



This budget will raise more total property taxes than last year's budget by \$32,665, or 5.11%, and of that amount, \$13,559 is tax revenue to be raised from new property added to the tax roll this year.

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FY 2021-2022 PROPOSED BUDGET SUMMARY

General Fund		Proposed Budget	Enterprise Fund		Proposed Budget
Beginning Fund Balance	\$	1,418,689	Beginning Fund Balance	\$	697,385
Beginning Restricted Fund Balance	\$	-	Beginning Restricted Fund Balance	\$	45,800
Total 2022 FY Revenue	\$	3,254,100	Total 2022 FY Revenue	\$	4,201,000
2022 FY Expenses			FY 2022 Expenses		
GF Non-Departmental	\$	295,125	Enterprise Non-Departmental	\$	2,415,500
Council & CS	\$	119,250	Utility Billing	\$	118,288
City Manager	\$	184,154	Water	\$	658,075
Finance	\$	1,500	Sewer	\$	335,651
Police	\$	1,095,264	I&R Debt Service	\$	655,174
Court	\$	103,018			
Fire	\$	331,096			
Development Services	\$	218,451			
Public Works	\$	492,330			
Library	\$	130,762			
Parks & Recreation	\$	200,500			
REDCO	\$	67,858			
Total		\$ 3,239,308	Total		\$ 4,182,688
Difference	\$	14,792	Difference	\$	18,312
Ending Fund Balance	\$	1,433,481	Ending Fund Balance	\$	715,697

Cemetery	Proposed Budget
2022 FY Proposed Income	\$ 35,750
2022 FY Proposed Expenses	\$ 35,700
Difference	\$ 50

Hotel/Motel Tax	Proposed Budget
2022 FY Proposed Income	\$ 20,000
2022 FY Proposed Expenses	\$ 20,000
Difference	\$ -

General Fund Revenue							
Account	Description	2018-2018	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Revenue	Revenue	Budget	8/31/2021	Projected	Budget
	Total Certified Value: \$217,371,198						
	Total Taxable Value: \$166,676,641						
	Total Net Taxable Value after loss to Frozen Estimate: \$158,509,022						
	Proposed M&O Rate: .40774						
	Proposed I&S Rate:.01601						
	Total Proposed Tax Rate: .42375						
	No New Revenue Rate: .41202						
	Voter Approval Rate: .42393						
10-04400-00	CREDIT CARD FEES -	\$ 8,163	\$ 10,539	\$ -	\$ 11,795	\$ 12,000	\$ 12,000
10-41401-00	Taxes - Current M&O	\$ 541,205	\$ 600,279	\$ 613,500	\$ 593,921	\$ 595,000	\$ 600,000
10-41402-00	Taxes - Delinquent M	\$ 13,720	\$ 17,421	\$ 25,000	\$ 30,545	\$ 31,000	\$ 20,000
10-42403-00	Taxes - Franchise Tax	\$ 235,196	\$ 240,929	\$ 279,000	\$ 240,861	\$ 250,000	\$ 250,000
10-42404-00	Taxes - Sales Tax	\$ 490,780	\$ 488,184	\$ 475,000	\$ 551,299	\$ 575,000	\$ 500,000
10-42405-00	Taxes - Mixed Drink	\$ 377	\$ -	\$ 600	\$ 758	\$ 775	\$ 600
10-43452-00	Permits - Building	\$ 5,126	\$ 26,816	\$ 20,000	\$ 19,429	\$ 20,000	\$ 20,000
10-43453-00	Permits - Demolition	\$ 100	\$ 550	\$ 1,000	\$ 350	\$ 350	\$ 1,000
10-43454-00	Permits - Electrical	\$ 1,167	\$ 3,283	\$ 4,000	\$ 2,736	\$ 2,750	\$ 4,000
10-43455-00	Permits - Gas	\$ 2,181	\$ 1,390	\$ 4,000	\$ 250	\$ 250	\$ 500
10-43456-00	Permits - House Mov	\$ 50	\$ -	\$ 250	\$ -	\$ -	\$ 250
10-43457-00	Permits - Mechanical	\$ 539	\$ 1,086	\$ 3,500	\$ 1,170	\$ 1,250	\$ 1,500
10-43458-00	Permits - Peddlers	\$ 50	\$ -	\$ 100	\$ 150	\$ 150	\$ 500
10-43459-00	Permits - Plumbing	\$ 1,326	5093	\$ 3,000	\$ 3,949	\$ 4,000	\$ 3,000
10-43460-00	Permits - Alcohol Fees and	\$ 270	210	\$ 500	\$ 800	\$ 800	\$ 500
20-55270-20	Zoning Application F	\$ 300	581	\$ 750	\$ 344	\$ 500	\$ 750
20-56435-20	Interest Income	\$ 28,161	15233	\$ 10,000	\$ 4,816	\$ 5,000	\$ 5,000
10-47470-00	REDC Contribution	\$ 354,167	59573	\$ 65,000	\$ 54,167	\$ 65,000	\$ 68,000
10-47471-00	Housing Authority	\$ 4,675	6100	\$ 5,100	\$ 1,850	\$ 1,850	\$ -
10-47474-00	Transfers In	\$ 1,446,750	\$ 1,359,422	\$ 1,118,760	\$ 1,118,760	\$ 1,118,760	\$ 1,325,000
10-49473-00	Miscellaneous Revenue	\$ 10,815	\$ 101,216	\$ 35,000	\$ 29,791	\$ 35,000	\$ 35,000
10-49479-00	Library Meeting Room	\$ 2,130	\$ 1,655	\$ 1,500	\$ 3,300	\$ 3,500	\$ 1,500
10-49480-00	Recreation Revenue	\$ 10,908	\$ 2	\$ 10,000	\$ -	\$ -	\$ -
10-49481-00	COURT REVENUE	\$ 326,468	\$ 277,617	\$ 300,000	\$ 259,883	\$ 270,000	\$ 350,000
10-49486-00	Animal Control	\$ 165	\$ 76	\$ 600	\$ 163	\$ 200	\$ 500
10-49487-00	Civic Center Revenue	\$ 7,066	\$ 3,755	\$ 5,000	\$ 4,900	\$ 5,000	\$ 4,500
10-49489-00	Code Enforcement	\$ -	\$ 100	\$ 1,000	\$ 3,698	\$ 3,750	\$ 5,000
	Certificates of Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
10-49490-00	Library Fines	\$ 4,251	\$ 1,932	\$ 4,500	\$ 2,730	\$ 2,750	\$ 2,000
10-49491-00	Library Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-49494-00	Jim Hogg Park Revenue	\$ 725	\$ 275	\$ 1,000	\$ 750	\$ 1,000	\$ 500
10-49495-00	Bootstrap Bucks	\$ -	\$ 654	\$ -	\$ -	\$ -	\$ -
10-49496-00	Sale of Used Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-49497-00	Sale of Public Property		\$ 28,801	\$ -	\$ -	\$ -	\$ -

Account	Description	2018-2018	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Revenue	Revenue	Budget	8/31/2021	Projected	Budget
10-49499-00	CDBG GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-49505-00	National Night Out	\$ 2,167	\$ 2,537	\$ -	\$ 800	\$ 800	\$ 1,500
10-49506-00	CARES Act Funding	\$ -	\$ 63,195	\$ 252,762	\$ 252,167	\$ 252,167	\$ -
	ETCOG Litter Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Golf Course Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
1049508	PD Donation	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10-49539-00	Insurance Proceeds	\$ -	\$ -	\$ 9,396	\$ 9,396	\$ 9,396	\$ -
10-49998-00	Proceeds from capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-41403-00	Taxes-P&I	\$ 11,832		\$ -	\$ -	\$ -	\$ -
10-52505-00	National night out ex	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
10-58405-00	Capital Lease Pmnts	\$ 200,775	\$ -	\$ -	\$ -	\$ -	\$ -
10-58930-00	Transfers Out	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
10-59931-00	Bank Error	\$ 2,067	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 3,833,672	\$ 3,318,528	\$ 3,250,818	\$ 3,206,527	\$ 3,268,998	\$ 3,254,100

General Fund Non-Departmental							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50185-10	Empl. Benefits -Christ mea	\$ -	\$ 848	\$ 750	\$ 954	\$ 954	\$ 1,000
10-51316-10	Computer Software	\$ 5,266	\$ 5,825	\$ 15,000	\$ 12,668	\$ 15,000	\$ 15,000
10-51338-10	Gratuities	\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -
10-51344-10	Insurance - Prop/Casualty	\$ 61,876	\$ 30,815	\$ 32,000	\$ 34,329	\$ 34,329	\$ 85,500
10-51352-10	Ordinance Codification	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-51640-10	Postage	\$ 59	\$ 13,242	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
10-52620-10	Janitorial Supplies	\$ 645	\$ -	\$ 500	\$ -	\$ 500	\$ 500
10-52635-10	Office Supplies	\$ 3,996	\$ 888	\$ 3,000	\$ 2,275	\$ 2,500	\$ 3,000
10-53508-10	R&M - Building/Grounds	\$ 2,479	\$ 1,241	\$ 2,000	\$ 442	\$ 2,000	\$ 5,000
10-53520-10	R&M - Computer	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
10-53524-10	R&M - Copier	\$ 8,789	\$ 15,753	\$ 14,000	\$ 11,766	\$ 14,000	\$ 14,000
10-54304-10	CCAD Rural Addressing Ex	\$ 2,057	\$ 1,696	\$ 2,060	\$ 1,545	\$ 2,060	\$ 2,050
10-54360-10	Prof Fees - Accting & Audi	\$ 8,125	\$ 8,367	\$ 42,500	\$ 36,095	\$ 42,500	\$ 45,000
10-54364-10	Prof Fees - Legal	\$ 7,480	\$ -	\$ -	\$ -	\$ -	\$ -
10-54366-10	Property Tax Collection	\$ 10,056	\$ 10,239	\$ 10,175	\$ 7,623	\$ 10,175	\$ 10,500
10-54368-10	Property Tax Valuation	\$ 14,592	\$ 15,336	\$ 15,225	\$ 11,412	\$ 15,225	\$ 15,575
10-54370-10	Professional Services	\$ 13,947	\$ 24,008	\$ 7,500	\$ 4,270	\$ 7,500	\$ 7,500
10-55200-10	Utilities - Electricity	\$ 43,720	\$ 22,128	\$ 45,000	\$ 53,285	\$ 55,000	\$ 45,000
10-55250-10	Utilities - Natural Gas	\$ 5,265	\$ 5,736	\$ 2,000	\$ 4,254	\$ 4,500	\$ 2,000
10-55270-10	Utilities - Telephone and I	\$ 6,260	\$ 7,678	\$ 5,000	\$ 20,358	\$ 25,000	\$ 5,000
10-56435-10	Capital Outlays -Compute	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 5,000
10-52505-10	National Night Out	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
10-56520-10	Lightning Strike Exp	\$ -	\$ -	\$ 9,396	\$ 2,500	\$ 9,396	\$ -
10-56708-10	COVID Expense - 75%	\$ -	\$ -	\$ 202,812	\$ 202,812	\$ 202,812	\$ -
1056709-10	COVID Expense - 25%	\$ -	\$ -	\$ 6,500	\$ 6,390	\$ 6,390	\$ -
	Employee Screening	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	Transfer out to Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,500
10-59910-10	Contingencies	\$ 21,429	\$ 5,517	\$ -	\$ 4,981	\$ 6,000	\$ -
10-59911-10	Debt Service - Bonds	\$ 410,100	\$ -	\$ -	\$ -	\$ -	\$ -
10-59931-10	Bank Error	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 626,882	\$ 169,342	\$ 418,418	\$ 417,957	\$ 457,341	\$ 295,125

