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	262,565,810
46. 2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$	0.00000 /\$100
47. 2020 voter-approval tax rate. Add Lines 39 and 46.	\$	0.74088 /\$100
48. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$	0.89004 /\$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.

49. Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>14</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 2019, skip this line.	\$	0.00
50. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>13</sup>		
Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>14</sup>		
- or -		
Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	0.00
51. 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	262,565,810
52. Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$	0.00000 /\$100
53. 2020 NNR tax rate, unadjusted for sales tax. <sup>15</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	0.68514 /\$100
54. 2020 NNR tax rate, adjusted for sales tax.		
Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$	0.00000 /\$100

Amount

- 55. **2020 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet*. \$ 0.74088<sub>/5100</sub>
- 56. **2020 voter-approval tax rate, adjusted for sales tax.** Subtract Line 52 from Line 55. \$ 0.74088<sub>/5100</sub>

**SECTION 4: Voter-Approval 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.

Amount

- 57. **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. <sup>38</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. \$ 0.00
- 58. **2020 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*. \$ 262,565,810
- 59. **Additional rate for pollution control.** Divide Line 57 by Line 58 and multiply by \$100. \$ 0.00000<sub>/5100</sub>
- 60. **2020 voter-approval tax rate, adjusted for pollution control.** Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). \$ 0.00000<sub>/5100</sub>

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

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

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

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

Amount

- 61. **2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. \$ 0.00000<sub>/5100</sub>
- 62. **2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. \$ 0.00000<sub>/5100</sub>
- 63. **2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. \$ 0.00000<sub>/5100</sub>
- 64. **2020 unused increment rate.** Add Lines 61, 62 and 63. \$ 0.00000<sub>/5100</sub>
- 65. **2020 voter-approval tax rate, adjusted for unused increment rate.** Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). \$ 0.00000<sub>/5100</sub>

**SECTION 6: De Minimis Rate**

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

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

Amount

- 66. **Adjusted 2020 NNR M&O tax rate.** Enter the rate from Line 38 of the *Voter-Approval Tax Rate Worksheet*. \$ 0.68600<sub>/5100</sub>

67. 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 262,565,810
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$ 0.1904 /\$100
69. 2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
70. De minimis rate. Add Lines 66, 68 and 69.	\$ 0.87640 /\$100

**SECTION 7: Total Tax Rate**

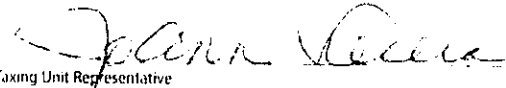
Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	\$ 0.68514 /\$100
Voter-approval tax rate..... As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	\$ 0.74088 /\$100
De minimis rate..... If applicable, enter the de minimis rate from Line 70.	\$ 0.87640 /\$100

**SECTION 8: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>

**print here** ▶ Jo Ann Vecera  
Printed Name of Taxing Unit Representative

**sign here** ▶   
Taxing Unit Representative

8/14/2020  
Date

# 2020 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

FOARD COUNTY ROAD  
Taxing Unit Name

940-684-1225  
Phone (area code and number)

101 SOUTH MAIN STREET CROWELL, TEXAS 79227  
Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

1. <b>2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).		\$ 241,700,912
2. <b>2019 tax ceilings.</b> Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>1</sup>		\$ 0
3. <b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.		\$ 241,700,912
4. <b>2019 total adopted tax rate.</b>		\$ 0.15000 /\$100
5. <b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>		
A. <b>Original 2019 ARB values:</b> .....		\$ 0
B. <b>2019 values resulting from final court decisions:</b> .....		\$ 0
C. <b>2019 value loss.</b> Subtract B from A. <sup>2</sup>		\$ 0
6. <b>2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b>		
A. <b>2019 ARB certified value:</b> .....		\$ 0
B. <b>2019 disputed value:</b> .....		\$ 0
C. <b>2019 undisputed value.</b> Subtract B from A. <sup>3</sup>		\$ 0
7. <b>2019 Chapter 42 related adjusted values.</b> Add Line 5 and Line 6		