Council and City Secretary							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-11	Salary	\$ 33,403	\$ 37,734	\$ 50,400	\$ 38,954	\$ 50,400	\$ 55,800
10-50130-11	Christmas Supplement Pay	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
10-50165-11	Payroll Taxes	\$ 2,053	\$ 2,335	\$ 3,150	\$ 3,058	\$ 3,150	\$ 4,406
10-50170-11	INCENTIVE PAY & LONGEV	\$ 240	\$ 1,283	\$ 1,200	\$ 1,050	\$ 1,200	\$ 1,200
10-50175-11	- Health Insur	\$ 7,659	\$ 6,852	\$ 6,000	\$ 5,694	\$ 6,000	\$ 6,000
10-50180-11	Empl. Benefits - Retirement	\$ 2,153	\$ 2,540	\$ 2,500	\$ 2,801	\$ 3,050	\$ 3,744
10-51300-11	Advertising	\$ 3,527	\$ 6,093	\$ 2,000	\$ 3,649	\$ 3,500	\$ 3,000
10-51301-11	Required Advertising	\$ -	\$ -	\$ 500	\$ 199	\$ 500	\$ 500
10-51316-11	Computer Software	\$ 21	\$ -	\$ 500	\$ -	\$ -	\$ 500
10-51330-11	Dues - Association	\$ 2,275	\$ 3,638	\$ 3,000	\$ 1,318	\$ 2,000	\$ 3,000
10-51331-11	HB 1495 Lobbying Expense	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 500
10-51332-11	Dues - Publications	\$ 185	\$ 635	\$ 750	\$ 490	\$ 750	\$ 750
10-51334-11	Election	\$ 4,521	\$ 9,233	\$ 6,000	\$ 2,987	\$ -	\$ 5,000
10-51352-11	Ordinance Codification	\$ 2,711	\$ 6,172	\$ 2,500	\$ 3,438	\$ -	\$ 3,000
10-51780-11	Uniforms	\$ 436	\$ -	\$ -		\$ -	\$ 500
10-51800-11	Travel	\$ 18,030	\$ 6,958	\$ 7,500	\$ 5,174	\$ 7,500	\$ 7,500
10-52314-11	Computer Expense	\$ 1,754	\$ -	\$ 750	\$ 1,025	\$ 1,025	\$ 500
10-52635-11	Office Supplies	\$ 5,582	\$ 1,384	\$ 2,000	\$ 896	\$ 1,000	\$ 2,000
10-54364-11	Prof Fees - Legal	\$ 64,663	\$ 24,641	\$ 20,000	\$ 15,899	\$ 20,000	\$ 20,000
10-54365-11	380 Agreements	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -
10-54372-11	Records Retention	\$ 92	\$ 324	\$ 750	\$ 100	\$ 100	\$ 750
10-56435-11	Capital Outlays-Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 168,905	\$ 110,423	\$ 111,100	\$ 87,333	\$ 100,775	\$ 119,250

City Manager							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-12	Salary	\$ 92,153	\$ 94,078	\$ 83,000	\$ 73,132	\$ 83,000	\$ 142,500
10-50130-12	Christmas Supplement Pay	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 1,200
10-50165-12	Payroll Taxes	\$ 5,665	\$ 6,318	\$ 7,000	\$ 5,524	\$ 6,350	\$ 11,031
10-50170-12	INCENTIVE PAY & LONGEVIT	\$ -	\$ 104	\$ -	\$ 10	\$ 10	\$ 500
10-50171-12	Cell Phone Allowance	\$ -	\$ -	\$ 900	\$ 675	\$ 900	\$ 1,800
10-50175-12	- Health Insur	\$ 7,738	\$ 6,686	\$ 6,000	\$ 5,876	\$ 6,000	\$ 12,000
10-50180-12	Empl. Benefits - Retirement	\$ 5,980	\$ 6,348	\$ 6,800	\$ 4,721	\$ 5,270	\$ 9,373
	Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
10-51810-12	Travel/Training	\$ 6,079	\$ 5,455	\$ 750	\$ 964	\$ 964	\$ 4,000
	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
10-52635-12	Office Supplies	\$ 945	\$ 318	\$ 500	\$ 163	\$ 500	\$ 1,000
	Total	\$ 119,159	\$ 119,908	\$ 105,550	\$ 91,664	\$ 103,594	\$ 184,154

Finance							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-13	Salary	\$ 32,138	\$ 40,113	\$ 7,000	\$ 250	\$ 250	\$ -
10-50130-13	Christmas Supplement Pay	\$ 600	\$ 900	\$ 600	\$ -	\$ -	\$ -
10-50165-13	Payroll Taxes	\$ 2,292	\$ 2,560	\$ 2,700	\$ -	\$ -	\$ -
10-50175-13	- Health Insur	\$ 7,659	\$ 1,105	\$ 300	\$ -	\$ -	\$ -
10-50180-13	Empl. Benefits - Retirement	\$ 2,153	\$ 2,344	\$ 900	\$ -	\$ -	\$ -
10-51810-13	Travel/Training	\$ 3,373	\$ 454	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-52314-13	Computer Expense	\$ 216	\$ -	\$ 500	\$ 742	\$ 750	\$ 500
10-52635-13	Office Supplies	\$ 1,176	\$ 400	\$ 700	\$ 286	\$ 300	\$ -
	Total	\$ 49,608	\$ 47,876	\$ 13,700	\$ 2,278	\$ 2,300	\$ 1,500

Police Department							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-20	Salary	\$ 594,540	\$ 598,560	\$ 598,567	\$ 312,901	\$ 390,000	\$ 670,850
10-50105-20	Over Time	\$ 7,006	\$ 2,102	\$ -	\$ 2,043	\$ 2,500	\$ 5,000
10-50130-20	Christmas Supplement Pa	\$ 6,300	\$ 7,800	\$ 6,600	\$ 6,000	\$ 6,000	\$ 7,800
10-50165-20	Payroll Taxes	\$ 38,198	\$ 40,890	\$ 44,335	\$ 35,054	\$ 41,000	\$ 53,179
10-50170-20	Incentive Pay & Longevity	\$ 18,508	\$ 19,382	\$ 15,000	\$ 9,839	\$ 15,000	\$ 11,500
10-50175-20	- Health Insur	\$ 97,221	\$ 78,836	\$ 62,700	\$ 55,807	\$ 62,700	\$ 78,000
10-50180-20	Empl. Benefits - Retirement	\$ 40,490	\$ 42,044	\$ 39,573	\$ 30,000	\$ 39,500	\$ 45,185
10-51330-20	Dues - Association and Pu	\$ 1,566	\$ 2,947	\$ 2,500	\$ 915	\$ 1,000	\$ 2,500
10-51340-20	Inmate Care	\$ 1,598	\$ 281	\$ 750	\$ -	\$ -	\$ 750
10-51358-20	Printing	\$ 155	\$ -	\$ 250	\$ 289	\$ 250	\$ 250
10-51780-20	Uniforms	\$ 16,442	\$ 4,731	\$ 5,500	\$ 7,066	\$ 8,000	\$ 7,000
10-51810-20	Travel/Training	\$ 6,105	\$ 8,276	\$ 5,000	\$ 4,315	\$ 5,000	\$ 5,000
	Ammo				\$ -	\$ -	\$ 1,000
10-52635-20	Office Supplies	\$ 3,828	\$ 4,215	\$ 3,500	\$ 4,433	\$ 4,500	\$ 3,500
10-52709-20	DRUG PREVENTION	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
10-52711-20	COMMUNITY RELATIONS	\$ 1,007	\$ 544	\$ 800	\$ -	\$ -	\$ 750
10-52715-20	PD RESERVE	\$ 75	\$ 100	\$ 500	\$ 50	\$ 50	\$ 500
	Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
10-53508-20	R&M - Building/Grounds	\$ 2,907	\$ 2,297	\$ 2,000	\$ 2,001	\$ 2,000	\$ 2,000
10-53520-20	R&M - Computer	\$ 4,465	\$ 2,321	\$ 3,000	\$ 1,050	\$ 1,500	\$ 3,000
10-53524-20	R&M - Copier	\$ 7,535	\$ 9,298	\$ 6,000	\$ 5,289	\$ 6,000	\$ 7,500
10-53530-20	R&M - Equipment	\$ 1,804	\$ 842	\$ 2,000	\$ 1,763	\$ 2,000	\$ 2,000
10-53533-20	R&M - Gun Range	\$ 874	\$ 490	\$ 500	\$ 28	\$ 500	\$ 500
10-53540-20	R&M - Radar	\$ 5,560	\$ 4,248	\$ 5,600	\$ 4,325	\$ 5,600	\$ 5,500
1053542-20	R&M - Radio/Pager	\$ 1,992	\$ 558	\$ 700	\$ 287	\$ 500	\$ 2,000
10-53560-20	R&M - Veh Exp	\$ 14,838	\$ 19,877	\$ 8,000	\$ 8,600	\$ 9,000	\$ 8,000
10-53560-20	R&M - Veh Exp - Fuel	\$ 35,763	\$ 21,959	\$ 40,000	\$ 19,491	\$ 25,000	\$ 50,000
10-53568-20	R&M - Oil Changes	\$ 1,994	\$ 1,075	\$ 2,000	\$ 1,673	\$ 2,000	\$ 3,000
10-53570-20	R&M - Veh Exp - Tires	\$ 7,442	\$ 1,649	\$ 4,000	\$ 2,487	\$ 3,000	\$ 7,500
10-56425-20	Capital Outlays - Cameras	\$ 32,020	\$ 31,242	\$ 39,000	\$ 31,242	\$ 39,000	\$ 39,000
10-56475-20	Capital Outlays - Radios	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 500
10-56485-20	Capital Outlays -Support E	\$ 3,857	\$ 5,114	\$ 15,000	\$ 15,020	\$ 15,020	\$ 5,000
10-58326-20	Debt Service - Patrol Cars	\$ -	\$ -	\$ 65,000	\$ 58,828	\$ 58,828	\$ 60,000
	Total	\$ 954,090	\$ 911,678	\$ 980,375	\$ 621,797	\$ 746,448	\$ 1,095,264

Municipal Court							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-25	Salary	\$ 55,434	\$ 56,140	\$ 56,650	\$ 49,285	\$ 55,000	\$ 54,714
10-50130-25	Christmas Supplement Pay	\$ 1,200	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
10-50165-25	Payroll Taxes	\$ 3,306	\$ 3,630	\$ 4,500	\$ 3,590	\$ 4,200	\$ 4,300
10-50170-25	Incentive Pay & Longevity	\$ 1,076	\$ 1,866	\$ 1,300	\$ 1,137	\$ 1,300	\$ 600
10-50175-25	- Health Insur	\$ 15,442	\$ 13,187	\$ 12,000	\$ 11,662	\$ 12,000	\$ 12,000
10-50180-25	Empl. Benefits - Retirement	\$ 3,738	\$ 3,934	\$ 4,200	\$ 3,241	\$ 4,000	\$ 3,654
10-51316-25	Computer Software	\$ 3,116	\$ 3,366	\$ 4,000	\$ 2,956	\$ 4,000	\$ 9,500
10-51330-25	Dues - Association and Pub	\$ -	\$ 975	\$ 150	\$ 225	\$ 225	\$ 500
10-51332-25	Publications	\$ -	\$ -	\$ 300	\$ 11	\$ 11	\$ 300
10-51348-25	Juror Expense	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
10-51358-25	Printing	\$ 2,368	\$ -	\$ 500	\$ -	\$ -	\$ 500
10-51780-25	Uniforms	\$ 83	\$ -	\$ 125	\$ 46	\$ 100	\$ 200
10-51810-25	Travel/Training	\$ 2,915	\$ 2,314	\$ 1,000	\$ 314	\$ 1,000	\$ 3,000
10-52635-25	Office Supplies	\$ 434	\$ 445	\$ 1,200	\$ -	\$ 300	\$ 750
10-53520-25	R&M - Computer	\$ -	\$ -	\$ 2,000	\$ 1,129	\$ 2,000	\$ 2,000
10-54364-25	Legal Fees	\$ 12,210	\$ 12,574	\$ 10,000	\$ 6,909	\$ 10,000	\$ 10,000
	Total	\$ 101,320	\$ 99,331	\$ 98,925	\$ 81,405	\$ 95,036	\$ 103,018

Fire Department							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-30	Salary	\$ 134,364	\$ 134,964	\$ 144,500	\$ 124,093	\$ 135,000	\$ 131,016
10-50105-30	Over Time	\$ 1,053	\$ 1,170	\$ 3,500	\$ 2,354	\$ 2,500	\$ 3,500
10-50110-30	SL -Extra Labor- Dispatch	\$ 19,812	\$ 20,319	\$ 20,000	\$ 20,244	\$ 20,000	\$ 20,000
10-50130-30	Christmas Supplement Pay	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
10-50165-30	Payroll Taxes	\$ 9,548	\$ 10,321	\$ 13,800	\$ 10,410	\$ 12,492	\$ 12,126
10-50170-30	Incentive Pay & Longevity	\$ 3,327	\$ 4,274	\$ 4,000	\$ 3,398	\$ 4,000	\$ 2,200
10-50175-30	- Health Insur	\$ 23,163	\$ 19,713	\$ 18,000	\$ 17,656	\$ 18,000	\$ 18,000
10-50180-30	Empl. Benefits - Retirement	\$ 9,016	\$ 9,444	\$ 10,000	\$ 8,380	\$ 10,000	\$ 9,004
10-51330-30	Dues - Association and Public	\$ 643	\$ 375	\$ 1,200	\$ -	\$ 500	\$ 1,000
10-51384-30	Fire Prevention	\$ 4,700	\$ 1,507	\$ 1,500	\$ 1,511	\$ 1,500	\$ 1,500
10-51780-30	Uniforms	\$ 1,512	\$ 5,474	\$ 2,000	\$ 1,727	\$ 2,000	\$ 3,000
10-51810-30	Travel/Training	\$ 2,548	\$ 417	\$ 1,750	\$ 405	\$ 500	\$ 2,000
10-52730-30	Supplies - General	\$ 853	\$ 1,033	\$ 2,500	\$ 452	\$ 500	\$ 2,500
10-52750-30	Small Tools	\$ 776	\$ 39	\$ 750	\$ 21	\$ 100	\$ 750
10-53502-30	R&M - Air Pack Maintenance	\$ 5,077	\$ 2,618	\$ 3,500	\$ 4,309	\$ 5,000	\$ 3,500
10-53504-30	R&M - Air Compressor	\$ 461	\$ 87	\$ 1,000	\$ -	\$ -	\$ 1,000
10-53508-30	R&M - Building/Grounds	\$ 813	\$ 7,042	\$ 1,500	\$ 2,252	\$ 2,500	\$ 1,500
10-53530-30	R&M - Equipment	\$ 4,183	\$ 4,962	\$ 2,750	\$ 3,955	\$ 4,000	\$ 2,750
10-53542-30	R&M - Radio/Pager	\$ 1,162	\$ 3,851	\$ 1,500	\$ 1,398	\$ 1,500	\$ 1,500
10-53560-30	R&M - Veh Exp	\$ 16,388	\$ 8,017	\$ 7,500	\$ 6,822	\$ 7,000	\$ 7,500
10-53564-30	Capital Outlays - Rescue 303	\$ -	\$ -	\$ -		\$ -	\$ -
10-53566-30	R&M - Veh Exp - Fuel	\$ 6,340	\$ 2,873	\$ 6,000	\$ 3,785	\$ 5,000	\$ 7,500
10-53568-30	R&M - Veh Exp - Oil Change	\$ 193	\$ -	\$ 750	\$ -	\$ -	\$ 450
10-53570-30	R&M - Veh Exp - Tires	\$ -	\$ -	\$ 750	\$ 25	\$ 500	\$ 750
10-54376-30	RVFD Contract Services	\$ 80,250	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000
10-56400-30	Airpaks	\$ 46	\$ 4,775	\$ 5,000	\$ -	\$ -	\$ 5,000
10-56420-30	Capital Outlays - Bunker Gea	\$ 381	\$ 1,088	\$ 5,000	\$ 757	\$ 1,000	\$ 5,000
10-56440-30	Capital Outlays - Equipment	\$ 635	\$ -	\$ 1,500	\$ 2,518	\$ 2,500	\$ 1,500
10-56450-30	Capital Outlays - Hose	\$ -	\$ -	\$ 750	\$ 598	\$ 750	\$ 750
10-56465-30	Capital Outlays - Pagers	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
10-56475-30	Capital Outlays - Radios	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
	Total	\$ 329,043	\$ 329,162	\$ 346,800	\$ 301,872	\$ 321,642	\$ 331,096

Development Services							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-35	Salary	\$ 55,305	\$ 40,090	\$ 49,500	\$ 42,714	\$ 49,500	\$ 93,000
10-50130-35	Christmas Supplement Pay	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 1,200
10-50165-35	Payroll Taxes	\$ 685	\$ 1,183	\$ 4,000	\$ 3,304	\$ 4,000	\$ 7,218
10-50170-35	Incentive Pay & Longevity	\$ 877	\$ -	\$ -	\$ -	\$ -	\$ 150
10-50175-35	- Health Insur	\$ 5,187	\$ 6,596	\$ 6,000	\$ 5,691	\$ 6,000	\$ 12,000
10-50180-35	Empl. Benefits - Retirement	\$ 2,630	\$ 3,304	\$ 3,700	\$ 2,736	\$ 3,700	\$ 6,133
10-51310-35	Code Enforcement	\$ 45,029	\$ 52,876	\$ 20,000	\$ 14,002	\$ 20,000	\$ 40,000
	Demo Grant Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
10-51780-35	Uniforms	\$ 381	\$ 131	\$ 500	\$ -	\$ 250	\$ 500
10-51810-35	Travel/Training	\$ 83	\$ 483	\$ 750	\$ 50	\$ 250	\$ 2,000
10-53560-35	R&M - Veh Exp	\$ 451	\$ 1,425	\$ 2,000	\$ 1,682	\$ 2,000	\$ 3,000
10-53566-35	R&M - Veh Exp - Fuel	\$ 3,514	\$ 2,755	\$ 3,000	\$ 3,158	\$ 4,000	\$ 7,500
	Capital Outlay - VehiclePurch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
10-53568-35	R&M - Veh Exp - Oil Change	\$ 59	\$ 82	\$ 250	\$ -	\$ -	\$ 750
	Total	\$ 114,799	\$ 109,525	\$ 90,300	\$ 73,937	\$ 90,300	\$ 218,451