8.	<b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 241,700,912
9.	<b>2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. <b>Absolute exemptions.</b> Use 2019 market value:.....	\$ 125,530
	B. <b>Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value:.....	+ \$ 52,630
	C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 178,160
11.	<b>2019 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 2020.</b> Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. <b>2019 market value:</b> .....	\$ 132,830
	B. <b>2020 productivity or special appraised value:</b> .....	- \$ 16,850
	C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 115,980
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 294,140
13.	<b>Adjusted 2019 taxable value.</b> Subtract Line 12 from Line 8.	\$ 241,406,772
14.	<b>Adjusted 2019 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 362,110.00
15.	<b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup>	\$ 0.00
16.	<b>Taxes in tax increment financing (TIF) for tax year 2019.</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 2020 captured appraised value in Line 18D, enter 0. <sup>9</sup>	\$ 0.00
17.	<b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add Lines 14, and 15, subtract Line 16. <sup>10</sup>	\$ 362,110.00
18.	<b>Total 2020 taxable value on the 2020 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>	
	A. <b>Certified values:</b> .....	\$ 262,565,810
	B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 0
	C. <b>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
	D. <b>Tax increment financing:</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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
	E. <b>Total 2020 value.</b> Add A and B, then subtract C and D.	\$ 262,265,810



<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>11</sup>	
<b>A. 2020 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>	\$ 0
<b>B. 2020 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.	\$ 0
<b>20. 2020 tax ceilings.</b> Counties, cities and junior colleges 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
<b>21. 2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 262,565,810
<b>22. Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>	\$ 0
<b>23. Total 2020 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 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. <sup>19</sup>	\$ 70,862
<b>24. Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.	\$ 70,862
<b>25. Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.	\$ 262,494,948
<b>26. 2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.13794 /\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>	\$ 0.82308 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

<b>28. 2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$ 0.15000 /\$100
<b>29. 2019 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> .	\$ 241,708,910

<b>30. Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100		\$ 0.00
<b>31. Adjusted 2019 levy for calculating NNR M&amp;O rate.</b>		
<p><b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... + \$ 0.00</p>		
<p><b>B. M&amp;O taxes refunded for years preceding tax year 2019.</b> Enter the amount of M&amp;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 2019. This line applies only to tax years preceding tax year 2019. .... + \$ 0.00</p>		
<p><b>C. 2019 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 2020 captured appraised value in Line 18D, enter 0. .... - \$ 0.00</p>		
<p><b>D. 2019 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. .... +/- \$ 0.00</p>		
<p><b>E. 2019 M&amp;O levy adjustments.</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. .... \$ 0.00</p>		
<p><b>F. Add Line 30 to 31E.</b> ..... \$ 362,563.00</p>		
<b>32. Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 262,494,948
<b>33. 2020 NNR M&amp;O rate (unadjusted).</b> Divide Line 31F by Line 32 and multiply by \$100.		\$ 0.13812 /\$100
<b>34. Rate adjustment for state criminal justice mandate. *</b>		
<p><b>A. 2020 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. .... \$ 0.00</p>		
<p><b>B. 2019 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. .... - \$ 0.00</p>		
<p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ..... \$ 0.00000 /\$100</p>		
<p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> ..... \$ 0.00000 /\$100</p>		
<b>35. Rate adjustment for indigent health care expenditures. **</b>		
<p><b>A. 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. .... \$ 0.00</p>		
<p><b>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. .... - \$ 0.00</p>		
<p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ..... \$ 0.00000 /\$100</p>		
<p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> ..... \$ 0.00000 /\$100</p>		

36. Rate adjustment for county indigent defense compensation. <sup>24</sup>

A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.....	\$	0.00
B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.....	\$	0.00
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.00000 / \$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$	0.00000 / \$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$	0.00000 / \$100

37. Rate adjustment for county hospital expenditures. <sup>25</sup>

A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.....	\$	0.00
B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.....	\$	0.00
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.00000 / \$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$	0.00000 / \$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$	0.00000 / \$100

38. Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.