Cemetery							
Account	Description	2018-2018	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Revenue	Revenue	Budget	8/31/2021	Projected	Budget
10-49488-00	Cemetery Revenue	\$ 7,850	\$ 6,325	\$ 7,500	\$ 4,900	\$ 5,000	\$ 10,000
	Interest Income	\$ -		\$ -	\$ -	\$ -	\$ 250
	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
	Transfer in from GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,500
	Total	\$ 7,850	\$ 6,325	\$ 7,500	\$ 4,900	\$ 5,000	\$ 35,750
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended			Proposed
		Expense	Expense	Budget	YTD Actual	Projected	Budget
10-54308-50	Cemetery Contract	\$ 23,990	\$ 23,990	\$ 25,000	\$ 21,991	\$ 25,000	\$ 30,000
	Monument Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-53521-40	R&M - Cemetery	\$ 1,197	\$ 2,025	\$ 1,500	\$ 74	\$ 500	\$ 1,500
10-53516-40	R&M - City Prop/Me	\$ 5,765	\$ 1,237	\$ 3,000	\$ 1,125	\$ 1,150	\$ 3,000
10-52306-45	Cemetery Deeds & S	\$ -	\$ 637	\$ 200	\$ 272	\$ 300	\$ 200
	Total	\$ 30,952	\$ 27,888	\$ 29,700	\$ 23,462	\$ 26,950	\$ 35,700

Streets Department							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-40	Salary	\$ 165,122	\$ 189,448	\$ 176,500	\$ 158,866	\$ 176,500	\$ 212,800
10-50105-40	Over Time	\$ 10,060	\$ 8,561	\$ 10,000	\$ 9,253	\$ 10,000	\$ 10,000
10-50130-40	Christmas Supplement	\$ 3,000	\$ 2,700	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,300
10-50165-40	Payroll Taxes	\$ 12,842	\$ 15,427	\$ 15,500	\$ 13,398	\$ 15,500	\$ 18,004
10-50170-40	Incentive Pay & Longevity	\$ 8,984	\$ 9,328	\$ 10,500	\$ 7,857	\$ 10,500	\$ 9,250
10-50175-40	- Health Insur	\$ 39,232	\$ 32,173	\$ 30,000	\$ 28,475	\$ 30,000	\$ 30,000
10-50180-40	Empl. Benefits - Retirement	\$ 13,005	\$ 13,391	\$ 13,400	\$ 11,305	\$ 13,400	\$ 15,298
10-51780-40	Uniforms	\$ 3,380	\$ 2,527	\$ 3,400	\$ 2,597	\$ 3,000	\$ 3,500
10-51810-40	Travel/Training	\$ 936	\$ 70	\$ 900	\$ 435	\$ 500	\$ 1,000
10-52302-40	Stray Animal Transfer Fee	\$ 400	\$ 8,210	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,500
10-52600-40	Animal Food	\$ 475	\$ 423	\$ 500	\$ 839	\$ 850	\$ 1,000
10-52605-40	Chemicals	\$ 41	\$ 544	\$ 250	\$ 348	\$ 500	\$ 750
10-53500-40	R&M - Animal Pen Main	\$ 150	\$ 55	\$ 200	\$ -	\$ -	\$ 200
10-53506-40	R&M - Bridge/Culvert	\$ 878	\$ 30,000	\$ 1,000	\$ -	\$ -	\$ 1,000
10-53508-40	R&M - Building/Ground	\$ 2,044	\$ 760	\$ 2,000	\$ 425	\$ 1,000	\$ 2,000
10-53518-40	R&M - Civic Center	\$ 6,561	\$ 4,724	\$ 4,000	\$ 1,569	\$ 1,750	\$ 4,000
10-53530-40	R&M - Equipment	\$ 22,645	\$ 9,778	\$ 10,000	\$ 7,965	\$ 10,000	\$ 10,000
10-53542-40	R&M - Radio/Pager	\$ 933	\$ 1,006	\$ 500	\$ 593	\$ 750	\$ 500
10-53550-40	R&M - Sidewalk/Curb	\$ 722	\$ 431	\$ 1,000	\$ -	\$ -	\$ 1,000
10-53554-40	R&M - Street/Alleyways	\$ 199,212	14932	\$ 65,000	\$ 19,904	\$ 65,000	\$ 75,000
10-53558-40	R&M - Tools	\$ 928	1114	\$ 500	\$ 470	\$ 500	\$ 500
10-53560-40	R&M - Veh Exp	\$ 2,215	8917	\$ 3,000	\$ 3,617	\$ 3,000	\$ 3,000
10-53566-40	R&M - VehExp - Fuel	\$ 7,950	4241	\$ 5,500	\$ 8,358	\$ 9,000	\$ 15,000
10-53568-40	R&M - Veh Exp - Oil Ch	\$ 292	356	\$ 500	\$ 261	\$ 500	\$ 750
10-53570-40	R&M - Veh Exp - Tires	\$ 1,759	824	\$ 500	\$ 698	\$ 1,000	\$ 1,500
10-56405-40	Capital Outlays - Anima	\$ -	0	\$ 500	\$ 237	\$ 300	\$ 500
10-56440-40	Capital Outlays - Princip	\$ 27,544	\$ 27,308	\$ 67,000	\$ 24,730	\$ 67,000	\$ 25,036
	Boom axe Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,942
10-56475-40	Capital Outlays - Radios	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital Outlays - Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
10-56490-40	Capital Outlays - Street	\$ 4,787	\$ 3,494	\$ 3,000	\$ 610	\$ 1,000	\$ 3,000
	Total	\$ 536,109	\$ 390,744	\$ 430,650	\$ 307,813	\$ 426,550	\$ 492,330

Library							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-45	Salary	\$ 73,375	\$ 73,145	\$ 73,500	\$ 64,237	\$ 73,500	\$ 76,150
10-50110-45	SL - Extra Labor	\$ 11,349	\$ 6,500	\$ 7,800	\$ 8,674	\$ 9,000	\$ 8,000
10-50130-45	Christmas Supplement Pay	\$ 1,800	\$ 1,800	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-50165-45	Payroll Taxes	\$ 6,321	\$ 5,435	\$ 6,900	\$ 5,549	\$ 6,900	\$ 6,667
10-50170-45	Incentive Pay & Longevity	\$ 1,354	\$ 1,563	\$ 1,800	\$ 1,313	\$ 1,800	\$ 1,500
10-50175-45	- Health Insur	\$ 15,432	\$ 13,161	\$ 12,000	\$ 11,366	\$ 12,000	\$ 12,000
10-50180-45	Empl. Benefits - Retirement	\$ 4,880	\$ 5,110	\$ 5,300	\$ 4,235	\$ 5,300	\$ 5,145
10-51316-45	Computer Software	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
10-51359-45	Subscriptions	\$ 14	\$ 150	\$ 50	\$ 135	\$ 50	\$ 50
10-51610-45	Children's Program	\$ 402	\$ 645	\$ -	\$ -	\$ -	\$ 500
10-51810-45	Travel/Training	\$ 2,369	\$ 1,199	\$ -	\$ -	\$ -	\$ 2,000
10-52620-45	Janitorial Supplies	\$ 893	\$ 1,408	\$ 200	\$ 382	\$ 400	\$ 500
10-52635-45	Office Supplies	\$ 886	\$ 2,452	\$ 1,250	\$ 598	\$ 500	\$ 1,250
10-53508-45	R&M - Building/Grounds	\$ 1,679	\$ 2,504	\$ 1,000	\$ 2,166	\$ 1,550	\$ 1,500
10-53520-45	R&M - Computer	\$ 4,130	\$ 2,471	\$ 1,000	\$ 352	\$ 500	\$ 1,000
10-53524-45	R&M - Copier	\$ 4,516	\$ 3,198	\$ 3,500	\$ 3,454	\$ 3,500	\$ 3,500
10-54340-45	Certified Retirement Commu	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
10-56415-45	Capital Outlays - Books	\$ 8,227	\$ 7,178	\$ 8,000	\$ 6,589	\$ 6,500	\$ 8,000
	Total	\$ 139,127	\$ 129,918	\$ 125,300	\$ 112,050	\$ 124,500	\$ 130,762

Parks & Recreation							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-52605-50	Chemicals	\$ 3,790	\$ 331	\$ 15,000	\$ 9,078	\$ 10,000	\$ 17,500
10-52645-50	Supplies - General	\$ 1,271	\$ 346	\$ 2,500	\$ 1,072	\$ 2,500	\$ 1,500
10-53508-50	R&M - Building/Grounds	\$ 12,892	\$ 5,818	\$ 5,000	\$ 7,463	\$ 7,500	\$ 5,000
10-53510-50	R&M - Butler Park	\$ 33	\$ 20	\$ 250	\$ -	\$ 100	\$ 250
10-53522-50	R&M - Conley Park	\$ 18,275	\$ 682	\$ 500	\$ 40	\$ 100	\$ 500
10-53526-50	R&M - Courthouse Square	\$ 536	\$ 5	\$ 500	\$ -	\$ 100	\$ 500
10-53530-50	R&M - Equipment	\$ 3,734	\$ 1,354	\$ 1,500	\$ 673	\$ 750	\$ 1,250
10-53531-50	R&M - Footbridge	\$ 14	\$ 7,888	\$ 250	\$ 5,249	\$ 5,250	\$ 500
10-53538-50	R&M - Museum	\$ 6	\$ 110	\$ 500	\$ -	\$ 100	\$ 500
10-53544-50	R&M - Jim Hogg	\$ -	\$ 250	\$ -	\$ -	\$ 100	\$ 500
10-54322-50	Recreation Services	\$ 46,321	\$ 3,929	\$ 30,000	\$ 916	\$ 1,000	\$ 10,000
10-54323-50	Recreation Supplies	\$ 30,033	\$ 2,949	\$ 3,000	\$ 2,865	\$ 3,000	\$ 3,000
10-56440-50	Cap Outlays - Eqmt & LM	\$ -	\$ -	\$ 1,000	\$ 1,131	\$ 1,200	\$ 9,500
	Capital Outlays - Food Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Capital Outlays - Skate Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Total	\$ 116,905	\$ 23,680	\$ 60,000	\$ 28,488	\$ 31,700	\$ 200,500

REDCO							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
10-50100-55	Salary	\$ 42,722	\$ 47,958	\$ 45,000	\$ 39,942	\$ 45,000	\$ 50,000
10-50130-55	Christmas Supplement Pay	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
10-50165-55	Payroll Taxes	\$ 3,343	\$ 3,756	\$ 3,600	\$ 3,127	\$ 3,550	\$ 3,978
10-50170-55	INCENTIVE PAY & LONGEVI	\$ 479	\$ 698	\$ 1,400	\$ 458	\$ 500	\$ 1,400
10-50175-55	- Health Insur	\$ 7,720	\$ 6,623	\$ 6,000	\$ 5,694	\$ 6,000	\$ 6,000
10-50180-55	Empl. Benefits - Retirement	\$ 2,986	\$ 3,135	\$ 3,400	\$ 2,590	\$ 3,000	\$ 3,380
10-51810-55	Travel/Training	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
10-51811-55	Rent	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
10-52635-55	Office Supplies	\$ -	\$ -	\$ 350	\$ 210	\$ 250	\$ 500
10-53520-55	R&M - Computer	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ 500
10-54364-55	Prof Fees - Legal	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,500
	Total	\$ 57,871	\$ 62,770	\$ 65,000	\$ 52,620	\$ 59,900	\$ 67,858

Hotel/Motel Tax							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Revenue	Revenue	Budget	8/31/2021	Projected	Budget
11-42405-00	Hotel / Motel Revenue	\$ 24,636	\$ 31,398	\$ 20,000	\$ 30,575	\$ 35,000	\$ 35,000
	Total	\$ 24,636	\$ 31,398	\$ 20,000	\$ 30,575	\$ 35,000	\$ 20,000
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended			Proposed
		Expense	Expense	Budget	YTD Actual	Projected	Budget
11-59999-00	Contributions-Chamber	\$ 24,636	\$ 31,398	\$ 16,000	\$ 24,309	\$ 31,000	\$ 30,000
	Theater Contribution	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500
	Museum Contribution	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500
	Total	\$ 24,636	\$ 35,398	\$ 20,000	\$ 28,309	\$ 35,000	\$ 35,000

Enterprise Fund Revenue							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Revenue	Revenue	Revenue	8/31/2021	Projected	Budget
20-45500-0	Water Income	\$ 1,484,093	\$ 1,759,756	\$ 1,500,000	\$ 1,645,112	\$ 1,800,000	\$ 2,000,000
20-45502-0	Bulk Water	\$ 688	\$ 1,016	\$ 5,000	\$ 667	\$ 1,000	\$ 1,000
20-45503-0	Water Taps	\$ 2,400	\$ 5,604	\$ 4,500	\$ 2,371	\$ 3,000	\$ 2,500
20-45504-0	Late Charges	\$ 27,570	\$ 29,770	\$ 30,000	\$ 24,120	\$ 25,000	\$ 25,000
20-45505-0	Water Conservation	\$ 11,979	\$ 13,783	\$ 13,000	\$ 13,468	\$ 13,500	\$ 15,000
20-45506-0	Connect & Reconnect	\$ 20,230	\$ 21,675	\$ 20,000	\$ 19,525	\$ 20,000	\$ 20,000
20-45520-0	Sewer Income	\$ 1,173,458	\$ 1,362,645	\$ 1,300,000	\$ 1,282,984	\$ 1,400,000	\$ 1,400,000
20-45521-0	Service Charges	\$ 1,430	\$ 1,200	\$ 2,000	\$ 1,025	\$ 1,000	\$ 1,500
20-45522-0	Sewer Taps	\$ 2,000	\$ 2,400	\$ 3,000	\$ 2,671	\$ 3,000	\$ 3,000
20-49525-0	Ambulance Income	\$ 929	\$ 34,873	\$ 31,000	\$ 30,918	\$ 31,000	\$ 31,000
20-49527-0	Garbage Income	\$ 586,750	\$ 676,626	\$ 680,000	\$ 615,210	\$ 650,000	\$ 700,000
20-49532-0	Miscellaneous Income	\$ -	\$ 1,440	\$ 2,000	\$ 1,860	\$ 2,000	\$ 2,000
20-49533-0	Bad Debt Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20-49539-0	Insurance Proceeds	\$ -	\$ -	\$ 44,101	\$ 44,101	\$ 44,101	\$ -
20-49535-0	Cash Over/Short	\$ 12	\$ 182	\$ -	\$ -	\$ -	\$ -
	Total	\$ 3,311,539	\$ 3,910,970	\$ 3,634,601	\$ 3,684,033	\$ 3,993,601	\$ 4,201,000

Enterprise Fund Non-Departmental							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
20-58955-00	Interest Expense - Capit	\$ 2,142	\$ -	\$ -			
20-59999-00	Garbage Expense	\$ 569,556	\$ -	\$ -			
20-50185-20	Empl. Benefits - Christm	\$ 900	\$ 1,727	\$ 1,000	\$ 960	\$ 960	\$ 1,000
20-51300-20	Advertising	\$ 187	\$ 87	\$ 1,000	\$ 87	\$ 100	\$ 1,000
20-51305-20	Bad Debt Expense	\$ 9,627	\$ 6,868	\$ 8,500	\$ 9,045	\$ 10,000	\$ 8,500
20-51316-20	Computer Software	\$ 22,782	\$ 36,437	\$ 26,000	\$ 26,501	\$ 25,000	\$ 30,000
20-51330-20	Dues - Association and F	\$ -	\$ -	\$ 250	\$ 509	\$ 500	\$ 250
20-51338-20	Gratuities	\$ 330	\$ 742	\$ 1,000	\$ -	\$ -	\$ -
20-51340-20	Inmate Care	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
20-51344-20	Insurance - Prop/Casual	\$ 74,981	\$ 87,476	\$ 79,000	\$ 101,143	\$ 101,150	\$ 52,500
20-51640-20	Postage	\$ 927	\$ 1,893	\$ 1,500	\$ 3,144	\$ 3,500	\$ 1,500
20-51998-20	Ambulance Expense	\$ -	\$ 34,434	\$ 24,000	\$ 24,072	\$ 24,000	\$ 26,000
20-51999-20	Garbage Expense	\$ -	\$ 637,628	\$ 620,000	\$ 249,262	\$ 605,000	\$ 635,000
20-52635-20	Office Supplies	\$ 3,696	\$ 8,458	\$ 5,000	\$ 4,557	\$ 5,000	\$ 5,000
20-53508-20	R&M - Building/Ground	\$ 623	\$ 4,858	\$ 5,000	\$ 238	\$ 5,000	\$ 5,000
20-53520-20	R&M - Computer	\$ -	\$ 2,233	\$ 4,000	\$ 511	\$ 1,000	\$ 4,000
20-53524-20	R&M - Copier	\$ 1,951	\$ 1,312	\$ 2,800	\$ 409	\$ 2,800	\$ 2,800
20-54318-20	Contributions - Lake Col	\$ 10,432	\$ 10,432	\$ 10,450	\$ 10,432	\$ 10,500	\$ 10,450
20-54360-20	Prof Fees - Accting & Au	\$ 12,749	\$ 13,213	\$ 12,200	\$ 5,676	\$ 12,200	\$ 12,500
20-54362-20	Prof Fees - Engineering	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
20-55200-20	Utilities - Electricity	\$ 234,321	\$ 300,635	\$ 240,000	\$ 213,746	\$ 240,000	\$ 250,000
20-55230-20	Utilities - Janitorial Contr	\$ 4,590	4590	\$ 4,000	\$ 810	\$ 810	\$ -
20-55250-20	Utilities - Natural Gas	\$ 1,956	2066	\$ 3,500	\$ 3,553	\$ 3,500	\$ 3,500
20-55270-20	Utilities - Telephone and	\$ 33,933	34601	\$ 31,000	\$ 18,174	\$ 31,000	\$ 35,000
20-56435-20	Capital Outlays - computers			\$ -	\$ -	\$ -	\$ 1,000
20-56940-20	Transfers Out to Gen Fr	\$ 958,190	1359422	\$ 1,118,760	\$ 1,118,760	\$ 1,118,760	\$ 1,325,000
	Employee Screening	\$ -	0	\$ -	\$ -	\$ -	\$ 1,000
	Unemployment	\$ -	0	\$ -	\$ -	\$ -	\$ 4,500
20-58920-20	2005 GO BONDS	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -
20-59910-20	Contingencies	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
20-56520-00	Lightning strike Expense	\$ -	\$ -	\$ 44,100	\$ 44,100	\$ 44,100	\$ -
20-59911-20	Depreciation	\$ 265,357	\$ 270,931	\$ -	\$ -	\$ -	\$ -
	Total	\$ 2,405,229	\$ 2,820,243	\$ 2,244,060	\$ 1,835,689	\$ 2,244,880	\$ 2,415,500