\$ 0.13812 / \$100

39. 2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.

- or -

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.

- or -

Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. <sup>27</sup>

\$ 0.14916 / \$100

40. Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes,
- (2) are secured by property taxes,
- (3) are scheduled for payment over a period longer than one year, and
- (4) are not classified in the taxing unit's budget as M&O expenses.

A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.

Enter debt amount..... \$ 0.00

B. Subtract unencumbered fund amount used to reduce total debt..... - \$ 0.00

C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)..... - \$ 0.00

D. Subtract amount paid from other resources..... - \$ 0.00

41. Certified 2019 excess debt collections. Enter the amount certified by the collector. <sup>18</sup>	\$	0.00
42. Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$	0.00
43. 2020 anticipated collection rate.		
A. Enter the 2020 anticipated collection rate certified by the collector. <sup>19</sup>	100	%
B. Enter the 2019 actual collection rate.	100	%
C. Enter the 2018 actual collection rate.	100	%
D. Enter the 2017 actual collection rate.	100	%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>19</sup>		100%
44. 2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$	0.00
45. 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	262,565,810
46. 2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$	0.00000 /\$100
47. 2020 voter-approval tax rate. Add Lines 39 and 46.	\$	0.14916 /\$100
48. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$	/ \$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

49. Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>11</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 2019, skip this line.	\$	0.00
50. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>11</sup>		
Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>14</sup>		
-or-		
Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$	0.00
51. 2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	262,565,810
52. Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by 100.	\$	0.00000 /\$100
53. 2020 NNR tax rate, unadjusted for sales tax. <sup>11</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	0.13794 /\$100
54. 2020 NNR tax rate, adjusted for sales tax.		
Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$	0.00000 /\$100

55. **2020 voter-approval tax rate, unadjusted for sales tax.**<sup>16</sup> Enter the rate from Line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet*. \$ 0.14916/\$100
56. **2020 voter-approval tax rate, adjusted for sales tax.** Subtract Line 52 from Line 55. \$ 0.14916/\$100

**SECTION 4: Voter-Approval 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.

57. **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.<sup>17</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter.<sup>18</sup> \$ 0.00
58. **2020 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*. \$ 0
59. **Additional rate for pollution control.** Divide Line 57 by Line 58 and multiply by \$100. \$ 0.00000/\$100
60. **2020 voter-approval tax rate, adjusted for pollution control.** Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax). \$ 0.00000/\$100

**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>19</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.<sup>20</sup>

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

61. **2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. \$ 0.00000/\$100
62. **2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. \$ 0.00000/\$100
63. **2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. \$ 0.00000/\$100
64. **2020 unused increment rate.** Add Lines 61, 62 and 63. \$ 0.00000/\$100
65. **2020 voter-approval tax rate, adjusted for unused increment rate.** Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control). \$ 0.00000/\$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>42</sup>

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

66. **Adjusted 2020 NNR M&O tax rate.** Enter the rate from Line 38 of the *Voter-Approval Tax Rate Worksheet* \$ 0.13812/\$100

67. 2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 262,565,810
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$ 0.19042 /\$100
69. 2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
70. De minimis rate. Add Lines 66, 68 and 69.	\$ 0.32854 /\$100

**SECTION 7: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> ..... As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	\$ 0.13812 /\$100
<b>Voter-approval tax rate.</b> ..... As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	\$ 0.14916 /\$100
<b>De minimis rate.</b> ..... If applicable, enter the de minimis rate from Line 70.	\$ 0.32854 /\$100

**SECTION 8: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>

**print here** ▶ Jo Ann Vecera  
Printed Name of Taxing Unit Representative

**sign here** ▶   
Taxing Unit Representative

8/14/2020  
Date