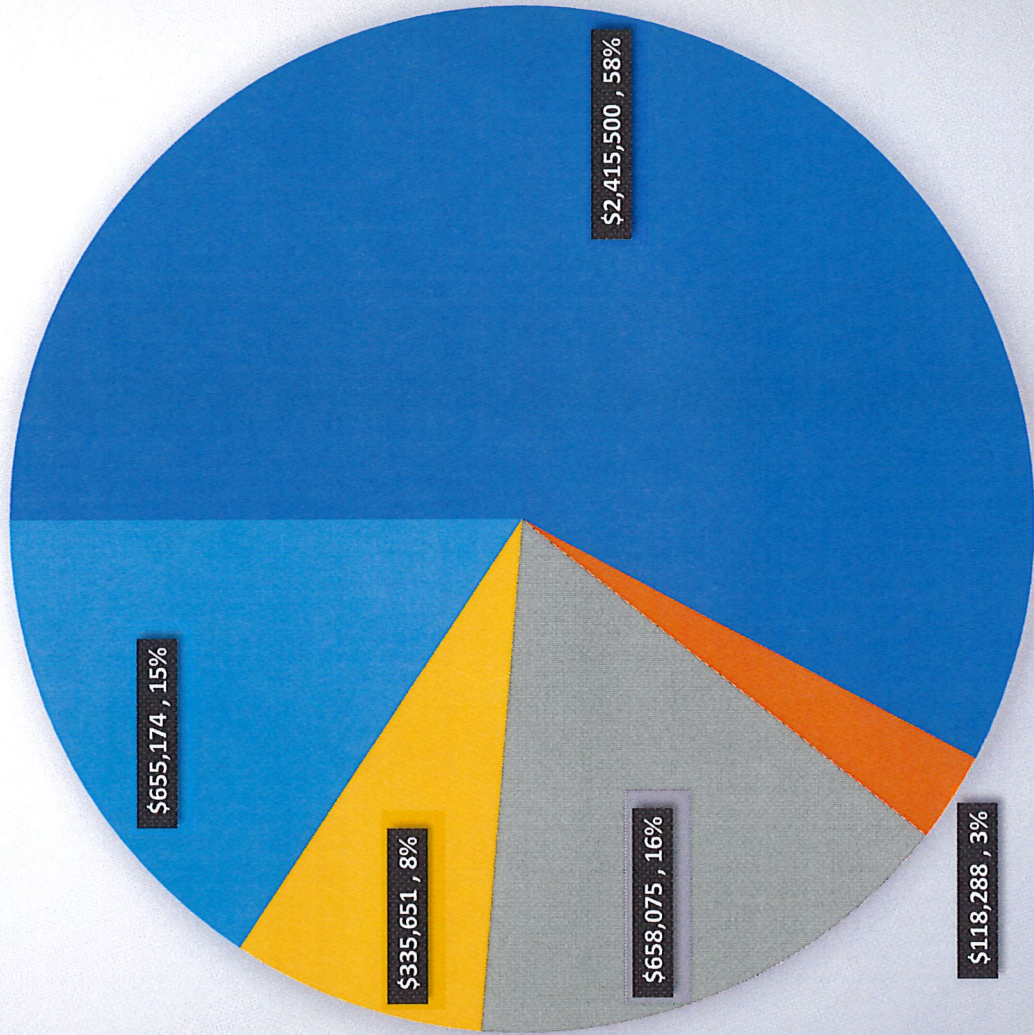
Utility Billing							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
20-50100-21	Salary	\$ 88,499	\$ 88,558	\$ 76,000	\$ 58,104	\$ 69,000	\$ 74,600
20-50130-21	Christmas Supplement Pay	\$ 900	\$ 1,800	\$ 1,800	\$ 600	\$ 600	\$ 1,500
20-50165-21	Payroll Taxes	\$ 5,717	\$ 7,167	\$ 7,350	\$ 3,929	\$ 5,279	\$ 5,900
20-50170-21	Incentive Pay & Longevity	\$ 719	\$ 1,431	\$ 1,500	\$ 865	\$ 1,000	\$ 1,025
20-50175-21	- Health Insur	\$ 20,219	\$ 20,168	\$ 18,000	\$ 10,009	\$ 12,000	\$ 12,000
20-50180-21	Empl. Benefits - Retirement	\$ 7,709	\$ 6,121	\$ 6,200	\$ 2,979	\$ 4,500	\$ 5,013
20-51316-21	Computer Software	\$ 6,104	\$ 2,036	\$ 3,500	\$ 65	\$ 1,000	\$ 3,500
20-51358-21	Printing	\$ 41	\$ -	\$ 250	\$ -	\$ -	\$ 250
20-51640-21	Postage	\$ 15,532	\$ 3,612	\$ 8,500	\$ 11,285	\$ 12,000	\$ 10,000
20-51780-21	Uniforms	\$ 469	\$ -	\$ -	\$ -	\$ -	\$ 1,000
20-51810-21	Travel and Training	\$ 1,033	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
20-53520-21	R&M - Computer	\$ -	\$ 72	\$ 500	\$ -	\$ 500	\$ 500
20-56435-21	Capital Outlays -Computer	\$ -	\$ -	\$ -			\$ 2,000
20-56440-21	Capital Outlays - Equipment	\$ -	\$ -	\$ -			
	Total	\$ 146,942	\$ 130,964	\$ 124,600	\$ 87,837	\$ 105,879	\$ 118,288

Water Department							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
20-50100-22	Salary	\$ 191,042	\$ 194,274	\$ 204,000	\$ 179,382	\$ 210,706	\$ 218,750
20-50105-22	Over Time	\$ 13,409	\$ 10,192	\$ 12,000	\$ 12,304	\$ 12,000	\$ 12,000
20-50130-22	Christmas Supplement Pay	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
20-50165-22	Payroll Taxes	\$ 16,016	\$ 17,599	\$ 18,500	\$ 15,644	\$ 16,150	\$ 19,125
20-50170-22	Incentive Pay & Longevity	\$ 15,049	\$ 16,729	\$ 17,000	\$ 14,336	\$ 17,000	\$ 16,550
20-50175-22	- Health Insur	\$ 26,430	\$ 26,383	\$ 23,200	\$ 22,764	\$ 23,200	\$ 24,000
20-50180-22	Empl. Benefits - Retirement	\$ 21,685	\$ 14,959	\$ 14,750	\$ 12,888	\$ 13,500	\$ 16,250
20-51330-22	Dues - Association and Publi	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200
20-51354-22	Permits/State Fees	\$ 17,221	\$ 16,551	\$ 16,500	\$ 20,027	\$ 25,000	\$ 16,550
20-51780-22	Uniforms	\$ 2,253	\$ 3,001	\$ 3,000	\$ 2,646	\$ 3,000	\$ 3,000
20-51810-22	Travel/Training	\$ 1,940	\$ 881	\$ 1,200	\$ 296	\$ 250	\$ 1,200
20-52605-22	Chemicals	\$ 40,685	\$ 44,940	\$ 32,500	\$ 37,121	\$ 35,000	\$ 35,000
20-52730-22	Supplies - General	\$ 486	\$ 492	\$ 750	\$ 154	\$ 500	\$ 750
20-52750-22	Small Tools	\$ 1,336	\$ 1,399	\$ 1,000	\$ 1,388	\$ 1,500	\$ 1,500
20-53514-22	R&M - Chlorination Equip. N	\$ 1,524	\$ 7,397	\$ 2,000	\$ -	\$ -	\$ 3,000
20-53530-22	R&M - Equipment	\$ 11,502	\$ 5,992	\$ 9,500	\$ 9,911	\$ 10,000	\$ 9,500
20-53536-22	R&M - Meters	\$ 4,188	\$ 3,954	\$ 3,000	\$ 1,535	\$ 3,000	\$ 4,000
20-53542-22	R&M - Radio/Pager	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
20-53556-22	R&M - TDC Booster	\$ 188	\$ 254	\$ 500	\$ 1,007	\$ 1,025	\$ 500
20-53558-22	R&M - Tools	\$ 115	\$ 175	\$ 500	\$ 152	\$ 100	\$ 500
20-53560-22	R&M - Veh Exp	\$ 122	\$ 7,937	\$ 4,000	\$ 4,651	\$ 4,000	\$ 6,500
20-53566-22	R&M - Veh Exp - Fuel	\$ 12,931	7329	\$ 8,000	\$ 13,310	\$ 15,000	\$ 15,000
20-53568-22	R&M - Veh Exp - Oil Change	\$ 375	263	\$ 300	\$ 265	\$ 300	\$ 500
20-55270-20	R&M - Veh Exp - Tires	\$ 1,783	685	\$ 1,250	\$ 1,186	\$ 1,250	\$ 3,000
20-53572-22	R&M Water Mains	\$ 44,046	20140	\$ 20,000	\$ 22,299	\$ 20,000	\$ 25,000
20-53574-22	R&M - Water Tanks	\$ 67,610	38407	\$ 40,000	\$ 1,051	\$ 5,000	\$ 100,000
	Generators	\$ -	0	\$ -	\$ -	\$ -	\$ 20,000
20-53578-22	Wells	\$ 45,131	129990	\$ 20,000	\$ 60,232	\$ 60,000	\$ 40,000
20-56430-22	Capital Outlays - Chlor. Equi	\$ 2,126	\$ 1,003	\$ 1,000	\$ -	\$ -	\$ 1,000
20-56451-22	Capital Outlays - Hydrants	\$ -	\$ 75	\$ 5,000	\$ -	\$ -	\$ 5,000
20-56459-22	Capital Outlays - Meters	\$ 8,470	\$ 7,743	\$ 7,000	\$ 13,945	\$ 15,000	\$ 10,000
20-56480-22	Capital Outlays - Pipe & Fitti	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500
20-56495-22	Capital Outlays - Well Contr	\$ 37	\$ 12	\$ 1,000	\$ -	\$ -	\$ 1,000
20-58328-22	Capital Outlays - Vac Trailer	\$ -	\$ -	\$ 98,500	\$ 41,984	\$ 98,500	\$ 30,000
	Capital Outlays - Mower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
	Total	\$ 550,403	\$ 581,459	\$ 572,850	\$ 493,178	\$ 593,681	\$ 658,075

Wastewater Department							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
20-50100-23	Salary	\$ 82,405	\$ 79,417	\$ 80,800	\$ 70,468	\$ 80,800	\$ 83,500
20-50105-23	Over Time	\$ 15,313	\$ 17,588	\$ 16,000	\$ 13,965	\$ 15,000	\$ 17,500
20-50130-23	Christmas Supplement Pay	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
20-50165-23	Payroll Taxes	\$ 7,781	\$ 8,563	\$ 8,200	\$ 7,140	\$ 8,200	\$ 8,786
20-50170-23	Incentive Pay & Longevity	\$ 11,885	\$ 13,084	\$ 13,000	\$ 11,069	\$ 13,000	\$ 12,650
20-50175-23	- Health Insur	\$ 14,611	\$ 13,154	\$ 12,000	\$ 11,420	\$ 12,000	\$ 12,000
20-50180-23	Empl. Benefits - Retirement	\$ 10,608	\$ 7,423	\$ 6,400	\$ 6,108	\$ 6,400	\$ 7,465
20-51350-23	Lab Fees	\$ 24,839	\$ 18,126	\$ 17,000	\$ 16,686	\$ 17,000	\$ 20,000
20-51354-23	Permits/State Fees	\$ 22,122	\$ 15,890	\$ 18,000	\$ 12,924	\$ 18,000	\$ 20,000
20-51780-23	Uniforms	\$ 1,444	\$ 1,221	\$ 1,400	\$ 1,611	\$ 1,500	\$ 1,500
20-51810-23	Travel/Training	\$ 605	\$ 811	\$ 1,000	\$ -	\$ -	\$ 1,000
20-52605-23	Chemicals	\$ 53,030	\$ 41,742	\$ 35,000	\$ 34,679	\$ 35,000	\$ 40,000
20-52625-23	Lab Supplies and Instrume	\$ 2,342	\$ 4,624	\$ 4,000	\$ 1,889	\$ 2,000	\$ 4,500
20-52750-23	Small Tools	\$ 161	\$ 100	\$ 1,000	\$ 299	\$ 500	\$ 1,000
20-53508-23	R&M - Building/Grounds	\$ 315	\$ 125	\$ 500	\$ 46	\$ 100	\$ 500
20-53530-23	R&M - Equipment	\$ 11,336	\$ 11,434	\$ 7,500	\$ 4,846	\$ 5,000	\$ 7,500
20-53532-23	R&M - Lift Station	\$ 769	\$ 2,596	\$ 5,000	\$ -	\$ 1,000	\$ 5,000
20-53534-23	R&M - Manhole	\$ 891	\$ 1,936	\$ 1,500	\$ 767	\$ 1,000	\$ 1,500
20-53542-23	R&M - Radio/Pager	\$ 93	\$ 406	\$ 500	\$ -	\$ -	\$ 500
20-53548-23	R&M - Sewer Mains	\$ 69,613	\$ 12,000	\$ 15,000	\$ 13,521	\$ 12,500	\$ 15,000
20-53560-23	R&M - Veh Exp	\$ 1,197	\$ 606	\$ 750	\$ 1,635	\$ 1,500	\$ 750
20-53566-23	R&M - Veh Exp - Fuel	\$ 2,299	1294	\$ 1,500	\$ 2,150	\$ 2,000	\$ 3,000
20-53568-23	R&M - Veh Exp - Oil Change	\$ 53	60	\$ 150	\$ -	\$ -	\$ 300
20-55270-20	R&M - Veh Exp - Tires	\$ 15	0	\$ 250	\$ 497	\$ 500	\$ 1,000
20-56435-20	R&M - WWTP	\$ 7,824	30151	\$ 20,000	\$ 37,117	\$ 32,000	\$ 25,000
20-54382-23	Sludge Removal	\$ -	917	\$ -	\$ -	\$ -	\$ -
20-56430-23	Capital Outlays - Chlor. Equ	\$ 3,647	0	\$ 2,000	\$ 52	\$ 100	\$ 2,000
20-56455-23	Capital Outlays - Lab Equip	\$ -	0	\$ 250	\$ -	\$ 250	\$ 250
20-56475-23	Capital Outlays - Radios	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 250
20-56480-23	Capital Outlays - Sewer Pip	\$ 298	\$ -	\$ -	\$ -	\$ -	\$ -
	Lawn mower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
20-58325-23	Capital Outlays - Vehicles	\$ -			\$ -		\$ 30,000
	Total	\$ 346,697	\$ 284,469	\$ 270,150	\$ 250,089	\$ 266,550	\$ 335,651

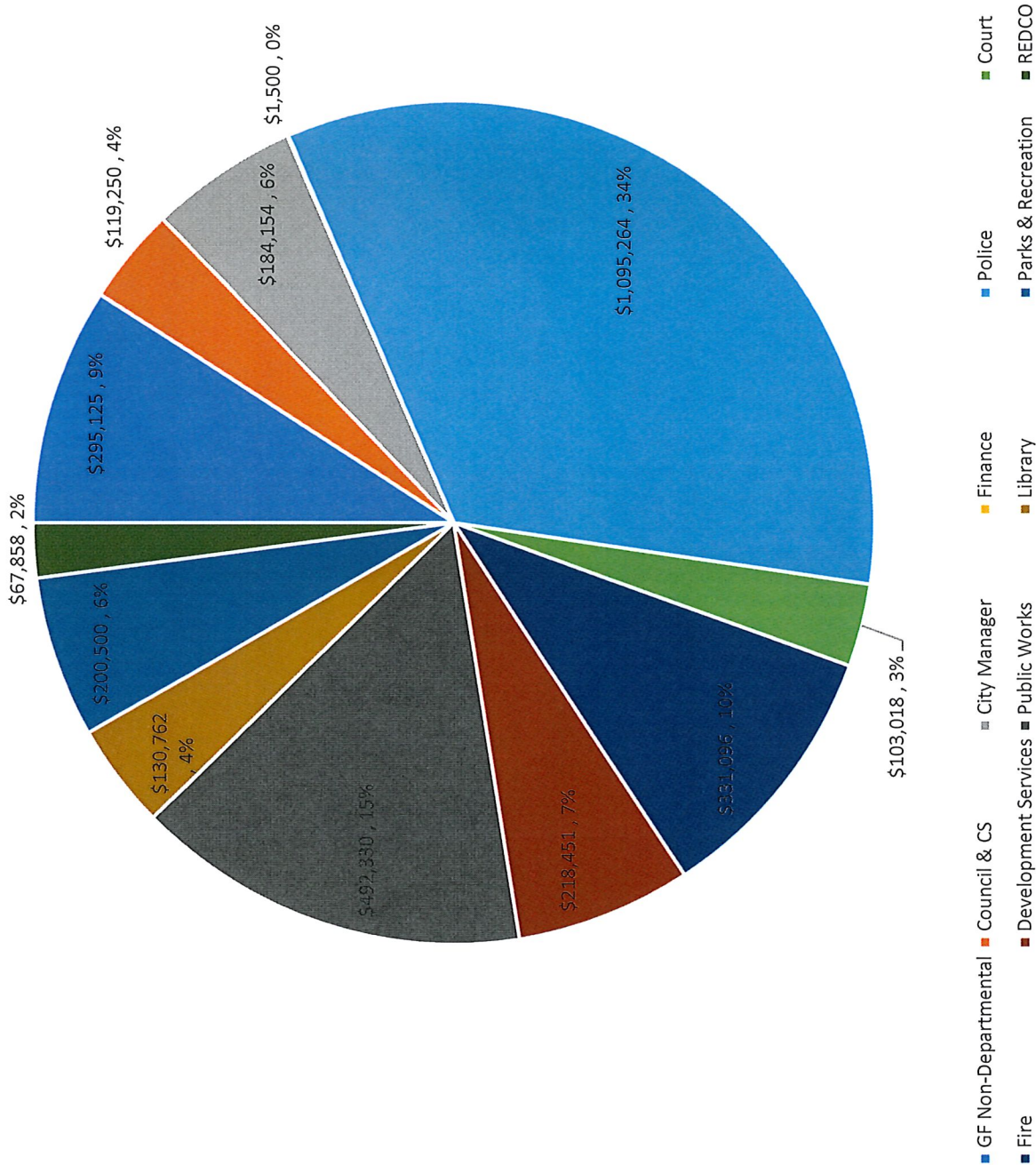
Debt Service							
Account	Description	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2021-2022
		Actual	Actual	Amended	YTD Actual		Proposed
		Expense	Expense	Budget	8/31/2021	Projected	Budget
	Principal - Series 2013	\$ 295,000	\$ 305,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 320,000
	Interest - Series 2013	\$ 215,100	\$ 206,100	\$ 196,875	\$ 196,875	\$ 196,875	\$ 187,424
	PAF Series 2013	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
	Principal - Series 2021	\$ -	\$ -				\$ 115,000
	Interest - Series 2021	\$ -	\$ -				\$ 31,950
	PAF Series 2021	\$ -	\$ -				\$ 350
	Total	\$ 510,550	\$ 511,550	\$ 507,325	\$ 507,325	\$ 507,325	\$ 655,174

Enterprise Fund Expenses by Department



- Enterprise Non-Departmental
- Utility Billing
- Water
- Sewer
- I&R Debt Service

General Fund Expenses by Department



Cherokee County Appraisal District

P. O. Box 494 107 East Sixth Street Rusk, Texas 75785 903-683-2296 903-683-6271 Fax

J. L. Flowers, B.S., R.P.A., R.T.A.

Chief Appraiser

2021 City of Rusk Value Certification

STATE OF TEXAS} §26.01(a) TEXAS PROPERTY TAX CODE
COUNTY OF CHEROKEE}

CERTIFICATION OF APPRAISAL ROLL

I, J. L. Flowers, Chief Appraiser for the Cherokee County Appraisal District, solemnly swear that the attached is that portion of the APPROVED* Appraisal Roll of the Cherokee County Appraisal District, which lists property values of the above named taxing unit and constitutes the appraisal roll for that taxing unit for the year specified above.

Total Market Value	\$216,890,048
Net Taxable Value (Before Frozen Adj.)	\$166,195,491

Chief Appraiser

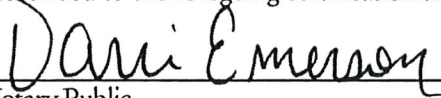


Date

7/22/21

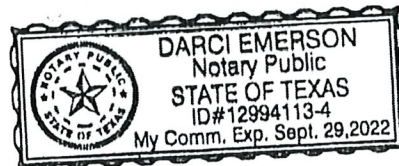
On 7-22-21, J. L. Flowers did personally appear before me and who having been duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification were true.

Notary Public



My Commission Expires:

9-29-22



*If applicable, Pending protests are not included in this certification. A recap sheet detailing pending protests provided as an addendum.

Cherokee County Appraisal District

P. O. Box 494 107 East Sixth Street Rusk, Texas 75785 903-683-2296 903-683-6271 Fax

J. L. Flowers, B.S., R.P.A., R.T.A.

Chief Appraiser

2021 City of Rusk Supplemental Value Certification

STATE OF TEXAS} §26.01(a) TEXAS PROPERTY TAX CODE
COUNTY OF CHEROKEE}

CERTIFICATION OF SUPPLEMENT TO THE APPRAISAL ROLL

I, J. L. Flowers, Chief Appraiser for the Cherokee County Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Cherokee County Appraisal District, to be added to the Certified property values of the above named taxing unit and constitutes a supplement to the appraisal roll for that taxing unit for the year specified above.

Total Market Value	\$481,150
Net Taxable Value (Before Frozen Adj.)	\$481,150

Chief Appraiser



Date

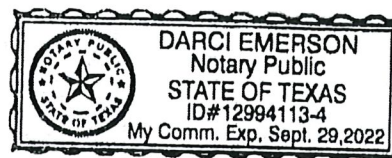
8/23/21

On 8-23-21, J. L. Flowers did personally appear before me and who having been duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification were true.

Notary Public

My Commission Expires:

Sept. 29, 2022



2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Rusk

903-683-2213

Taxing Unit Name

Phone (area code and number)

205 S. Main Street, Rusk, Texas 75785

<http://www.rusktx.org/>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New Revenue Tax Rate Sheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Including any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraised 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 of tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). [Footnote 1]	\$150,076,990
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. [Footnote 2]	\$28,135,162
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$121,941,828
4.	2020 total adopted tax rate.	\$0.4452/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
	A. Original 2020 ARB Values:	\$0
	B. 2020 values resulting from final court decisions:	\$0
	C. 2020 value loss. Subtract B from A. [Footnote 3]	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2020 ARB certified value:	\$4,721,440
	B. 2020 disputed value:	\$2,932,780
	C. 2020 undisputed value. Subtract B from A. [Footnote 4]	\$1,788,660
7.	2020 Chapter 42-related adjusted values. Add Line 5C and 6C.	\$1,788,660

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Sheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	<u>\$123,730,488</u>
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. [Footnote 5]	<u>\$0</u>
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2020 market value:	<u>\$0</u>
	B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: +	<u>\$161,999</u>
	C. Value Loss. Add A and B. [Footnote 6]	<u>\$161,999</u>
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
	A. 2020 market value:	<u>\$33,093</u>
	B. 2021 productivity or special appraised value: -	<u>\$760</u>
	C. Value loss. Subtract B from A. [Footnote 7]	<u>\$32,333</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	<u>\$194,332</u>
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. [Footnote 8] If the taxing unit has no captured appraised value in line 18D, enter 0.	<u>\$0</u>
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	<u>\$123,536,156</u>
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	<u>\$549,983</u>
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. [Footnote 9]	<u>\$60</u>
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. [Footnote 10]	<u>\$550,043</u>
18.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [Footnote 11]	
	A. Certified values:	<u>\$166,195,491</u>
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: +	<u>\$0</u>
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: -	<u>\$0</u>
	D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [Footnote 12]	<u>\$0</u>
	E. Total 2021 value. Add A and B, then subtract C and D.	<u>\$166,195,491</u>

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

Line	No-New Revenue Tax Rate Sheet	Amount/Rate
19.	Total Value of properties under protest or not included on certified appraisal roll. [Footnote 13] A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [Footnote 14] B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also 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 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. [Footnote 15] + C. Total value under protest or not certified. Add A and B.	 <u>\$341,890</u> <u>\$0</u> <u>\$341,890</u>
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. [Footnote 16]	<u>\$29,839,548</u>
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. [Footnote 17]	<u>\$136,697,833</u>
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. [Footnote 18]	<u>\$0</u>
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020 and be located in a new improvement. New improvements DO include property on which a tax abatement agreement has expired for 2021. [Footnote 19]	<u>\$3,199,977</u>
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	<u>\$3,199,977</u>
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	<u>\$133,497,856</u>
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. [Footnote 20]	<u>\$ 0.41202/\$100</u>
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. [Footnote 21]	<u>\$0.0000/\$100</u>

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	<u>\$0.4252/\$100</u>
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	<u>\$123,730,488</u>

¹³ Tex. Tax Code §26.01 (c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	<u>\$526,102</u>
31.	Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020 + <u>\$57</u> B. 2020 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0 - <u>\$0</u> C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0 +/- <u>\$0</u> D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function <u>\$57</u> E. Add Line 30 to 31D. <u>\$526,159</u>	
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	<u>\$133,497,856</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	<u>\$ 0.39413/\$100</u>
34.	Rate adjustment for state criminal justice mandate. [Footnote 23] A. 2021 state criminal justice mandate. Enter the amount spend by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose <u>\$0</u> B. 2020 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - <u>\$0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. <u>\$ 0/\$100</u> D. Enter the rate calculated in C. If not applicable, enter 0. <u>\$ 0/\$100</u>	
35.	Rate adjustment for indigent health care expenditures. [Footnote 24] A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose <u>\$0</u> B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose - <u>\$0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. <u>\$ 0/\$100</u> D. Enter the rate calculated in C. If not applicable, enter 0. <u>\$ 0/\$100</u>	

²³ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. [Footnote 25]</p> <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>..... \$0</p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ 0/\$100</p>	
37.	<p>Rate adjustment for county hospital expenditures. [Footnote 26]</p> <p>A. 2021 eligible hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0</p> <p>B. 2020 eligible 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ 0/\$100</p>	
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$0</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0/\$100</p>	
39.	Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D	\$ 0.39413/\$100
40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>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.....\$ \$0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....\$ \$ 0/\$100</p> <p>C. Add Line 40B to Line 39. \$ 0.39413/\$100</p>	
41.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- Or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.40792/\$100

²³ Tex. Tax Code §26.0442²⁴ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 47 (D47): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [Footnote 27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	NA
42.	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) Are paid by property taxes; (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.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021 verify if it meets the amended definition of debt before including it here. [Footnote 28]</p> <p>Enter debt amount: <u>\$25,000</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - <u>\$0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none). - <u>\$0</u></p> <p>D. Subtract amount paid from other resources. - <u>\$0</u></p> <p>E. Adjusted debt: Subtract B, C and D from A. <u>\$25,000</u></p>	
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. [Footnote 29]	<u>\$2,914</u>
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	<u>\$22,086</u>
45.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. [Footnote 30]..... 100.00%</p> <p>B. Enter the 2020 actual collection rate..... 101.82%</p> <p>C. Enter the 2019 actual collection rate..... 100.94%</p> <p>D. Enter the 2018 actual collection rate..... 102.73%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [Footnote 31]</p>	<u>100.94%</u>
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	<u>\$21,880</u>
47.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	<u>\$136,697,833</u>
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100	<u>\$ 0.01601/\$100</u>
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	<u>\$ 0.42393/\$100</u>
D49.	<p>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.</p> <p>Add Line D41 and 48.</p>	NA

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

2021 Tax Rate Calculation Worksheet - Taxing Units Other Than taxing units or Water Districts		Form 50-856
Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	<u>\$0.0000/\$100</u>

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. [Footnote 32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November, 2020, skip this line.	
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [Footnote 33] Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. [Footnote 34] -or- Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95	<u>\$0</u>
53.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	<u>\$136,697,833</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	<u>\$ 0/\$100</u>
55.	2021 NNR tax rate, unadjusted for sales tax. [Footnote 35] Enter the rate from Line 26 or 27, as applicable, on the No-New-Revenue Tax Rate Worksheet.	<u>\$ 0.41202/\$100</u>
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	<u>\$ 0.41202/\$100</u>
57.	2021 voter-approval tax rate, unadjusted for sale tax. [Footnote 36] Enter the rate from Line 49, D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	<u>\$ 0.42393/\$100</u>
58.	2021 voter-approval tax rate, adjusted for sale tax. Subtract Line 54 from Line 57.	<u>\$ 0.42393/\$100</u>

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. [Footnote 37] The taxing unit shall provide its assessor with a copy of the letter. [Footnote 38]	
60.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	<u>\$136,697,833</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	<u>\$ 0/\$100</u>
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax.)	<u>\$ 0.42393/\$100</u>

³¹ Tex. Tax Code §26.041(d)

³² Tex. Tax Code §26.041(i)

³³ Tex. Tax Code §26.041(d)

³⁴ Tex. Tax Code §26.041(c)

³⁵ Tex. Tax Code §26.041(c)

³⁶ Tex. Tax Code §26.045(d)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

- a tax year before 2020; [Footnote 40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [Footnote 41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [Footnote 42]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [Footnote 43]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	<u>\$0.0000/\$100</u>
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	<u>\$0.0000/\$100</u>
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	<u>\$0.0000/\$100</u>
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	<u>\$ 0/\$100</u>
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax.) or Line 62 (taxing units with pollution control).	<u>\$ 0.42393/\$100</u>

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. [Footnote 44]

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	<u>\$ 0.39413/\$100</u>
69.	2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	<u>\$136,697,833</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	<u>\$ 0.36577/\$100</u>
71.	2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	<u>\$ 0.01601/\$100</u>
72.	De Minimis Rate. Add Lines 68, 70 and 71.	<u>\$ 0.77591/\$100</u>

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. [Footnote 46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [Footnote 47]

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

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

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

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

2021 Tax Rate Calculation Worksheet - Taxing Units Other Than taxing units or Water Districts		Form 50-856
In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.		
Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).		

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ /\$100
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. -or- If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. 48 Enter the final adjusted 2020 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ /\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ /\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$123,536,156
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$133,497,856
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. [Footnote 49]	\$ /\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ /\$100

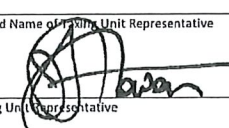
SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.....	\$ 0.41202 / \$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:	Line 26
Voter-approval tax rate.....	\$ 0.42393 / \$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), or Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue)	
Indicate the line number used:	Line 49
De Minimis rate.....	\$ 0.77591 / \$100
If applicable, enter the 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. [Footnote 50]

Print → Here	J. L. Flowers	
	Printed Name of Taxing Unit Representative	
Sign → Here		
	Taxing Unit Representative	

3-Aug-2021

Date

⁴⁹ Tex. Tax Code §26.042(c)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §§26.042(c-1) & (d-2)